

SCARNOSE INTERNATIONAL LIMITED

CIN: U15400GJ2011PLC064911

**Registered office: Surbhi Complex, Shop No. 202, 2nd Floor, Opp. Jaynath Petrol
Pump, Gondal Road, Rajkot-360002 Gujarat, India**

Mob. No.: 9090732032

Date: 23rd May, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir / Madam,

**Sub: Integrated Filing (Financial) for the Half Year and Year ended
on 31st March, 2025**

Ref: Security Id: SCARNOSE / Code: 543537

Pursuant to the Securities and Exchange Board of India Circular No SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, please find attached the Integrated Filing (Financial) for the Half Year and Year ended March 31, 2025.

Kindly take the same on your record and oblige us.

Thanking You

For, Scarnose International Limited

Shraddha Dev Pandya
Managing Director
DIN: 09621935

B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:

- Not Applicable

C. Format for Disclosing Outstanding Default on Loans and Debt Securities:

- Not Applicable as there is no default in the payment of outstanding Loans / revolving facilities, Unlisted debt securities.

D. Format for Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter):Applicable**Notes:**

1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period
2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
6. In case of a multi-year related party transaction: a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee". b. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
7. "Cost" refers to the cost of borrowed funds for the listed entity.
8. PAN will not be displayed on the website of the Stock Exchange(s).
9. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.

E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4th Quarter):

- We further confirm that the Audit Report issued by the statutory auditors on the Audited Financial Results of the Company for the half year and financial year ended March 31, 2025 is with unmodified opinion.

SCARNOSE INTERNATIONAL LIMITED

CIN - U15400GJ2011PLC064911

SURBHI COMPLEX, SHOP NO.2, 2ND FLOOR, OPP.JAYNATH PETROL PUMP, GONDAL ROAD
RAJKOT UDYOGNAGAR, RAJKOT, RAJKOT, GUJARAT, INDIA, 360002

Statement of Assets & Liabilities for the Half Year & Year ended on March 31, 2025

(Amount in Lakhs)

Particulars		Half Year Ended			Year Ended	
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
I.	EQUITY AND LIABILITIES					
	(1) Shareholder's Funds					
	(a) Share Capital	315.02	315.02	315.02	315.02	315.02
	(b) Reserves and Surplus	656.88	644.43	640.12	656.88	640.12
	(c) Money received against Share Warrants					
	(2) Share Application Money Pending Allotment	-	-	-	-	-
	(3) Non-Current Liabilities					
	(a) Long-Term Borrowings	-	-	-	-	-
	(b) Deferred Tax Liabilities (Net)	0.32	0.37	0.47	0.32	0.47
	(c) Other Long Term Liabilities	-	-	-	-	-
	(d) Long-Term Provisions	-	-	-	-	-
	(4) Current Liabilities					
	(a) Short-Term Borrowings	-	-	-	-	-
	(b) Trade Payables					
	(A) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
	(B) Total outstanding dues Other Than micro enterprises and small enterprises	4.43	228.55	1.85	4.43	1.85
	(c) Other Current Liabilities	8.69	1.79	0.18	8.69	0.18
	(d) Short-Term Provisions	7.57	2.67	1.80	7.57	1.80
	Total Equity and Liabilities	992.90	1,192.82	959.44	992.90	959.44
II.	ASSETS					
	Non-Current Assets					
	(1) (a) Property, Plant and Equipment and Intangible Assets					
	(i) Property, Plant and Equipment	4.24	4.71	5.19	4.24	5.19
	(ii) Intangible Assets	-	-	-	-	-
	(iii) Capital Work-in-Progress	-	-	-	-	-
	(iv) Intangible Assets Under Development	-	-	-	-	-
	(b) Non-Current Investments	5.63	5.46	10.63	5.63	10.63
	(c) Deferred Tax Assets (Net)	-	-	-	-	-
	(d) Long-term Loans and Advances	198.30	100.99	147.14	198.30	147.14
	(e) Other Non-Current Assets	0.20	-	-	0.20	-
	2 Current Assets					
	(a) Current Investments	-	-	-	-	-
	(b) Inventories	-	-	-	-	-
	(c) Trade Receivables	4.06	973.73	536.56	4.06	536.56
	(d) Cash and Cash Equivalents	1.70	15.61	14.66	1.70	14.66
	(e) Short-Term Loans and Advances	770.00	81.70	245.04	770.00	245.04
	(f) Other Current Assets	8.77	10.63	0.23	8.77	0.23
		-	-	-	-	-
	Total Assets	992.90	1,192.82	959.44	992.90	959.44

