



Galactico Corporate Services Limited

A SEBI Registered Category I Merchant Banker

Date: 13-11-2024

BSE Limited

25th Floor,
Phiroz Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: 542802

Dear Sirs,

Sub.: Outcome of Board Meeting held on Wednesday, November 13, 2024

Pursuant to provisions of Regulation 30 and 33 read with Schedule III of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on Wednesday, November 13, 2024 which commenced on 04:00 p.m. and concluded on 06:25 p.m., inter-alia, transacted the following:

1. Considered and approved the Unaudited Financial Results (standalone and consolidated) for the half year ended on September 30, 2024 with Limited Review Report are enclosed herewith for your record.

Kindly take the same on record and acknowledge the receipt.

Thanking you.

Yours faithfully,

For Galactico Corporate Services Limited

Aishwarya Jayanta Sheth
Company Secretary and Compliance Officer



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Pune: 409 & 410, 4th Floor, City Square, 29/2, Bhamburda, CTS 1723, Shivaji Nagar, Pune (MH) - 411005

Email: info@galacticocorp.com | Website: www.galacticocorp.com

CIN No.: L74110MH2015PLC265578 | SEBI Registration No.: INM000012519



S. H. Dama & Associates

Chartered Accountants

Office No. 156, 1st Floor, Satra Plaza, Sector 19D, Palm Beach Road, Vashi, Navi Mumbai - 400 703. (M) 9820271486 | Tel. : 022 - 49797800
Email Id : suresh_dama@yahoo.com

Limited Review Report on Unaudited Quarterly and year to date Standalone Financial Results of Galactico Corporate Services Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
Galactico Corporate Services Limited

We have reviewed the accompanying Statement of unaudited standalone financial results of **Galactico Corporate Services Limited** ('the Company') for the Quarter ended September 30, 2024 and year to date result for the period from April 01, 2024 to September 30, 2024 ('the Statement'). This Statement which is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated 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 aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations




and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S H Dama & Associates

Chartered Accountants

FRN: 0125932W


M. No. 118711
CA Suresh H Dama

Proprietor

M. No. 118711

Place : Mumbai

Date : November 13, 2024

UDIN : 24118711BKCBSA7036

GALACTICO CORPORATE SERVICES LIMITED
CIN: L74110MH2015PLC265578
AUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2024

(Rs. In Lakhs)

Sr. No	Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
A.	ASSETS		
1	Non-Current Assets		
(a)	Property Plant Equipment	692.40	703.65
(b)	Financial Assets	-	-
	(i) Investments	1,827.68	1,784.85
	(ii) Loans	-	-
	(iii) Other Financial Assets	-	-
(c)	Deferred Tax Assets (Net)	-	-
(d)	Other Non-Current Assets	-	-
	Total Non-Current Assets	2,520.08	2,488.50
2	Current Assets		
(a)	Inventories	-	-
(b)	Financial Assets	-	-
	(i) Investment	-	-
	(ii) Trade Receivables	30.94	56.01
	(iii) Cash and Cash Equivalents	38.39	82.21
	(iv) Loans	934.23	619.59
	(v) Other Financial Assets	2.60	2.60
(c)	Current Tax Assets (net)	1.42	5.04
(d)	Other Current Assets	14.39	179.43
	Total Current Assets	1,021.96	944.87
	Total Assets	3,542.03	3,433.36
B.	EQUITY AND LIABILITIES		
1	Equity		
(a)	Equity Share Capital	1,490.11	1,490.11
(b)	Other Equity	468.65	383.84
	Equity	1,958.76	1,873.95
2	Liabilities		
2.1.	Non-Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	34.31	40.67
	(ii) Other financial Liabilities	8.00	8.00
(b)	Deferred Tax Liabilities (Net)	77.72	73.45
(c)	Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	120.03	122.12
2.2	Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	1,082.22	1,017.12
	(ii) Trade Payables	28.32	28.79
	(iii) Other Financial Liabilities	-	-
(b)	Other Current Liabilities	345.25	381.39
(c)	Provisions	7.45	10.00
(d)	Current Tax Liabilities (net)	-	-
	Total Current Liabilities	1,463.24	1,437.30
	Total Equity and Liabilities	3,542.03	3,433.36



