

Pali Commercial Company Limited

32, EZRA STREET, ROOM NO.-755, 7TH FLOOR, KOLKATA - 700 001,
CIN : L51909WB1981PLC034414 E.mail : pali@khaitanwire.com
Website : www.palcommercial.com

To,
General Manager
The Calcutta Stock Exchange Limited,
7, Lyons Range,
Kolkata- 700 001

Date: 24.10.2024

Scrip Code / Security Symbol: 26065

Sub :- **Outcome of the Board Meeting pursuant to Regulation 30 & 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015**

Dear Sir / Madam,

We wish to inform you that the Board of Directors ("**the Board**") of Pali Commercial Company Limited ("**the Company**") at its meeting held today i.e. October 24, 2024 has *inter-alia* transacted the following business items:

1. Submission of Un-Audited Financial Results for the Quarter ended 30th September, 2024

In Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are enclosing herewith Un-Audited Financial Results for the Quarter ended 30th September, 2024 in **Annexure "A"** which has been approved by the Board of Directors in the Board Meeting held on 24th October 2024.

The Board Meeting commenced at 02:30 and concluded at 03:30 P.M.

This is for your information and records.

Kindly take the same on your record.
Thanking You.

Yours faithfully,
For **PALI COMMERCIAL CO LTD**

RAKHI KUMARI AGARWAL
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl.: As above



Agarwal Gupta Nokari & Rustagi Associates
Chartered Accountants

12, Waterloo Street
3rd Floor
Kolkata - 700069
Phone : 2248 7696, 4004 8575
E-mail : agnra1985@gmail.com

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
PALI COMMERCIAL CO LTD

Dear Sir/s,

Re: Limited Review Report of the Unaudited Financial Results for the quarter and Half-yearly ended 30th September, 2024.

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of **Pali Commercial Co Ltd** for the Quarter and Half-yearly ended 30th September, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended ("Listing Regulations").
2. The Company's management is responsible for the preparation of the statement in accordance with the recognition and measurement 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 principle generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 misstatements. A review is limited primarily to inquiries to the 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with accounting standards specified under section 133 of the Companies Act, 2013 as amended, 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 Regulations 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 Agarwal Gupta Nokari & Rustagi Associates
Chartered Accountants
(Registration No. 310041E)

Dilip Kumar Sultania



FCA Dilip Kumar Sultania
Partner
Membership No. 303273
UDIN: 24303273BKAKPA8105
Dated: 24.10.2024

Pali Commercial Company Limited

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2024

(Rs In Lacs)

Particulars	Quarter ended			Half-year ended		Year ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1 a) Revenue						
Interest Income	0.08	0.89	0.05	0.97	0.10	1.20
Dividend Income	1.41	0.44	1.90	1.85	2.58	4.90
Net gain on sale of Investments	11.11	2.07	5.20	13.18	8.69	44.39
b) Other Income	-	-	-	0.02	-	0.07
Total Income	12.60	3.40	7.15	16.01	11.37	50.56
2 Expenditure						
a) Purchases of Stock-in-trade	-	-	-	-	-	-
b) Changes in inventories of stock-in-trade	-	-	-	-	-	-
c) Employee benefits expense	4.48	4.83	4.93	9.31	9.86	24.41
d) Finance Cost	0.50	1.06	1.09	1.56	2.55	6.25
e) Depreciation and amortisation expenses	-	-	-	-	-	-
f) Other Expenses	1.35	1.72	1.48	3.07	3.84	6.00
Total Expenses	6.33	7.61	7.50	13.94	16.25	36.66
3 Profit / (Loss) before exceptional items and tax (1-2)	6.26	(4.21)	(0.35)	2.07	(4.88)	13.90
4 Exceptional Items	-	-	-	-	-	-
5 Profit / (Loss) for the period before tax (3-4)	6.26	(4.21)	(0.35)	2.07	(4.88)	13.90
6 Tax Expense - Current	-	-	-	-	-	2.08
- Income Tax adjustment	0.01	-	-	0.01	-	0.01
- Deferred Tax	-	-	-	-	-	0.27
Total Tax Expenses	0.01	-	-	0.01	-	2.36
7 Net Profit / (Loss) after tax for the period (5-6)	6.26	(4.21)	(0.35)	2.07	(4.88)	11.54
8 Other Comprehensive Income						
Items that will not be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-	-
(a) Gain/(Loss) on fair valuation of investments	14.55	-	56.85	14.55	56.85	59.96
(b) Remeasurement gain/(loss) on defined benefit plan	-	-	-	-	-	-
(d) Income Tax relating to item that will not be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
Total other comprehensive income, net of tax	14.55	-	56.85	14.55	56.85	59.96
9 Total comprehensive income for the period (7+8)	20.81	(4.21)	56.50	16.62	51.97	71.50
10 Paid-up Equity Shares Capital (Face Value Rs. 10/- per share)	99.00	99.00	99.00	99.00	99.00	99.00
11 Earnings Per Shares (EPS) (not to be annualised) (in						
(a) Basic	0.63	(0.43)	(0.04)	0.21	(0.49)	1.17
(b) Diluted	0.63	(0.43)	(0.04)	0.21	(0.49)	1.17

