

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: 10.11.2023

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 10th November, 2023 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 Friday, 10th November, 2023 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, 2023.

Accordingly, please find enclosed herewith the following documents as required under Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015:

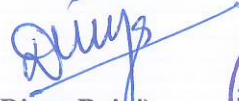
- i. The Un-audited Financial Results of the Company for the quarter and half year ended 30th September, 2023.
- ii. Limited Review Report provided by Statutory Auditors of the Company on Un-audited Financial Results for the quarter and half year ended 30th September, 2023.

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
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 period ended **30th September 2023** and year to date results for the period **01st April 2023 to 30th September 2023** ("the statement"). The statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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: 10.11.2023

UDIN: 23015987BGXIYZ1497



T: 040 2324 0700
040 2324 0900



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Laxminiwas & Co.

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Opp. RTA Office Khairatabad, Hyderabad 500082, Telangana, India.

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Amount in Lakhs)

	Particulars	Quarter Ended			Half year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	27.00	-	545.00	27.00	545.00	545.00
II	Other Income	27.16	296.92	25.39	324.08	50.60	101.81
III	Total Income (I+II)	54.16	296.92	570.39	351.08	595.60	646.81
IV	Expenses						
	a) Cost of Materials Consumed	26.32	-	520.00	26.32	520.00	520.00
	b) Purchases of stock-in-trade						
	c) Change in inventories of Finished Goods, Stock in trade and work in progress						
	d) Employee Benefit Expenses	1.80	1.00	1.23	2.80	1.95	6.03
	e) Finance costs	11.20	11.08	16.16	22.28	32.32	64.66
	f) Depreciation and Amortization Expense	0.49	0.24	0.25	0.73	0.49	0.97
	g) Other Expenses	0.40	2.29	8.09	2.69	9.91	19.65
	Total Expenses (IV)	40.20	14.61	545.73	54.81	564.67	611.31
V	Profit/(Loss) before exceptional Items and tax (III-IV)	13.96	282.31	24.66	296.27	30.93	35.50
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	13.96	282.31	24.66	296.27	30.93	35.50
VIII	Tax expenses						
	(1) Current Tax	6.39	5.94	7.97	12.33	13.67	25.30
	(2) Deferred Tax	(2.87)	65.11	(4.07)	62.24	(8.19)	(16.45)
	Total Tax Expense	3.52	71.05	3.90	74.57	5.48	8.85
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	10.44	211.26	20.76	221.70	25.45	26.65
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)	10.44	211.26	20.76	221.70	25.45	26.65
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)	10.44	211.26	20.76	221.70	25.45	26.65
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						605.17
XVIII	Earning Per Share from continuing operations (Face Value of Rs. 10/- each)						
	(a) Basic	3.48	70.42	6.92	73.90	8.48	8.88
	(b) Diluted	3.48	70.42	6.92	73.90	8.48	8.88



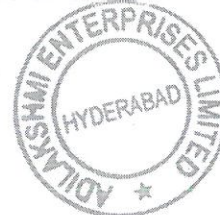
1. These Financial Results have been prepared in accordance with Indian Accounting Standards (IND-AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter.
2. The above unaudited financial results for the quarter ended 30th September, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10-11-2023.
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. The other income in the previous quarter ended 30th June 2023 represents adjustment on account of Ind AS 109 with respect to change in the redemption period of preference shares made on 01st April 2023 (Transition date). Accordingly, the impact on account of such change in the present value of the liability is being recognized under other income in previous quarter and the same is reflected in the other income for the half year ended 30th September 2023 amounting to Rs. 270.03 Lakhs.
6. Previous period's figures have been regrouped/restated wherever considered necessary.
7. As per Ind AS 108, segment reporting is not applicable to the Company.

Date: 10-11-2023
Place: New Delhi



For and on behalf of
ADILAKSHMI ENTERPRISES LIMITED

Kalpana
(Kalpana Seth)
Director
DIN: 06949098



ADILAKSHMI ENTERPRISES LIMITED

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CIN: L25209TG1978PLC002334

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STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2023

(Amount in Lakhs)