GALACTICO CORPORATE SERVICES LIMITED

CIN: L74110MH2015PLC265578

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

Rs. In Lakhs (except per share data)

Sr. No.	Particulars	Quarter ended			Half Year 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	Audited	Unaudited	Unaudited	Audited
1	Income						
(a)	Revenue from Operations (Net of taxes)	73.10	41.26	33.54	114.36	85.66	226.03
(b)	Other Income	48.74	46.27	37.29	95.01	91.90	153.47
	Total Income	121.84	87.53	70.82	209.37	177.56	379.50
2	Expenses						
(a)	Cost of Materials consumed	-	-	-	-	-	-
(b)	Direct Expenses	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, Work in Progress and Stock in Trade	-	-	-	-	-	-
(d)	Employee Benefits Expense	12.51	12.36	8.86	24.87	20.45	52.67
(e)	Finance Cost	6.41	6.92	6.68	13.33	13.37	24.90
(f)	Depreciation and Amortisation Expenses	6.74	6.75	9.91	13.50	19.39	35.98
(g)	Other Expenses	35.48	37.50	25.25	72.98	52.00	115.11
	Total Expenses	61.15	63.53	50.70	124.68	105.19	228.66
3	Profit before Tax and Exceptional Items	60.69	24.00	20.12	84.69	72.37	150.84
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax	60.69	24.00	20.12	84.69	72.37	150.84
6	Tax expense						
(a)	Current Tax	14.69	5.15	4.06	19.84	16.07	32.41
(b)	(Excess)/short provision for earlier years	-	-	-	-	-	0.83
(c)	Deferred Tax	3.38	0.89	1.03	4.28	2.16	10.63
7	Profit for the period	42.62	17.95	15.04	60.57	54.13	106.96
8	Other Comprehensive Income (OCI)						
	Total Other Comprehensive Income (OCI)	20.34	3.89	-	24.24	-	3.79
9	Total Comprehensive Income for the period	62.97	21.84	15.04	84.81	54.13	103.17
10	Details of Equity Share Capital						
	Paid Up Equity Share Capital [Face value of Rs. 1/- each (Previously Face value of Rs. 10/- each)]	1,490.11	1,490.11	1,490.11	1,490.11	1,490.11	1,490.11
11	Earning per equity share (Face Value of Rs. 1 each) (Not Annualised for the quarter/half year) (before and after exceptional items)						
(a)	Basic	0.04	0.01	0.03	0.04	0.04	0.07
(b)	Diluted	0.04	0.01	0.03	0.04	0.04	0.07
See accompanying notes to the Financial Results							