Notes:

- The Unaudited Financial Results for the quarter ended September 30, 2024, have been reviewed by the Audit Committee at its meeting held on 24th October, 2024 and approved by the Board of Directors at its meeting held on 24th October, 2024.
- Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.
- The Company does not have any exceptional or Extra-Ordinary item to report for the above period.
- The Statement is as per Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015.

By Order of the Board
For PALI COMMERCIAL CO LTD
PALI COMMERCIAL CO. LTD.



Place : Kolkata
Date: 24.10.2024

Vinita Khaitan
Director
DIN:07168477

Vinita Khaitan
Director

Pali Commercial Company Limited

32, EZRA STREET, ROOM NO.-755, 7TH FLOOR, KOLKATA - 700 001,
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Website : www.palicommercial.com

Statement of Assets and Liabilities for the half year ended 30th September, 2024

(Rs in Lakhs)

	As at 30th September, 2024	As at 30th September, 2023
	Unaudited	Unaudited
ASSETS		
Non-current assets		
Property, Plant and Equipment	118.16	118.16
Financial Assets		
(a) Investments	269.00	245.34
(b) Other Financial Assets		
Deferred tax assets	0.80	1.06
Other Non current assets	-	-
Total Non-Current Assets	387.96	364.56
Current assets		
Inventories	-	-
Financial Assets		
(a) Investments	-	-
(b) Trade Receivables	-	4.41
(c) Cash and cash equivalents	0.50	0.68
(cii) Other bank balances other than (i) above	4.47	4.20
(d) Loans	151.00	151.00
Other Current Assets	2.39	19.72
Total Current Assets	158.36	180.01
TOTAL ASSETS	546.32	544.57
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	99.00	99.00
(b) Other Equity	422.72	386.63
Total Equity	521.72	485.63
LIABILITIES		
Non current liabilities		
Financial Liabilities		
(a) Borrowings	17.68	36.98
Provisions	0.69	12.70
Total Non-Current Liabilities	18.37	49.68
Current liabilities		
Financial Liabilities		
(a) Other Financial Liabilities	6.24	9.26
Current tax liabilities	-	-
Total Current Liabilities	6.24	9.26
TOTAL EQUITY & LIABILITIES	546.32	544.57

By Order of the Board
For PALI COMMERCIAL CO LTD

PALI COMMERCIAL CO. LTD.

Vinita Khaitan

Vinita Khaitan
Director

DIN:07168477

Place : Kolkata
Date: 24.10.2024



Pali Commercial Company Limited

32, EZRA STREET, ROOM NO.-755, 7TH FLOOR, KOLKATA - 700 001.

