

Date: 13<sup>th</sup> November, 2024

**The Dy. General Manager,  
Corporate Relations & Services Dept.,  
BSE Limited  
Phirojsha Jeejibhoy Towers,  
Dalal Street, Mumbai - 400 023.  
Scrip Code: 524594**

**Sub: Outcome of Board Meeting held on 13<sup>th</sup> November, 2024**

Dear Sir/Madam,

In terms of Clause 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on Wednesday, 13<sup>th</sup> November, 2024, has transacted the following, which inter-alia includes:

- a) Approval of Unaudited (Standalone & Consolidated) Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2024.
- b) Taking on record Limited Review Reports on the Unaudited (Standalone & Consolidated) Financial Results for the quarter ended 30<sup>th</sup> September, 2024, issued by M/s. R A Kuvadia & Co, Statutory Auditors of the Company.

A copy of the approved Un-Audited Financial Results along with Auditor's Limited Review Report is enclosed.

The meeting of the Board of Directors of the Company commenced at 3.00 pm and concluded at 5.00 PM.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

**For Aeonx Digital Technology Limited**

**Krupal Upadhyay  
Company Secretary & Compliance Officer**

Encl: As above

**AEONX DIGITAL TECHNOLOGY LIMITED**  
(Formerly Known as : Ashok Alco-Chem Limited )  
12/13, Jeevan Udyog Building, 278, Dr. D.N. Road, Fort, Mumbai – 400 001  
(CIN : L24110MH1992PLC069615)  
Tel : +91 22 66106338, email- secretarial@aeonx.digital, website:www.aeonx.digital

