November 05, 2026

To,
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai 400 001

Scrip Code : **ALAN SCOTT | 539115.**

Subject : **Submission of Unaudited Standalone & Consolidated Financial Results for the quarter and half year ended September 30, 2026, along with limited review report of the auditors as per Regulation 33 of SEBI (Listing obligations and disclosures requirements), Regulations 2015.**

Respected Sir/Madam,

The Board of Directors of Alan Scott Enterprises Limited ('Company') at their meeting held today i.e. Thursday, November 05, 2026, have duly approved the Unaudited Standalone & Consolidated Financial Results for the quarter and half year ended September 30, 2026, together with the Limited review report of the auditors in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 which is enclosed herein as an annexure.

The Board meeting began at 11:30 AM (IST) and concluded at 11:59 AM (IST).

The above-mentioned financial results and disclosure shall be available on the website at https://thealanscott.com/ of the Company under the financials section.

You are requested to take the same on your record.

Yours Faithfully,
For Alan Scott Enterprises Limited

SURESHKUMAR PUKHRAJ JAIN

Digitally signed by SURESHKUMAR PUKHRAJ JAIN
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Date: 2026.11.05 12:30:31 +05'30'

Sureshkumar Pukhraj Jain
Designation : Managing Director
DIN : **00048463**
Place : Mumbai
Encl. : As stated above.

Pravin Chandak & Associates

Chartered Accountants

Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), for the Quarter ended 30th September, 2026

To the Board of Directors of Alan Scott Enterprises Limited

1. We have reviewed the accompanying quarterly Statement of unaudited Standalone Financial Results of **Alan Scott Enterprises Limited** ("the Company") for the quarter ended September 30th, 2026 and the year to date results for the period 01 April 2026 to 30 September 2026, 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.

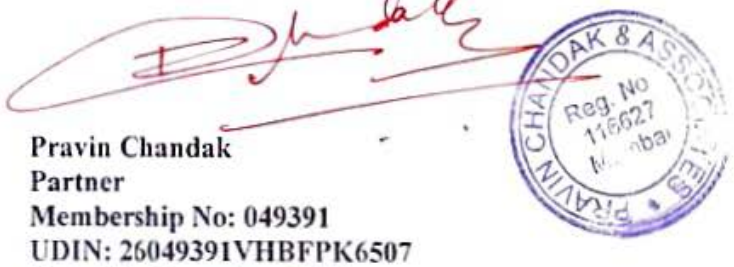
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and

PRAVIN CHANDAK & ASSOCIATES Reg No 116627 Mumbai

403, 4th Floor & 702/703, 7th Floor,
New Swapnalok CHS Ltd.,
Natakwala Lane, Borivali (West),
Mumbai - 400 092. Tel : 2089 0661
Email : info@pravinca.com
Website : www.pravinca.com

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.
Firm's registration number: 116627W



Pravin Chandak
Partner
Membership No: 049391
UDIN: 26049391VHBFPK6507
Date: 5th November, 2026

Pravin Chandak & Associates

Chartered Accountants

Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), for the Quarter ended 30th September, 2026

To the Board of Directors of Alan Scott Enterprises Limited

1. We have reviewed the accompanying quarterly Statement of unaudited Consolidated Financial Results of **'Alan Scott Enterprises Limited** ("the Holding Company") and its Subsidiaries (the Holding Company and its subsidiaries together referred to as "the group"), for the quarter ended September 30th, 2026 and the year to date results for the period 01 April 2026 to 30 September 2026 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 under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

PRAVIN CHANDAK & ASSOC. Reg. No 116527

403, 4th Floor & 702/703, 7th Floor,
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Website : www.pravinca.com

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

Parent Company:

- Alan Scott Enterprises Limited

Subsidiaries:

