

**PULIN COMTRADE LIMITED**

CIN : U67120DL1997PLC188881

REGD. OFFICE: 11/6-B, Shanti Chamber, Pusa Road, New Delhi-110005

**Statement of standalone unaudited results for the quarter and nine months ended December 31, 2023**

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2023 (Unaudited)	September 30, 2023 (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2022 (Unaudited)	March 31, 2023 (Audited)
<b>1</b>	<b>Income</b>						
	<b>(A) Revenue from operations</b>						
	Interest income	0.83	0.83	0.27	2.14	0.89	0.90
	Net gain on proprietary trading	27.97	28.74	31.02	79.73	18.18	59.80
	<b>Total revenue from operations</b>	<b>28.80</b>	<b>29.57</b>	<b>31.29</b>	<b>81.87</b>	<b>19.07</b>	<b>60.70</b>
	<b>(B) Other income</b>	190.24	143.10	17.37	385.07	39.04	52.15
	<b>Total revenue (1A+1B)</b>	<b>219.04</b>	<b>172.67</b>	<b>48.66</b>	<b>466.94</b>	<b>58.11</b>	<b>112.85</b>
<b>2</b>	<b>Expenses</b>						
	(A) Fees and commission expense	1.24	1.33	0.05	3.66	1.68	2.99
	(B) Employee benefits expenses	5.34	5.32	5.28	16.57	15.41	19.33
	(C) Finance cost	43.60	149.41	17.47	244.66	32.33	33.06
	(D) Depreciation and amortisation expenses	1.05	1.04	0.87	3.27	2.43	3.08
	(E) Impairment on financial instruments	(242.92)	0.11	0.01	(240.90)	0.01	0.08
	(F) Other expenses	3.66	14.75	4.23	22.41	13.80	20.44
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>(188.03)</b>	<b>171.95</b>	<b>27.91</b>	<b>49.67</b>	<b>65.66</b>	<b>78.98</b>
<b>3</b>	<b>Profit before share of profit/(loss) of joint venture and tax (1-2)</b>	<b>407.07</b>	<b>0.72</b>	<b>20.75</b>	<b>417.27</b>	<b>(7.55)</b>	<b>33.87</b>
<b>4</b>	Exceptional items						
<b>5</b>	<b>Profit before tax (3-4)</b>	<b>407.07</b>	<b>0.72</b>	<b>20.75</b>	<b>417.27</b>	<b>(7.55)</b>	<b>33.87</b>
<b>6</b>	Tax expense						
	(A) Current tax	39.52	(2.06)	-	48.17	-	8.79
	(B) Deferred tax	63.51	2.24	5.22	57.43	(1.90)	(0.23)
	<b>Total tax expenses</b>	<b>103.03</b>	<b>0.18</b>	<b>5.22</b>	<b>105.60</b>	<b>(1.90)</b>	<b>8.56</b>
<b>7</b>	<b>Profit after tax (5-6)</b>	<b>304.04</b>	<b>0.54</b>	<b>15.53</b>	<b>311.67</b>	<b>(5.65)</b>	<b>25.31</b>
<b>8</b>	Other comprehensive income						
	Items that will not be reclassified subsequently to profit or (loss)						
	Remeasurement of the net defined benefit liability / asset	0.05	0.05	-	0.15	-	0.20
	Tax effect of Items that will not be reclassified subsequently to profit and loss	(0.02)	(0.01)	-	(0.04)	-	(0.05)
	<b>Total other comprehensive income for the period</b>	<b>0.03</b>	<b>0.04</b>	<b>-</b>	<b>0.11</b>	<b>-</b>	<b>0.15</b>
<b>9</b>	<b>Total comprehensive income for the period (7+8)</b>	<b>304.07</b>	<b>0.58</b>	<b>15.53</b>	<b>311.78</b>	<b>(5.65)</b>	<b>25.46</b>
<b>10</b>	Paid up equity share capital (Face Value of ₹ 10 each)	950.00	950.00	950.00	950.00	950.00	950.00
<b>11</b>	Reserves						53.75
<b>12</b>	Earnings per share (EPS) (in ₹)						
	Basic & Diluted EPS	3.20	0.01	0.22	3.28	(0.07)	0.30

**Notes :**

- The above unaudited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on Friday, the 02nd day of February, 2024. The Statutory Auditors of the Company have carried out a Limited Review of the results and issued an unqualified report.
- The financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

Place : New Delhi  
Date : February 2, 2024

  
 Damodar Krishan Aggarwal  
 (Director)  
 (DIN : 00003215)

For and on behalf of the Board  
  
 Himanshu Gupta  
 (Director)  
 (DIN : 03187614)