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

Rs. In Lacs

| Sr. No. | Particulars  | STANDALONE    |               |               |                 |               |                 | CONSOLIDATED    |               |               |                 |                 |                 |
|---------|--|---------------|---------------|---------------|-----------------|---------------|-----------------|-----------------|---------------|---------------|-----------------|-----------------|-----------------|
|         |  | Quarter Ended |               |               | Half Year Ended |               | Year Ended      | 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      | 30-09-2024      | 30-06-2024    | 30-09-2023    | 30-09-2024      | 30-09-2023      | 31-03-2024      |
|         |  | Unaudited     | Unaudited     | Unaudited     | Unaudited       | Unaudited     | Audited         | Unaudited       | Unaudited     | Unaudited     | Unaudited       | Unaudited       | Audited         |
| I       | Revenue from Operations  | 821.65        | 272.19        | 207.46        | 1,093.84        | 557.77        | 1,201.67        | 1,026.07        | 648.53        | 746.97        | 1,674.60        | 1,530.17        | 3,431.24        |
| II      | Other Income   | 118.87        | 106.46        | 118.10        | 225.33          | 157.41        | 312.86          | 119.29          | 106.95        | 107.20        | 226.24          | 137.33          | 329.16          |
| III     | <b>Total Revenue (I + II)</b>  | <b>940.52</b> | <b>378.65</b> | <b>325.56</b> | <b>1,319.17</b> | <b>715.18</b> | <b>1,514.53</b> | <b>1,145.36</b> | <b>755.48</b> | <b>854.17</b> | <b>1,900.84</b> | <b>1,667.50</b> | <b>3,760.40</b> |
| IV      | Expense Expenses :   |               |               |               |                 |               |                 |                 |               |               |                 |                 |                 |
|         | (a) Cost of Materials Consumed                                       | -             | -             | -             | -               | -             | -               | -               | -             | 30.01         | -               | 52.21           | 86.23           |
|         | (b) Purchases of Stock-in-Trade / Services                           | 243.79        | 137.16        | 193.08        | 380.95          | 518.27        | 1,117.55        | 359.46          | 227.73        | 310.89        | 587.19          | 761.09          | 1,748.32        |
|         | (c) Changes in Inventories of Finished Goods, WIP and Stock-in-Trade | -             | -             | -             | -               | -             | -               | -               | -             | 5.25          | -               | 3.24            | (2.96)          |
|         | (d) Employee Benefit Expenses  | 423.45        | 162.35        | 39.84         | 585.80          | 74.65         | 147.73          | 431.96          | 303.49        | 257.16        | 735.45          | 471.66          | 1,064.51        |
|         | (e) Finance Costs  | 0.97          | 1.57          | -             | 2.54            | 0.01          | 0.18            | 0.96            | 4.43          | 3.66          | 5.40            | 4.06            | 51.89           |
|         | (f) Depreciation and Amortisation Expense                            | 3.40          | 0.40          | 0.55          | 3.80            | 1.08          | 2.19            | 16.00           | 17.64         | 25.63         | 33.64           | 42.75           | 94.54           |
|         | (g) Other Expenses   | 131.58        | 21.66         | 37.95         | 153.24          | 61.74         | 122.95          | 153.76          | 122.56        | 155.34        | 276.32          | 272.45          | 464.25          |
|         | <b>Total Expenses</b>  | <b>803.19</b> | <b>323.14</b> | <b>271.42</b> | <b>1,126.32</b> | <b>655.75</b> | <b>1,390.60</b> | <b>962.15</b>   | <b>675.85</b> | <b>787.93</b> | <b>1,638.00</b> | <b>1,607.46</b> | <b>3,506.78</b> |
| V       | <b>Profit before Exceptional Items and Tax (III - IV)</b>            | <b>137.33</b> | <b>55.51</b>  | <b>54.14</b>  | <b>192.84</b>   | <b>59.43</b>  | <b>123.93</b>   | <b>183.21</b>   | <b>79.63</b>  | <b>66.24</b>  | <b>262.84</b>   | <b>60.04</b>    | <b>253.61</b>   |
| VI      | Exceptional Items  | -             | -             | -             | -               | -             | 113.21          | -               | -             | -             | -               | -               | 113.21          |
