



Aditya Consumer Marketing Limited

CIN : L52190BR2002PLC009872
An ISO 9001:2015 Certified Company
a **BSE** Listed Company

Date: 30th October, 2026

**BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Streets
Mumbai-400001**

Scrip Code: 540146

Sub.- Outcome of Board Meeting and Submission of Standalone Unaudited Financial Results for the Half Year Ended 30th September, 2026.

Dear Sir(s),

In Compliance of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. Friday, October 30, 2026 has considered and approved the Standalone Unaudited Financial Results for the half year ended 30th September, 2026.

A copy of the Standalone Unaudited Financial Results along with Auditor's Limited Review Report is annexed for your reference.

The meeting of the Board of Directors Commenced at 02.00 PM and Concluded at 02:15 PM.

This is for your information and record.

Thanking You.

For Aditya Consumer Marketing Limited

**Hridaya
Narayan
Tiwari**

**Hridaya Narayan Tiwari
(Company Secretary)**

Digitally signed by Hridaya Narayan Tiwari
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Go9 SUPER MARKET

Patna

- Bandar Bagicha
- S K Puri
- Kankar Bagh
- Ashiana Nagar
- Anisabad

Gaya

- Gaya College Road

Muzaffarpur

- Mithanpura

Go9 Salon

For Ladies

Patna

- Bandar Bagicha
- S K Puri
- Kankar Bagh
- Ashiana Nagar
- Patna City
- Rajendra Nagar
- Anisabad

Gaya

- Gaya College Road

Muzaffarpur

- Mithanpura

For Gents

Patna

- Bandar Bagicha
- S K Puri
- Ashiana Nagar
- Patna City
- Rajendra Nagar

Muzaffarpur

- Mithanpura

Go9 Banquet & Conference Hall

Patna

- Bandar Bagicha

Gaya

- Gaya College Road

Muzaffarpur

- Mithanpura

Yo!China

Patna

- Bandar Bagicha
- Ashiana Nagar
- Kankar Bagh

Gaya

- Gaya College Road

Darbhanga

- Above Aditya Vision
Gm Road, Near
Income Tax Office

Muzaffarpur

- Mithanpura



TAKE-AWAY-EXPRESS

- S K Puri
- Kadam Kuan

Go9 Biryani & Street Food

- S K Puri

Registered Office: Ground Floor, M-19, Road No. 02, S. K. Nagar, Patna, Bihar-800001, INDIA

T: +91 612 25206 74/854, E: anil.cfo@aditya-patna.com

website: www.adityaconsumer.com

GSTIN: 10AAECA2473N1ZT

ADITYA CONSUMER MARKETING LIMITED
CIN - L52190BR2002PLC009872
FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Amount in Cr.)

Particulars		Half Year Ended Results on		Year Ended Results	
		30.09.2026	30.09.2025	31.03.2026	31.03.2025
I	Revenue from operations	44.99	45.19	91.39	97.41
II	Other income	0.25	0.12	0.82	0.76
III	Total revenue (I+II)	45.24	45.31	92.22	98.17
IV	Expenses				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchases of stock-in-trade	31.92	32.59	62.91	67.85
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2.68)	(1.54)	(0.11)	(0.09)
	(d) Employee benefits expense	7.47	7.30	15.76	15.50
	(e) Finance costs	0.20	0.18	0.45	0.59
	(f) Depreciation and amortisation expense	0.73	0.70	1.35	1.61
	(g) Operating & Other expenses	8.86	8.26	13.92	16.53
	Total expenses	46.50	47.48	94.29	101.99
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	(1.26)	(2.17)	(2.07)	(3.82)
VI	Exceptional items - prior period (Note 2)	(0.52)	-	-	-
VII	Profit / (Loss) before extraordinary items and tax (V ± VI)	(1.78)	(2.17)	(2.07)	(3.82)
VIII	Extraordinary items	-	-	-	-
IX	Profit / (Loss) before tax (VII ± VIII)	(1.78)	(2.17)	(2.07)	(3.82)
X	Tax expense:				
	(a) Current Tax	-	-	-	-
	(b) Deferred tax - prior period (Note 3)	(0.56)	-	0.06	0.01
		(0.56)	-	0.06	0.01
XI	Profit/(Loss) from continuing operations (IX ± X)	(1.22)	(2.17)	(2.13)	(3.83)
XII	Profit / (Loss) from discontinuing operations		-	-	-
XIII	Tax expense of discontinuing operations		-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)		-	-	-
XV	Profit / (Loss) for the Period (XI ± XIV)	(1.22)	(2.17)	(2.13)	(3.83)
XVI	i. Earnings per share (before extraordinary items)				
	(a) Basic	(0.83)	(1.48)	(1.46)	(2.10)
	(b) Diluted	(0.83)	(1.48)	(1.46)	(2.10)
	ii. Earnings per share (after extraordinary items)				
	(a) Basic	(0.83)	(1.48)	(1.46)	(2.62)
	(b) Diluted	(0.83)	(1.48)	(1.46)	(2.62)

