

26th October, 2024

The Corporate Relationship Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001	The General Manager- Listing National Stock Exchange of India Limited "Exchange Plaza", Bandra-Kurla Complex, Bandra (East), Mumbai - 400 051
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Symbol/Scrp Code: (BSE)530555/(NSE) PARACABLES

Sub: Outcome of Board Meeting/Announcement pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirement), Regulations, 2015

Dear Sir,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 this is to inform you that the Board of Directors of the Company at their meeting held on Saturday, the 26th Day of October 2024, has approved inter-alia, the following:

1. Standalone and Consolidated Un-Audited Financial Results for the quarter and half year ended September 30, 2024.
2. Limited Review Report of the Statutory Auditors on the aforesaid Standalone and Consolidated Un-Audited Financial Results for the quarter and half year ended 30th September, 2024.

The meeting of the Board of Directors commenced at 12:30 PM and concluded at 4.00 p.m.

This is for your information and records.

For Paramount Communications Limited

Rashi Goel
Company Secretary & Compliance Officer

Independent Auditor's Review Report on the Unaudited Standalone Financial Results for the quarter and half year ended on 30th September 2024.

To
The Board of Directors of
PARAMOUNT COMMUNICATIONS LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of Paramount Communications Limited ("the Company") for the quarter and half year ended as on 30th September, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulation, 2015, as amended ("the Listing Regulations").
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with regulation 33 of the listing regulations is the responsibility of the Company's management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of regulations 33 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P. BHOLUSARIA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No: 000468N
PAWAN
BHOLUSARIA
Digitally signed by
PAWAN BHOLUSARIA
Date: 2024.10.26
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Pawan Bholusaria
Partner
M.No.080691
UDIN: 24080691BKENUJ7054

Place: New Delhi
Date: 26th October, 2024

PARAMOUNT COMMUNICATIONS LIMITED

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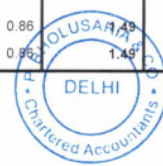
E-mail: pcl@paramountcables.com, Website: www.paramountcables.com

CIN : L74899DL1994PLC061295

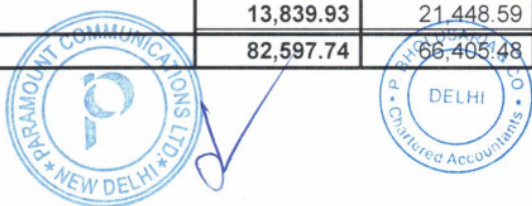
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER , 2024