| VII     | <b>Profit Before Tax (V + VI)</b>                                    | <b>137.33</b> | <b>55.51</b>  | <b>54.14</b>  | <b>192.84</b>   | <b>59.43</b>  | <b>237.14</b>   | <b>183.21</b>   | <b>79.63</b>  | <b>66.24</b>  | <b>262.84</b>   | <b>60.04</b>    | <b>366.83</b>   |
| VIII    | Tax Expense :  |               |               |               |                 |               |                 |                 |               |               |                 |                 |                 |
|         | (a) Tax Expense - Current Years                                      | 33.31         | 14.37         | 13.36         | 47.68           | 14.65         | 53.01           | 46.91           | 14.37         | 17.85         | 61.28           | 23.36           | 95.01           |
|         | (b) Tax Expense - Earlier Years                                      | -             | -             | -             | -               | -             | 4.32            | 2.45            | -             | -             | 2.45            | -               | 3.66            |
|         | (c) Deferred Tax   | 3.42          | (0.23)        | (0.10)        | 3.19            | (0.24)        | 0.52            | 5.52            | 5.10          | 3.37          | 10.62           | (5.01)          | (4.80)          |
|         | <b>Total Tax Expense</b>   | <b>36.73</b>  | <b>14.14</b>  | <b>13.26</b>  | <b>50.87</b>    | <b>14.41</b>  | <b>57.85</b>    | <b>54.88</b>    | <b>19.47</b>  | <b>21.22</b>  | <b>74.35</b>    | <b>18.35</b>    | <b>93.88</b>    |
| IX      | <b>Profit For The Period (VII - VIII)</b>                            | <b>100.60</b> | <b>41.37</b>  | <b>40.88</b>  | <b>141.97</b>   | <b>45.02</b>  | <b>179.29</b>   | <b>128.33</b>   | <b>60.15</b>  | <b>45.02</b>  | <b>188.48</b>   | <b>41.69</b>    | <b>272.95</b>   |
| X       | <b>Other Comprehensive Income/(Loss) (OCI)</b>                       |               |               |               |                 |               |                 |                 |               |               |                 |                 |                 |
|         | A. Items that will not be reclassified to Profit or Loss             |               |               |               |                 |               |                 |                 |               |               |                 |                 |                 |
|         | (i) Actuarial Gain/(Loss) on Defined Benefit Plan                    | 1.67          | 1.67          | 0.00          | 3.34            | 0.00          | 1.01            | 1.67            | 1.67          | (0.82)        | 3.34            | (1.64)          | (4.52)          |
|         | (ii) Income Tax on above   | (0.42)        | (0.42)        | (0.00)        | (0.84)          | (0.00)        | (0.25)          | (0.42)          | (0.42)        | 0.20          | (0.84)          | 0.41            | 1.14            |
|         | B. Items that will be reclassified subsequently to profit or loss    | -             | -             | -             | -               | -             | -               | -               | -             | -             | -               | -               | -               |
|         |  | 1.25          | 1.25          | 0.00          | 2.50            | 0.00          | 0.76            | 1.25            | 1.25          | (0.61)        | 2.50            | (1.23)          | (3.38)          |
| XI      | <b>Total Comprehensive Income For The Period (IX + X)</b>            | <b>101.85</b> | <b>42.62</b>  | <b>40.88</b>  | <b>144.47</b>   | <b>45.02</b>  | <b>180.05</b>   | <b>129.58</b>   | <b>61.40</b>  | <b>44.40</b>  | <b>190.98</b>   | <b>40.46</b>    | <b>269.58</b>   |
| XII     | Paid-up Equity Share Capital<br>(Face Value of Rs 10/- each)         | 460.03        | 460.03        | 460.03        | 460.03          | 460.03        | 460.03          | 460.03          | 460.03        | 460.03        | 460.03          | 460.03          | 460.03          |
| XIII    | <b>Earnings Per Equity Share (of Rs.10/- each) (not annualised)</b>  |               |               |               |                 |               |                 |                 |               |               |                 |                 |                 |
|         | Basic and Diluted  | 2.19          | 0.90          | 0.89          | 3.09            | 0.98          | 3.90            | 2.79            | 1.31          | 0.98          | 4.10            | 0.91            | 5.93            |