Place : Rajkot
Date : 23/05/2025

SHRADDHA DEV PANDYA
Managing Director
DIN - 09621935

SCARNOSE INTERNATIONAL LIMITED

CIN - U15400GJ2011PLC064911

SURBHI COMPLEX, SHOP NO.2, 2ND FLOOR, OPP.JAYNATH PETROL PUMP, GONDAL ROAD
RAJKOT UDYOGNAGAR, RAJKOT, RAJKOT, GUJARAT, INDIA, 360002

Statement of Profit & Loss for the Half Year & Year ended on March 31, 2025

(Amount in Lakhs)

Particulars		Half Year Ended			Year Ended	
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	239.99	970.17	41.26	1,210.16	1,386.34
II	Other Income	17.23	0.00	6.37	17.23	28.04
III	Total Income (I+II)	257.22	970.17	47.64	1,227.39	1,414.38
IV	EXPENSES:					
	Cost of Materials Consumed	-	-	-	-	-
	Purchase of Stock-in-Trade	208.22	956.15	35.73	1,164.37	1,387.77
	Change in inventory of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-
	Employee Benefits Expenses	5.92	2.09	2.25	8.01	16.17
	Finance costs	0.00	0.00	0.03	0.00	0.03
	Depreciation and amortization expenses	0.46	0.48	0.48	0.95	0.97
	Other Expenses	22.91	5.83	3.82	28.73	8.00
	Total expenses (IV)	237.52	964.55	42.31	1,202.07	1,412.94
V	Profit/(Loss) before exceptional items and tax	19.70	5.62	5.33	25.33	1.44
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax	19.70	5.62	5.33	25.33	1.44
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax	19.70	5.62	5.33	25.33	1.44
X	Tax expense: -					
	(1) Current Tax	4.96	1.41	0.50	6.37	0.50
	(2) Short/Excess Provision for previous year	-	-	0.12	-	0.12
	(3) Deferred Tax	(0.05)	(0.10)	(0.11)	(0.15)	(0.11)
XI	Profit/(Loss) for the period from continuing operation	14.80	4.31	4.82	19.10	0.93
XII	Profit/(Loss) for discontinued operation	-	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-	-
XIV	Profit/(Loss) from Discontinued operation (after tax)	-	-	-	-	-
XV	Profit/(Loss) for the period	14.80	4.31	4.82	19.10	0.93
XVI	Earnings per equity share:					
	(1) Basic	0.47	0.14	0.15	0.61	0.03
	(2) Diluted	0.47	0.14	0.15	0.61	0.03

Place : Rajkot
Date : 23/05/2025

SHRADDHA DEV PANDYA
Managing Director
DIN - 09621935

SCARNOSE INTERNATIONAL LIMITED

CIN - U15400GJ2011PLC064911

SURBHI COMPLEX, SHOP NO.2, 2ND FLOOR, OPP.JAYNATH PETROL PUMP, GONDAL ROAD
RAJKOT UDYOGNAGAR, RAJKOT, RAJKOT, GUJARAT, INDIA, 360002

Cash Flow Statement for the Half Year & Year ended on 31/03/2025

(Amount in Lakhs)