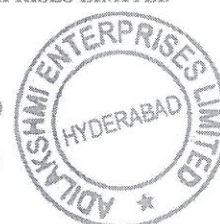
	Particulars		
		30.09.2023	31.03.2023
		Unaudited	Audited
	Assets		
1	Non-current assets		
	(a) Property, Plant and Equipment	6.06	6.55
	(b) Right of Use	7.11	-
	(c) Financial Assets		
	(i) Other Financial assets	0.19	0.30
	Total Non- Current Assets (A)	13.36	6.85
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investment	-	-
	(ii) Trade Receivables	31.86	-
	(iii) Cash and Cash equivalents	3.69	23.49
	(iv) Bank Balance other than (iii) above	-	-
	(v) Short term loans & advances	-	-
	(vi) Others financial assets	1,393.35	1,347.71
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	11.52	-
	Total Current Assets (B)	1,440.42	1,371.20
	Total Assets (A+B)	1,453.78	1,378.05
	Equity and Liabilities		
	Equity		
	(a) Equity Share Capital	30.00	30.00
	(b) Other Equity	826.87	605.17
	Total equity (C)	856.87	635.17
	Liabilities		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Other long term liabilities	469.82	717.69
	(b) Deferred tax liabilities (net)	81.80	19.53
	(c) Other Non - Current liabilities		
	(i) Lease liability	6.04	-
	Total Non - Current Liabilities (D)	557.65	737.22
2	Current liabilities		
	(a) Financial Liabilities		
	(ii) Trade Payables		
	MSME	-	-
	Others	31.05	-
	(iii) Other financial liabilities	-	1.49
	(b) Income tax liabilities (net)	6.30	4.17
	(c) Provisions	0.59	-
	(d) Other Current Liabilities	1.31	-
	Total Current Liabilities (E)	39.25	5.66
	Total Equity and Liabilities (C+D+E)	1,453.78	1,378.05

Date: 10-11-2023
Place: New Delhi



For and on behalf of
ADILAKSHMI ENTERPRISES LIMITED

Kalpana
(Kalpana Seth)
Director
DIN: 06949098



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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2023

		(Amount in Lakhs)	
		Half Year ended	Audited
		Unaudited	AUDITED
		30.09.2023	31.03.2023
A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax and extraordinary items	296.27	35.50
	Add: Adjustments for non cash items:		
	Depreciation	0.73	0.97
	Add: Adjustments for other items:		
	Loss/(Profit) on Sale / Discard of Assets (net)	-	-
	Loss/(Profit) on Sale of shares (net)	-	-
	Finance Costs	22.28	64.65
	CSR Expenses		
	Less:		
	Dividend Income	-	-
	Interest Income	(324.08)	(101.81)
	Other Comprehensive Income	-	-
	Add: Exchange fluctuation on investment with foreign subsidiary	-	-
	Operating Profit before Working Capital Changes	(4.80)	(0.69)
	Adjustment for increase/decrease in operating assets		
	(Increase)/Decrease Trade and Other Receivables	(31.86)	-
	(Increase)/Decrease in Inventories		
	(Increase)/ Decrease in other current assets	(11.52)	-
	(Increase)/ Decrease in other financial assets	13.39	1.67
	Adjustment for increase/decrease in operating liabilities		
	Increase/(Decrease) Trade and Other Payables	29.56	-
	Increase/(Decrease) other current liabilities	1.31	(0.90)
	Increase/(Decrease) other financial liabilities	(1.49)	-
	Increase/(Decrease) Provisions	2.72	-
	Cash Generated from Operations	(2.69)	0.08
	Taxes Paid (net)	(11.21)	(14.69)
	Net Cash from Operating Activities	(13.90)	(14.61)
B)	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-	-
	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	-	-
	Issue of Shares		
	Interest received	16.26	28.59
	Increase/ (Decrease) in Other Bank Balance including FDR's	-	-
	Profit on Sale of Shares	-	-
	Dividend Income	-	-
	Sale/ Purchase of investment	-	-
	Net Cash (used in) Investing Activities	16.26	28.59
C)	CASH FLOW FROM FINANCING ACTIVITIES		
	Preference Shares Adjustment	(22.16)	-
	Repayment of Preference Shares	-	-
	Short Term Borrowings (net)	-	-
	Finance Costs	-	-
	Net Cash (used in) / from Financing Activities	(22.16)	-
	Net Cash inflows/(outflows) from activities		
	Net Increase in Cash and Cash Equivalents	(19.80)	13.97
	Opening Balance of Cash and Cash Equivalents	23.49	9.51
	Closing Balance of Cash and Cash Equivalents	3.69	23.49

Note: The above cash flow statement has been prepared under the Indirect Method as set out in Ind AS-7



Date: 10-11-2023
Place: New Delhi

For and on behalf of
ADILAKSHMI ENTERPRISES LIMITED

Kalpana
(Kalpana Seth)
Director
DIN: 06049008