**NOTES:**

- 1 The aforesaid financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 13th November, 2024. The Statutory Auditors have carried out limited review of the same.
- 2 The Financial Results have been prepared in accordance with the Companies Accounting Standard Rules 2015 (INDAS) (as amended) prescribed under section 133 of The Companies Act 2013 read with relevant rules issued thereunder and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.
- 3 The Company has identified Information Technology business as its only primary reportable segment in accordance with the requirements of Ind AS 108 Operating Segments'. Accordingly, separate segment information has not been provided.
- 4 The complaints from investors/ shareholders for the quarter ended on 30th September, 2024: Received -0, Resolved -0, Unresolved -0
- 5 Figures for the previous period have been regrouped, wherever necessary, to correspond with figures of the current period.

**For Aeonx Digital Technology Limited**

**Place: Mumbai**  
**Date: 13th November,2024**

**Manan Shah**  
**CHAIRMAN**  
**DIN: 06378095**

**AEONX DIGITAL TECHNOLOGY LIMITED**  
**(Formerly Known as : Ashok Alco-Chem Limited )**  
12/13, Jeevan Udyog Building, 278, Dr. D.N. Road, Fort, Mumbai – 400 001  
(CIN : L24110MH1992PLC069615)

Tel : +91 22 66106338, email- secretarial@aeonx.digital, website:www.aeonx.digital

**Statement of Standalone & Consolidated Assets and Liabilities as at September 30, 2024**

(₹ In Lakhs)