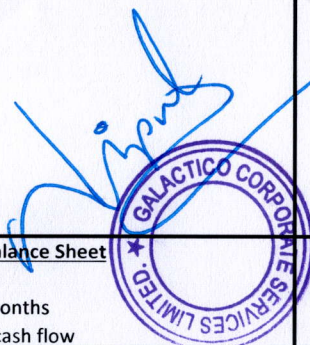


GALACTICO CORPORATE SERVICES LIMITED

CIN: L74110MH2015PLC265578

AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2024

PARTICULARS		As at September 30, 2024	As at March 31, 2024
		Audited	Audited
I)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax	84.69	150.84
	<u>Adjustments for Non-Cash and Non-Operating Items</u>		
	<u>Add:</u> Depreciation and amortisation	13.50	35.98
	Interest Expense	13.33	24.90
	<u>Less:</u> Interest Income	(82.41)	(102.19)
	Leave & License Fees Received	(12.00)	(24.00)
	Other Comprehensive Income	24.24	(3.79)
		-	-
	Operating profit / (loss) before working capital changes	41.35	81.73
	<u>Changes in Working Capital:</u>		
	Adjustments for (increase) / decrease in operating assets:		
	Trade Receivables	25.06	(13.83)
	Loans and Advances	(314.63)	(322.17)
	Other Financial Assets	-	-
	Current Tax Assets (net)	3.62	(5.04)
	Other Current Assets	165.04	(123.39)
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payables	(0.47)	(8.13)
	Other Financial Liability	-	-
	Other Current Liabilities	(36.13)	(22.52)
	Provisions	(2.55)	2.90
	Current Tax Liabilities	-	-
	Cash generated from operations	(118.71)	(410.46)
	<u>Less:</u> Net income tax (paid) / refunds	(19.84)	(33.25)
	Exceptional/Extra ordinary Items		
	NET CASH FLOW FROM OPERATING ACTIVITIES	(138.56)	(443.71)
II)	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital expenditure on fixed assets, including capital advances	(2.25)	(22.87)
	Leave & License Fees received	12.00	24.00
	Interest received	82.41	102.19
	Purchase of Share /(Sale of Shares)	(42.83)	(366.35)
	Securities Deposit received	-	-
	NET CASH FLOW FROM INVESTING ACTIVITIES	49.33	(263.03)
III)	CASH FLOW FROM FINANCING ACTIVITIES		
	Finance cost	(13.33)	(24.90)
	Issue of Shares (Application Money)	-	-
	Excess Securities Premium	-	-
	Listing expenses	-	-
	Short term Borrowings	65.10	867.82
	Long term Borrowings	(6.36)	(81.81)
	NET CASH FLOW FROM FINANCING ACTIVITIES	45.41	761.12
	NET CASH FLOW FROM OPERATING, INVESTING AND FINANCING ACTIVITIES	(43.82)	54.38
	<u>Add:</u> Cash and cash equivalents at the beginning of the year		
	Cash in Hand	0.13	0.49
	Cash at Bank	82.08	27.34
	Balances held with bank	-	-
	<u>Less:</u> Cash and cash equivalents at the end of the year		
	Cash in Hand	0.17	0.13
	Cash at Bank	38.21	82.08
	Balances held with bank	-	-
	Reconciliation of cash and cash equivalents with Balance Sheet		
	Cash and cash equivalents as per Balance Sheet	38.39	82.21
	<u>Less:</u> Deposits with Banks with original maturity of 3-12 months	-	-
	Cash and cash equivalents at the end of year as per cash flow	38.39	82.21



Additional information pursuant to Regulation 52(4) and 54(3) of the Securities Exchange Board of India (Listing Obligations and disclosure Requirements) Regulations, 2015, as amended for Standalone Financials as at and for the Half Year ended on September 30, 2024.

Particulars	HYE ended as on September 30, 2024	Quarter ended as on June 30, 2024	Year ended as on March 31, 2024	Year ended as on March 31, 2023
Debt-equity ratio (Total Debt/Total Equity)	0.57	0.49	0.30	0.15
Debt service coverage ratio (Earnings before Interest, tax and exceptional items/ Interest expense + Principal repayments made during the period for long term loans)	6.90	2.51	7.06	4.75
Interest service coverage ratio (Earnings before Interest, tax and exceptional items/ Interest expense)	8.36	5.44	7.06	9.28
Current ratio (Current assets/Current liabilities)	8.36	5.44	2.38	0.71
Long term debt to working capital (Non-current borrowings / Current assets less current liabilities excluding current maturities of long term borrowings)	(0.08)	(0.08)	(0.09)	(0.72)
Current liability ratio (Total current liabilities/ Total liabilities)	0.92	0.91	0.92	0.75
Total debts to total assets (Total debt/ Total assets)	0.32	0.29	0.30	0.11
Debtor turnover (in days) (Average trade receivables / Total revenue*365)	138.75	437.06	22.34	49.25
Operating margin (in %) Earnings before income, tax and exceptional items less other income / Total revenue from operations)	14.43%	-20.86%	93.00%	29.88%
Net profit margin (in %) (Earnings after tax and exceptional items / Total revenue from operations)	52.97%	43.51%	47.00%	44.73%
Net worth (Equity share capital and other equity)	19,58,76,195	18,95,79,500	18,73,95,213	17,70,78,517
Bad debts to account receivable ratio	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Inventory turnover	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Debenture Redemption Reserve	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Capital Redemption Reserve	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Outstanding Redeemable Preference shares	Not Applicable	Not Applicable	Not Applicable	Not Applicable





S. H. Dama & Associates

Chartered Accountants

Office No. 156, 1st Floor, Satra Plaza, Sector 19D, Palm Beach Road, Vashi, Navi Mumbai - 400 703. (M) 9820271486 | Tel. : 022 - 49797800
Email Id : suresh_dama@yahoo.com

Limited Review Report on Unaudited Quarterly and year to date Consolidated Financial Results of Galactico Corporate Services Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Galactico Corporate Services Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **Galactico Corporate Services Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its Subsidiaries together referred to as "the Group") for the Quarter ended September 30, 2024 and year to date result for the period April 01, 2024 to September 30, 2024 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("IND AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.