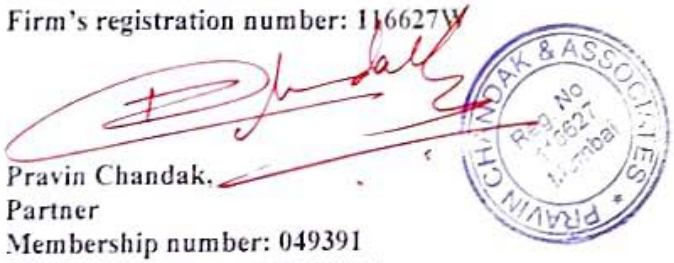
- Alan Scott Retail Limited.
- Alan Scott Automation & Robotics Limited.
- Alan Scott Fusion Resonance Limited.
- Alan Scott Envirotech Limited.
- Alan Scott Upnup Life Limited.
- Alan Scott Learnix Limited.
- Alan Scott Omnis Ai Limited.
- Alan Scott Vajrashakti Technologies Limited.
- Alan Scott Bluverge Private Limited.
- Alan Scott Metastar Media Limited.
- Alan Scott Qubiverse Limited.
- Alan Scott Satwik Himalayan Private Limited.

Associates

- Edurishi Eduventures Private Limited

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 applicable Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 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.
Firm's registration number: 116627W



Pravin Chandak.
Partner
Membership number: 049391
UDIN: 26049391AEXPNC3495
Date: 5th November, 2026

ALAN SCOTT ENTERPRISES LIMITED

CIN: L33100MH1994PLC076732

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

Statement of Unaudited Standalone and Consolidated Financial Results for the Second Quarter and Half Year ended September 30, 2026

(Rs. In Lakhs except earning Per Share)

Sr No	Particulars	Standalone						Consolidated					
		Quarter Ended			Half year Ended		Year ended	Quarter Ended			Half year Ended		Year ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Net Sales / Income From Operations	0.00	0.00	36.75	0.00	76.75	102.52	928.56	831.90	881.13	1760.46	1805.33	3434.73
	(b) Other operating Income	0.00	79.59	0.00	79.59	0.00	76.80	0.00	79.59	-0.03	79.59	0.00	115.90
2	(c) Interest Income	3.70	5.00	0.00	8.70	0.00	0.00	0.08	0.00	0.06	0.08	0.20	0.00
3	**Total Income(a+b+c)**	**3.70**	**84.59**	**36.75**	**88.29**	**76.75**	**179.32**	**928.64**	**911.49**	**881.16**	**1840.13**	**1805.54**	**3550.63**
4	**Expenditure**												
	(a)Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	12.50	0.00	0.00	0.00	0.00	0.00	12.50
	(b)Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00	601.71	569.58	506.18	1171.29	1147.30	2211.15
	(c)Increase/Decrease in Stock in trade And Work in Progress	0.00	0.00	0.00	0.00	0.00	1.43	-56.97	-54.26	14.71	-111.23	-81.81	-190.08
	(d)Employee benefit Expenses	36.17	34.40	15.36	70.57	26.25	75.70	234.58	201.09	142.72	435.67	259.82	604.32
	(e)Depreciation And Amortisation Cost	1.98	1.63	0.98	3.61	1.81	5.26	98.17	78.47	92.21	176.64	181.94	405.99
	(f)Finance cost	0.08	0.01	0.06	0.09	0.14	0.41	47.45	42.50	59.03	89.95	109.79	229.10
	(g)Other Expenditure	39.09	20.15	22.37	59.24	44.13	92.00	216.90	158.95	156.89	375.85	320.98	724.99
5	**Total Expenditure(a+b+c+d+e+f+g)**	**77.33**	**56.19**	**38.77**	**133.52**	**72.33**	**187.29**	**1141.83**	**996.33**	**971.73**	**2138.16**	**1938.02**	**3997.97**
6	**Profit After Interest Before Exceptional Items & Tax(3-5)**	**-73.63**	**28.40**	**-2.02**	**-45.23**	**4.42**	**-7.97**	**-213.19**	**-84.84**	**-90.57**	**-298.03**	**-132.49**	**-447.34**
7	(a)Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.47	0.00	0.00
	(b)Prior Period Expenses	0.00	0.00	0.00	0.00	0.00	0.00	1.47	0.00	0.00	0.00	0.00	0.00
8	**Profit/(Loss) From Ordinary Activities Before Tax(6-7)**	**-73.63**	**28.40**	**-2.02**	**-45.23**	**4.42**	**-7.97**	**-214.67**	**-84.84**	**-90.57**	**-299.51**	**-132.49**	**-447.34**
9	**Tax Expenses**												
	(a)Current Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(b)Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-12.40
10	**Net Profit/(Loss) From Ordinary Activities After Tax(8-9)**	**-73.63**	**28.40**	**-2.02**	**-45.23**	**4.42**	**-7.97**	**-214.67**	**-84.84**	**-90.57**	**-299.51**	**-132.49**	**-434.94**
11	**Net Profit/(Loss) from Associate Company**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**-0.01**	**-0.01**	**0.00**	**-0.02**	**0.00**	**5.13**
12	**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	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	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	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	0.00	0.00	0.00	0.00
13	**Total other Comprehensive Income for the period**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	**Total Comprehensive Income for the period (10+11+13)**	**-73.63**	**28.40**	**-2.02**	**-45.23**	**4.42**	**-7.97**	**-214.68**	**-84.85**	**-90.57**	**-299.53**	**-132.49**	**-429.81**
15	**Total Comprehensive Income for the year/period attributable to**												
	Owners of the Company	-73.63	28.40	-2.02	-45.23	4.42	-7.97	-177.03	-38.23	-62.38	-215.26	-85.28	-298.27
	Non controlling Interest							-37.62	-46.63	-32.23	-84.25	-47.21	-131.53
16	**No. Of Equity Shares(F.V. Rs.10/- per share)**	**64.47**	**64.49**	**61.45**	**64.48**	**59.46**	**61.46**	**64.47**	**64.49**	**61.45**	**64.48**	**59.46**	**61.46**
17	Basic and Diluted Earning per share before and after extraordinary items (Not Annualised)	**-1.14**	**0.44**	**-0.03**	**-0.70**	**0.07**	**-0.13**	**-2.75**	**-0.59**	**-1.02**	**-3.34**	**-1.43**	**-4.85**

