

# Pali Commercial Company Limited

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

Date: 8<sup>th</sup> February, 2022

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

Dear Sir/Madam,

**Sub: Regulation 33 of SEBI (LODR) Regulations, 2015: Financial Result of the Company for the Quarter ended 31<sup>st</sup> December, 2021**

In compliance with the provisions of Regulation 33 of SEBI (LODR) Regulations, 2015, we hereby declare that Uttam Agarwal & Associates, Chartered Accountant have issued the Limited Review Report with unmodified opinion for the quarter ended 31st December, 2021.

Thanking You.

Yours faithfully,

For **PALI COMMERCIAL CO LTD**

**PALI COMMERCIAL CO. LTD**

*Vinita Khaitan*

**MANAGING DIRECTOR**

**VINITA KHAITAN**  
**Managing Director**  
**DIN: 07168477**



Independent Auditor's Review Report on the Quarterly Unaudited Standalone 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 ended 31st December, 2021 and year to date from 1st April, 2021 to 31st December, 2021.

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of **Pali Commercial Co Ltd** for the Quarter ended 31<sup>st</sup> December, 2021 and year to date from 01<sup>st</sup> April, 2021 to 31st December, 2021 ("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.

2. The statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principle 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. 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 Uttam Agarwal & Associates**  
Chartered Accountants  
FRN : 322455E

*Gaurav Agarwal*

**Gaurav Agarwal**  
Partner  
Membership No 307455



UDIN: 22307455AATRBZ5677  
Date: 03<sup>rd</sup> day of February, 2022  
Place: Kolkata

PART 1: STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

(Amount in '000)

Particulars	Standalone					
	Quarter ended			Nine months ended		Year ended
	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
1 a) Income from Operations	1,319.60	2,964.13	335.17	5,591.79	2,327.14	3,109.71
<b>Total Income from operations</b>	<b>1,319.60</b>	<b>2,964.13</b>	<b>335.17</b>	<b>5,591.79</b>	<b>2,327.14</b>	<b>3,109.71</b>
2 Expenses						
a. Purchases	-	-	-	-	-	-
b. Changes in inventories of finished goods, work-in-progress and stock -in-trade	-	-	-	-	-	-
c. Employee benefits expense	504.40	425.64	344.59	1,290.80	970.27	2,416.04
d. Finance Cost	474.42	128.73	120.84	725.09	345.36	474.78
e. Depreciation and Amortisation expense	-	-	-	-	-	-
f. Other Expenses	253.19	453.73	231.94	1,097.51	343.58	414.01
<b>Total Expenses</b>	<b>1,232.01</b>	<b>1,008.10</b>	<b>697.37</b>	<b>3,113.40</b>	<b>1,659.21</b>	<b>3,304.83</b>
3 <b>Profit / (Loss) from Operations before other income, finance costs and exceptional items (1 - 2)</b>	<b>87.59</b>	<b>1,956.03</b>	<b>(362.20)</b>	<b>2,478.39</b>	<b>667.93</b>	<b>(195.12)</b>
4 Other Income	3,795.00	-	1,792.02	3,800.40	1,792.02	3,760.02
5 <b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>3,882.59</b>	<b>1,956.03</b>	<b>1,429.82</b>	<b>6,278.79</b>	<b>2,459.95</b>	<b>3,564.90</b>
6 Finance Costs	-	-	-	-	-	-
7 <b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)</b>	<b>3,882.59</b>	<b>1,956.03</b>	<b>1,429.82</b>	<b>6,278.79</b>	<b>2,459.95</b>	<b>3,564.90</b>
8 Exceptional Items - (Expenditure) / Income	-	-	-	-	-	-
9 <b>Profit / (Loss) from Ordinary Activities before tax (7 + 8)</b>	<b>3,882.59</b>	<b>1,956.03</b>	<b>1,429.82</b>	<b>6,278.79</b>	<b>2,459.95</b>	<b>3,564.90</b>
10 Tax Expense	-	-	-	-	-	609.37
11 <b>Net Profit / (Loss) from Ordinary Activities after tax (9 - 10)</b>	<b>3,882.59</b>	<b>1,956.03</b>	<b>1,429.82</b>	<b>6,278.79</b>	<b>2,459.95</b>	<b>2,955.53</b>
12 Extraordinary items (Net of Tax expense)	-	-	-	-	-	-
13 <b>Net Profit / (Loss) for the period</b>	<b>3,882.59</b>	<b>1,956.03</b>	<b>1,429.82</b>	<b>6,278.79</b>	<b>2,459.95</b>	<b>2,955.53</b>
14 Other Comprehensive Income	-	-	-	-	-	15,653.62
15 <b>Total Comprehensive Income for the period</b>	<b>3,882.59</b>	<b>1,956.03</b>	<b>1,429.82</b>	<b>6,278.79</b>	<b>2,459.95</b>	<b>18,609.15</b>
16 Paid-up Equity Share Capital (Face Value Rs. 5/- each)	9,900.00	9,900.00	9,900.00	9,900.00	9,900.00	9,900.00
17 Reserves Excluding Revaluation Reserves	-	-	-	-	-	31,181.39
18 <b>Earning Per Share of Rs 5 each (not annualised)</b>						
(a) Basic	3.92	1.98	1.44	6.34	2.48	2.99
(b) Diluted	3.92	1.98	1.44	6.34	2.48	2.99

Notes:

- The above unaudited results for the quarter ended 31st December, 2021 have been reviewed by the Audit Committee and taken on record by the Board of Directors. The Statutory Auditors of the Company have carried out a Limited Review of the above Un-Audited financial results. The above Financial Results of the Company as reviewed by Audit Committee was approved by the Board of Directors at their meeting held on 3rd February, 2022.
- Figures for the previous periods are re-classified/re-arranged/ re-grouped, wherever consider necessary to correspond with the current period's classification/ disclosure.
- The Company does not have any Exceptional or Extraordinary item to report for the above periods.
- The Statement is as per Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015

Place : Kolkata  
Date: 03.02.2022



For and on behalf of Board

Vinita Khaitan

Vinita Khaitan  
Director  
DIN:07168477