



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE
FINANCIAL RESULTS FOR QUARTER AND HALF-YEAR ENDED SEPTEMBER 30, 2023**

TO THE BOARD OF DIRECTORS OF ALIROX ABRASIVES LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Alirox Abrasives Limited** ("the Company"), for the quarter and half-year ended September 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on accompanying 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 of unaudited financial results, 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 MATHUR GUPTA AND ASSOCIATES
Chartered Accountants
(ERN: 003962N)


[Pradeep Daval Mathur]
Partner
M. No. 082990

Place: New Delhi
Date: November 10, 2023

UDIN: 23082990BGZHTC8454

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2023

(Amount in Lacs)

Sl. No	Particulars	STANDALONE					
		Quarter Ended			For the Half Year Ended		Year Ended
		Sep 30, 2023	Jun 30, 2023	Sep 30, 2022	Sep 30, 2023	Sep 30, 2022	March 31, 2023
	Unaudited	Unaudited*	Unaudited	Unaudited		Audited	
I	INCOME						
	Income from operations	10.00	15.00	10.00	25.00	25.00	45.60
	Other income	43.32	0.79	13.98	44.11	13.98	38.24
	Total Income	53.32	15.79	23.98	69.11	38.98	83.84
II	EXPENSES						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Traded Goods & Services	-	-	-	-	-	-
	Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	Employees benefits expense	18.65	10.86	8.81	29.51	18.35	45.20
	Finance Cost	-	-	-	-	-	-
	Depreciation and amortisation expense	2.19	2.19	2.79	4.38	5.58	11.15
	Electricity charges	0.93	0.82	0.79	1.75	2.14	4.76
	Other Expenditure	2.94	2.41	2.58	5.35	3.56	8.95
	Total Expenses	24.71	16.29	14.96	40.99	29.62	70.06
III	Profit/(Loss) before exceptional items & tax (I-II)	28.61	(0.50)	9.01	28.11	9.35	13.79
IV	Tax Expense						
	Current tax	8.07	-	2.86	8.07	3.74	6.16
	Deferred tax (credit)/charge	(0.56)	(0.57)	(0.71)	(1.13)	(1.42)	(2.85)
	Income Tax for earlier years	-	-	-	-	-	-
	Total Tax Expenses	7.51	(0.57)	2.15	6.94	2.32	3.31
V	Net Profit for the period (III-IV)	21.11	0.06	6.86	21.17	7.03	10.48
VI	Other Comprehensive Income (OCI)						
a.	Items that will not be reclassified to profit or loss						
	-Re-measurement gain(losses) on investment	704.91	622.98	782.54	1,327.89	2,966.08	2,144.06
	-Income Tax relating to items that will not be reclassified to profit & loss	-	-	-	-	-	-
b.	Items that will be reclassified to profit or loss						
	-Income Tax relating to items that will be reclassified to profit & loss	-	-	-	-	-	-
	Total other comprehensive income	704.91	622.98	782.54	1,327.89	2,966.08	2,144.06
VII	Total Comprehensive Income for the period (V+VI)	726.02	623.04	789.40	1,349.06	2,973.11	2,154.54
VIII	Paid-up equity share capital (Face Value Per Share Rs. 10/-)	24.00	24.00	24.00	24.00	24.00	24.00
IX	Earning Per Share (of Re. 10/- each) (not Annualised)						
	(a) Basic	8.79	0.03	2.86	8.82	2.93	4.37
	(b) Diluted	8.79	0.03	2.86	8.82	2.93	4.37

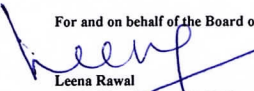
Note: *Refer Note 3

Notes to standalone financial results :