CIN : L51909WB1981PLC034414 E.mail : pali@khaitanwire.com

Website : www.palcommercial.com

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs in Lakhs)

PARTICULARS	As at 30th September 2024		As at 31st March, 2024	
	₹		₹	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		2.07		13.91
ADJUSTMENT FOR				
Provision for gratuity	-		0.28	
Provision on standard assets	-		0.09	
(Profit)/ Loss on sale of Investment	(13.18)		(44.39)	
Dividend Received	(1.85)		(4.90)	
Interest on IT refund	-	(15.03)	(0.18)	(49.10)
		(12.95)		(35.19)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES				
ADJUSTED FOR:				
Change in inventory	-		-	
Loans & Advances	35.69		(36.69)	
Other Current Assets	(1.82)		3.06	
Other current liabilities	1.53	35.40	(3.63)	(37.26)
CASH GENERATED FROM OPERATIONS		22.44		(72.45)
NET CASH FROM OPERATING ACTIVITIES BEFORE TAXES PAID		22.44		(72.45)
Taxes Paid During The Year	-		2.45	-
Income tax refund	-	-	(4.56)	(2.11)
NET CASH FROM OPERATING ACTIVITIES (A)		22.44		(70.34)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Acquisition on Non-current investment	(12.70)		(133.83)	
Sale of Non-current investment	-		217.98	
Dividend received	1.85	(10.85)	4.90	89.05
NET CASH USED IN INVESTING ACTIVITIES (B)		(10.85)		89.05
C. CASH FLOW FROM FINANCING ACTIVITIES				
Repayment of loans	-		(18.85)	
Proceeds from Short Term Borrowings	(18.32)	(18.32)	-	(18.85)
NET CASH USED IN FINANCING ACTIVITIES (C)		(18.32)		(18.85)
D. NET (DECREASE) IN CASH & CASH EQUIVALENT (A+B+C)		(6.73)		(0.14)
NET INCREASED / (DECREASED) IN CASH AND CASH EQUIVALENTS				
CASH AND CASH EQUIVALENTS AS AT 1-04-2024(01-04-2023)		11.70		11.84
LESS: CASH AND CASH EQUIVALENTS AS AT 30-09-2024 (31-03-2024)		4.97		11.70
		(6.73)		(0.14)

Place : Kolkata
Date: 24.10.2024



By Order of the Board
For PALI COMMERCIAL CO LTD
PALI COMMERCIAL CO. LTD.

Vinita Khaitan
Director
DIN:07168477

Vinita Khaitan
Director

XBRL Excel Utility	
1.	Overview
2.	Before you begin
3.	Index
4.	Import XBRL file
5.	Steps for filing - Financial Results - Ind AS Format
6.	Fill up the data in excel utility



1. Overview

The excel utility can be used for creating the XBRL/XML file for e-filing of Financial Results

XBRL filing consists of two processes. Firstly generation of XBRL/XML file and upload of generated XBRL/XML file to CSE Website .

2. Before you begin

1. The version of Microsoft Excel in your system should be Microsoft Office Excel 2007 and above.
2. The system should have a file compression software to unzip excel utility file.
3. Make sure that you have downloaded the latest Excel Utility from CSE Website to your local system.
4. Make sure that you have downloaded the Chrome Browser to view report generated from Excel utility
5. Please enable the Macros (if disabled) as per instructions given in manual, so that all the functionalities of Excel Utility works fine. Please first go through Enable Macro - Manual attached with zip file.

3. Index

1	Details of general information about company	General info
2	Financial Result By Companies Other than Banks	Quarterly
3	Statement of Asset and Liabilities	Asset Liabilities
4	Format of Reporting of Segment wise Revenue, Result and Capital Employed along with the quartely results	Segment
5	OCI (Other Comprehensive Income)	OCI

4. Import XBRL file

1. Now you can import and view previously generated XBRL files by clicking Import XBRL button on General information sheet.

