

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

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

Date: 13.02.2025

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. February 13, 2025 has *inter-alia* transacted the following business items:

1. Submission of Un-Audited Financial Results for the Quarter ended 31st December, 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 31st December, 2024 in **Annexure "A"** which has been approved by the Board of Directors in the Board Meeting held on 13th February 2025.

The Board Meeting commenced at 12:45 PM and concluded at 01:15 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



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

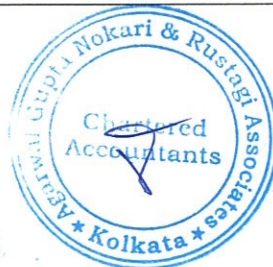
32, EZRA STREET, ROOM NO.-755, 7TH FLOOR, KOLKATA - 700 001
CIN : L51909WB1981PLC034414 E.mail : pali@khaitanwire.com
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

		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

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	NOT LISTED			
MSEI Symbol	NOT LISTED			
ISIN*	INEOPYD01012			
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	13	02	2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04	02	2025	
Description of presentation currency	INR	Reporting only in "Lakhs", "Millions", "Billions", "Crores" Allowed		
Level of rounding used in financial results	Lakhs			
Reporting Quarter	Third quarter			
Nature of report standalone or consolidated	Standalone			
Whether results are audited or unaudited	Unaudited			
Segment Reporting	Single segment	For Current Quarter Only		
Description of single segment	Financial Services			

Start date and time of board meeting	13-02-2025	12	45	HH:MM
End date and time of board meeting	13-02-2025	13	15	HH:MM
Whether cash flow statement is applicable on company				
Type of cash flow statement				
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable			

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Validate

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	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
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	-2.770	13.230
	Other income	18.950	18.960
	Total income	16.180	32.190
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	5.450	14.750
(e)	Finance costs	1.670	2.060
(f)	Depreciation, depletion and amortisation expense	0.000	0.000
(f)	Other Expenses		
1	OTHER	0.500	4.750
2			
3			

4			
5			
6			
7			
8			
9			
10			
	Total other expenses	0.500	4.750
	Total expenses	7.620	21.560
3	Total profit before exceptional items and tax	8.560	10.630
4	Exceptional items	0.000	0.000
5	Total profit before tax	8.560	10.630
7	Tax expense		
8	Current tax	0.000	0.000
9	Deferred tax	-0.030	-0.040
10	Total tax expenses	-0.030	-0.040
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	8.590	10.670
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	8.590	10.670
22	Other comprehensive income net of taxes	2.200	12.350
23	Total Comprehensive Income for the period	10.790	23.020

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	0.870	1.080
	Diluted earnings (loss) per share from continuing operations	0.870	1.080
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	0.870	1.080
	Diluted earnings (loss) per share from continuing and discontinued operations	0.870	1.080
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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Validate

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		01-10-2024	01-04-2024
Date of end of reporting period		31-12-2024	31-12-2024
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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Validate

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	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
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		