NOTES

1. The above unaudited financial results, prepared in accordance with Indian Accounting Standards ("Ind AS") under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, were reviewed by the Audit Committee and approved by the Board of Directors on November 05, 2026, and have been subjected to limited review by the Statutory Auditors.

2. The Consolidated result for the quarter ended September 30, 2026, includes the results of the subsidiaries namely (1) Alan Scott Retail Limited, (2) Alan Scott Automation & Robotics Limited, (3) Alan Scott Fusion Resonance India Ltd, (4) Alan Scott Upnup Life Limited, (5) Alan Scott Envirotech Ltd, (6) AlanScott Learnix Ltd, (7) AlanScott Omnis AI Ltd, (8) Alan Scott Vajrashakti Technologies Ltd, (9) Alan Scott Bluverge Pvt Ltd, (10) Alanscott Qubiverse Ltd., (11) Alanscott Metastar Media Limited and (12) AlanScott Satwik Himalyan Products Pvt. Ltd.

3. During the quarter, the Company allotted 9,52,931 partly paid-up equity shares of face value of ₹10/- each on Thursday, September 17, 2026, to eligible shareholders pursuant to the Rights Issue, against receipt of the requisite application money. The said shares have been allotted under ISIN No. IN9273F01038 and were listed with effect from Friday, September 25, 2026, on the Stock Exchange.

4. During the quarter ended September 30, 2026, the Company raised funds aggregating to ₹ 3.81 crore through a Rights Issue. Out of the total proceeds, ₹ 2.00 crore has been utilised towards the objects of the Issue, along with ₹ 26 lakh towards issue-related expenses.

5 **Management Perspective**

From Capability Creation to Commercialisation and Growth

Alan Scot Enterprises continues to build its businesses across four strategic verticals — Living, Works, Next and Frontier — addressing opportunities across consumer markets, industrial technologies and emerging technology platforms. The Group is now increasingly focused on commercialisation, market development and building scalable business models.

Living
The exercise of filtering and relocating underperforming retail stores has been completed, and the business is now planning its next phase of growth. Satwik has commenced in-store shops to strengthen the positioning of its brands. Under Jungle Harvest, the first phase of brand building for GIGGLES and NOURA is underway, with encouraging initial feedback from the market.