4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
Instant Finserve Private Limited ("IFPL")	Subsidiary
Seven Hills Beverages Limited ("SHBL")	Subsidiary
Palwe Pest Control Private Limited ("PPCPL")	Step Down Subsidiary (Subsidiary of SHBL)
Beembox Technologies Private Limited ("BTPL")	Subsidiary
Ronak Global Trade (RGT) SARL	Associate of IFPL
Shree Adinath Steel Private Limited	Associate of IFPL

5. Based on our review conducted and procedures performed as stated above and based on the consideration of the review reports of the other auditors, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Ind AS and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial statement of Instant Finserve Private Limited (Subsidiary), Seven Hills Beverages Limited (Subsidiary), Palwe Pest Control Private Limited (Step-down Subsidiary) and Beembox Technologies Private Limited (Subsidiary), Ronak Global Trade (Associate of IFPL) and Shree Adinath Steel Private Limited (Associate of IFPL) included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated interim financial statements reflect total assets of Rs. 7,412.07 lakhs as at 30th September, 2024; as well as the total revenue of Rs. 1265.35 lakhs as at quarter ended 30th September, 2024.


7. These interim financial statements and other financial information have been reviewed by other auditors whose report(s) has (have) been furnished to us by the management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate, is based solely on the report of such other auditors and the procedures performed by us as stated above.

Our conclusion on the Statement is not modified in respect of the above matter.

For S H Dama & Associates

Chartered Accountants

FRN: 0125932W


CA Suresh H Dama

Proprietor

M. No. 118711

Place : Mumbai

Date : November 13, 2024

UDIN : 24118711BKCBSB6981

GALACTICO CORPORATE SERVICES LIMITED

CIN: L74110MH2015PLC265578

AUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2024

(Rs. In Lakhs)

Sr. No	Particulars	As at September	As at March 31,
		30, 2024	2024
		(Unaudited)	(Audited)
A.	ASSETS		
1	Non-Current Assets		
(a)	Property Plant Equipment	1,858.51	1,877.13
(b)	Financial Assets	-	-
(c)	Goodwill	50.06	50.06
	(i) Investments	1,274.04	948.50
	(ii) Loans	5.13	17.07
	(iii) Other Financial Assets	-	-
(c)	Deferred Tax Assets (Net)	-	-
(d)	Other Non-Current Assets	-	-
	Total Non-Current Assets	3,187.74	2,892.76
2	Current Assets		
(a)	Inventories	105.02	16.22
(b)	Financial Assets	-	-
	(i) Investment	1.76	9.83
	(ii) Trade Receivables	279.23	285.41
	(iii) Cash and Cash Equivalents	149.38	102.58
	(iv) Loans	2,649.15	2,959.95
	(v) Other Financial Assets	12.89	7.31
(c)	Current Tax Assets (net)	68.13	41.76
(d)	Other Current Assets	958.77	1,001.00
	Total Non-Current Assets	4,224.33	4,424.07
	Total Assets	7,412.07	7,316.83
B.	EQUITY AND LIABILITIES		
1	Equity		
(a)	Equity Share Capital	1,490.11	1,490.11
(b)	Other Equity	2,161.38	1,764.05
(c)	Non-Controlling Interest	423.56	406.06
	Equity	4,075.06	3,660.23
2	Liabilities		
2.1.	Non-Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	1,118.85	1,147.32
	(ii) Other financial Liabilities	18.00	18.00
(b)	Deferred Tax Liabilities (Net)	124.05	118.36
(c)	Other Non-Current Liabilities	23.60	23.60
	Total Non-Current Liabilities	1,284.51	1,307.28
2.2	Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	1,340.21	1,291.38
	(ii) Trade Payables	250.99	259.56
	(iii) Other Financial Liabilities	6.43	17.43
(b)	Other Current Liabilities	330.64	719.51
(c)	Provisions	56.25	48.34
(d)	Current Tax Liabilities (net)	67.99	13.11
	Total Current Liabilities	2,052.51	2,349.33
	Total Equity and Liabilities	7,412.07	7,316.83



