

PULIN COMTRADE LIMITED

CIN : U67120DL1997PLC188881

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


Statement of unaudited results for the quarter and half year ended September 30, 2023


Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(A) Revenue from operations						
	Fee and commission income						
	Interest income	0.83	0.48	0.32	1.31	0.63	0.90
	Dividend income						
	Net gain on proprietary trading	28.74	23.02	9.60	51.76	(12.84)	59.80
	Net gain on fair value changes						
	Total revenue from operations	29.57	23.50	9.92	53.07	(12.21)	60.70
	(B) Other income	143.10	51.73	9.08	194.83	21.68	52.15
	Total revenue (1A+1B)	172.67	75.23	19.00	247.90	9.47	112.85
2	Expenses						
	(A) Fees and commission expense	1.33	1.09	0.69	2.42	1.63	2.99
	(B) Employee benefits expenses	5.32	5.91	4.51	11.23	10.13	19.33
	(C) Finance cost	149.41	51.65	1.60	201.06	14.86	33.06
	(D) Depreciation and amortisation expenses	1.04	1.18	0.81	2.22	1.56	3.08
	(E) Impairment on financial instruments	0.11	1.91	-	2.02	-	0.08
	(F) Other expenses	14.75	4.00	5.06	18.75	9.57	20.44
	Total expenses (2A+2B+2C+2D+2E+2F)	171.95	65.74	12.67	237.70	37.75	78.98
3	Profit before share of profit/(loss) of joint venture and tax (1-2)	0.72	9.49	6.33	10.20	(28.28)	33.87
4	Exceptional items						
5	Profit before tax (3-4)	0.72	9.49	6.33	10.20	(28.28)	33.87
6	Tax expense						
	(A) Current tax	(2.06)	10.71	-	8.65	-	8.79
	(B) Deferred tax	2.24	(8.32)	1.59	(6.08)	(7.12)	(0.23)
	Total tax expenses	0.18	2.39	1.59	2.57	(7.12)	8.56
7	Profit after tax (5-6)	0.54	7.10	4.74	7.63	(21.16)	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	0.05	0.05	-	0.10	-	0.20
	Tax effect of Items that will not be reclassified subsequently to profit and loss	(0.01)	(0.01)	-	(0.02)	-	(0.05)
	Total other comprehensive income for the period	0.04	0.04	-	0.08	-	0.15
9	Total comprehensive income for the period (7+8)	0.58	7.14	4.74	7.71	(21.16)	25.46
10	Paid up equity share capital	950.00	950.00	950.00	950.00	950.00	950.00
	(Face Value of ₹ 10 each)						
11	Reserves						53.75
12	Earnings per share (EPS) (in ₹)						
	Basic & Diluted EPS	0.01	0.07	0.24	0.08	(0.29)	0.30

Notes :

- The above unaudited results have been reviewed and approved by the Board of Directors at its meeting held on Monday, the 06th day of November, 2023. 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 : November 06, 2023


Damodar Krishan Aggarwal
 (Director)
 (DIN : 00003215)


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

IN THE BOOKS OF PULIN COMTRADE LTD.

INTER COMPANY REVENUE

INCOME		EXPENSE		NATURE OF TRANSACTION	ACCOUNT HEAD
Q1	Q2	Q1	Q2		
	Total Income	Total Expense			
SMC GLOBAL SECURITIES LTD.					
6,12,000	6,12,000			Rental income	Other Income- Rent Income
47,786	82,406			Intt on Margin FDR	Revenue from operation
		89,959	52,915	Brokerage Expense	Exchange & Regulatory Charges
		915	1,769	DP charges	Exchange & Regulatory Charges
		50,98,765	1,49,41,350	Intt on inter corporate deposits	Financial Cost- Intt Paid
6,59,786	6,94,406	51,89,639	1,49,96,034	Sub Total	
SMC REAL ESTATE ADVISORS (P) LTD.					
4,91,581	15,08,806			Inter corporate intt on Deposit	Interest income
4,91,581	15,08,806			Sub Total	
MONEYWISE FINANCIAL SERVICES (P) LTD.					
39,05,396	1,00,69,348			Inter corporate intt on Deposit	Interest income
39,05,396	1,00,69,348			Sub Total	
SMC INVESTMENTS AND ADVISORS LTD.					
1,63,426	16,41,063			Intt on intercorporate Deposit	Interest income
1,63,426	16,41,063			Sub Total	
SMC CAPITALS LTD.					
		54,312		Intt on intercorporate Deposit	Finance Cost-Interest Expenses
	4,35,956			Intt on intercorporate Deposit	Interest income
	4,35,956	54,312		Sub Total	
52,20,189	1,43,49,579	1,95,69,768	1,49,96,034	Grand Total	
			2,02,39,984		

M. S. Sreedhar