

November 13, 2025

To,
The Manager
BSE Limited,
P J Towers, Dalal Street,
Fort, Mumbai – 400 001

REF: COMPANY CODE NO. 521048

ISIN: INE900E01015

Dear Sir/Madam,

Sub: Resubmission of financial Results under regulation 33 of LODR, 2015 for the Quarter and half year ended on 30th September 2025

Ref: BSE email dated 13th November 2025 regarding resubmission of financial results with Cash Flow statement

This is with reference to your good office email dated 13th November 2025 wherein your good office directed to revise the financial results (which was originally submitted on 11th November 2025 immediately after the Board Meeting of the Company) by re-submitting the same by enclosing cash flow statement.

In this regard, kindly find enclosed herewith unaudited financial result alongwith cash flow statement for the quarter and half year ended on 30th September 2025.

Kindly note that the meeting commenced at 3.00 p.m. and concluded at 5.30.p.m.

We request you to kindly take the above information on record and the same be treated as compliance under the applicable provision(s) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

Yours faithfully,

For and on the behalf of
Advance Lifestyles Limited,

Vikas Gangwal
Company Secretary & Compliance Officer

Place: Mumbai

Encl: revised financial results alongwith cash flow statement



Piyush J. Shah & Co.

Piyush J. Shah

B.Com, FCA, D.I.S.A.(ICA)

**LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS OF ADVANCE LIFESTYLES
LIMITED FOR THE QUARTER ENDED 30 SEPTEMBER, 2025 AND YEAR TO DATE RESULT FOR THE
PERIOD FROM 01 APRIL, 2025 TO 30 SEPTEMBER, 2025 PURSUANT TO REGULATION 33 OF THE SEBI
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

To,
The Board of Directors,
Advance Lifestyle Limited
2nd Floor, West Wing Electric Mansion,
Appasaheb Marathe Marg, Worli,
Mumbai, Maharashtra, India - 400025

We have reviewed the accompanying statement of unaudited financial results of Advance Lifestyle Limited ("the Company") for the quarter ended on September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025 ("the statement") attached herewith being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the regulation") as amended read with Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the circular").

This statement 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an 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.

udit and accordingly, we do not express an


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Branch Office : B-503, 9 Square, Nanamava Circle, Nr. Marvadi Broker, Rajnagar Main Road, Rajkot-360003.

Mobile No.: (M) 8758801260, (M) 6353042447 **Email Id :** devang@pjshahca.com; jay@pjshahca.com

Basis for Qualified Conclusion

As at 30th September 2025, the Company has granted an inter-corporate advance amounting to ₹4,12,084.55 thousand to another company that has incurred accumulated losses over the years, resulting in a complete erosion of its net worth. The said company presently has no ongoing business operations or viable revenue streams to offset such losses.

The Company has not recognized any impairment loss on the aforesaid inter-corporate advance, which is not in compliance with the requirements of Ind AS 109, *Financial Instruments*. Had the Company assessed and recognized the impairment loss in accordance with the said Standard, the carrying amount of the advance and the profit for the period would have been lower to the extent of such impairment loss, the amount of which is presently unascertained.

Based on our review conducted as above, except for the possible effects of the matter described in paragraph above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Piyush J. Shah & Co.

Chartered Accountants

FRN: 121172W



Nitin A. Agarwal

Partner

M. No: 143915

UDIN: 25143915BMAVC7882



Place: Ahmedabad

Date: 11th November, 2025

ADVANCE LIFESTYLE LIMITED

(CIN:L45309MH1988PLC268437)

(Regd. Office: 2nd Floor, West Wing Electric Mansion, Appasaheb Marathe Marg, Worli, Mumbai, Maharashtra, India - 400025)

