

ALAN SCOTT

INDUSTRIESS LIMITED

13th August, 2022

The Manager,
Corporate Relationship Dept.
BSE Ltd.
Dalal Street,
Mumbai.

Dear Sir,

Ref: Company Scrip ID/Code: ALANSCOTT/539115
Sub: Standalone and Consolidated Unaudited Financial Results for the quarter ended
30/06/2022

We are attaching herewith the unaudited standalone and consolidated financial results of the Company for the 1st quarter ended June 30, 2022 along with Limited Review Report as on the same date.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For Alan Scott Industriess Limited


SURESH P. JAIN
(Managing Director)
DIN: 00048463



Encl:a/a.

ALAN SCOTT INDUSTRIES LIMITED

CIN: L33100MH1994PLC076732

Regd. Office: 302, Kumar Plaza, 3rd Floor, Kalina Kurla Road, Near Kalina Masjid, Santacruz East, Mumbai-400029

Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter ended June 30, 2022

(Rs. In Lakhs except earning Per Share)

Particulars	Standalone				Consolidated			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	30/06/2022	31/03/2022	30/06/2021	31/03/2022	30/06/2022	31/03/2022	30/06/2021	31/03/2022
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1 (a) Net Sales / Income From-Operations	5.21	0.88	1.67	110.85	89.09	13.55	1.67	123.52
(b)Other operating Income	0.00	1.27	27.19	63.53	0.05	1.27	27.19	63.53
2 (c)Interest Income	0.35	1.28	0.00	3.92	0.35	1.28	0.00	3.92
3 Total Income(a+b+c)	5.56	3.43	28.86	178.30	89.49	16.10	28.86	190.97
4 Expenditure								
(a)Cost of Material Consumed	22.34	8.13	0.00	8.63	22.34	8.13	0.00	8.63
(b)Purchase of Stock in Trade	0.00	1.83	0.00	93.58	63.34	26.28	0.00	118.03
(c)Increase/Decrease in Stock in trade And Work in Progress	-20.14	-5.71	0.00	-6.82	-40.43	-23.30	0.00	-24.41
(d)Employee benefit Expenses	28.09	7.62	0.45	24.48	33.01	8.23	0.45	25.10
(e)Depreciation And Amortisation Cost	1.89	0.61	0.00	0.78	17.24	4.60	0.00	4.77
(f)Finance cost	0.29	0.47	0.01	0.5	8.29	2.26	0.01	2.29
(g)Other Expenditure	16.56	30.99	5.04	59.41	29.87	34.33	5.04	62.74
5 Total Expenditure(a+b+c+d+e+f+g)	49.03	43.94	5.50	180.56	133.66	60.53	5.50	197.15
6 Profit After Interest Before Exceptional Items & Tax(3-5)	-43.47	-40.51	23.36	-2.26	-44.17	-44.43	23.36	-6.18
7 (a)Exceptional Items	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00
(b)Prior Period Expenses	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00
8 Profit/Loss From Ordinary Activities Before Tax(6-7)	-43.47	-40.51	23.36	-2.26	-44.17	-44.43	23.36	-6.18
9 Tax Expenses								
(a)Current Tax	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00
(b)Deferred Tax	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00
10 Net Profit/Loss From Ordinary Activities After Tax(8-9)	-43.47	-40.51	23.36	-2.26	-44.17	-44.43	23.36	-6.18
11 Other Comprehensive Income								
(a)Items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b)Income Tax relating to items that will not be reclassified	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c)Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(d)Income Tax relating to items that will be reclassified	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total Comprehensive Income for the period	-43.47	-40.51	23.36	-2.26	-44.17	-44.43	23.36	-6.18
14 Total Comprehensive Income for the year/period attributable to								
Owners of the Company					-43.46	-43.84	0.00	-5.60
Non controlling interest					-0.71	-0.59	0.00	-0.59
15 No. Of Equity Shares(Face value of Rs.10/- per share)	18.25	18.25	11.85	18.25	18.25	18.25	11.85	18.25
16 Earnings per Equity Share (face value of Rs.10/- pers share)								
a) Basic (not annualised)	-2.38	-2.22	1.97	-0.12	-2.38	-2.40	1.97	-0.31
b) Diluted (not annualised)	-2.38	-2.22	1.97	-0.15	-2.38	-2.40	1.97	-0.31

For and on Behalf of The Board of Directors



Suresh Kumar Pukhraj jain
Managing Director
DIN: 00048463

Place: Mumbai
Date: 13.08.2022

ALAN SCOTT INDUSTRIES LIMITED

CIN: L33100MH1994PLC076732

Regd. Office: 302, Kumar Plaza, 3rd Floor, Kalina Kurla Road, Near Kalina Masjid, Santacruz East, Mumbai-400029