| Sr No.    | Particulars                                  | STANDALONE                     |                         | CONSOLIDATED                   |                         |
|-----------|--|--------------------------------|-------------------------|--------------------------------|-------------------------|
|           |  | As at<br>30 September,<br>2024 | As at<br>31 March, 2024 | As at<br>30 September,<br>2024 | As at<br>31 March, 2024 |
|           |  | Audited                        | Audited                 | Audited                        | Audited                 |
| <b>I</b>  | <b>ASSETS</b>                                |                                |                         |                                |                         |
| <b>1</b>  | <b>Non Current Assets</b>                    |                                |                         |                                |                         |
|           | (a) Property, Plant & Equipment              | 19.00                          | 0.36                    | 137.21                         | 136.28                  |
|           | (b) Right to use of Asset                    | 66.48                          | -                       | 66.48                          | 90.84                   |
|           | (c) Capital Work in Progress                 | -                              | -                       | -                              | -                       |
|           | (d) Other Intangible Assets                  | 2.67                           | 3.31                    | 2.67                           | 3.31                    |
|           | (e) Intangible Assets Under Development      | -                              | -                       | -                              | -                       |
|           | (f) Goodwill on consolidation                | -                              | -                       | -                              | -                       |
|           | (g) Financial Assets                         |                                |                         |                                |                         |
|           | Investments                                  | 73.10                          | 73.10                   | -                              | 0.00                    |
|           | Other Financial Assets                       | 34.55                          | 23.98                   | 34.55                          | 23.98                   |
|           | (h) Deferred Tax Assets (Net)                | 30.78                          | 34.81                   | 48.03                          | 59.49                   |
|           | <b>Total Non Current Assets</b>              | <b>226.58</b>                  | <b>135.56</b>           | <b>288.93</b>                  | <b>313.90</b>           |
| <b>2</b>  | <b>Current Assets</b>                        |                                |                         |                                |                         |
|           | (a) Inventories                              | -                              | -                       | -                              | -                       |
|           | (b) Financial Assets                         |                                |                         |                                |                         |
|           | Investment                                   | 1,066.95                       | 502.93                  | 1,066.95                       | 502.93                  |
|           | Trade Receivables                            | 673.70                         | 751.61                  | 908.36                         | 1,035.79                |
|           | Cash and Cash Equivalents                    | 980.48                         | 885.51                  | 1,078.62                       | 1,075.29                |
|           | Bank Balances other than (ii) above          | 10.64                          | 10.52                   | 28.84                          | 26.52                   |
|           | Loans  | 2,506.62                       | 2,500.00                | 2,506.62                       | 2,507.77                |
|           | Other Financial Assets                       | 10.82                          | 16.65                   | 24.85                          | 25.18                   |
|           | (c) Current Tax Assets (Net)                 | 191.25                         | 79.26                   | 388.93                         | 245.95                  |
|           | (d) Other Current Assets                     | 98.07                          | 89.74                   | 172.87                         | 124.53                  |
|           | <b>Total Current Assets</b>                  | <b>5,538.53</b>                | <b>4,836.20</b>         | <b>6,176.05</b>                | <b>5,543.97</b>         |
|           | <b>Total Assets (1 to 2)</b>                 | <b>5,765.11</b>                | <b>4,971.76</b>         | <b>6,464.98</b>                | <b>5,857.86</b>         |
| <b>II</b> | <b>EQUITY AND LIABILITIES</b>                |                                |                         |                                |                         |
| <b>1</b>  | <b>Equity</b>                                |                                |                         |                                |                         |
|           | (a) Equity Share Capital                     | 460.03                         | 460.03                  | 460.03                         | 460.03                  |
|           | (b) Other Equity                             | 3,895.93                       | 3,797.46                | 4,466.28                       | 4,321.31                |
|           | <b>Total Equity</b>                          | <b>4,355.96</b>                | <b>4,257.49</b>         | <b>4,926.31</b>                | <b>4,781.34</b>         |
| <b>2</b>  | <b>Liabilities</b>                           |                                |                         |                                |                         |
|           | <b>Non Current Liabilities</b>               |                                |                         |                                |                         |
|           | (a) Financial Liabilities                    |                                |                         |                                |                         |
|           | Borrowings                                   | -                              | -                       | -                              | -                       |
|           | Long Term Lease Liability                    | 41.13                          | -                       | 41.13                          | 80.11                   |
|           | (b) Provisions                               | 28.10                          | 3.80                    | 28.10                          | 17.74                   |
|           | (c) Deferred Tax Liabilities (Net)           | -                              | -                       | -                              | -                       |
|           | <b>Total Non Current Liabilities</b>         | <b>69.24</b>                   | <b>3.80</b>             | <b>69.24</b>                   | <b>97.85</b>            |
| <b>3</b>  | <b>Current Liabilities</b>                   |                                |                         |                                |                         |
|           | (a) Financial Liabilities                    |                                |                         |                                |                         |
|           | Borrowings                                   | -                              | -                       | -                              | -                       |
|           | Current Maturity of Lease Liability          | 25.77                          | -                       | 25.77                          | 16.38                   |
|           | Trade Payables                               | 669.10                         | 579.59                  | 752.84                         | 697.17                  |
|           | Other Financial Liabilities                  | 392.32                         | 21.77                   | 394.68                         | 47.25                   |
|           | (b) Other Current Liabilities                | 108.96                         | 6.03                    | 152.37                         | 65.14                   |
|           | (c) Provisions                               | -                              | 7.02                    | -                              | 14.64                   |
|           | (d) Current Tax Liabilities (Net)            | 143.75                         | 96.07                   | 143.75                         | 138.07                  |
|           | <b>Total Current Liabilities</b>             | <b>1,339.90</b>                | <b>710.48</b>           | <b>1,469.42</b>                | <b>978.65</b>           |
|           | <b>Total Liabilities (2 to 3)</b>            | <b>1,409.14</b>                | <b>714.28</b>           | <b>1,538.66</b>                | <b>1,076.50</b>         |
|           | <b>Total Equity and Liabilities (1 to 3)</b> | <b>5,765.11</b>                | <b>4,971.76</b>         | <b>6,464.98</b>                | <b>5,857.85</b>         |