(Rs. in Lakhs except per share data)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
	Income						
I	Revenue from operations	35,210.10	31,331.58	25,028.20	66,541.68	46,082.64	1,04,727.52
II	Other income	277.82	368.52	195.46	646.34	368.16	890.86
III	Total Income (I+II)	35,487.92	31,700.10	25,223.66	67,188.02	46,450.80	1,05,618.38
IV	Expenses						
	(a) Cost of materials consumed	28,534.87	25,941.81	20,469.89	54,476.68	36,138.35	82,504.86
	(b) Changes in inventories of finished goods, work-in-progress and scrap	(2,709.55)	(2,465.16)	(1,789.22)	(5,174.71)	(1,894.92)	(5,152.70)
	(c) Employee benefits expense	893.43	791.30	646.24	1,684.73	1,243.70	2,672.72
	(d) Finance costs	165.81	121.81	136.17	287.62	316.36	515.74
	(e) Depreciation and amortization expense	269.72	268.66	220.94	538.38	438.42	927.15
	(f) Other expenses	5,430.27	4,467.35	3,594.72	9,897.62	6,810.57	15,995.22
	Total Expenses (IV)	32,584.55	29,125.77	23,278.74	61,710.32	43,052.48	97,462.99
V	Profit before exceptional items and tax (III -IV)	2,903.37	2,574.33	1,944.92	5,477.70	3,398.32	8,155.39
VI	Exceptional items	-	-	-	-	-	-
VII	Profit after exceptional items but before tax (V+VI)	2,903.37	2,574.33	1,944.92	5,477.70	3,398.32	8,155.39
VIII	Income Tax expense						
	(I) Current Tax	278.40	-	-	278.40	-	-
	(II) Deferred Tax	597.61	56.28	-	653.89	-	(383.28)
IX	Profit for the period from continuing operations (VII - VIII)	2,027.36	2,518.05	1,944.92	4,545.41	3,398.32	8,538.67
	Discontinued operations :-						
X	Profit from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit from discontinued operations (after tax)	-	-	-	-	-	-
XIII	Profit for the period (IX + XII)	2,027.36	2,518.05	1,944.92	4,545.41	3,398.32	8,538.67
XIV	Other comprehensive income/(Loss) :						
	A. (I) Items that will not be reclassified to profit or loss - Remeasurement gain/ (loss) of defined benefit plan	(17.43)	(17.53)	8.87	(34.96)	17.74	(91.50)
	(II) Income tax relating to items that will not be reclassified to profit & loss	4.39	4.41	-	8.80	-	(5.07)
	B. (I) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(II) Income tax relating to items that will be reclassified to profit & loss	-	-	-	-	-	-
	Total other comprehensive income /(Loss) (XIV)	(13.04)	(13.12)	8.87	(26.16)	17.74	(96.57)
XV	Total Comprehensive Income (Comprising Profit and other comprehensive income for the period) (XIII + XIV)	2,014.32	2,504.93	1,953.79	4,519.25	3,416.06	8,442.10
XVI	Paid-up Equity Share Capital (Face Value Rs. 2 per share)	6,098.70	6,068.70	4,773.70	6,098.70	4,773.70	6,068.70
XVII	Other Equity excluding revaluation Reserve						56,522.39
XVIII	Earnings per equity share in Rs. (for continuing operations): (not annualised for the quarters)						
	(1) Basic	0.67	0.83	0.86	1.49	1.58	3.28
	(2) Diluted	0.67	0.83	0.86	1.49	1.58	3.28
XIX	Earnings per equity share in Rs. (for discontinuing operations): (not annualised for the quarters)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	Earnings per equity share in Rs. (for discontinuing & continuing operations): (not annualised for the quarters)						
	(1) Basic	0.67	0.83	0.86	1.49	1.58	3.28
	(2) Diluted	0.67	0.83	0.86	1.49	1.58	3.28



Standalone Statement of Assets and Liabilities as at 30.09.2024		(Rs. in Lakhs)	
Particulars	As at 30.09.2024 (Unaudited)	As at 30.09.2023 (Unaudited)	
Assets			
Non-Current Assets			
(a) Property, Plant and Equipment	16,003.31	12,459.48	
(b) Capital work-in-progress	104.55	106.01	
(c) Right of use assets	3,315.11	2,863.59	
(d) Other Intangible assets	55.21	96.55	
(e) Financial Assets			
(i) Investments	197.88	197.88	
(ii) Loans	9.28	6.02	
(iii) Others non-current financial assets	1,867.14	1,564.80	
(f) Other non-current assets	882.49	402.26	
Total Non-Current Assets	22,434.97	17,696.59	
Current Assets			
(a) Inventories	28,374.77	19,965.27	
(b) Financial Assets			
(i) Trade receivables	21,885.74	19,364.33	
(ii) Cash and cash equivalents	667.02	1,660.39	
(iii) Bank balances other than (ii) above	1,733.74	1,958.61	
(iv) Loans	1,375.59	494.37	
(v) Other current financial assets	533.07	334.41	
(c) Current Tax Assets (net)	22.92	239.48	
(d) Other current assets	5,569.92	4,692.03	
Total Current Assets	60,162.77	48,708.89	
Total Assets	82,597.74	66,405.48	
Equity and Liabilities			
Equity			
(a) Equity Share Capital	6,098.70	4,773.70	
(b) Other Equity	61,353.57	35,006.57	
Total Equity	67,452.27	39,780.27	
Liabilities			
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	176.18	4,898.10	
(ii) Lease Liabilities	676.38	221.49	
(b) Provisions	186.10	57.03	
(c) Deferred Tax Liabilities (Net)	266.88	-	
Total Non-Current Liabilities	1,305.54	5,176.62	
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	1,204.48	9,785.07	
(ii) Lease Liabilities	56.88	8.51	
(iii) Trade Payables			
- Total outstanding dues of Micro Enterprises and Small Enterprises	886.96	1,278.01	
- Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	10,233.28	9,392.69	
(iv) Other Financial Liabilities	801.85	683.78	
(b) Other current Liabilities	639.75	291.96	
(c) Provisions	16.73	8.57	
Total Current Liabilities	13,839.93	21,448.59	
Total Equity and Liabilities	82,597.74	66,405.48	