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 10.11.2023 and have been reviewed by the Statutory Auditors of the Company.
- 2 These results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The statutory auditors have carried out an audit of these results for the year ended March 31, 2023 and a limited review for the quarter & half year ended September 30, 2023 and have issued unmodified reports on such results.
- 3 The Company has only one segment and accordingly, the disclosure requirements of Indian Accounting Standard (Ind AS-108) " Operating Segments ", are not applicable.
- 4(i) As on 30th June, 2022, the Company's subsidiary Adhirath Power & Holdings Pvt. Ltd. held 20% equity stake in Haroon Dalmia Solar Private Limited ("Haroon") (Joint Venture) pursuant to Joint Venture agreement. In the year 2018, Keshav Power Limited (The Affiliate Co. and party to the JV agreement) had given notice for breach of the joint venture agreement for delay/ failure on account of non fulfilment of its obligations under the JV agreement. As per Ind AS-31, venture had recognized investment in joint venture as per equity method, but due to non-availability of financial statements of Haroon, the Company was unable to consolidate the accounts of Haroon in terms of Ind AS-31. The said Joint Venture agreement has been terminated w.e.f. 30.06.2022.
- 4(ii) Haroon became the subsidiary of Adhirath Power & Holdings Pvt. Ltd. w.e.f. 01.07.2022 and accordingly, the Financial results of Haroon have been consolidated with the Company (ultimate holding company) in compliance with applicable Accounting standards and/or other regulations. Further w.e.f. 15.06.2023 Haroon has become step down wholly owned subsidiary of the Company. This does not have any material impact on the consolidated financial results of the Company. Further, the project land allotted by Andhra Pradesh Industrial Infrastructure Corporation Limited (APIIC) to Haroon has since been cancelled due to external factors beyond the control of Haroon which lead to delay in the implementation of the Project and the refund from APIIC is still awaited and Haroon is exploring all the available options for the recovery of said amount.
- 4(iii) No provision for diminution in the value of investment in Haroon Dalmia Solar Private Limited is made, since the expected realizable amount is more than the carrying amount.
- 5 During the previous year, Company had made investment in 6% Unsecured Optionally Convertible Debentures of Rs.1, 00, 00,000/- in its Wholly Owned Subsidiary, Adhirath Power & Holdings Private Limited. As per the terms of issue, interest is payable by subsidiary company only upon distributable cash profits. In the absence of distributable cash profit in subsidiary company, interest has not been accounted for the current reporting period.
- 7 The results of the Company have been prepared in accordance with Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 8 Figures have been regrouped/rearranged wherever considered necessary.
- 9 The financial results for the quarter ended 30th September 2023, have been prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 "Interim Financial reporting"
- 10 The results of the Company are also available on stock exchange websites, www.msci.in and on the Companies website www.alirox.com.

Place : New Delhi
 Dated : 10.11.2023



For and on behalf of the Board of Directors

 Leena Rawal
 Whole Time Director & CEO
 DIN:03575675



ALIROX ABRASIVES LIMITED
(CIN NO. L74899DL1944PLC000759)
Regd. Office: 4, Scindia House, New Delhi - 110 001
Standalone Statement of Assets & Liabilities as at the Half year ended 30.09.2023

(Rs.in lacs)

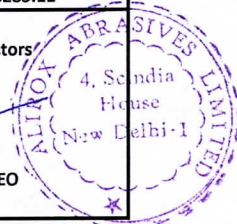
Particulars	Period ended 30.09.2023 (Rs. in Lacs)	Year Ended 31.03.2023 (Rs. in Lacs)
A ASSETS		
1 Non - Current Assets		
a) Property, plant and equipment	37.95	42.33
b) Capital work in progress		
c) Other Intangible Assets		
d) Financial Assets		
i) Investments	9474.55	8146.76
ii) Loans		
e) Other Non Current Assets	0.26	0.26
	9512.76	8189.35
2 Current Assets		
a) Inventories		
b) Financial Assets		
i) Investments	37.32	35.92
ii) Trade Receivables		
iii) Cash & Cash equivalents	39.86	24.87
iv) Bank Balance other than (iii) above		
v) Other Financial Assets	2.22	2.22
c) Current Tax Assets (Net)	15.83	9.16
b) Other Current Assets	26.54	21.60
<i>Sub Total - Current Assets</i>	121.77	93.76
Total - Assets	9634.53	8283.11
B EQUITY AND LIABILITIES		
1 Equity		
a) Equity Share Capital	24.00	24.00
b) Other Equity	9583.16	8234.10
<i>Total Equity</i>	9607.16	8258.10
LIABILITIES		
2 Non- current Liabilities		
a) Financial Liabilities		
i) Borrowings		
b) Deferred Tax Liabilities (Net)	9.78	10.91
c) Provisions		
	9.78	10.91
2 Current Liabilities		
a) Financial Liabilities		
i) Borrowings		
ii) Trade Payables		
- Total outstanding dues of MSME		
- Total outstanding dues of other than MSME		
iii) Other financial liabilities		
b) Others Current Liabilities	3.36	7.95
c) Provisions	14.23	6.16
	17.58	14.11
Total - Equity and Liabilities	9634.53	8283.11