**AEONX DIGITAL TECHNOLOGY LIMITED**  
(Formerly Known as : Ashok Alco-Chem Limited )  
**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED, SEPTEMBER 30, 2024**

(₹ In Lakhs)

| Sr. No.  | Particulars   | Half Year Ended September 30, 2024 |                       | Year Ended March 31, 2024 |                       |
|----------|---|------------------------------------|-----------------------|---------------------------|-----------------------|
| <b>A</b> | <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                            |                                    |                       |                           |                       |
|          | <b>Net (Loss)/Profit before Tax</b>                                   |                                    | <b>192.84</b>         |                           | <b>237.14</b>         |
|          | <b>Adjustments for:</b>   |                                    |                       |                           |                       |
|          | Depreciation  | 3.80                               |                       | 2.19                      |                       |
|          | Impairment on receivables   | -                                  |                       | -                         |                       |
|          | Loss / (profit) on sale of assets                                     | (39.02)                            |                       | -                         |                       |
|          | Interest & Finance Charges  | 2.54                               |                       | 0.18                      |                       |
|          | Interest Received   | (174.31)                           | (207.00)              | (279.44)                  | (277.07)              |
|          | <b>Operating Profit Before Working Capital Changes</b>                |                                    | <b>(14.16)</b>        |                           | <b>(39.93)</b>        |
|          | <b>Adjustments for changes in working capital</b>                     |                                    |                       |                           |                       |
|          | Decrease/(Increase) in Receivables                                    | 77.91                              |                       | 878.16                    |                       |
|          | Decrease/(Increase) in Loans  | (6.62)                             |                       | (1,173.22)                |                       |
|          | Decrease/(Increase) Other Financial assets                            | 5.70                               |                       | 15.81                     |                       |
|          | Decrease/(Increase) Non current Loans                                 | (10.57)                            |                       | -                         |                       |
|          | Decrease/(Increase) in Inventories                                    | -                                  |                       | -                         |                       |
|          | Decrease/(Increase) Other Current Assets                              | (8.33)                             |                       | 121.64                    |                       |
|          | Increase/(Decrease) in Payables                                       | 89.51                              |                       | (410.26)                  |                       |
|          | Increase/(Decrease) in Other Current Liabilities                      | 102.93                             |                       | 0.16                      |                       |
|          | Increase/(Decrease) in Other Financial Liabilities                    | 317.71                             |                       | (4.38)                    |                       |
|          | Increase/(Decrease) in Short Term Provision & Lease Liability         | 18.75                              |                       | (1.81)                    |                       |
|          | Increase/(Decrease) in Long term Provision & Lease Liability          | 65.43                              |                       | 1.04                      |                       |
|          | Impairment on receivables   | -                                  | 652.43                | -                         | (572.87)              |
|          | <b>Cash generated from operations</b>                                 |                                    | <b>638.27</b>         |                           | <b>(612.80)</b>       |
|          | Income Tax Paid   |                                    | (101.80)              |                           | (34.77)               |
|          | <b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>                    |                                    | <b>536.47</b>         |                           | <b>(647.57)</b>       |
| <b>B</b> | <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                            |                                    |                       |                           |                       |
|          | Purchase of Fixed Assets  | (88.26)                            |                       | (0.19)                    |                       |
|          | Sale/Adjustments of Fixed Assets                                      | -                                  |                       |                           |                       |
|          | Unrealised Gain on Investment   | 39.02                              |                       |                           |                       |
|          | Decrease/(Increase) in Investments                                    | (564.02)                           | (613.26)              | 839.13                    | 838.94                |
|          | <b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>                    |                                    | <b>(613.26)</b>       |                           | <b>838.94</b>         |
| <b>C</b> | <b>CASH FLOW FROM FINANCING ACTIVITIES</b>                            |                                    |                       |                           |                       |
|          | Proceeds / (Repayment) of Short Term Borrowings                       | -                                  |                       | -                         |                       |
|          | Proceeds / (Repayment) of Long Term Borrowings                        | -                                  |                       | -                         |                       |
|          | Dividend Paid   | -                                  |                       | (46.01)                   |                       |
|          | Interest Received   | 174.31                             |                       | 279.44                    |                       |
|          | Interest paid   | (2.54)                             | 171.77                | (0.18)                    | 233.26                |
|          | <b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>                    |                                    | <b>171.77</b>         |                           | <b>233.25</b>         |
|          | <b>NET INCREASE/(DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b> |                                    | <b>94.97</b>          |                           | <b>424.60</b>         |
|          | Cash and Cash equivalents as at 01.04.23                              |                                    | 885.51                |                           | 460.91                |
|          | Cash and Cash equivalents as at 30.09.2024                            |                                    | 980.48                |                           | 885.51                |
|          | <b>Cash &amp; Cash Equivalents</b>                                    |                                    | <b>As at 31/03/24</b> |                           | <b>As at 31/03/23</b> |
|          | Cash in Hand  |                                    | 0.30                  |                           | 0.25                  |
|          | Cash at Bank  |                                    | 980.18                |                           | 885.26                |
|          | <b>Cash &amp; Cash Equivalents as Stated</b>                          |                                    | <b>980.48</b>         |                           | <b>885.51</b>         |

**AEONX DIGITAL TECHNOLOGY LIMITED**  
(Formerly Known as : Ashok Alco-Chem Limited )

**CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2024**

(Rs. In Lakhs)