(Rs. in Lakhs)

Particulars	For the half year ended 30th September, 2024	For the half year ended 30th September, 2023
(A) CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit before taxation	5,477.70	3,398.32
Adjustment for :		
Depreciation and amortization expenses	538.38	438.43
Interest Expenses/ Finance Cost	268.05	305.32
Interest on lease liability	19.57	11.03
Reversal of lease rent liability	(34.18)	(15.00)
Unrealised Exchange (Gain)/Loss	60.40	38.76
Profit on sales of Mutual Funds	(151.80)	(13.40)
Interest Income	(211.03)	(80.68)
Net Gain on Derivatives	(2.80)	(15.30)
Provision for Doubtful debts/ Written back	34.00	15.25
Employees share based payment expenses	99.38	-
Operating Profit before working capital changes	6,097.67	4,082.73
Adjustment for :		
Decrease / (Increase) in Trade Receivables	2,476.84	(2,526.69)
Decrease / (Increase) in Loans & Advances	427.95	(453.96)
Decrease / (Increase) in Inventories	(6,323.52)	(8,655.64)
Decrease / (Increase) in Other financial and non financial Assets	(508.71)	(2,487.65)
(Decrease) / Increase in Trade Payables	2,898.34	6,689.74
(Decrease) / Increase in Other Liabilities & Provisions	505.32	152.03
Cash generated from operation	5,573.89	(3,199.44)
Exceptional items		
Income Tax Paid/Refund (Net)	(59.96)	(54.78)
NET CASH FROM OPERATING ACTIVITIES (A)	5,513.93	(3,254.22)
(B) CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property plant & equipments including Capital WIP	(2,559.84)	(3,215.81)
Interest Received	187.07	41.90
Sale of Investments (Mutual Fund)	5,726.00	1,015.43
Purchases of Non-Current Investment	-	(197.87)
NET CASH FROM INVESTING ACTIVITIES (B)	3,353.23	(2,356.35)
(C) CASH FLOWS FROM FINANCING ACTIVITIES		
Interest Expenses/ Finance Cost	(241.30)	(276.12)
Increase/(Decrease) in Borrowings from banks / ARC /NBFC (net)	(8,649.54)	(1,106.36)
Proceeds from Issue of Equity Share upon conversion of Equity share warrant	242.55	6,856.03
NET CASH FROM FINANCING ACTIVITIES (C)	(8,648.29)	5,473.55
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	218.87	(137.02)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	448.15	1,797.41
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	667.02	1,660.39

Note:

1. Cash Flow Statement has been prepared under indirect method as set out in IND AS-7 (Statement of Cash Flows)

2. Figures in brackets represent outflow of cash.



Notes:

- 1 The aforesaid Financial Results were placed before and reviewed by the Audit Committee at its meeting held on 26th October 2024 and approved by the Board of Directors at its meeting held on the same date.
- 2 The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter and half year ended September 30, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these results.
- 3 These standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 4 A) Details of utilization of unutilized amount out of proceeds of 6,23,25,925 Equity Warrants issued to non-promoters persons and entities and upon receipt of balance money for 6,01,25,925 exercised options for conversion of equity share warrants into equivalent number of equity shares for period from 1st July, 2024 to 30th September,2024 is summarized as below:

Description	Amount (Rs. in lakhs)
Un-utilized amount as on 1st July, 2024	1.83
Add : Total funds raised for preferential issue during the quarter ended 30th Sept,2024	242.55
Less: Utilization during the quarter ended 30th sept ,2024	244.38
Un-utilized amount as on 30th Sept, 2024	-

The funds raised were utilized for the purpose for which they were raised and there is no deviation in utilization of issue proceeds.

