

ADILAKSHMI ENTERPRISES LIMITED

(formerly known as KLJ Plastics Limited)

Regd. Office: H. No. 3-5-1089/12, Opp. YMCA, Narayanguda, Hyderabad- 500029

Tel: 011-25459706, E-mail: kljplastic@yahoo.com, Website: www.adilakshmi.in

CIN: L25209TG1978PLC002334

Date: 13.11.2024

To

The Secretary,
The Calcutta Stock Exchange Ltd
7, Lyons Range,
Kolkata – 700 001

CSE SECURITY CODE: 021060

Sub: Outcome of the board meeting held on 13th November, 2024 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

Dear Sir/Madam,

The Board of Directors of the Company in its meeting held today i.e. on Wednesday, 13th November, 2024 commenced at 3:00 p.m. and concluded at 3:30 p.m. has *inter alia* approved the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2024.

Accordingly, please find enclosed herewith the following documents as provided in Section III-A of Chapter III of Securities and Exchange Board of India (SEBI) Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023 read with Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015:


- i. The Un-audited Financial Results of the Company for the quarter and half year ended 30th September, 2024.
- ii. Limited Review Report provided by Statutory Auditors of the Company on Un-audited Financial Results for the quarter and half year ended 30th September, 2024.

Kindly take the same on record and oblige.

Thanking You,

Yours faithfully,

For ADILAKSHMI ENTERPRISES LIMITED


(Divya Bajaj)
Company Secretary
Membership No.: A55440



Encl: As Stated



INDEPENDENT AUDITOR'S REVIEW REPORT ON INTERIM FINANCIAL RESULTS

To
The Board of Directors
Adilakshmi Enterprises Limited (Formerly known as KLJ Plastics Limited)
Hyderabad.


We have reviewed the accompanying statement of unaudited financial results of **Adilakshmi Enterprises Limited (Formerly known as KLJ Plastics Limited)** ("the Company") for the Quarter ended **30th September 2024** and year to date results for the period **01st April 2024 to 30th September 2024** ("the statement").

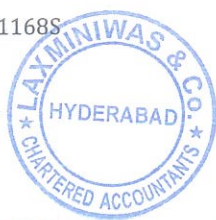
This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

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. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with Indian Accounting Standards and other recognized accounting practices and policies 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Laxminiwas & Co
Chartered Accountants
Firm Registration No: 011168S


Prem Chander
Partner
Membership No: 015987



Place: Hyderabad

Date: 13-11-2024

UDIN: 24015987BKF5RD5697



T: 040 2324 0700
040 2324 0900



www.Lncofirm.in



Laxminiwas & Co.

Head Office: 6-3-569, 4th Floor, Above BMW Showroom,
Opp. RTA Office Khairatabad, Hyderabad 500082, Telangana, India.

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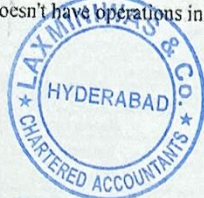
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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Amounts in Lakhs)