E-mail Id: cs@advance.net.in

website: www.advance.net.in

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

(Rs. In Thousands Except EPS and Face Value of Share)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		3 MONTHS ENDED September 30, 2025	3 MONTHS ENDED June 30, 2025	3 MONTHS ENDED September 30, 2024	6 MONTHS ENDED September 30, 2025	6 MONTHS ENDED September 30, 2024	FOR THE YEAR ENDED March 31, 2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from operations						
II	Other income	8,814.46	8,754.60	6,863.19	17,569.06	26,460.39	44,742.74
III	Total Revenue (I+II)	8,814.46	8,754.60	6,863.19	17,569.06	26,460.39	44,742.74
IV	Expenses	-	-	-	-	-	-
	Cost of material consumed	-	-	-	-	-	-
	Purchase of stock in trade	-	-	-	-	-	-
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	-	-	-	-	-	-
	Employee benefits expenses	368.52	486.02	308.63	854.54	626.85	891.76
	Finance Costs	6,663.33	6,530.95	6,663.96	13,194.28	13,196.40	26,930.04
	Depreciation and amortization expense	1.63		(0.00)	1.63	3.27	3.27
	Other Expenses	473.75	507.21	267.99	980.95	737.69	1,793.10
	Total Expenses	7,507.23	7,524.17	7,240.58	15,031.40	14,564.21	29,618.17
V	Profit before exceptional and extraordinary items and tax (III-IV)	1,307.23	1,230.42	(377.40)	2,537.65	11,896.17	15,124.57
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	1,307.23	1,230.42	(377.40)	2,537.65	11,896.17	15,124.57
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	1,307.23	1,230.42	(377.40)	2,537.65	11,896.17	15,124.57
X	Tax Expenses						
	1) Current tax	-	-	(63.00)	-	1,985.71	855.84
	2) Deferred tax	2.30	-	0.00	2.30	(4.09)	(4.09)
	3) Short / (Excess) Provision of Income Tax of Previous Years	-	-	3.19	-	3.19	3.19
XI	Profit (Loss) for the period from continuing operations (IX-X)	1,304.93	1,230.42	(317.60)	2,535.35	9,911.35	14,269.63
XII	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Net Profit / (Loss) for the period (XI+XIV)	1,304.93	1,230.42	(317.60)	2,535.35	9,911.35	14,269.63
XVI	Other Comprehensive Income						
	A) (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B) (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XVII	Total Comprehensive Income	1,304.93	1,230.42	(317.60)	2,535.35	9,911.35	14,269.63
XVIII	Paid up Equity Share Capital (Face Value Rs. 10/- each)						
XIX	Other Equity excluding Revaluation Reserve						
XX	Earning per share						
	1) Basic	0.21	0.20	(0.05)	0.41	1.59	2.29
	2) Diluted	0.21	0.20	(0.05)	0.41	1.59	2.29



Kashyap Gandhi
Managing Director
[DIN:02604428]

DATE: 11.11.2025
PLACE: Mumbai

ADVANCE LIFESTYLE LIMITED

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website: www.advance.net.in

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rs. In Thousands)

Particulars	AS AT September 30, 2025	AS AT March 31, 2025
	Un-Audited	Audited
I. ASSETS		
1 Non Current Assets		
(a) Property, Plant & Equipment	210.65	212.29
(b) Investment Properties	7,907.31	2,500.00
(c) Financial assets		
(i) Loans	2,69,706.67	2,67,042.61
(ii) Others	34.26	34.26
(d) Deferred tax assets (net)	12.48	14.78
	Total Non-Current Assets	2,77,871.37
		2,69,803.94
2 Current assets		
(a) Inventories	1,424.94	1,424.94
(b) Financial assets	-	-
(i) Cash and cash equivalents	23,745.48	212.19
(ii) Loans	4,45,684.55	4,54,064.47
(c) Current tax assets (net)	-	-
(d) Other current assets	2,617.04	3,223.67
	Total Current Assets	4,73,472.01
Assets Classified as Held for Sale		4,58,925.27
		7,907.31
	Total Assets	7,51,343.38
		7,36,636.52
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	62,257.50	62,257.50
(b) Other equity	2,45,562.87	2,16,104.57
	Total Equity	3,07,820.37
		2,78,362.07
2 Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	3,37,562.98	3,51,383.55
(ii) Other financial liabilities	-	-
	Total Non-Current Liabilities	3,37,562.98
		3,51,383.55
3 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	75,899.54	75,899.54
(ii) Trade payables	-	-
(iii) Other financial liabilities	496.97	625.09
(b) Other current liabilities	3,608.37	3,555.28
(c) Provisions	25,955.15	25,955.15
(d) Current tax liabilities (net)	-	855.84
	Total Current Liabilities	1,05,960.03
Liabilities associated with assets classified as held for sale		1,06,890.90
	Total Liabilities	4,43,523.01
		4,58,274.45
	Total Equity and Liabilities	7,51,343.38
		7,36,636.52

For and on behalf of the Board of
Advance Lifestyles Limited

Kashyap Gandhi
Managing Director
(DIN: 02604428)