The remaining 22,00,000 equity warrants (on which 75% amount i.e., Rs. 16.17/- per warrant was not received) were extinguished and the application money i.e., Rs. 5.40/- per warrant (Being the 25% of the Issue Price i.e., Rs. 21.57/- per warrant) amounting to Rs. 118.80 lakhs received on such warrants has been forfeited due to maturity of warrants, in accordance with SEBI (Issue of Capital & Disclosure Requirements) Regulations, 2018.

- B) Details of utilization of unutilized amount out of proceeds of 2,16,24,980 equity shares issued on preferential basis to non-promoter persons and entities for the period from 1st July, 2024 to 30th Sept,2024 is summarized as below:

Description	Amount (Rs. in lakhs)
Un-utilized amount as on 1st July, 2024	3,603.61
Add: Income earned on un-utilized amount	121.95
Less: Utilization during the quarter ended 30th sept ,2024	3,725.56
Un-utilized amount as on 30th Sept, 2024	-

The funds raised were utilized for the purpose for which they were raised and there is no deviation in utilization of issue proceeds.

- 5 There are no separate reportable segments as per the Indian Accounting Standard (Ind AS-108) on segment reporting.
- 6 The figures of the previous year /periods have been regrouped/ rearranged wherever considered necessary to facilitate comparison.



Place : New Delhi
Date : 26.10.2024



By and on behalf of the Board
For PARAMOUNT COMMUNICATIONS LTD.

Sanjay Aggarwal
Chairman & CEO

DIN:00001788

PARAMOUNT COMMUNICATIONS LIMITED

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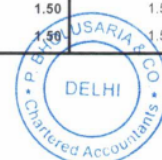
E-mail: pcl@paramountcables.com, Website: www.paramountcables.com

CIN : L74899DL1994PLC061295

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. in Lakhs except per share data)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue from operations	35,588.84	32,105.71	25,243.51	67,694.55	46,297.95	1,07,060.19
II	Other income	228.20	314.74	188.91	542.94	361.61	796.15
III	Total Income (I+II)	35,817.04	32,420.45	25,432.42	68,237.49	46,659.56	1,07,856.34
IV	Expenses						
	(a) Cost of materials consumed	28,845.71	26,561.49	20,676.00	55,407.20	36,344.46	84,649.15
	(b) Changes in inventories of finished goods, work-in-progress and scrap	(2,784.24)	(2,492.66)	(1,830.75)	(5,276.90)	(1,936.45)	(5,561.92)
	(c) Employee benefits expense	909.35	803.79	650.17	1,713.14	1,247.63	2,701.96
	(d) Finance costs	170.20	125.89	149.17	296.09	329.36	590.54
	(e) Depreciation and amortization expense	277.50	275.29	222.35	552.79	439.83	937.51
	(f) Other expenses	5,487.20	4,556.61	3,615.36	10,043.81	6,831.21	16,340.87
	Total Expenses (IV)	32,905.72	29,830.41	23,482.30	62,736.13	43,256.04	99,658.11
V	Profit before exceptional items and tax (III -IV)	2,911.32	2,590.04	1,950.12	5,501.36	3,403.52	8,198.23
VI	Exceptional items	-	-	-	-	-	-
VII	Profit after exceptional items but before tax (V+VI)	2,911.32	2,590.04	1,950.12	5,501.36	3,403.52	8,198.23
VIII	Income Tax expense						
	(I) Current Tax	279.98	3.22	1.20	283.20	1.20	21.41
	(II) Deferred Tax	598.23	56.81	-	655.04	-	-386.36
IX	Profit for the period from continuing operations (VII - VIII)	2,033.11	2,530.01	1,948.92	4,563.12	3,402.32	8,563.18
	Discontinued operations :-						
X	Profit from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit from discontinued operations (after tax)	-	-	-	-	-	-
XIII	Profit for the period (IX + XII)	2,033.11	2,530.01	1,948.92	4,563.12	3,402.32	8,563.18
XIV	Other comprehensive income/(Loss) :						
	A. (I) Items that will not be reclassified to profit or loss - Remeasurement gain/ (loss) of defined benefit plan	(17.43)	(17.53)	8.87	(34.96)	17.74	(91.50)
	(II) Income tax relating to items that will not be reclassified to profit & loss	4.39	4.41	-	8.80	-	-5.07
	B. (I) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(II) Income tax relating to items that will be reclassified to profit & loss	-	-	-	-	-	-
	Total other comprehensive income /(Loss) (XIV)	(13.04)	(13.12)	8.87	(26.16)	17.74	(96.57)
XV	Total Comprehensive Income (Comprising Profit and other comprehensive income for the period) (XIII + XIV)	2,020.07	2,516.89	1,957.79	4,536.96	3,420.06	8,466.61
XVI	Paid-up Equity Share Capital (Face Value Rs. 2 per share)	6,098.70	6,068.70	4,773.70	6,098.70	4,773.70	6,068.70
XVII	Other Equity excluding revaluation Reserve						56,546.89
XVIII	Earnings per equity share in Rs. (for continuing operations): (not annualised for the quarters)						
	(1) Basic	0.67	0.83	0.86	1.50	1.58	3.29
	(2) Diluted	0.67	0.83	0.86	1.50	1.58	3.29
XIX	Earnings per equity share in Rs. (for discontinuing operations): (not annualised for the quarters)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	Earnings per equity share in Rs. (for discontinuing & continuing operations): (not annualised for the quarters)						
	(1) Basic	0.67	0.83	0.86	1.50	1.58	3.29
	(2) Diluted	0.67	0.83	0.86	1.50	1.58	3.29