GALACTICO CORPORATE SERVICES LIMITED

CIN: L74110MH2015PLC265578

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

Rs. In Lakhs (except per share data)

Sr. No.	Particulars	Quarter ended			Half Year ended	Half Year ended	Year ended
		Sept 30, 2024	June 30, 2024	Sept 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
(a)	Revenue from Operations (Net of taxes)	540.08	604.06	453.82	1,144.13	1,118.51	2,262.67
(b)	Other Income	38.34	82.88	51.18	121.22	128.85	205.70
	Total Income	578.42	686.93	505.00	1,265.35	1,247.36	2,468.37
2	Expenses						
(a)	Cost of Materials consumed	349.13	373.90	269.86	723.02	658.87	1,262.16
(b)	Direct Expenses	24.73	27.50	22.35	52.23	53.39	105.62
(c)	Changes in inventories of finished goods, Work in Progress and Stock in Trade	(75.14)	(13.66)	(28.11)	(88.80)	(21.22)	74.02
(d)	Employee Benefits Expense	80.30	85.27	75.92	165.57	190.06	349.39
(e)	Finance Cost	19.22	19.97	29.67	39.19	46.13	75.14
(f)	Depreciation and Amortisation Expenses	24.99	24.62	24.14	49.62	46.73	95.46
(g)	Other Expenses	66.12	67.32	51.94	133.44	114.41	214.45
	Total Expenses	489.36	584.92	445.77	1,074.28	1,088.38	2,176.24
3	Profit before Tax and Exceptional Items	89.06	102.01	59.23	191.08	158.98	292.13
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax	89.06	102.01	59.23	191.08	158.98	292.13
6	Tax expense						
(a)	Current Tax	25.76	31.60	19.51	57.36	45.49	57.96
(b)	(Excess)/short provision for earlier years	(0.02)	0.13	-	0.10	-	9.18
(c)	Deferred Tax	4.22	1.37	(1.93)	5.59	(2.18)	18.94
7	Profit for the period	59.11	68.91	41.65	128.02	115.67	206.05
8	Profit from Associates	(2.96)	-	-	2.96	-	-
9	Profit for the period after considering Associate's share of profit	56.14	68.91	41.65	125.06	115.67	206.05
10	Other Comprehensive Income (OCI)						
	Remeasurement of post-employment benefit obligation	-	-	-	-	-	(1.36)
	Fair Value Measurement of Non - Current Investments	(32.24)	322.24	32.63	290.00	37.85	78.91
	Total Other Comprehensive Income (OCI)	(32.24)	322.24	32.63	290.00	37.85	77.55
11	Total Comprehensive Income for the period	23.90	391.15	74.28	415.05	153.51	283.60
12	Total Comprehensive Income for the period attributable to:						
(a)	Owners of the Company	15.30	382.26	62.30	397.56	131.03	247.86
(b)	Non-Controlling Interest	8.60	8.89	11.98	17.50	22.48	24.71
13	Details of Equity Share Capital						
	Paid Up Equity Share Capital [Face value of Rs. 1/- each (Previously Face value of Rs. 10/- each)]	1,490.11	1,490.11	1,490.11	1,490.11	1,490.11	1,490.11
14	Earning per equity share (Face Value of Rs. 1 each) (Not Annualised for the quarter/half year) (before and after exceptional items)						
(a)	Basic	0.02	0.26	0.05	0.28	0.10	0.19
(b)	Diluted	0.02	0.26	0.05	0.28	0.10	0.19