5. Steps for Filing Of Financial Results

I. Fill up the data: Navigate to each field of every section in the sheet to provide applicable data in correct format. (Formats will get reflected while filling data.)

- Use paste special command to paste data from other sheet.

II. Validating Sheets: Click on the "Validate " button to ensure that the sheet has been properly filled and also data has been furnished in proper format. If there are some errors on the sheet, excel utility will prompt you about the same.

III. Validate All Sheets: Click on the "Home" button. And then click on "Validate All Sheet" button to ensure that all sheets has been properly filled and validated successfully. If there are some errors on the sheet, excel utility will prompt you about the same and stop validation at the same time. After correction, once again follow the same procedure to validate all sheets.

Excel Utility will not allow you to generate XBRL/XML until you rectify all errors.

IV. Generate XML : Excel Utility will not allow you to generate XBRL/XML unless successful validation of all sheet is completed. Now click on 'Generate XML' to generate XBRL/XML file.

- Save the XBRL/XML file in your desired folder in local system.

V. Generate Report : Excel Utility will allow you to generate Report. Now click on 'Generate Report' to generate html report.

- Save the HTML Report file in your desired folder in local system.
- To view HTML Report open "Chrome Web Browser" .
- To print report in PDF Format, Click on print button and save as PDF.

VI. Upload XML file to CSE Listing Center: For uploading the XBRL/XML file generated through Utility, login to CSE Listing Center and upload generated xml file. On Upload screen provide the required information and browse to select XML file and submit the XML.

6. Fill up the data in excel utility

1. Cells with red fonts indicate mandatory fields.
2. If mandatory field is left empty, then Utility will not allow you to proceed further for generating XML.
3. You are not allowed to enter data in the Grey Cells.
4. If fields are not applicable to your company then leave it blank. Do not insert Zero unless it is a mandatory field.
5. Data provided must be in correct format, otherwise Utility will not allow you to proceed further for generating XML.
6. Select data from "Dropdown list" wherever applicable.
7. Adding Notes: Click on "Add Notes" button to add notes

Home

Validate

Import XML

*Validate General Information to open other sheets

General information about company						
Scrip code	26065					
NSE Symbol	NA					
MSEI Symbol	NA					
ISIN*						
Name of company	PALI COMMERCIAL CO LTD					
Class of security	Equity					
Date of start of financial year	01				04	2024
Date of end of financial year	31				03	2025
Date of board meeting when results were approved	24				10	2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	15				10	2024
Description of presentation currency	INR	Reporting only in "Lakhs", "Millions", "Billions", "Crores" Allowed				
Level of rounding used in financial results	Lakhs					
Reporting Quarter	Half yearly					
Nature of report standalone or consolidated	Standalone					
Whether results are audited or unaudited	Unaudited				For Current Quarter Only	
Segment Reporting	Single segment					
Description of single segment	Financial Services					
Start date and time of board meeting	24-10-2024	02	30	HH:MM		
End date and time of board meeting	24-10-2024	03	30	HH:MM		
Whether cash flow statement is applicable on company	Yes					
Type of cash flow statement	Cash Flow Indirect					
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable					