| Sr. No.  | Particulars  | Period Ended September 30, 2024 |                       | Year Ended March 31, 2024 |                       |
|----------|--|---------------------------------|-----------------------|---------------------------|-----------------------|
| <b>A</b> | <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                 |                                 |                       |                           |                       |
|          | <b>Net Profit (loss) before Tax</b>                        |                                 | <b>262.84</b>         |                           | 366.84                |
|          | <b>Adjustments for:</b>                                    |                                 |                       |                           |                       |
|          | Depreciation   | 33.64                           |                       | 94.54                     |                       |
|          | Foreign Exchange (Gain) / Loss                             | -                               |                       | (3.16)                    |                       |
|          | Impairment on receivables                                  | 9.95                            |                       | (14.83)                   |                       |
|          | Loss / (profit) on sale of assets                          | (39.02)                         |                       | 5.48                      |                       |
|          | Interest & Finance Charges                                 | 5.40                            |                       | 51.89                     |                       |
|          | Interest Received  | (174.96)                        | (165.00)              | (284.48)                  | (150.57)              |
|          | <b>Operating Profit Before Working Capital Changes</b>     |                                 | <b>97.84</b>          |                           | <b>216.27</b>         |
|          | <b>Adjustments for changes in working capital</b>          |                                 |                       |                           |                       |
|          | Decrease/(Increase) in Receivables                         | 127.43                          |                       | 916.09                    |                       |
|          | Decrease/(Increase) in Loans                               | 1.15                            |                       | (1,805.35)                |                       |
|          | Decrease/(Increase) Other Current Financial assets         | (1.99)                          |                       | 7.81                      |                       |
|          | Decrease/(Increase) Other Non Current Financial Assets     | (10.57)                         |                       | 17.80                     |                       |
|          | Decrease/(Increase) in Inventories                         | -                               |                       | 82.58                     |                       |
|          | Decrease/(Increase) Other Current Assets                   | (48.33)                         |                       | 255.18                    |                       |
|          | Increase/(Decrease) in Payables                            | 55.67                           |                       | (375.67)                  |                       |
|          | Increase/(Decrease) in lease liability                     | (29.59)                         |                       | 76.76                     |                       |
|          | Increase/(Decrease) in Other Current Liabilities           | 87.23                           |                       | (6.78)                    |                       |
|          | Increase/(Decrease) in Other Financial Liabilities         | 294.60                          |                       | 9.78                      |                       |
|          | Increase/(Decrease) in Provision                           | (14.64)                         |                       | 2.34                      |                       |
|          | Increase/(Decrease) in Long term Provision                 | 10.36                           |                       | 8.01                      |                       |
|          | Foreign Exchange (Gain) / Loss                             | -                               |                       | 3.16                      |                       |
|          | Impairment on receivables                                  | (9.95)                          | 461.36                | 14.83                     | (793.46)              |
|          | <b>Cash generated from operations</b>                      |                                 | <b>559.20</b>         |                           | <b>(577.19)</b>       |
|          | Income Tax Paid  |                                 | (190.98)              |                           | 225.99                |
|          | <b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>         |                                 | <b>368.22</b>         |                           | <b>(351.20)</b>       |
| <b>B</b> | <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                 |                                 |                       |                           |                       |
|          | Purchase of Fixed Assets                                   | (95.05)                         |                       | (245.18)                  |                       |
|          | Sale/Adjustments of Fixed Assets                           | 86.28                           |                       | 563.93                    |                       |
|          | Unrealised Gain on Investment                              | 39.02                           |                       |                           |                       |
|          | Decrease/(Increase) in Goodwill                            | -                               |                       | 689.33                    |                       |
|          | Decrease/(Increase) in Investments                         | (564.02)                        | (533.77)              | (377.54)                  | 630.53                |
|          | <b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>         |                                 | <b>(533.77)</b>       |                           | <b>630.53</b>         |
| <b>C</b> | <b>CASH FLOW FROM FINANCING ACTIVITIES</b>                 |                                 |                       |                           |                       |
|          | (Repayment) of Short Term Borrowings                       | -                               |                       | -                         |                       |
|          | (Repayment) of Long Term Borrowings                        | -                               |                       | -                         |                       |
|          | Dividend paid  | -                               |                       | (46.01)                   |                       |
|          | Interest Received  | 174.96                          |                       | 284.48                    |                       |
|          | Interest paid  | (5.40)                          | 169.56                | (51.89)                   | 186.57                |
|          | <b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>         |                                 | <b>169.56</b>         |                           | <b>186.57</b>         |
|          | <b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b> |                                 | <b>4.02</b>           |                           | <b>465.87</b>         |
|          | Cash and Cash equivalents as at 01.04.24                   |                                 | 1,074.60              |                           | 608.73                |
|          | Cash and Cash equivalents as at 30.09.2024                 |                                 | 1,078.62              |                           | 1,074.60              |
|          | <b>Cash &amp; Cash Equivalents</b>                         |                                 | <b>As at 31/03/24</b> |                           | <b>As at 31/03/24</b> |
|          | Cash in Hand   |                                 | 0.87                  |                           | 0.84                  |
|          | Cash at Bank   |                                 | 1,077.75              |                           | 1,073.75              |
|          | <b>Cash &amp; Cash Equivalents as Stated</b>               |                                 | <b>1,078.62</b>       |                           | <b>1,074.60</b>       |