See accompanying notes to the Financial Results



GALACTICO CORPORATE SERVICES LIMITED

CIN: L74110MH2015PLC265578

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

PARTICULARS		As at September 30, 2024	As at March 31, 2024
		Unaudited	Audited
I)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax	190.85	292.13
	<u>Adjustments for Non-Cash and Non-Operating Items</u>		
	<u>Add:</u> Other Comprehensive Income	290.00	77.55
	Depreciation and amortisation	49.62	95.46
	Preliminary Expenses	13.33	24.90
	Dividend Received	(80.89)	(101.63)
	Finance costs	96.27	128.43
	<u>Less:</u> Interest Income	73.28	105.64
	Leave & License Fees Received	-	(0.85)
	Operating profit / (loss) before working capital changes	632.45	621.62
	<u>Changes in Working Capital:</u>		
	Adjustments for (increase) / decrease in operating assets:		
	Inventories	(29.24)	34.25
	Trade Receivables	(32.17)	58.96
	Loans and Advances	(75.83)	(981.16)
	Other Financial Assets	6.35	1.33
	Non Current Investments	(4.23)	(4.55)
	Other Non-current Assets	91.36	126.39
	Current Tax Assets (net)	(4.12)	69.77
	Other Current Assets	(66.08)	(156.60)
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payables	(8.57)	(12.94)
	Other Financial Liabilities	0.36	6.30
	Other Current Liabilities	(393.07)	(186.22)
	Provisions	38.96	6.54
	Current Tax Liabilities	23.81	(1.00)
	Cash generated from operations	179.99	(670.09)
	<u>Less:</u> Net income tax (paid) / refunds	(57.69)	(65.96)
	Exceptional/Extra ordinary Items		
	NET CASH FLOW FROM OPERATING ACTIVITIES	122.30	(736.05)
II)	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital expenditure on fixed assets, including capital advances	(30.99)	(294.03)
	(Increase)/Decrease in Non-current Investments	(272.47)	(751.57)
	Leave & License Fees received	(58.18)	(3.86)
	Interest received	76.90	(4.97)
	Dividend Received	-	(0.56)
	Purchase of Share /(Sale of Shares)	(41.93)	(363.98)
	Securities Deposit received	-	-
	Share of Profit from Associate	(2.96)	-
	NET CASH FLOW FROM INVESTING ACTIVITIES	(329.65)	(1,418.97)
III)	CASH FLOW FROM FINANCING ACTIVITIES		
	Finance cost	(121.60)	(177.33)
	Issue of Shares (Application Money)	-	-
	Excess Securities Premium	-	-
	Listing expenses	-	-
	Short term Borrowings	389.76	1,198.35
	Long term Borrowings	(14.02)	1,188.76
	NET CASH FLOW FROM FINANCING ACTIVITIES	254.14	2,209.77
	NET CASH FLOW FROM OPERATING, INVESTING AND FINANCING ACTIVITIES	46.80	54.76
	<u>Add:</u> Cash and cash equivalents at the beginning of the year		
	Cash in Hand	5.78	12.74
	Cash at Bank	96.81	35.08
	Balances held with bank	-	-
	<u>Less:</u> Cash and cash equivalents at the end of the year		
	Cash in Hand	26.20	5.78
	Cash at Bank	123.18	96.81
	Balances held with bank	-	-
	Reconciliation of cash and cash equivalents with Balance Sheet		
	Cash and cash equivalents as per Balance Sheet	149.38	102.58
	<u>Less:</u> Deposits with Banks with original maturity of 3-12 months	-	-
	Cash and cash equivalents at the end of year as per cash flow	149.38	102.58



Additional information pursuant to Regulation 52(4) and 54(3) of the Securities Exchange Board of India (Listing Obligations and disclosure Requirements) Regulations, 2015, as amended for Consolidated Financials as at and for the Half Year ended on September 30, 2024.

Particulars	HYE ended as on September 30, 2024	Quarter ended as on June 30, 2024	Year ended as on March 31, 2024	Year ended as on March 31, 2023
Debt-equity ratio (Total Debt/Total Equity)	0.67	0.64	0.56	0.19
Debt service coverage ratio (Earnings before Interest, tax and exceptional items/ Interest expense + Principal repayments made during the period for long term loans)	4.12	2.15	8.50	8.55
Interest service coverage ratio (Earnings before Interest, tax and exceptional items/ Interest expense)	7.14	7.34	8.50	18.78
Current ratio (Current assets/Current liabilities)	2.06	1.97	0.65	2.14
Long term debt to working capital (Non-current borrowings / Current assets less current liabilities excluding current maturities of long term borrowings)	0.50	0.54	0.70	0.14
Current liability ratio (Total current liabilities/ Total liabilities)	1.60	1.64	0.56	0.81
Total debts to total assets (Total debt/ Total assets)	0.33	0.31	0.33	0.12
Debtor turnover (in days) (Average trade receivables / Total revenue*365)	90.07	175.57	7.53	33.47
Operating margin (in %) (Earnings before income, tax and exceptional items less other income / Total revenue from operations)	13.87%	10.55%	20.45%	33.43%
Net profit margin (in %) (Earnings after tax and exceptional items / Total revenue from operations)	11.19%	11.41%	9.11%	28.31%
Net worth (Equity share capital and other equity)	36,51,49,802	36,36,22,163	36,60,22,761	33,26,56,555
Bad debts to account receivable ratio	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Debenture Redemption Reserve	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Capital Redemption Reserve	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Outstanding Redeemable Preference shares	Not Applicable	Not Applicable	Not Applicable	Not Applicable

