

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, 2024

(₹ in Lakhs)

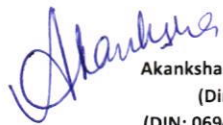
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(A) Revenue from operations						
	Interest income	16.02	0.35	0.83	16.37	1.31	2.96
	Net gain from trading	46.62	(46.01)	28.74	0.61	51.76	134.25
	Net gain on fair value changes	5.99	-	-	5.99	-	18.41
	Total revenue from operations	68.63	(45.66)	29.57	22.97	53.07	155.62
	(B) Other income	65.69	60.23	143.10	125.92	194.83	441.98
	Total revenue (1A+1B)	134.32	14.57	172.67	148.89	247.90	597.60
2	Expenses						
	(A) Fees and commission expense	1.51	1.72	1.33	3.23	2.42	10.12
	(B) Employee benefits expenses	4.64	5.42	5.32	10.06	11.23	22.37
	(C) Finance cost	77.82	41.88	149.41	119.70	201.06	300.29
	(D) Depreciation and amortisation expenses	0.76	0.74	1.04	1.50	2.22	4.36
	(E) Impairment on financial instruments	0.85	(0.01)	0.11	0.84	2.02	(239.95)
	(F) Other expenses	4.61	4.59	14.74	9.20	18.75	27.59
	Total expenses (2A+2B+2C+2D+2E+2F)	90.19	54.34	171.95	144.53	237.70	124.78
3	Profit before exceptional items and tax (1-2)	44.13	(39.77)	0.72	4.36	10.20	472.82
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3+4)	44.13	(39.77)	0.72	4.36	10.20	472.82
6	Tax expense / (credit)						
	(A) Current tax	11.04	-	(2.06)	11.04	8.65	49.36
	(B) Deferred tax / (credit)	(1.42)	(9.99)	2.24	(11.41)	(6.08)	67.38
	Total tax expenses / (credit)	9.62	(9.99)	0.18	(0.37)	2.57	116.74
7	Profit after tax (5-6)	34.51	(29.78)	0.54	4.73	7.63	356.08
8	Other comprehensive income						
	Items that will not be reclassified subsequently to profit or (loss)						
	Remeasurement of the net defined benefit liability / asset and loss	(0.08)	(0.07)	0.05	(0.15)	0.10	(0.29)
		0.02	0.02	(0.01)	0.04	(0.02)	0.07
	Total other comprehensive income for the period	(0.06)	(0.05)	0.04	(0.11)	0.08	(0.22)
9	Total comprehensive income for the period (7+8)	34.45	(29.83)	0.58	4.62	7.71	355.86
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						409.62
12	Earnings per share (EPS) (in ₹)						
	Basic & Diluted EPS	0.36	(0.31)	0.01	0.05	0.08	3.75

Notes :

- The above unaudited results have been reviewed and approved by the Board of Directors at its meeting held on Friday, the 18th day of October, 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 as amended from time to time.
- The figures for the previous periods have been regrouped/rearranged, wherever considered necessary, to conform current period classifications.

For and on behalf of the Board


 Damodar Krishan Aggarwal
 (Director)
 (DIN: 00003215)


 Akanksha Gupta
 (Director)
 (DIN: 06945261)

Place : New Delhi
Date : 18/10/2024