For and on behalf of the Board of Directors

Leena Rawal

Whole Time Director & CEO
DIN No.03575675

Place : NEW DELHI
Dated : 10.11.2023



ALIROX ABRASIVES LIMITED
(CIN NO. L74899DL1944PLC000759)
Regd. Office: 4, Scindia House, New Delhi - 110 001
Standalone Cash Flow Statement for Half year ended 30.09.2023

(Rs.in lacs)

Particulars	Half Year ended 30.09.2023	Year Ended 31.03.2023
A. Cash Flow from Operating Activities		
Net Profit before tax	28.11	13.79
Adjustments		
Depreciation / Amortization	4.38	11.15
Net Gain on Value of Mutual Fund	-1.41	-1.76
Amount Written off		0.44
Dividend Income	-41.80	-36.12
Interest Income	-	-0.35
(Profit)/Loss on sale of Investments	-0.90	-
Operating Profit before working Capital Changes	-11.61	-12.86
<u>Adjustments for working Capital changes :</u>		
Trade and Other Payables	-4.58	4.20
Trade and Other Receivables	-11.61	-0.80
Cash Generated from Operations	-27.81	-9.46
Net Direct Taxes Paid/Refund	-	-3.76
Net Cash from Operating activities	-27.81	-13.22
B Cash Flow from Investing Activities		
Sale of Investments	1.00	-
Interest Received	-	0.35
Dividend Received	41.80	36.12
Net Cash used in Investing Activities	42.80	36.47
C Cash Flow from Financing Activities		
Proceeds/(Repayment) of Short term Borrowings		
Proceeds/(Repayment) of Long term Borrowings		
Net cash from / (used in) financing activities		
Net increase in cash and cash equivalents (A+B+C)	14.99	23.25
Cash and cash equivalents (Opening Balance)	24.87	1.62
Cash and cash equivalents (Closing Balance)*	39.86	24.87
Change in Cash & Cash Equivalents	14.99	23.25

For and on behalf of the Board of Directors

Place : NEW DELHI
Dated : 10.11.2023



Leena Rawal
Leena Rawal
Whole Time Director &
Chief Executive Officer
DIN: 03575675



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED CONSOLIDATED
FINANCIAL RESULTS FOR QUARTER AND HALF-YEAR ENDED SEPTEMBER 30, 2023**

TO THE BOARD OF DIRECTORS OF ALIROX ABRASIVES LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ALIROX ABRASIVES LIMITED** ("the Parent") and its Wholly owned subsidiary "Adhirath Power & Holdings Private Limited" and step down subsidiary Hareon Dalmia Solar Private Limited (the Parent and its Wholly owned subsidiary and step down subsidiary herein referred as "the Group"), and its share of the net profit after tax and total comprehensive income for the quarter and half-year ended September 30, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 there under 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 Parent'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 circular 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. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Consolidated Results included in 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.





5. The Consolidated Unaudited Financial Results include the interim financial information of above mentioned subsidiaries which have neither been reviewed by us nor by their auditors, whose interim financial information reflects total assets INR 1936.91 lacs as at September 30, 2023, total revenue of INR 1.11 lacs and 2.18 lacs for the quarter and half-year ended September 30, 2023 respectively, total profit after tax of INR 0.82 lacs and 1.81 lacs for the quarter and half-year ended September 30, 2023 respectively, and total comprehensive profit of INR NIL for the quarter and half-year ended September 30, 2023, as considered in the Statement.

Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

6. As explained in note 4(i) and 4(ii) to the Statement, Hareon Dalmia Solar Private Limited became the subsidiary of Adhirath Power & Holdings Private Limited (wholly owned subsidiary of the Company) w.e.f. 01.07.2022, and accordingly the results of "Hareon Dalmia Solar Private Limited", have been consolidated with the company (being ultimate holding company. Upto 30th June 2022 Hareon Dalmia Solar Private Limited" was Joint Venture of "Adhirath Power & Holdings Private Limited" but its results were not consolidated by "Adhirath Power & Holdings Private Limited" in their results because of dispute and therefore were not included in the consolidated results of earlier periods. Our opinion on the consolidated unaudited financial results, in so far as it relates to the amounts and disclosures included in respect of wholly owned subsidiary is based solely on the information furnished to us by the management.

Emphasis of matter

As observed earlier also, we draw attention to Note 4(ii) in the Consolidated Results in respect of the project land allotted by Andhra Pradesh Industrial Infrastructure Corporation Limited (APIIC) which has since been cancelled and the refund from APIIC is still awaited, thus impacting future plans of the Hareon Dalmia Solar Private Limited. Our opinion is not modified in respect of this matter.

For MATHUR GUPTA AND ASSOCIATES
Chartered Accountants
(FRN: 003962N)



[Pradeep Dayal Mathur]
Partner

M. No. 082990

UDIN: 23082990BGZHTD2930

Place: New Delhi

Date: November 10, 2023

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2023

(Amount in Lacs)

Sl. No	Particulars	CONSOLIDATED					
		Quarter Ended			For the Half Year Ended		Year Ended
		Sep 30, 2023	Jun 30, 2023	Sep 30, 2022	Sep 30, 2023	Sep 30, 2022	March 31, 2023
	Unaudited	Unaudited*	Unaudited	Unaudited		Audited	
I	INCOME						
	Income from operations	10.00	15.00	10.00	25.00	25.00	45.60
	Other income	44.43	1.86	13.98	46.29	15.41	41.74
	Total Income	54.43	16.86	23.98	71.29	38.98	87.34
II	EXPENSES						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Traded Goods & Services	-	-	-	-	-	-
	Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	Employees benefits expense	18.65	10.86	8.81	29.51	18.35	45.20
	Finance Cost	-	-	-	-	-	-
	Depreciation and amortisation expense	2.19	2.19	2.79	4.38	5.58	11.15
	Electricity charges	0.93	0.82	0.79	1.75	2.14	4.76
	Other Expenditure	3.22	2.51	5.97	5.73	11.37	24.36
	Total Expenses	24.99	16.38	18.36	41.37	33.02	85.47
III	Profit/(Loss) before exceptional items & tax (I-II)	29.44	0.48	5.62	29.92	5.96	1.88
IV	Tax Expense						
	Current tax	8.07	0.12	2.86	8.07	3.74	6.16
	Deferred tax (credit)/charge	(0.56)	(0.57)	(0.71)	(1.13)	(1.42)	(2.83)
	Income Tax for earlier years	-	-	-	-	-	0.03
	Total Tax Expenses	7.51	(0.44)	2.15	6.94	2.32	3.34
V	Net Profit for the period (III-IV)	21.93	0.92	3.47	22.98	3.64	(1.46)
VI	Other Comprehensive Income (OCI)						
a.	Items that will not be reclassified to profit or loss						
	-Re-measurement gain/(losses) on investment	704.91	622.98	782.54	1,327.89	2,966.08	2,144.06
	-Income Tax relating to items that will not be reclassified to profit & loss	-	-	-	-	-	-
b.	Items that will be reclassified to profit or loss						
	-Income Tax relating to items that will be reclassified to profit & loss	-	-	-	-	-	-
	Total other comprehensive income	704.91	622.98	782.54	1,327.89	2,966.08	2,144.06
VII	Total Comprehensive Income for the period (V+VI)	726.84	623.90	786.01	1,350.74	2,969.89	2,142.60
	Net profit Attributable to						
	a) Owners of the Parent	21.93	0.92	3.47	22.98	3.64	(1.46)
	a) Non controlling interest	-	-	-	-	-	-
	Other Comprehensive Income Attributable to						
	a) Owners of the Parent	704.91	622.98	782.54	1,327.89	2,966.08	2,144.06
	a) Non controlling interest	-	-	-	-	-	-
	Total Comprehensive Income Attributable to						
	a) Owners of the Parent	726.84	623.90	786.01	1,350.87	2,969.89	2,142.60
	a) Non controlling interest	-	-	-	-	-	-
VIII	Paid-up equity share capital (Face Value Per Share Rs. 10/-)	24.00	24.00	24.00	24.00	24.00	24.00
IX	Earning Per Share (of Re. 10/- each) (not Annualised)						
	(a) Basic	9.14	0.38	1.45	9.57	1.59	(0.06)
	(b) Diluted	9.14	0.38	1.45	9.57	1.59	(0.06)

