

PULIN COMTRADE LIMITED

CIN : U67120DL1997PLC188881

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

Statement of audited results for the quarter and year ended March 31, 2024

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2024 (Audited)	December 31, 2023 (Unaudited)	March 31, 2023 (Audited)	March 31, 2024 (Audited)	March 31, 2023 (Audited)
1	Income					
	(A) Revenue from operations					
	Interest income	0.82	0.83	0.01	2.96	0.90
	Net gain from trading	54.52	27.97	41.62	134.25	59.80
	Net gain from fair value changes	18.41	-	-	18.41	-
	Total revenue from operations	73.75	28.80	41.63	155.62	60.70
	(B) Other income	56.91	190.24	13.11	441.98	52.15
	Total revenue (1A+1B)	130.66	219.04	54.74	597.60	112.85
2	Expenses					
	(A) Fees and commission expense	6.46	1.24	1.31	10.12	2.99
	(B) Employee benefits expenses	5.80	5.34	3.92	22.37	19.33
	(C) Finance cost	55.63	43.60	0.73	300.29	33.06
	(D) Depreciation and amortisation expenses	1.09	1.05	0.65	4.36	3.08
	(E) Impairment on financial instruments	0.95	(242.92)	0.07	(239.95)	0.08
	(F) Other expenses	5.18	3.66	6.64	27.59	20.44
	Total expenses (2A+2B+2C+2D+2E+2F)	75.11	(188.03)	13.32	124.78	78.98
3	Profit before exceptional items and tax (1-2)	55.55	407.07	41.42	472.82	33.87
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3+4)	55.55	407.07	41.42	472.82	33.87
6	Tax expense / (credit)					
	(A) Current tax	1.19	39.52	8.79	49.36	8.79
	(B) Deferred tax / (credit)	9.95	63.51	1.67	67.38	(0.23)
	Total tax expenses / (credit)	11.14	103.03	10.46	116.74	8.56
7	Profit after tax (5-6)	44.41	304.04	30.96	356.08	25.31
8	Other comprehensive income					
	Items that will not be reclassified subsequently to profit or (loss)					
	Remeasurement of the net defined benefit liability / asset	(0.44)	0.05	0.20	(0.29)	0.20
	Tax effect of Items that will not be reclassified subsequently to profit and loss	0.11	(0.02)	(0.05)	0.07	(0.05)
	Total other comprehensive income for the period	(0.33)	0.03	0.15	(0.22)	0.15
9	Total comprehensive income for the period (7+8)	44.08	304.07	31.11	355.86	25.46
10	Paid up equity share capital (Face Value of ₹10 each)	950.00	950.00	950.00	950.00	950.00
11	Reserves				409.62	53.75
12	Earnings per share (EPS) (in ₹)					
	Basic & Diluted EPS	0.47	3.20	0.37	3.75	0.27

Notes :

- The above audited results have been reviewed and approved by the Board of Directors at its meeting held on Wednesday, the 30th day of April, 2024. The results have been audited by the Statutory Auditors of the Company and have issued 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 as amended from time to time.
- The figures for quarter ended March 31, 2024 and March 31, 2023 represents the balance between audited financials in respect of full financials year and those published till the third quarter of the respective financials years.

Place : New Delhi
Date : April 30, 2024

Damodar Krishan Aggarwal
Damodar Krishan Aggarwal
(Director)
(DIN: 00003215)

For and on behalf of the Board

Himanshu Gupta
Himanshu Gupta
(Director)
(DIN: 03187614)