**R. A. KUVADIA & CO.**  
**CHARTERED ACCOUNTANTS**

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**LIMITED REVIEW REPORT**

To  
The Board of Directors of  
**AEONX DIGITAL TECHNOLOGY LIMITED.**  
(Formerly Known as Ashok Alco-Chem Limited)  
Mumbai

We have reviewed the accompanying standalone statement of unaudited financial results of **AEONX DIGITAL TECHNOLOGY LIMITED. (Formerly Known as Ashok Alco-Chem Limited)** for the quarter and half year ended **30<sup>th</sup> September, 2024** being submitted by the company pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015. This standalone 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 unaudited standalone financial statements based on our review.

The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 is the responsibility of the company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial Information performed by 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 unaudited standalone 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 provide 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 standalone statement, prepared in accordance with the applicable Accounting Standards specified under Section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclose in terms of Regulation 33 of the Securities Exchange Board of India (SEBI) (Listing Obligations and Disclosure Standard) Regulations,2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For R. A. Kuvadia & Co.**  
**Chartered Accountants**  
**FRN: 105487W**

**RASHMIK**  
**ANT**  
**AMBALAL**  
**KUVADIA**

Digitally signed by RASHMIKANT  
AMBALAL KUVADIA  
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Arvind Center Prabhat Colony Santacruz  
East,  
pseudonym=35b553d31971ba447f9e69  
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serialNumber=a24d96b77f1c878199a21  
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cn=RASHMIKANT AMBALAL KUVADIA  
Date: 2024.11.13 16:11:32 +05'30'

**Place: Melbourne**  
**Date: 13.11.2024**

**R. A. Kuvadia**  
**(Proprietor)**  
**M. No. 040087**  
**UDIN: 24040087BKAIXH7380**





**R. A. KUVADIA & CO.**  
**CHARTERED ACCOUNTANTS**

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**LIMITED REVIEW REPORT**

**To**  
**The Board of Directors of**  
**AEONX DIGITAL TECHNOLOGY LIMITED.**  
**(Formerly Known as Ashok Alco-Chem Limited Mumbai)**

We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **AEONX DIGITAL TECHNOLOGY LIMITED.(Formerly Known as Ashok Alco-Chem Limited** ("the Company") and its subsidiary (the Company and its subsidiary together referred to as "the Group") for the quarter and half year ended **30th September, 2024** ("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 modified by Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023

This statement which is the responsibility of the Company's management and approved by the Board of Directors of the Company, 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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standards 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 & 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 the Company personnel and analytical procedure 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.

This Statement includes the results of the wholly owned subsidiary Aeonx Digital Solutions Private Limited. Based on our review conducted as stated above, noting has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of

Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that contains any material misstatement.

We did not review the interim financial statements / financial information / financial results of the subsidiary included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.772.97 lacs as at September 30, 2024, total revenues of Rs. 1178.83 lacs, total net profit after tax of Rs. 46.51lacs and total comprehensive Income of Rs. nil lacs for the quarter ended September 30, 2024, and net cash inflow of Rs 98.14 lacs for the period ended September 30, 2024, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our report on the Statement is not modified in respect of these matters.

**For R A Kuvadia & company**  
**Chartered Accountants**  
**FRN: 0105487W**

**RASHMIK**  
**ANT**  
**AMBALAL**  
**KUVADIA**

Digitally signed by RASHMIKANT  
AMBALAL KUVADIA  
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9845bcbe716bf59b7b51c16a9ab5ee  
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street=301 Arvind Center Prabhat  
Colony Santacruz East,  
pseudonym=35b553d31971ba447f9  
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serialNumber=a24d96b77f1c878199a  
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cn=RASHMIKANT AMBALAL KUVADIA  
Date: 2024.11.13 16:15:05 +05'30'

**Place: Melbourne**  
**Date: 13.11.2024**

**R.A. KUVADIA**  
**(Proprietor)**  
**M. No. 040087**  
**UDIN: 24040087BKAIXI3123**