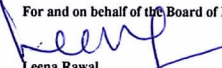
Note: *Refer Note 3

Notes to standalone financial results :

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 10.11.2023 and have been reviewed by the Statutory Auditors of the Company.
- 2 These results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The statutory auditors have carried out an audit of these results for the year ended March 31, 2023 and a limited review for the quarter & half year ended September 30, 2023 and have issued unmodified reports on such results.
- 3 The Company has only one segment and accordingly, the disclosure requirements of Indian Accounting Standard (Ind AS-108) "Operating Segments", are not applicable.
- 4(i) As on 30th June, 2022, the Company's subsidiary Adhirath Power & Holdings Pvt. Ltd. held 20% equity stake in Hareon Dalmia Solar Private Limited ("Hareon") (Joint Venture) pursuant to Joint Venture agreement. In the year 2018, Keshav Power Limited (The Affiliate Co. and party to the JV agreement) had given notice for breach of the joint venture agreement for delay/ failure on account of non fulfilment of its obligations under the JV agreement. As per Ind AS-31, venture had recognized investment in joint venture as per equity method, but due to non-availability of financial statements of Hareon, the Company was unable to consolidate the accounts of Hareon in terms of Ind AS-31. The said Joint Venture agreement has been terminated w.e.f. 30.06.2022.
- 4(ii) Hareon became the subsidiary of Adhirath Power & Holdings Pvt. Ltd. w.e.f. 01.07.2022 and accordingly, the Financial results of Hareon have been consolidated with the Company (ultimate holding company) in compliance with applicable Accounting standards and/or other regulations. Further w.e.f. 15.06.2023 Hareon has become step down wholly owned subsidiary of the Company. This does not have any material impact on the consolidated financial results of the Company. Further, the project land allotted by Andhra Pradesh Industrial Infrastructure Corporation Limited (APIIC) to Hareon has since been cancelled due to external factors beyond the control of Hareon which lead to delay in the implementation of the Project and the refund from APIIC is still awaited and Hareon is exploring all the available options for the recovery of said amount.
- 4(iii) No provision for diminution in the value of investment in Hareon Dalmia Solar Private Limited is made, since the expected realizable amount is more than the carrying amount.
- 5 During the previous year, Company had made investment in 6% Unsecured Optionally Convertible Debentures of Rs.1,00,00,000/- in its Wholly Owned Subsidiary, Adhirath Power & Holdings Private Limited. As per the terms of issue, interest is payable by subsidiary company only upon distributable cash profits. In the absence of distributable cash profit in subsidiary company, interest has not been accounted for the current reporting period.
- 6 The results of the Company have been prepared in accordance with Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 7 Figures have been regrouped/rearranged wherever considered necessary.
- 8 The financial results for the quarter ended 30th September 2023, have been prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 "Interim Financial reporting"
- 9 The results of the Company are also available on stock exchange websites, www.mse.in and on the Companies website www.alirox.com

Place : New Delhi
 Dated : 10.11.2023



For and on behalf of the Board of Directors

 Leena Rawal
 Whole Time Director & CEO
 DIN:03575675



ALIROX ABRASIVES LIMITED

(CIN NO. L74899DL1944PLC000759)

Regd. Office: 4, Scindia House, New Delhi - 110 001

Consolidated Statement of Assets & Liabilities as at the Half year ended 30.09.2023

(Rs.in lacs)