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Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	12.600	15.990
	Other income	0.000	0.020
	Total income	12.600	16.010
2	Expenses		
(a)	Cost of materials consumed	0.000	0.000
(b)	Purchases of stock-in-trade	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000
(d)	Employee benefit expense	4.480	9.310
(e)	Finance costs	0.500	1.560
(f)	Depreciation, depletion and amortisation expense	0.000	0.000
(f)	Other Expenses		
1	other	1.360	3.070
2			
3			
4			
5			
6			
7			
8			
9			
10			
	Total other expenses	1.360	3.070
	Total expenses	6.340	13.940
3	Total profit before exceptional items and tax	6.260	2.070
4	Exceptional items	0.000	0.000
5	Total profit before tax	6.260	2.070
7	Tax expense		
8	Current tax	0.010	0.010
9	Deferred tax	0.000	0.000
10	Total tax expenses	0.010	0.010
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.000	0.000
14	Net Profit Loss for the period from continuing operations	6.250	2.060
15	Profit (loss) from discontinued operations before tax	0.000	0.000
16	Tax expense of discontinued operations	0.000	0.000
17	Net profit (loss) from discontinued operation after tax	0.000	0.000
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.000	0.000
21	Total profit (loss) for period	6.250	2.060
22	Other comprehensive income net of taxes	14.550	14.550
23	Total Comprehensive Income for the period	20.800	16.610
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0.000	0.000
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.000	0.000
26	Details of equity share capital		

	Paid-up equity share capital	99.000	99.000
	Face value of equity share capital	10.000	10.000
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.630	0.210
	Diluted earnings (loss) per share from continuing operations	0.630	0.210
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.000	0.000
	Diluted earnings (loss) per share from discontinued operations	0.000	0.000
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.630	0.210
	Diluted earnings (loss) per share from continuing and discontinued operations	0.630	0.210
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Add Notes	

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Statement of Asset and Liabilities

Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		30-09-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	118.160
	Capital work-in-progress	0.000
	Investment property	0.000
	Goodwill	0.000
	Other intangible assets	0.000
	Intangible assets under development	0.000
	Biological assets other than bearer plants	0.000
	Investments accounted for using equity method	0.000
	Non-current financial assets	
	Non-current investments	269.000
	Trade receivables, non-current	0.000
	Loans, non-current	0.000
	Other non-current financial assets	0.000
	Total non-current financial assets	269.000
	Deferred tax assets (net)	0.800
	Other non-current assets	0.000
	Total non-current assets	387.960
2	Current assets	
	Inventories	0.000
	Current financial asset	
	Current investments	0.000
	Trade receivables, current	0.000
	Cash and cash equivalents	0.500
	Bank balance other than cash and cash equivalents	4.470
	Loans, current	151.000
	Other current financial assets	2.390
	Total current financial assets	158.360
	Current tax assets (net)	0.000
	Other current assets	0.000
	Total current assets	158.360
3	Non-current assets classified as held for sale	0.000
#####	Regulatory deferral account debit balances and related deferred tax Assets	0.000
	Total assets	546.320
	Equity and liabilities	

1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	99.000
	Other equity	422.720
	Total equity attributable to owners of parent	521.720
	Non controlling interest	
	Total equity	521.720
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	17.680
	Trade payables, non-current	0.690
	Other non-current financial liabilities	0.000
	Total non-current financial liabilities	18.370
	Provisions, non-current	0.000
	Deferred tax liabilities (net)	0.000
	Deferred government grants, Non-current	0.000
	Other non-current liabilities	0.000
	Total non-current liabilities	18.370
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0.000
	Trade payables, current	0.000
	Other current financial liabilities	6.230
	Total current financial liabilities	6.230
	Other current liabilities	0.000
	Provisions, current	0.000
	Current tax liabilities (Net)	0.000
	Deferred government grants, Current	0.000
	Total current liabilities	6.230
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.000
4	Regulatory deferral account credit balances and related deferred tax liability	0.000
	Total liabilities	24.600
	Total equity and liabilities	546.320
	Disclosure of notes on assets and liabilities	Add Notes

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Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2024	01-04-2024
Date of end of reporting period		30-09-2024	30-09-2024
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		

2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax		

3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1			
2			
3			
4			
5			
6			

7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		

4	Segment Liabilities		
	Segment Liabilities		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments	Add Notes	

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Other Comprehensive Income			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
Total Amount of items that will not be reclassified to profit and loss			
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
Total Amount of items that will be reclassified to profit and loss			
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