Consolidated Statement of Assets and Liabilities as at 30.09.2024		(Rs. in Lakhs)	
Particulars	30.09.2024	30.09.2023	
Assets			
Non-Current Assets			
(a) Property, Plant and Equipment	16,268.12	12,609.97	
(b) Capital work-in-progress	104.55	106.01	
(c) Right of use assets	3,315.11	2,863.59	
(d) Other Intangible assets	55.97	97.82	
(e) Financial Assets			
(i) Investments	0.00	0.00	
(ii) Loans	9.28	6.02	
(iii) Others non-current financial assets	1,883.00	1,583.02	
(f) Other non-current assets	882.48	402.26	
Total Non-Current Assets	22,518.51	17,668.69	
Current Assets			
(a) Inventories	29,378.42	21,254.70	
(b) Financial Assets			
(i) Trade receivables	22,574.24	19,902.23	
(ii) Cash and cash equivalents	674.35	1,667.27	
(iii) Bank balances other than (ii) above	1,734.15	1,959.02	
(iv) Loans	66.37	74.37	
(v) Other current financial assets	459.80	334.79	
(c) Current Tax Assets (net)	10.46	246.37	
(d) Other current assets	5,624.91	5,433.08	
Total Current Assets	60,522.70	50,871.83	
Total Assets	83,041.21	68,540.52	
Equity and Liabilities			
Equity			
(a) Equity Share Capital	6,098.70	4,773.70	
(b) Other Equity	61,395.78	35,010.58	
Total Equity	67,494.48	39,784.28	
Liabilities			
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	181.06	4,912.74	
(ii) Lease Liabilities	676.38	221.49	
(b) Provisions	186.09	57.03	
(c) Deferred Tax Liabilities (Net)	274.64	9.67	
Total Non-Current Liabilities	1,318.17	5,200.93	
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	1,327.18	9,984.42	
(ii) Lease Liabilities	56.88	8.51	
(iii) Trade Payables			
- Total outstanding dues of Micro Enterprises and Small Enterprises	887.02	1,278.01	
- Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	10,443.43	11,043.23	
(iv) Other Financial Liabilities	847.41	885.30	
(b) Other current Liabilities	649.91	321.97	
(c) Provisions	16.73	33.87	
Total Current Liabilities	14,228.56	23,555.31	
Total Equity and Liabilities	83,041.21	68,540.52	



(Rs. in Lakhs)