Works
Alan Scot Automation & Robotics has established an in-house design department to cater to large and customised automation requirements. Given the specialised nature of these projects, the typical lead time from initial enquiry to order conversion is approximately 4–6 months.

Alan Scot Envirotech and Vajrashakti are advancing path-breaking technologies across heating, air and water categories. These technologies have been validated at industrial scale and are gaining acceptance among large industrial customers.

Next
Learnix has commenced direct-to-student sales in addition to its school-focused business. The company is also developing new products for lifelong learning, leveraging its AI capabilities in partnership with well-known domain experts.
UpnUp continues to develop technology-led solutions for the security and facility management sectors, with a focus on validating enterprise use cases and expanding adoption.

Frontier
The Group continues to nurture emerging technology initiatives through Zynd.ai in AI agents, Meta Star in immersive experiences and Bluverge in drone-based agricultural solutions. These businesses are progressing through their respective validation and market-development stages.

Strengthening Commercial Capabilities
Across its verticals, the Group has strengthened its management teams with the appointment of dedicated sales and marketing heads as several businesses approach their commercial take-off stage. Shared capabilities across technology, AI, engineering, manufacturing, brands and distribution continue to create synergies across the portfolio.

Capital Allocation and Outlook
The Group is entering a phase of accelerated commercialisation, with the focus on expanding market reach, converting opportunities into sustainable revenues and improving operating economics. Capital allocation will remain disciplined, with resources directed towards businesses demonstrating market acceptance, traction and long-term growth potential.

With businesses at different stages of commercial maturity, management remains focused on disciplined execution, prudent capital allocation and building sustainable enterprises for long-term value creation.

6 The Company issued a Call Money Notice to the holders of partly paid-up equity shares, calling upon them to pay the balance call money of ₹ 35/- per partly paid-up equity share. The Call Money Issue opened on Thursday, October 22, 2026, and is scheduled to close on Thursday, November 05, 2026. The amount payable is towards the balance consideration on the partly paid-up equity shares issued pursuant to the Rights Issue.

7 The figures of the previous period have been regrouped/rearranged wherever considered necessary.

For and on Behalf of the Board of Directors

SURESHKUMAR PUKHRAJ JAIN

SureshKumar Jain
Managing Director
DIN: 00048463

Place: Mumbai
Date: 05th November, 2026

ALAN SCOTT ENTERPRISES LIMITED

CIN: L33100MH1994PLC076732

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

Statement of Un-Audited Consolidated Segment wise revenue, results, assets and liabilities for the Quarter and Half Year ended September 30,

(Rs.in Lakhs)

	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue**						
	a) Retail	864.75	791.92	807.84	1656.67	1640.86	3166.72
	b) Automation & Robotics	34.00	16.64	30.08	50.64	79.24	176.80
	c) others	29.88	102.93	43.23	132.81	85.43	207.11
	Total segment revenue	**928.64**	**911.49**	**881.16**	**1840.13**	**1805.53**	**3550.63**
2	**Segment Results-Profit/(Loss) before tax and Interest from each segment**						
	a)Retail	27.71	93.68	44.11	121.39	98.53	147.88
	b) Automation & Robotics	-25.63	-41.19	-37.31	-66.82	-60.28	-93.96
	c) others	-169.30	-89.83	-38.34	-259.13	-60.95	-272.16
	Total	**-167.22**	**-37.34**	**-31.55**	**-204.56**	**-22.70**	**-218.24**
	Less: i) Interest	47.45	47.50	59.03	94.95	109.79	229.10
	ii) other un-allocable expenditure net off	0.00	0.00	0.00	0.00	0.00	0.00
	iii) un-allocable income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Loss before tax	**-214.67**	**-84.84**	**-90.57**	**-299.51**	**-132.49**	**-447.34**
3	**Segment Assets**						
	a) Retail	2272.70	1424.69	2221.57	2272.70	2221.57	1841.69
	b) Automation & Robotics	364.06	197.08	149.92	364.06	149.52	221.26
	c) others	1963.94	1527.53	1165.14	1963.94	1165.14	1523.13
	Total	**4600.71**	**3149.30**	**3536.62**	**4600.71**	**3536.23**	**3586.08**
4	**Segment Liabilties**						
	a) Retail	2395.28	1516.27	2299.64	2395.28	2299.64	1986.28
	b) Automation & Robotics	158.01	218.96	101.91	158.01	101.91	197.16
	c) others	761.78	483.15	268.05	761.78	268.05	141.86
	Total	**3315.07**	**2218.38**	**2669.60**	**3315.07**	**2669.60**	**2325.30**