	Particulars	Quarter Ended			Half year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	-	-	27.00	-	27.00	119.70
II	Other Income	28.57	28.38	27.16	56.95	324.08	377.71
III	Total Income (I+II)	28.57	28.38	54.16	56.95	351.08	497.41
IV	Expenses						
	a) Cost of Materials Consumed	-	-	26.32	-	26.32	117.60
	b) Purchases of stock-in-trade						
	c) Change in inventories of Finished Goods, Stock in trade and work in progress						
	d) Employee Benefit Expenses	2.01	1.18	1.80	3.19	2.80	7.10
	e) Finance costs	12.33	12.34	11.20	24.67	22.28	44.94
	f) Depreciation and Amortization Expense	0.63	0.62	0.49	1.25	0.73	1.94
	g) Other Expenses	0.19	0.81	0.40	1.00	2.69	4.90
	Total Expenses (IV)	15.16	14.94	40.20	30.11	54.81	176.48
V	Profit/(Loss) before exceptional Items and tax (III-IV)	13.41	13.44	13.96	26.84	296.27	320.93
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	13.41	13.44	13.96	26.84	296.27	320.93
VIII	Tax expenses						
	(1) Current Tax	(0.70)	0.70	6.39	-	12.33	24.32
	(2) Deferred Tax	(3.39)	(3.19)	(2.87)	(6.58)	62.24	56.80
	Total Tax Expense	(4.09)	(2.49)	3.52	(6.58)	74.57	81.12
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	17.51	15.94	10.44	33.43	221.70	239.81
X	Profit/(Loss) for the period from discontinued operations	-	-	-	-	-	-
XI	Tax Expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from Discontinued operations after tax (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	17.51	15.94	10.44	33.43	221.70	239.81
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						-
	(ii) income tax relating to items that will not be reclassified to profit or loss						-
	B (i) Items that will be reclassified to profit or loss						-
	(ii) income tax relating to items that will be reclassified to profit or loss						-
	Total Other Comprehensive Income	-	-	-	-	-	-
XV	Total Comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	17.51	15.94	10.44	33.43	221.70	239.81
XVI	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	30.00	30.00	30.00	30.00	30.00	30.00
XVII	Other Equity						844.98
XVIII	Earning Per Share from continuing operations (Face Value of Rs. 10/- each)						
	(a) Basic	5.84	5.31	3.48	11.14	73.90	79.94
	(b) Diluted	5.84	5.31	3.48	11.14	73.90	79.94

1. These Financial Results have been prepared in accordance with Indian Accounting Standards (IND-AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter.
2. The above unaudited financial results for the quarter ended 30th September , 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13-11-2024.
3. The Statutory Auditors of the Company have conducted limited review of the above financial results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. The name of the Company has been changed to "Adilakshmi Enterprises Limited" and a fresh certificate of incorporation dated 27th December, 2022 pursuant to said change of name has been issued by Registrar of Companies, Hyderabad.
5. As per Ind AS 108, segment reporting is not applicable to the Company.
6. The Company doesn't have operations in current quater.



For and on behalf of the Board of Directors of
ADILAKSHMI ENTERPRISES LIMITED

Kalpana

(Kalpana Seth)
Director
DIN: 06949098

Date : 13-11-2024
Place : New Delhi

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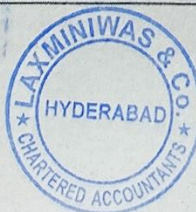
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BALANCE SHEET AS AT 30th SEPTEMBER 2024

(Amount in Lakhs)

Particulars	30.09.2024	31.03.2024
	Unaudited	Audited
Assets		
1 Non-current assets		
(a) Property, Plant and Equipment	5.26	5.78
(b) Right of Use	5.64	6.28
(c) Financial Assets		
(i) Other Financial assets	0.21	0.20
Total Non- Current Assets (A)	11.11	12.26
2 Current assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investment	-	-
(ii) Trade Receivables	-	-
(iii) Cash and Cash equivalents	0.48	0.52
(iv) Bank Balance other than (iii) above	-	-
(v) Short term loans & advances	-	-
(vi) Others financial assets	1,474.54	1,437.70
(c) Current Tax Assets (Net)	12.71	1.45
(d) Other current assets	2.68	0.10
Total Current Assets (B)	1,490.41	1,439.76
Total Assets (A+B)	1,501.52	1,452.02
Equity and Liabilities		
Equity		
(a) Equity Share Capital	30.00	30.00
(b) Other Equity	878.41	844.98
Total equity (C)	908.41	874.98
Liabilities		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Other long term liabilities	516.33	491.98
(b) Deferred tax liabilities (net)	69.75	76.33
(c) Other Non - Current liabilities		
(i) Lease liability	4.80	5.75
Total Non - Current Liabilities (D)	590.88	574.05
2 Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
a) Total Outstanding dues of Micro, Small and Medium enterprises	-	-
b) Total Outstanding dues other than ,Micro, Small and Medium enterprises	0.16	-
(iii) Other financial liabilities	-	2.15
(b) Income tax liabilities (net)	-	-
(c) Provisions	0.82	-
(d) Other Current Liabilities	1.25	0.84
Total Current Liabilities (E)	2.24	2.99
Total Equity and Liabilities (C+D+E)	1,501.52	1,452.02