For ADITYA CONSUMER MARKETING LIMITED
CIN - L52190BR2002PLC009872

Yashovardhan Sinha

Yashovardhan Sinha
(Managing Director)
DIN - 01636599

Anil Kumar Singh

Anil Kumar Singh
(Chief Financial Officer)

Place : Patna
Date: 30.10.2026

ADITYA CONSUMER MARKETING LIMITED
CIN - L52190BR2002PLC009872
STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026
(Amount in Cr.)

Standalone Statement of Assets and Liabilities		As on	
		30.09.2026	31.03.2026
I	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	14.63	14.63
	(b) Reserves and surplus	2.71	3.93
	(c) Money received against share warrants		
2	Share application money pending allotment		
3	Non-current liabilities		
	(a) Long-term Borrowings		-
	(b) Deferred tax liabilities (net)	-	0.56
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	(0.09)	0.30
4	Current liabilities		
	(a) Short-term borrowings	7.97	5.92
	(b) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises: and	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	12.25	9.39
	(c) Other current liabilities	0.98	1.46
	(d) Short-term provisions	-	-
	TOTAL	38.45	36.18
II	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipments		
	(i) Tangible assets	7.99	8.94
	(ii) Intangible assets		
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(v) Fixed assets held for Sale	-	-
	(b) Non-current investments		
	(c) Deferred tax assets (net)		
	(d) Long-term loans and advances	-	-
	(e) Other non-current assets		
2	Current assets		
	(a) Current investments		
	(b) Inventories	15.96	13.28
	(c) Trade receivables	0.38	0.25
	(d) Cash and cash equivalents	12.25	12.16
	(e) Short-term loans and advances	1.26	1.13
	(f) Other current assets	0.61	0.42
	TOTAL	38.45	36.18

For Aditya Consumer Marketing Limited
CIN-L52190BR2002PLC009872

Yashovardhan Sinha

Yashovardhan Sinha
(Managing Director)

DIN - 01636599

Anil Kumar Singh

Anil Kumar Singh
(Chief Financial Officer)

Place : Patna
Date: 30.10.2026

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ADITYA CONSUMER MARKETING LIMITED
CIN - L52190BR2002PLC009872
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Amount in Cr.)

	30.09.2026	31.03.2026
Cash flows from operating activities		
Profit before taxation	(1.78)	(2.07)
Adjustments for:		
Depreciation	0.73	1.35
Investment income	(0.25)	(0.80)
Interest expense	0.20	0.45
Prior period depreciation (AS 5) – non-cash	0.52	
Profit / (Loss) on the sale of property, plant & equipment	-	0.97
Working capital changes:		
(Increase) / Decrease in trade and other receivables	(0.45)	0.28
(Increase) / Decrease in inventories	(2.68)	(0.11)
Increase / (Decrease) in trade payables	2.38	0.90
Cash generated from operations	(1.33)	0.97
Income taxes paid		
Net cash from operating activities	(1.33)	0.97
Cash flows from investing activities		
Business acquisitions, net of cash acquired	-	-
Purchase of property, plant and equipment	(0.29)	(1.39)
Proceeds from sale of equipment		-
Long Term Investment in Mutual Funds		-
Investment income	0.25	0.80
Net cash from investing activities	(0.04)	(0.59)
Cash flows from financing activities		
Proceeds from issue of share capital including Premium		
Post Employee Employment Benefit	(0.39)	0.15
Finance Cost	(0.20)	(0.45)
Proceeds/(Payment) of short-term borrowings	2.05	0.46
Proceeds/(Payment) of long-term borrowings		
Net cash used in financing activities	1.46	0.16
Net increase in cash and cash equivalents	0.09	0.54
Cash and cash equivalents at beginning of period	12.16	11.62
Cash and cash equivalents at end of period	12.25	12.16

For Aditya Consumer Marketing Limited

L52190BR2002PLC009872

Yashovardhan Sinha

Yashovardhan Sinha
(Managing Director)

01636599

Anil Kumar Singh

Anil Kumar Singh
(Chief Financial Officer)

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Anil Kumar Singh
Date: 2026.10.30
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Place- Patna

Date: 30.10.2026

ADITYA CONSUMER MARKETING LIMITED
CIN-L52190BR2002PLC009872
SEGMENTAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