For and on Behalf of the Board of Directors

SURESHK UMAR PUKHRAJ JAIN

SureshKumar Jain

Managing Director

DIN: 00048463

Place: Mumbai

Date: 05th November, 2026

ALAN SCOTT ENTERPRISES LIMITED

CIN: L33100MH1994PLC076732

Standalone Statement of Assets and Liabilities as at September 30, 2026

(Rs. In lakhs)

	Particulars	Standalone	
		As on 30th September 2026	As on 31st March 2026
		Unaudited	Audited
I.	**Assets**		
1	**Non Current Assets**		
	(a) Property, Plant and Equipment	12.74	11.33
	(b) Other Intangible Assets	0.11	0.00
	(c) Financial assets:		
	(i) Investments	2291.46	1842.15
	(ii) Other financial assets	10.40	15.48
	(d) Non-current tax assets (net)	8.26	8.26
	Total Non current Assets	**2322.97**	**1877.21**
2	**Current Assets**		
	(a) Inventories	0.00	0.00
	(b) Financial Assets		
	(i) Trade Receivables	18.08	18.08
	(ii) Cash and Cash Equivalents	171.64	18.91
	(iii) Bank balances other than (ii) above	1.00	0.00
	(iv) Loans	561.83	238.71
	(v) Other financial assets	8.79	0.00
	(c) Other Current Assets	42.55	29.04
	Total Current Assets	**803.89**	**304.74**
	Total Assets	**3126.86**	**2181.95**
II.	**Equity and Liabilities**		
1	**Equity**		
	(a) Equity Share Capital	643.23	571.76
	(b) Other Equity	1806.57	1542.11
	Total Equity	**2449.80**	**2113.87**
2	**Liabilities**		
(i)	**Non current liabilities**		
	(a) Financial liabilities – Borrowings	0.00	0.00
	Total Non current Liabilities	**0.00**	**0.00**
(ii)	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Short Term Borrowings	638.20	57.08
	(ii) Trade payables		
	Dues to Micro and Small Enterprises	0.00	0.00
	Dues to others	7.84	2.06
	(iii) Other financial liabilities	13.36	8.00
	(b) Other Current Liabilities	17.67	0.94
	Total Current Liabilities	**677.06**	**68.08**
	Total Liabilities	**677.06**	**68.08**
	Total Equity and Liabilities	**3126.86**	**2181.95**

