



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 nine months ended 31st December, 2024.

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of **Pali Commercial Co Ltd** for the Quarter and nine months ended 31st December, 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:25303273BMKQOA2453

Dated: 13.02.2025



Pali Commercial Company Limited

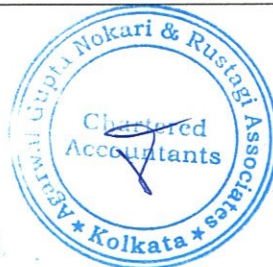
32, EZRA STREET, ROOM NO.-755, 7TH FLOOR, KOLKATA - 700 001
 CIN : L51909WB1981PLC034414 E.mail : pali@khaitanwire.com
 Website : www.palicommercial.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

		Standalone					(Rs. in Lacs)
		Quarter ended			Nine month ended		Year ended
Particulars		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a) Revenue from Operations						
	Interest Income	0.39	0.08	0.32	1.36	0.42	1.20
	Dividend Income	0.72	1.41	0.67	2.57	3.25	4.90
	Net gain/ (Loss) on sale of Investments	(3.88)	11.11	6.57	9.30	15.26	44.39
	b) Other Income	18.95	-	-	18.96	-	0.07
	Total Income	16.18	12.60	7.56	32.19	18.93	50.56
2	Expenses						
	a. Purchases of Stock-in-trade	-	-	-	-	-	-
	b. Changes in inventories of stock -in-trade	-	-	-	-	-	-
	c. Employee benefits expense	5.45	4.48	4.78	14.75	14.64	24.41
	d. Finance Cost	1.68	0.50	1.28	2.06	3.83	6.24
	d. Depreciation and Amortisation expense	-	-	-	-	-	-
	e. Other Expenses	0.50	1.35	0.92	4.75	4.76	6.00
	Total Expenses	7.63	6.33	6.97	21.56	23.22	36.65
3	Profit / (Loss) from before exceptional items and tax (1 - 2)	8.56	6.26	0.58	10.63	(4.30)	13.91
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) for the period before tax (3-4)	8.56	6.26	0.58	10.63	(4.30)	13.91
6	Tax Expense						
	Current	-	-	-	-	-	2.08
	Income Tax Adjustment	-	0.01	0.01	(0.01)	0.01	0.01
	Deferred Tax	(0.03)	-	-	(0.03)	-	0.27
7	Profit / (Loss) after tax for the period (5-6)	8.59	6.26	0.57	10.67	(4.31)	11.55
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	2.20	14.55	53.63	12.35	110.48	59.95
	(b) Remeasurement gain/(loss) on defined benefit plan	-	-	-	-	-	-
	(c) Foreign Currency Transaction reserve (net)	-	-	-	-	-	-
	(d) Income tax relating to item that will not be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
	Total other comprehensive Income, net of tax	2.20	14.55	53.63	12.35	110.48	59.95
9	Total Comprehensive Income for the period (7+8)	10.79	20.81	54.20	23.02	106.17	71.51
10	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	99.00	99.00	99.00	99.00	99.00	99.00
11	Earning Per Shares (EPS) (not to be annualised) (in Rs.)						
	(a) Basic	0.87	0.63	0.06	1.08	(0.44)	1.17
	(b) Diluted	0.87	0.63	0.06	1.08	(0.44)	1.17

Notes:

- The above unaudited results for the quarter ended 31st December, 2024 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 13/02/2025
- 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
PALI COMMERCIAL CO. LTD.

Vinita Khaitan

Vinita Khaitan
 Director
 DIN: 07168477

Director

Place : Kolkata
 Date: 13.02.2025

UDIN: 25303273BMKQ0A2453