



**Independent Auditor's Review Report On standalone unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
**The BOARD OF DIRECTORS**  
**PALI COMMERCIAL COMPANY LIMITED**

Dear Sir/s,

**LIMITED REVIEW REPORT**

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of **Pali Commercial Company Limited** for the quarter ended June 30, 2021, 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.
2. 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.
3. 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 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: 21307455AAAAGI4320  
Date: 22th Day of November 2021  
Place: Kolkata

# 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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED 30TH JUNE, 2021

(Amount in '000)

	Particulars	STANDALONE			
		Quarter ended			Year ended
		6/30/2021	3/31/2021	6/30/2020	3/31/2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	a) Income from Operations	1,308.06	782.56	597.03	3,109.71
	<b>Total Income from operations</b>	<b>1,308.06</b>	<b>782.56</b>	<b>597.03</b>	<b>3,109.71</b>
2	<b>Expenses</b>				
	a. Purchases	-	-	-	-
	b. Changes in inventories of finished goods, work-in-progress and stock -in-trade	-	-	-	-
	c. Employee benefits expense	360.76	1,445.78	256.40	2,416.04
	d. Finance Cost	121.94	129.41	107.38	474.78
	e. Depreciation and Amortisation expense	-	-	-	-
	f. Other Expenses	390.59	70.43	43.22	414.01
	<b>Total Expenses</b>	<b>873.29</b>	<b>1,645.62</b>	<b>407.00</b>	<b>3,304.83</b>
3	<b>Profit / (Loss) from Operations before other income, finance costs and exceptional items (1 - 2)</b>	<b>434.77</b>	<b>(863.06)</b>	<b>190.03</b>	<b>(195.12)</b>
4	Other Income	5.40	1,968.00	-	3,760.02
5	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional Items (3 + 4)</b>	<b>440.17</b>	<b>1,104.94</b>	<b>190.03</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>440.17</b>	<b>1,104.94</b>	<b>190.03</b>	<b>3,564.90</b>
8	Exceptional Items - (Expenditure) / Income	-	-	-	-
9	<b>Profit / (Loss) from Ordinary Activities before tax (7 + 8)</b>	<b>440.17</b>	<b>1,104.94</b>	<b>190.03</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>440.17</b>	<b>1,104.94</b>	<b>190.03</b>	<b>2,955.53</b>
12	Extraordinary items (Net of Tax expense)	-	-	-	-
13	<b>Net Profit / (Loss) for the period</b>	<b>440.17</b>	<b>1,104.94</b>	<b>190.03</b>	<b>2,955.53</b>
14	Other Comprehensive Income	-	-	-	15,653.62
15	<b>Total Comprehensive Income for the period</b>	<b>440.17</b>	<b>1,104.94</b>	<b>190.03</b>	<b>18,609.15</b>
16	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	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	0.44	1.12	0.19	2.99
	(b) Diluted	0.44	1.12	0.19	2.99

## Notes:

- The above Unaudited results for the quarter ended 30th June, 2021 have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company in their respective meeting held on 22nd day of November 2021. The Statutory Auditors of the Company have carried out a Limited Review of these results.
- 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

For and on behalf of Board

*Vinita Khaitan*  
Vinita Khaitan  
Director  
DIN: 07168477

Place : Kolkata  
Date: 22.11.2021