For and on Behalf of the Board of Directors

SURESHKUMAR PUKHRAJ JAIN

Suresh Kumar Pukhraj Jain

Managing Director

DIN:00048463

Place: Mumbai

Date: 05th November, 2026

ALAN SCOTT ENTERPRISES LIMITED

CIN: L33100MH1994PLC076732

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

Particulars	Note No.	Half year ended 30th September 2026		For the year ended 31st March 2026	
		Amount (Rs. In lakhs) – Unaudited		Amount (Rs. In lakhs) – Audited	
A. Cash Flow From Operating Activities					
Net Profit / (Loss) Before Tax and Extraordinary Items			-45.23		-7.97
Adjustment for:					
Depreciation and amortisation		3.61		5.26	
Finance cost		0.09		0.41	
Interest income		-8.70		-0.88	
(Gain) / loss on sale of investments		-79.59		-75.92	
			-84.58		-71.14
Operating Profit before Working Capital Changes			-129.81		-79.10
Adjustment for:					
Decrease / (Increase) in Inventories		0.00		13.93	
Decrease / (Increase) in Trade Receivables		0.00		3.33	
Decrease / (Increase) in Other financial assets		-2.95		72.76	
Decrease / (Increase) in Other assets		-25.92		11.44	
(Decrease) / Increase in Trade Payables		5.78		-14.28	
(Decrease) / Increase in Other financial liabilities		5.80		0.00	
(Decrease) / Increase in Other current liabilities		16.64		4.42	
(Decrease) / Increase in Provisions		0.00		0.00	
			-0.65		91.60
Cash generated from Operations			-130.46		12.49
Taxes Paid (net of refunds)			0.00		0.00
Net Cash Flow from / (used in) Operating Activities (A)			-130.46		12.49
B. Cash Flow From Investing Activities					
Purchase of Property, Plant & Equipment and intangible assets (net)		-5.14		-6.67	
(Purchase) / sale of investments (net)		-449.31		-1317.66	
Loans given (net of repayments)		-335.22		0.00	
(Investment in) / redemption of bank deposits (net)		16.12		0.00	
Gain on sale of investments		79.59		75.92	
Interest received		8.70		0.88	
Net Cash used in Investing Activities (B)			-685.25		-1247.53
C. Cash Flow From Financing Activities					
Proceeds from issue of shares (including securities premium)		381.16		1401.35	
Proceeds from / (repayment of) borrowings (net)		605.15		-157.19	
Payment of lease liabilities		0.00		0.00	
Finance cost paid		-0.09		-0.41	
Net Cash from / (used in) Financing Activities (C)			986.21		1243.75
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)			170.50		8.71
Opening cash and cash equivalents – as per audited balance sheet			18.91		10.20
Less: opening balances reclassified to fixed deposits / other bank balances			-17.78		0.00
Opening Balance of Cash and Cash Equivalents			1.14		10.20
Closing Balance of Cash and Cash Equivalents			171.64		18.91

For and on Behalf of the Board of Directors

SURESHKUMAR PUKHRAJ JAIN

Suresh Kumar Pukhraj Jain

Managing Director

DIN:00048463

Place: Mumbai

Date: 05th November, 2026

ALAN SCOTT ENTERPRISES LIMITED
CIN: L33100MH1994PLC076732
Consolidated Statement of Assets and Liabilities as at September 30, 2026

(Rs. In lakhs)

	Particulars	Consolidated	
		As on 30th September 2026	As on 31st March 2026
		Unaudited	Audited
I.	**Assets**		
1	**Non Current Assets**		
	(a) Property, Plant and Equipment	429.14	428.51
	(b) Right of Use Asset (Leasehold Property)	769.42	889.85
	(c) Goodwill	241.08	241.08
	(d) Other Intangible Assets	2.32	0.00
	(e) Intangible Assets under Development	587.82	351.60
	(f) Financial assets:		
	(i) Investments	124.75	208.73
	(ii) Other financial assets	236.94	59.41
	(g) Deferred Tax Assets (net)	14.08	14.08
	(h) Non-current tax assets (net)	9.41	0.00
	(i) Other non current assets	0.00	11.17
	Total Non current Assets	**2414.96**	**2204.41**
2	**Current Assets**		
	(a) Inventories	776.03	663.56
	(b) Financial Assets		
	(i) Trade Receivables	124.19	61.11
	(ii) Cash and Cash Equivalents	323.68	161.27
	(iii) Bank balances other than (ii) above	132.83	0.00
	(iv) Loans	52.70	59.20
	(v) Other financial assets	0.13	205.70
	(c) Current tax assets (net)	0.12	0.84
	(d) Other Current Assets	776.06	229.98
	Total Current Assets	**2185.75**	**1381.67**
	Total Assets	**4600.71**	**3586.08**
II.	**Equity and Liabilities**		
1	**Equity**		
	(a) Equity Share Capital	643.23	571.76
	(b) Other Equity	421.45	553.20
	Equity attributable to owners of the Company	**1064.68**	**1124.96**
	(c) Non Controlling Interest	220.96	135.82
	Total Equity	**1285.64**	**1260.78**
2	**Liabilities**		
(I)	**Non current liabilities**		
	(a) Financial liabilities:		
	(i) Long Term Borrowings	533.88	566.83
	(ii) Lease Liabilities	899.21	1037.89
	Total Non current Liabilities	**1433.09**	**1604.72**
(II)	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Short Term Borrowings	1012.63	397.90
	(ii) Lease Liabilities	14.48	0.00
	(III) Trade payables		
	Dues to Micro and Small Enterprises	0.00	0.00
	Dues to others	176.79	105.32
	(iv) Other financial liabilities	96.25	210.02
	(b) Other Current Liabilities	581.84	6.81
	(c) Provisions	0.00	0.54
	Total Current Liabilities	**1881.98**	**720.59**
	Total Liabilities	**3315.07**	**2325.30**
	Total Equity and Liabilities	**4600.71**	**3586.08**