Statement of Un-Audited Consolidated Segment wise revenue, results, assets and liabilities for the Quarter ended June 30, 2022

(Rs. In lakhs)

Particulars	Consolidated			
	Quarter Ended			Year Ended
	30/06/2022	31/03/2022	30/06/2021	31/03/2022
	Unaudited	Audited	Unaudited	Audited
1 Segment Revenue				
a)Health & Hygiene	5.21	0.88		1.73
b)Retail	83.88	12.67		12.67
c) others	0.40	2.55	28.86	176.57
Revenue from operations	89.49	16.10	28.86	190.97
2 Segment Results-Profit/(Loss) before tax and Interest from each segment				
a)Health & Hygiene	-43.58	-42.59	-	-67.11
b)Retail	7.30	-2.13	0.00	-2.13
c) others	0.40	2.55	23.37	65.35
Total	-35.88	-42.17	23.37	-3.89
Less: i) Interest	8.29	2.26	0.01	2.29
ii) other un-allocable expenditure net off				
iii) un-allocable income	0.00	0	0.00	0.00
Total Profit before tax	-44.17	-44.43	23.36	-6.18
3 Segment Assets				
a)Health & Hygiene	125.93	130.16		130.16
b)Retail	408.89	305.52	0.00	305.52
c) others	45.87	120.87	182.06	120.87
Total	580.69	556.55	182.06	556.55
4 Segment Liabilities				
a)Health & Hygiene	44.03	34.42		34.42
b)Retail	271.22	213.54	0.00	213.54
c) others			6.68	
Total	315.25	247.96	6.68	247.96

Notes:

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors on 13th August 2022 and limited review of the same has been carried out by the statutory auditors of the Company.
- These financial results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended)
- Alan Scott Health & Hygiene Ltd was incorporated on 17th March 2022 . The Company has subscribed 80% of its paid-up capital. This Subsidiary will engage in the business of manufacturing of hygiene products
- Alan Scott Nanoveu India Limited was incorporated on 18th June 2022 . The Company has subscribe 69% of its paid-up capital. This Subsidiary will engage in the business of selling and distribution of antibacterial surface protectants, wellness, indoor air and environment, energy efficiency and lifestyle products in India.

For and on Behalf of the Board of Directors



Suresh Kumar Pukhraj Jain
 Managing Director
 DIN:00048463

Place: Mumbai
 Date: 13.08.2022



Independent Auditor's Review Report on The Quarterly Unaudited Standalone Financial Results

**TO THE BOARD OF DIRECTORS OF
ALAN SCOTT INDUSTRIES LIMITED**

1. We have reviewed the accompanying quarterly Statement of unaudited Standalone Financial Results of Alan Scott Industries Ltd. ("the Company") for the quarter ended June 30, 2022, together with the notes thereon ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Pravin Chandak & Associates,
Chartered Accountants.**

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**Pravin Chandak,
Partner**

UDIN: 22049391AOYDCJ3585

Date: 13th August, 2022



Independent Auditor's Review Report on The Quarterly Unaudited Consolidated Financial Results

**TO THE BOARD OF DIRECTORS OF
ALAN SCOTT INDUSTRIES LIMITED**

1. We have reviewed the accompanying quarterly Statement of unaudited Consolidated Financial Results of Alan Scott Industries Ltd. ("the Holding Company") and its Subsidiaries (the Holding Company and its subsidiaries together referred to as "the group"), for the quarter ended June 30, 2022, together with the notes thereon ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of the following entities:

Parent Company:

- Alan Scott Industries Limited

Subsidiaries:

- Alan Scott Retail Ltd.
- Alan Scott Health & Hygiene Ltd.

**403, 4th Floor & 702/703, 7th Floor,
New Swapnalok CHS Ltd.,
Natakwala lane, Borivali (west),
Mumbai - 400 092. Tel : 2801 6119
Email : info@pravinca.com
Website : www.pravinca.com**

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of 2 subsidiaries, whose unaudited interim financial result includes total revenue of Rs.83.88 lakhs, total net loss after tax of Rs.0.7 lakhs for the quarter ended June 30, 2022, as considered in the statement which have been reviewed by their respective independent auditors.

The independent review reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries, based solely on the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the statement in respect of matters stated in para 6 above is not modified with respect to Financial result certified by the Management.

**For Pravin Chandak & Associates,
Chartered Accountants.**

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**Pravin Chandak,
Partner
UDIN: 22049391AOYCWS3843
Date: 13th August, 2022**