Particulars	For the half year ended 30th September,2024	For the half year ended 30th September,2023
(A) CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit before taxation	5,501.36	3,403.52
Adjustment for :		
Depreciation and amortization expenses	552.79	439.83
Interest Expenses/ Finance Cost	276.52	318.32
Interest on lease liability	19.57	11.04
Reversal of lease rent liability	(34.18)	(15.00)
Unrealised Exchange (Gain)/Loss	60.40	38.76
Profit on sales of Mutual Funds	(151.79)	(13.40)
Interest Income	(137.82)	(79.16)
Net Gain on Derivatives	(2.80)	(15.30)
Provision for Doubtful debts/ Written back	34.00	15.25
Employees share based payment expenses	99.38	-
Operating Profit before working capital changes	6,217.43	4,103.86
Adjustment for :		
Decrease / (Increase) in Trade Receivables	2,556.13	(3,064.59)
Decrease / (Increase) in Loans & Advances	(21.17)	(33.97)
Decrease / (Increase) in Inventories	(5,950.88)	(9,945.06)
Decrease / (Increase) in Other financial and non financial Assets	(328.65)	(3,247.71)
(Decrease) / Increase in Trade Payables	2,855.15	8,340.28
(Decrease) / Increase in Other Liabilities & Provisions	419.35	417.33
Cash generated from operation	5,747.36	(3,429.86)
Exceptional items		
Income Tax Paid/Refund (Net)	(60.03)	(61.67)
NET CASH FROM OPERATING ACTIVITIES (A)	5,687.33	(3,491.53)
(B) CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property plant & equipments including Capital WIP	(2,688.19)	(3,368.97)
Interest Received	113.76	40.39
Sale of Investments (Mutual Fund)	5,726.00	1,015.43
NET CASH FROM INVESTING ACTIVITIES (B)	3,151.57	(2,313.15)
(C) CASH FLOWS FROM FINANCING ACTIVITIES		
Interest Expenses/ Finance Cost	(293.09)	(289.12)
Increase/(Decrease) in Borrowings from banks / ARC /NBFC (net)	(8,569.94)	(911.92)
Proceeds from Issue of Equity Share upon conversion of Equity share warrant	242.55	6,856.03
Loan From Intercorporates	-	19.55
NET CASH FROM FINANCING ACTIVITIES (C)	(8,620.48)	5,674.54
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	218.42	(130.14)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	455.93	1,797.41
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	674.35	1,667.27

Note:

1. Cash Flow Statement has been prepared under indirect method as set out in IND AS-7 (Statement of Cash Flows)

2. Figures in brackets represent outflow of cash.



Notes:

- 1 The aforesaid Financial Results were placed before and reviewed by the Audit Committee at its meeting held on 26th October 2024 and approved by the Board of Directors at its meeting held on the same date.
- 2 The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter and half year ended September 30, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these results.
- 3 These consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

The consolidated financial results of the Company and its subsidiaries have been prepared as per Ind AS 110 "Consolidated Financial Statements" as notified by the Ministry of Corporate Affairs.
- 4 A) Details of utilization of unutilized amount out of proceeds of 6,23,25,925 Equity Warrants issued to non-promoters persons and entities and upon receipt of balance money for 6,01,25,925 exercised options for conversion of equity share warrants into equivalent number of equity shares for period from 1st July, 2024 to 30th September,2024 is summarized as below:

Description	Amount (Rs. in lakhs)
Un-utilized amount as on 1st July, 2024	1.83
Add : Total funds raised for preferential issue during the quarter ended 30th Sept,2024	242.55
Less: Utilization during the quarter ended 30th sept ,2024	244.38
Un-utilized amount as on 30th Sept, 2024	-

The funds raised were utilized for the purpose for which they were raised and there is no deviation in utilization of issue proceeds.

The remaining 22,00,000 equity warrants (on which 75% amount i.e., Rs. 16.17/- per warrant was not received) were extinguished and the application money i.e., Rs. 5.40/- per warrant (Being the 25% of the Issue Price i.e., Rs. 21.57/- per warrant) amounting to Rs. 118.80 lakhs received on such warrants has been forfeited due to maturity of warrants, in accordance with SEBI (Issue of Capital & Disclosure Requirements) Regulations, 2018.