For and on Behalf of the Board of Directors

SURESHKUMAR PUKHRAJ JAIN

Suresh Kumar Pukhraj Jain
Managing Director
DIN:00048463

Place: Mumbai
Date: 05th November, 2026

ALAN SCOTT ENTERPRISES LIMITED

CIN: L33100MH1994PLC076732

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

Particulars	Note No.	Half year ended 30th September 2026		For the year ended 31st March 2026	
		Amount (Rs. In lakhs) – Unaudited		Amount (Rs. In lakhs) – Audited	
A. Cash Flow From Operating Activities					
Net Profit / (Loss) Before Tax and Extraordinary items			-299.51		-442.20
Adjustment to reconcile profit before tax to net cash flows:					
Depreciation & Amortisation Expenses		176.64		405.99	
Intangible assets under development written off		12.90		0.00	
Finance Cost		89.95		229.10	
Interest income		0.00		0.00	
(Gain) / loss on sale of investments		-79.59		-75.92	
			199.90		**559.17**
Operating Profit before Working Capital Changes			**-99.61**		**116.96**
Adjustment for:					
Decrease / (Increase) in Inventories		-111.23		-244.13	
Decrease / (Increase) in Trade Receivables		-44.33		1.13	
Decrease / (Increase) in Loans, other financial assets and other assets		-301.64		-203.97	
(Decrease) / Increase in Trade Payables		-5.73		29.98	
(Decrease) / Increase in Other financial liabilities, other liabilities and provisions		319.48		-315.88	
			-143.45		**-732.87**
Cash generated from Operations			**-243.06**		**-615.91**
Taxes Paid (net)			-0.28		0.00
Net Cash Flow from / (used in) Operating Activities (A)			**-243.34**		**-615.91**
B. Cash Flow From Investing Activities					
Purchase of Property, Plant & Equipment and intangibles (Incl. under development) (net)		-193.33		-575.66	
(Purchase) / sale of investments (net)		1.09		12.01	
Gain on sale of investments		79.59		75.92	
Loans given (net of repayments)		-355.69		0.00	
(Investment in) / redemption of bank deposits (net)		10.74		0.00	
Interest received		0.00		0.00	
Net Cash used in Investing Activities (B)			**-457.60**		**-487.73**
C. Cash Flow From Financing Activities					
Proceeds from issue of shares (including securities premium)		447.94		1490.79	
Increase in non-controlling interests		0.00		194.13	
Proceeds from / (repayment of) borrowings (net)		719.78		5.39	
Payment of Lease Liability		-115.59		-273.73	
Finance cost / interest paid		-89.95		-229.10	
Net Cash from / (used in) Financing Activities (C)			**962.17**		**1187.48**
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)			**261.23**		**83.84**
Opening cash and cash equivalents – as per consolidated balance sheet			161.27		77.43
Add: cash of subsidiary consolidated from 1 April 2026 (Metastar Media)			9.08		0.00
Less: opening balances reclassified out of cash and cash equivalents (Bluverge debenture allotment a/c, holding company FDs, Retail)			-107.90		0.00
Opening Balance of Cash and Cash Equivalents			**62.45**		**77.43**
Closing Balance of Cash and Cash Equivalents			**323.68**		**161.27**

For and on Behalf of the Board of Directors

SURESHKUMAR PUKHRAJ JAIN

Suresh Kumar Pukhraj Jain
Managing Director
DIN:00048463

Place: Mumbai
Date: 05th November, 2026