DATE: 11.11.2025

PLACE: Mumbai

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STATEMENT OF CASHFLOWS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

(Rs. In thousands)

PARTICULARS	Half Year ended		Year ended March 31, 2025
	September 30, 2025	September 30, 2024	
	Un-Audited	Un-Audited	Audited
Cash flow from operating activities:			
Net profit before tax as per statement of profit and loss	2,537.65	11,896.17	15,124.57
Adjusted for:			
Provision for gratuity	-	-	-
Depreciation & amortization	1.63	3.27	3.27
Gain on Sale of Investments	-	-	(11,620.98)
Interest Income on loans & advances given	(17,569.06)	(14,839.40)	(33,121.76)
Interest & finance costs	13,194.28	13,196.40	26,930.04
Operating cash flow before working capital changes	(1,835.50)	10,256.44	(2,684.86)
Adjusted for:			
(Increase)/ decrease in inventories	-	-	-
(Increase)/ decrease in trade receivables	-	-	-
(Increase)/ decrease in other current assets	606.63	(373.77)	(1,371.59)
Increase/ (decrease) in other financials liabilities	(128.11)	(91.31)	(128.13)
Increase/ (decrease) in trade payables	-	-	-
Increase/ (decrease) in other current liabilities	53.11	(8.91)	1,441.09
Increase/ (decrease) in short term provisions	(855.84)	-	(450.00)
Increase/ (decrease) in long term provisions	-	5.24	-
Cash generated from / (used in) operations	(2,159.72)	9,787.69	(3,193.49)
Less: Income taxes (paid)/refund (net)	-	(453.19)	(3.19)
Net cash generated from/ (used in) operating activities [A]	(2,159.72)	9,334.49	(3,196.68)
Cash flow from investing activities:			
Movement in Investment Property	-	16,679.02	26,850.00
Interest Income on loans & advances given	17,569.06	14,839.40	33,121.76
Increase/ decrease in short term loans and advances	8,379.93	(89,365.60)	(1,83,514.43)
Increase/ decrease in long term loans and advances	24,258.89	57,891.61	1,29,121.42
Purchase/Sale of current investments	2,500.00	-	-
Increase/decrease in other security deposits	-	-	-
Net cash flow from/(used) in investing activities [B]	52,707.88	44.43	5,578.76
Cash flow from financing activities:			
Proceeds from long term borrowing (net)	(13,820.60)	13,196.40	26,929.53
Proceeds from short term borrowing (net)	-	(2,499.85)	(2,500.00)
Interest & finance costs	(13,194.28)	(13,196.40)	(26,930.04)
Net cash flow from/(used in) financing activities [C]	(27,014.88)	(2,499.86)	(2,500.51)
Net increase/(decrease) in cash & cash equivalents [A+B+C]	23,533.28	6,879.06	(118.43)
Cash & cash equivalents as at beginning of the year	212.19	330.62	330.62
Cash & cash equivalents as at end of the year	23,745.47	7,209.68	212.19

DATE: 11.11.2025

PLACE: Mumbai



Kashyap Gandhi
Managing Director
[DIN:02604428]

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Notes:

- 1 The financial results of the company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on **11th November, 2025** and the limited review of the same has been carried out by the auditors.
- 2 The above is an extract of the detailed format of the Financial Results for the quarter ended September 30, 2025 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of these Financial Results are available on the Stock Exchange website i.e. www.bseindia.com and also on the Company's website: www.advance.net.in
- 3 The above results have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified under section 133 of the Companies Act, 2013.
- 4 Status of Investors' complaints during the quarter under review :

Pending Complaints as on 30-Jun-25	Complaints received during the Second quarter	Complaints outstanding as on 30-Sept-25
Nil	Nil	Nil

- 5 The company's business activity has two primary business segments, i.e Textiles and Real Estates. However, the disclosure requirement of Accounting Standard (Ind AS 108) on "Segment Reporting" is not applicable as none of the segments are reportable segments.
- 6 The figures for the quarter ended 31 March 2025 as reported in these financial results, are the balancing figures between the audited figures in respect of the full financial year and unaudited published year-to-date figures up to the end of the third quarter of the relevant financial year.
- 7 Figures of the previous periods have been regrouped / recast / reclassified wherever considered necessary.

For and on behalf of the Board of
Advance Lifestyles Limited



Kashyap Gandhi
Managing Director
(DIN: 02604428)

Place:-Mumbai
Date :- 11th November, 2025