

**PULIN COMTRADE LIMITED**

CIN : U67120DL1997PLC188881

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

Statement of unaudited financial results for the quarter and nine months ended December 31, 2024


(₹ in Lakhs except otherwise stated)

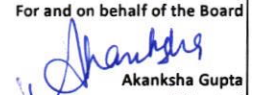
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
	<b>(A) Revenue from operations</b>						
	Interest income	1.78	16.02	0.83	18.15	2.14	2.96
	Net gain from trading	20.50	45.13	26.73	17.93	76.43	124.49
	Net gain on fair value changes	2.60	5.99	-	8.59	-	18.41
	<b>Total revenue from operations</b>	<b>24.88</b>	<b>67.14</b>	<b>27.56</b>	<b>44.67</b>	<b>78.57</b>	<b>145.86</b>
	<b>(B) Other income</b>	70.63	65.69	190.24	196.55	385.07	441.98
	<b>Total revenue (1A+1B)</b>	<b>95.51</b>	<b>132.83</b>	<b>217.80</b>	<b>241.22</b>	<b>463.64</b>	<b>587.84</b>
<b>2</b>	<b>Expenses</b>						
	(A) Fees and commission expense	1.08	0.02	-	1.13	0.36	0.36
	(B) Employee benefits expenses	5.71	4.64	5.34	15.77	16.57	22.37
	(C) Finance cost	56.69	77.82	43.60	176.39	244.66	300.29
	(D) Depreciation and amortisation expenses	0.76	0.76	1.05	2.26	3.27	4.36
	(E) Impairment on financial instruments	(0.77)	0.85	(242.92)	0.07	(240.90)	(239.95)
	(F) Other expenses	2.66	4.61	3.66	11.86	22.41	27.59
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>66.13</b>	<b>88.70</b>	<b>(189.27)</b>	<b>207.48</b>	<b>46.37</b>	<b>115.02</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>29.38</b>	<b>44.13</b>	<b>407.07</b>	<b>33.74</b>	<b>417.27</b>	<b>472.82</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit before tax (3+4)</b>	<b>29.38</b>	<b>44.13</b>	<b>407.07</b>	<b>33.74</b>	<b>417.27</b>	<b>472.82</b>
<b>6</b>	<b>Tax expense / (credit)</b>						
	(A) Current tax	3.30	11.04	39.52	14.34	48.17	49.36
	(B) Deferred tax / (credit)	4.36	(1.42)	63.51	(7.05)	57.43	67.38
	<b>Total tax expenses / (credit)</b>	<b>7.66</b>	<b>9.62</b>	<b>103.03</b>	<b>7.29</b>	<b>105.60</b>	<b>116.74</b>
<b>7</b>	<b>Profit after tax (5-6)</b>	<b>21.72</b>	<b>34.51</b>	<b>304.04</b>	<b>26.45</b>	<b>311.67</b>	<b>356.08</b>
<b>8</b>	<b>Other comprehensive income</b>						
	Items that will not be reclassified subsequently to profit or (loss)						
	Remeasurement of the net defined benefit liability / asset	(0.07)	(0.08)	0.05	(0.22)	0.15	(0.29)
	Tax effect of Items that will not be reclassified subsequently to profit and loss	0.02	0.02	(0.02)	0.06	(0.04)	0.07
	<b>Total other comprehensive income for the period</b>	<b>(0.05)</b>	<b>(0.06)</b>	<b>0.03</b>	<b>(0.16)</b>	<b>0.11</b>	<b>(0.22)</b>
<b>9</b>	<b>Total comprehensive income for the period (7+8)</b>	<b>21.67</b>	<b>34.45</b>	<b>304.07</b>	<b>26.29</b>	<b>311.78</b>	<b>355.86</b>
<b>10</b>	<b>Paid up equity share capital</b>	950.00	950.00	950.00	950.00	950.00	950.00
	(Face Value of ₹10 each)						
<b>11</b>	<b>Reserves</b>						409.62
<b>12</b>	<b>Earnings per share (EPS) (in ₹)</b>						
	(not annualised except for the year ended March 31)						
	<b>Basic &amp; Diluted EPS</b>	0.23	0.36	3.20	0.28	3.28	3.75

**Notes :**

- The above unaudited results for the quarter and nine months ended 31st December, 2024 have been reviewed and approved by the Board of Directors at its meeting held on Friday, the 24th day of January, 2025. 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.

Place : New Delhi  
Date : 24/01/2025

  
Damodar Krishan Aggarwal  
(Director)  
(DIN: 00003215)

For and on behalf of the Board  
  
Akanksha Gupta  
(Director)  
(DIN: 06945261)