For and on behalf of the Board of Directors of
ADILAKSHMI ENTERPRISES LIMITED

Kalpana
(Kalpana Seth)
Director
DIN: 06949098

Date: 13-11-2024
Place: New Delhi

ADI LAKSHMI ENTERPRISES LIMITED

(formerly known as KLJ Plastics Limited)

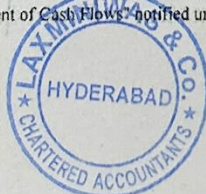
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STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2024		
(Amount in Lakhs)		
	Half Year ended	Audited
	Unaudited	AUDITED
	30.09.2024	31.03.2024
A) CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit before tax and extraordinary items	26.84	320.93
Add: Adjustments for non cash items:		
Interest unwinding	24.67	44.92
Depreciation	1.25	1.94
Lease Expenses	0.01	0.02
Interest - Others	(56.95)	(377.71)
Operating Profit before Working Capital Changes	(4.18)	(9.91)
Adjustment for increase/decrease in operating assets		
(Increase)/Decrease Trade and Other Receivables	-	-
(Increase)/Decrease in Inventories	-	-
(Increase)/ Decrease in other current assets	(2.58)	-
(Increase)/ Decrease in other financial assets	6.40	264.90
Adjustment for increase/decrease in operating liabilities		
Increase/(Decrease) Trade and Other Payables	0.16	-
Increase/(Decrease) other current liabilities	0.41	0.66
Increase/(Decrease) other financial liabilities	(2.15)	-
Increase/(Decrease) Provisions	(0.82)	-
Cash Generated from Operations	(2.77)	255.65
Taxes Paid (net)	(11.26)	(29.93)
Net Cash flows generated from Operating Activities (A)	(14.03)	225.72
B) CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets		(0.21)
Sale of Fixed Assets	-	-
(Increase)/Decrease in Loans and Advances	-	-
(Increase)/ Decrease in other non current assets	-	-
(Increase)/Decrease in Non Current Investments	-	-
Increase/(Decrease) other non current liabilities	-	-
Interest received	13.70	-
Interest others & INDAS Adjustment	7.20	22.83
Increase/ (Decrease) in Other Bank Balance including FDR's	-	-
Dividend Income	-	-
Sale/ Purchase of investment	-	-
Net cash flows used in investing activities (B)	20.90	22.62
C) CASH FLOWS FROM FINANCING ACTIVITIES		
Lease Liabilities payment	(0.86)	(1.12)
Preference Shares Adjustment	-	-
Repayment of Preference Shares	-	-
Indas Adjustment-Lease Liability	(6.05)	(270.18)
Short Term Borrowings (net)	-	-
Finance Costs	-	-
Net cash flows (used in) / generated from financing activities (C)	(6.91)	(271.30)
Net (decrease) / increase in cash and cash equivalents (A+B+C)	(0.04)	(22.96)
Cash and cash equivalents at the beginning of the year	0.52	23.49
Cash and cash equivalents at the end of the year	0.48	0.52

Note: The above Cash flow statement has been prepared under the indirect method set out in Indian Accounting Standard 7 (IND AS 7), "Statement of Cash Flows" notified under section 133 of the Companies Act 2013.



For and on behalf of the Board of Directors of
ADI LAKSHMI ENTERPRISES LIMITED

Kaulon

(Kalpana Seth)
Director
DIN: 06949098

Date: 13-11-2024
Place: New Delhi