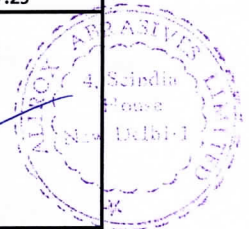
Particulars	Period ended 30.09.2023 (Rs. in Lacs)	Year Ended 31.03.2023 (Rs. in Lacs)
A ASSETS		
1 Non - Current Assets		
a) Property, plant and equipment	37.95	42.33
b) Capital work in progress		
c) Other Intangible Assets		
d) Financial Assets		
i) Investments	9412.91	8085.10
ii) Loans		
e) Other Non Current Assets	0.26	0.69
	9451.11	8128.12
2 Current Assets		
a) Inventories		
b) Financial Assets		
i) Investments	37.32	35.92
ii) Trade Receivables		21.60
iii) Cash & Cash equivalents	58.63	42.69
iv) Bank Balance other than (iii) above		
v) Other Financial Assets	2.22	2.22
c) Current Tax Assets (Net)	16.48	9.16
b) Other Current Assets	1904.68	1877.58
<i>Sub Total - Current Assets</i>	2019.34	1989.17
Total - Assets	11470.45	10117.29
B EQUITY AND LIABILITIES		
1 Equity		
a) Equity Share Capital	24.00	24.00
b) Other Equity	11419.09	10068.02
c) Minority Interest		0.18
<i>Total Equity</i>	11443.09	10092.20
LIABILITIES		
2 Non - current Liabilities		
a) Financial Liabilities		
i) Borrowings		
b) Deferred Tax Liabilities (Net)	9.78	10.38
c) Provisions		
	9.78	10.38
2 Current Liabilities		
a) Financial Liabilities		
i) Borrowings		
ii) Trade Payables		
- Total outstanding dues of MSME		
- Total outstanding dues of other than MSME		0.30
iii) Other financial liabilities		
b) Others Current Liabilities	3.36	8.25
c) Provisions	14.23	6.16
	17.58	14.71
Total - Equity and Liabilities	11470.45	10117.29

For and on behalf of the Board of Directors

Leena Rawal
Leena Rawal

Whole Time Director & CEO
DIN No.03575675

Place : NEW DELHI
Dated : 10.11.2023



ALIROX ABRASIVES LIMITED
(CIN NO. L74899DL1944PLC000759)
Regd. Office: 4, Scindia House, New Delhi - 110 001
Consolidated Cash Flow Statement for Half year ended 30.09.2023

(Rs.in lacs)

	Particulars	Half Year ended 30.09.2023	Year Ended 31.03.2023
A.	Cash Flow from Operating Activities		
	Net Profit before tax	29.92	1.86
	Adjustments		
	Depreciation / Amortization	4.38	11.15
	Net Gain on Value of Mutual Fund	-1.41	-1.76
	Amount Written off	-	0.44
	Dividend Income	-41.80	-36.12
	Interest Income	-	-3.85
	(Profit)/Loss on sale of Investments	-0.90	-
	(Profit)/Loss on sale of PPE	-	-
	Operating Profit before working Capital Changes	-11.61	-28.29
	<u>Adjustments for working Capital changes :</u>		
	Trade and Other Payables	-5.19	3.19
	Trade and Other Receivables	-11.85	-3.55
	Cash Generated from Operations	-27.82	-28.67
	Net Direct Taxes Paid/Refund	-	-5.62
	Net Cash from Operating activities	-27.82	-34.27
B	Cash Flow from Investing Activities		
	BuyBack of Equity Shares	-	-230.17
	Purchase of Investments	-0.02	-39.34
	Sale of Investments	1.00	-
	Interest Received	-	3.85
	Dividend Received	41.80	36.12
	Net Cash used in Investing Activities	42.80	-229.54
C	Cash Flow from Financing Activities		
	Proceeds/(Repayment) of Short term Borrowings	-	-
	Proceeds/(Repayment) of Long term Borrowings	-	-
	Net cash from / (used in) financing activities	-	-
	Net increase in cash and cash equivalents (A+B+C)	15.94	-263.81
	Cash and cash equivalents (Opening Balance)	42.69	306.50
	Cash and cash equivalents (Closing Balance)*	58.63	42.69
	Change in Cash & Cash Equivalents	15.94	-263.81

For and on behalf of the Board of Directors

Place : NEW DELHI
Dated : 10.11.2023



Leena Rawal
Leena Rawal
Whole Time Director &
Chief Executive Officer
DIN: 03575675