				(Amount in Cr.)	
		Half Year Ended Results on		Year Ended Results	
Particulars		30.09.2026	30.09.2025	31.03.2026	31.03.2025
I Segment Revenue					
(net sale/income from each segment should be disclosed)					
1 SALON		3.02	2.74	6.48	5.97
2 FOOD & BEVERAGES		12.98	11.88	24.85	23.37
3 RETAIL STORE		28.99	30.57	60.07	68.07
Total segment revenue		44.99	45.19	91.39	97.41
Less: Inter segment revenue					
Revenue from operations			45.19	91.39	97.41
II Segment Result					
Profit (+) / Loss (-) before tax and interest from each segment					
1 SALON		(0.06)	(0.12)	(0.15)	(0.20)
2 FOOD & BEVERAGES		(0.30)	(0.52)	(0.56)	(0.77)
3 RETAIL STORE		(0.70)	(1.35)	(0.91)	(2.26)
Total Profit before tax		(1.06)	(1.99)	(1.62)	(3.23)
i. Finance cost		0.20	0.18	0.45	0.59
ii. Unallocable – prior period items: short charge of depreciation up to		0.52			
Profit before tax		(1.78)	(2.17)	(2.07)	(3.82)
III (Segment Asset - Segment Liabilities)					
Segment Asset					
1 SALON		1.99	2.30	2.23	2.47
2 FOOD & BEVERAGES		2.40	2.76	2.68	2.96
3 RETAIL STORE		3.60	4.14	4.03	4.44
Total Segment Assets		7.99	9.20	8.94	9.87
Un-allocable Assets					
Net Segment Assets		7.99	9.20	8.94	9.87
IV Segment Liabilities					
Segment Liabilities					
1 SALON		7.31	7.19	6.87	6.98
2 FOOD & BEVERAGES		8.84	8.70	8.32	8.45
3 RETAIL STORE		22.30	21.93	20.99	21.32
Total Segment Liabilities		38.45	37.82	36.18	36.75
Un-allocable Liabilities			-	-	
Net Segment Liabilities		38.45	37.82	36.18	36.75

For Aditya Consumer Marketing Limited
CIN-L52190BR2002PLC009872

Place-Patna
Date: 30.10.2026

Yashovardhan Sinha
Yashovardhan Sinha
(Managing Director)
DIN-01636599

Anil Kumar Singh
Anil Kumar Singh
(Chief Financial Officer)



**Limited Review Report on the Unaudited Half Yearly Financial Results of the Company
pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015, as amended**

To
The Board of Directors
Aditya Consumer Marketing Limited
Patna

1. We have reviewed the accompanying statement of unaudited financial results of **Aditya Consumer Marketing Limited** ("the Company") for the half year ended **30th September, 2026**, together with the statement of assets and liabilities as at that date, the cash flow statement and the segment information for the half year then ended ("the Statement"), attached herewith. The Statement is being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. The Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data, and is substantially less in scope than an audit conducted in accordance with the Standards on Auditing. It therefore provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted as 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 AS 25 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Santosh



5. **Emphasis of Matter** – We draw attention to the following matters in the Statement:

- (a) **Depreciation – prior period item:** Note 2 to the Statement explains that, during the half year, the Company has computed depreciation on property, plant and equipment in accordance with the useful lives and residual value prescribed in Schedule II to the Companies Act, 2013. The short charge of depreciation up to 31st March, 2026, amounting to ₹51.65 lakh, has been recognised as a prior period item in accordance with Accounting Standard 5 “Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies” and is shown under exceptional items. Depreciation for the half year is ₹72.59 lakh.
- (b) **Deferred tax – prior period item:** Note 3 to the Statement explains that the deferred tax liability of ₹56.33 lakh carried in the books as at 31st March, 2026 has been reversed, as no taxable timing differences existed at that date. The reversal has been recognised as a prior period item in accordance with AS 5. In the absence of virtual certainty supported by convincing evidence, no deferred tax asset has been recognised in respect of unabsorbed depreciation, carried forward business losses and other timing differences, in accordance with Accounting Standard 22 “Accounting for Taxes on Income”.

Our conclusion is not modified in respect of these matters.

6. **Other Matters**

- (a) The figures for the corresponding half year ended 30th September, 2025 included in the Statement were subjected to a limited review by the predecessor auditor, whose report dated 07th November, 2025 expressed an unmodified conclusion.
- (b) The figures for the year ended 31st March, 2026 included in the Statement were audited by the predecessor auditor, whose report dated 08th May 2026 expressed an unmodified opinion. The figures for the year ended 31st March, 2025 are those included as comparatives in the said audited financial statements.

Our conclusion is not modified in respect of these matters.

For S Kumar Mishra and Company
Chartered Accountants

FRN: 023206C



S K Mishra

(S K Mishra)

Partner

M. No. 528981

UDIN: 26528981HEMWYY7554

Place: Patna

Date: 30th day of October, 2026