B) Details of utilization of unutilized amount out of proceeds of 2,16,24,980 equity shares issued on preferential basis to non-promoter persons and entities for the period from 1st July, 2024 to 30th Sept,2024 is summarized as below:

Description	Amount (Rs. in lakhs)
Un-utilized amount as on 1st July, 2024	3,603.61
Add: Income earned on un-utilized amount	121.95
Less: Utilization during the quarter ended 30th sept ,2024	3,725.56
Un-utilized amount as on 30th Sept, 2024	-

The funds raised were utilized for the purpose for which they were raised and there is no deviation in utilization of issue proceeds.

- 5 The consolidated results includes two reportable segments i.e. wires and cables and Pipes . As per Annexure A attached.
- 6 Valens Technologies Private Limited became wholly owned subsidiary of the company with effect from 30th August, 2023. Therefore the figures of quarter and half year ended 30th September, 2023 includes the results of Valens Technologies Private Limited for the period from 31st August, 2023 to 30th September, 2023. Therefore, results of quarter and half year ended 30th September 2024 are not comparable with figures of quarter and half year ended 30th September 2023 to that extent.
- 7 The figures of the previous year /periods have been regrouped/ rearranged wherever considered necessary to facilitate comparison.

Place : New Delhi

Date :26.10.2024



By and on behalf of the Board

For PARAMOUNT COMMUNICATIONS LTD.

Sanjay Aggarwal

Chairman & CEO

DIN:00001788

Consolidated unaudited segment information for the quarter and half year ended 30th September ,2024

(Rs. in Lakhs)

S NO	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
1	Segment Revenue						
	Wire and Cables	35,210.10	31,331.58	25,028.20	66,541.68	46,082.64	1,04,727.52
	Pipes	429.95	830.99	215.31	1,260.94	215.31	2,368.69
	Gross Revenue	35,640.05	32,162.57	25,243.51	67,802.62	46,297.95	1,07,096.21
	Less Inter-segment Revenue	51.21	56.86	-	108.07	-	36.02
	Total Revenue from Operations	35,588.84	32,105.71	25,243.51	67,694.55	46,297.95	1,07,060.19
2	Segment Results						
	Profit (Loss) before Finance cost, exceptional items , unallocated expenses /income and tax						
	Wire and Cables	2,767.72	2,381.44	1,890.67	5,149.16	3,351.56	7,815.48
	Pipes	85.60	19.75	19.71	105.35	19.71	177.14
	Total Profit (Loss) before Finance cost, exceptional items , unallocated expenses /income and tax	2,853.32	2,401.19	1,910.38	5,254.51	3,371.27	7,992.62
	Less:						
	Finance cost	170.20	125.89	149.17	296.09	329.36	590.54
	Unallocated (income) / expenses (net)	(228.20)	(314.74)	(188.91)	(542.94)	(361.61)	(796.15)
	Profit /(loss) before tax and Exceptional Item	2,911.32	2,590.04	1,950.12	5,501.36	3,403.52	8,198.23
	Less : Exceptional items - income /(Expenses)	-	-	-	-	-	-
	Profit /(loss) before tax	2,911.32	2,590.04	1,950.12	5,501.36	3,403.52	8,198.23
	Tax expenses	878.21	60.03	1.20	938.24	1.20	(364.95)
	Profit /(loss) After tax	2,033.11	2,530.01	1,948.92	4,563.12	3,402.32	8,563.18
3	Segment Assets						
	Wire and Cables	80,987.97	80,654.66	66,166.00	80,987.97	66,166.00	79,215.16
	Pipes	2,042.78	2,300.56	2,128.15	2,042.78	2,128.15	2,836.81
	Unallocated	10.46	587.86	246.37	10.46	246.37	612.98
	Total Segment Assets	83,041.21	83,543.08	68,540.52	83,041.21	68,540.52	82,664.95
4	Segment Liabilities						
	Wire and Cables	13,489.63	17,968.52	26,625.21	13,489.63	26,625.21	19,555.23
	Pipes	1,782.47	392.88	2,121.35	1,782.47	2,121.35	494.13
	Unallocated	274.64	-	9.67	274.64	9.67	-
	Total Segment Liabilities	15,546.73	18,361.40	28,756.23	15,546.73	28,756.23	20,049.36