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Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024
B	Date of end of reporting period	30-09-2024
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	2.07
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0.000
	Adjustments for decrease (increase) in inventories	0.000
	Adjustments for decrease (increase) in trade receivables, current	0.000
	Adjustments for decrease (increase) in trade receivables, non-current	0.000
	Adjustments for decrease (increase) in other current assets	0.000
	Adjustments for decrease (increase) in other non-current assets	0.000
	Adjustments for other financial assets, non-current	0.000
	Adjustments for other financial assets, current	0.000
	Adjustments for other bank balances	0.000
	Adjustments for increase (decrease) in trade payables, current	0.000
	Adjustments for increase (decrease) in trade payables, non-current	0.000
	Adjustments for increase (decrease) in other current liabilities	35.400
	Adjustments for increase (decrease) in other non-current liabilities	0.000
	Adjustments for depreciation and amortisation expense	0.000
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000
	Adjustments for provisions, current	0.000
	Adjustments for provisions, non-current	0.000
	Adjustments for other financial liabilities, current	0.000
	Adjustments for other financial liabilities, non-current	0.000
	Adjustments for unrealised foreign exchange losses gains	0.000
	Adjustments for dividend income	0.000
	Adjustments for interest income	0.000
	Adjustments for share-based payments	0.000
	Adjustments for fair value losses (gains)	0.000
	Adjustments for undistributed profits of associates	0.000
	Other adjustments for which cash effects are investing or financing cash flow	0.000
	Other adjustments to reconcile profit (loss)	0.000
	Other adjustments for non-cash items	0.000
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000
	Total adjustments for reconcile profit (loss)	35.400
	Net cash flows from (used in) operations	37.470
	Dividends received	0.000
	Interest paid	0.000
	Interest received	0.000
	Income taxes paid (refund)	15.030
	Other inflows (outflows) of cash	0.000
	Net cash flows from (used in) operating activities	22.440
	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.000
	Cash flows used in obtaining control of subsidiaries or other businesses	0.000
	Other cash receipts from sales of equity or debt instruments of other entities	0.000
	Other cash payments to acquire equity or debt instruments of other entities	0.000
	Other cash receipts from sales of interests in joint ventures	0.000
	Other cash payments to acquire interests in joint ventures	0.000

Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000
Proceeds from sales of property, plant and equipment	0.000
Purchase of property, plant and equipment	0.000
Proceeds from sales of investment property	0.000
Purchase of investment property	0.000
Proceeds from sales of intangible assets	0.000
Purchase of intangible assets	0.000
Proceeds from sales of intangible assets under development	0.000
Purchase of intangible assets under development	0.000
Proceeds from sales of goodwill	0.000
Purchase of goodwill	0.000
Proceeds from biological assets other than bearer plants	0.000
Purchase of biological assets other than bearer plants	0.000
Proceeds from government grants	0.000
Proceeds from sales of other long-term assets	0.000
Purchase of other long-term assets	0.000
Cash advances and loans made to other parties	0.000
Cash receipts from repayment of advances and loans made to other parties	0.000
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000
Dividends received	-10.850
Interest received	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
Net cash flows from (used in) investing activities	-10.850
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.000
Payments from changes in ownership interests in subsidiaries	0.000
Proceeds from issuing shares	0.000
Proceeds from issuing other equity instruments	0.000
Payments to acquire or redeem entity's shares	0.000
Payments of other equity instruments	0.000
Proceeds from exercise of stock options	0.000
Proceeds from issuing debentures notes bonds etc	0.000
Proceeds from borrowings	-18.320
Repayments of borrowings	0.000
Payments of finance lease liabilities	0.000
Payments of lease liabilities	0.000
Dividends paid	0.000
Interest paid	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
Net cash flows from (used in) financing activities	-18.320
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-6.730
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0.000
Net increase (decrease) in cash and cash equivalents	-6.730
Cash and cash equivalents cash flow statement at beginning of period	11.700
Cash and cash equivalents cash flow statement at end of period	4.970