Particulars		Amount in Lakhs		Amount in Lakhs	
		31.03.2025		31.03.2024	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit Before Tax		25.33		1.44
	Add Back: -				
	Depreciation	0.95		0.97	
	Deferred Revenue Expenditure	-		-	
	Loss on sale of Assets	-		-	
	Interest expense	0.00		0.03	
	Others if any	-	0.95	-	1.00
	Deduct: -				
	Interest income	-		-	
	Profit on sale of Assets	-		-	
	Others if any	17.23	17.23	28.04	28.04
	Operating profit before working capital changes		9.05		(25.61)
	Adjustments for:				
	Increase/(decrease) in current liabilities & provisions	14.29		(199.45)	
	Decrease/(increase) in other current assets	(8.54)		0.02	
	Decrease/(increase) in Short Term Advances	(524.96)		(36.07)	
	Decrease/(Increase) in Receivables	532.49		504.39	
	Decrease/(Increase) in Inventories	-		-	
	Increase/(Decrease) in Payables	2.57	15.85	(302.83)	(33.94)
	Cash generated from operations		24.90		(59.55)
	Income Tax & Other Adjustment		(8.72)		(49.76)
	Cash flow before extraordinary item		16.18		(109.30)
	Proceeds from extraordinary item		17.23		28.04
	Net Cash flow from Operating activities		33.41		(81.26)
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Fixed Assets	0.00		-	
	Sale of Fixed Assets	-		-	
	Decrease/(Increase) in Investment	5.00		-	
	Increase in other Non Current Assets	(51.37)		50.99	
	Interest income	-		-	
	Net Cash used in Investing activities		(46.37)		50.99
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds from issuance of share capital	-		-	
	Proceeds from Long term Borrowings	-		-	
	Proceeds from Short term Borrowings	-		(0.33)	
	Subsidy	-		-	
	Interest paid	(0.00)		(0.03)	
	Net Cash used in financing activities		(0.00)		(0.35)
	Net increase in cash & Cash Equivalents		(12.96)		(30.63)
	Cash and Cash equivalents as at	31.03.2024	14.66	31.03.2023	45.28
	Cash and Cash equivalents as at	31.03.2025	1.70	31.03.2024	14.66

Place : Rajkot
Date : 23/05/2025

SHRADDHA DEV PANDYA
Managing Director
DIN - 09621935

Notes to Accounts

1. Number of Investors complaints received, disposed of and lying unresolved as on 31.03.2025: 0
2. The above results have been reviewed by audit committee and approved by the Board of Directors at their meeting held on **23rd May, 2025**.
3. Previous year figures have been regrouped / reclassified wherever necessary to confirm to the current financial year figures and as per Schedule III of the Companies Act, 2013.
4. The Company does not have any subsidiary company.
5. IND AS not applicable to the company.
6. As the Company is having only one segment, there are no reportable segment in accordance with the requirement of Accounting Standard (As-17) "Segment Reporting" specified under Section 133 of the Companies Act, 2013.

Independent Auditors' Report on Financial Results of SCARNOSE INTERNATIONAL LIMITED pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors of
Scarnose International Limited

Opinion

We have audited the accompanying Financial Results of Scarnose International Limited ("Company") for the half year and year ended 31st March, 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"),

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- a) are presented in accordance with the Listing Regulations in this regard; and
- b) Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the half and year ended 31st March, 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act. and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.



Management's and Board of Directors' Responsibilities for the Financial Results

These accompanying financial results have been prepared on the basis of the financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these accompanying Half Yearly and Annual financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the accompanying Financial Results

Our objectives are to obtain reasonable assurance about whether the accompanying financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accompanying annual financial results.

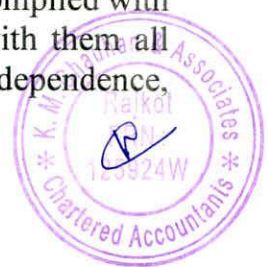
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the accompanying annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the accompanying financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the accompanying annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the accompanying financial results, including the disclosures, and whether the accompanying financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.


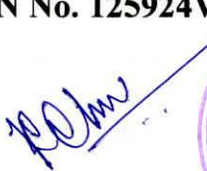


Other Matters

The accompanying financial results include the results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the first half year ended as on 30th September, 2024 of the current financial year.

Parallel, the accompanying financial results include the results for the half year ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year and the audited year to date figures up to the first half year ended as on 30th September, 2023 of the previous financial year.

For, M/s. K M Chauhan & Associates
Chartered Accountants
FRN No. 125924W



CA Kishorsinh M. Chauhan

Partner

M.No. 118326

UDIN: 25118326BMITTB6232

Place: Rajkot

Date: 23rd May, 2025

Date: 23rd May, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001.

Dear Sir / Madam,

**Sub: Declaration in respect of Unmodified Opinion on Audited Financial Result for the Half
Year and Year ended on 31st March, 2025**

Ref: Security Id: SCARNOSE / Code: 543537

We hereby declared that the Statutory Auditor of the Company, M/s. K M Chauhan & Associates., has issued Audit Report with Unmodified Opinion on Audited Financial Result for the Half Year and Financial Year ended as on 31st March, 2025.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25th May, 2016.

Kindly take the same on your record and oblige us.

Thanking You.

For, Scarnose International Limited

Shraddha Dev Pandya
Managing Director
DIN: 09621935