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GALACTICO CORPORATE SERVICES LIMITED

Galactico Corporate Services Limited
Note on Operating Segments

Information given in accordance with the requirements of Ind AS 108 on Operating Segments:

Business Segment

The chief operating decision maker (CODM) has identified four primary business segments viz. Investment Banking, Financial Services & Investment, Packaged Drinking Water Bottles Manufacturing and Pest Control Services. These segments have been identified and reported taking into account the nature of the products / services, the differing risks and returns, the organisational structure and internal business reporting system.

- Investment Banking Segment - Engaged in Investment Banking, Issue Management Activities whereby the Company provide services to the Mid-cap, SME and Startup segment.

- Financial Services & Investment Segment - Engaged in Financial Services and Investments.

- Packaged Drinking Water Bottles Manufacturing Segment - Engaged in business of manufacturing packaged drinking water.

- Pest Control Services Segment - Engaged in rendering pest control services to corporate, societies and household.

1. Revenue and expenses have been identified to a segment on the basis of direct relationship to operating activities of the segment. Expenditure which are not directly identifiable but has a relationship to the operating activities of the segment are allocated on a reasonable basis

2. Revenue and expenses which relate to enterprise as a whole and are not allocable to a segment on reasonable basis have been disclosed as "Unallocable".

3. Segment assets and segment liabilities represent assets and liabilities of respective segment. Investments, tax related assets/ liabilities and other common assets and liabilities that cannot be allocated to a segment on reasonable basis have been disclosed as "Unallocable".

4. Inter segment transfer consists of material, labour and overhead which are recorded at cost.

Information given in accordance with the requirements of Ind AS 108 on Operating Segments on the basis of Consolidated Financials

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
1	Segment Value of Sales and Services (Revenue)						
	- Investment Banking	73.10	41.26	33.54	114.36	85.66	226.03
	- Financial Services & Investment	-	-	-	-	-	-
	- Packaged Drinking Water Bottle Manufacturing	323.76	417.01	255.40	740.77	662.34	1,360.00
	- Pest Control Services	143.60	145.79	165.28	289.39	371.11	677.37
	- Unallocable segment	-	-	-	-	-	-
	Gross Value of Sales and Services	540.47	604.06	454.21	1,144.52	1,119.11	2,263.41
	Less: Inter Segment Revenue	0.39	-	0.39	0.39	0.60	0.74
	External Revenue of Sales and Services	540.08	604.06	453.82	1,144.13	1,118.51	2,262.67
	Other Revenue	38.34	82.88	51.18	121.22	128.85	205.70
	Total Revenue of Sales and Services	578.42	686.93	505.00	1,265.35	1,247.36	2,468.37
2	Segment Results (EBITDA)						
	- Investment Banking	73.85	37.67	36.72	111.52	105.12	211.71
	- Financial Services & Investment	15.33	52.40	43.00	67.72	47.42	118.29
	- Packaged Drinking Water Bottle Manufacturing	54.75	63.60	40.30	118.35	75.46	101.13
	- Pest Control Services	32.06	32.83	36.84	64.89	68.40	136.32
	- Unallocable segment	(0.11)	(0.07)	(1.61)	(0.19)	(2.54)	(2.53)
	Total Segment Results (EBITDA)	175.87	186.42	155.25	362.29	293.85	564.92
3	Finance Costs	19.22	19.97	29.67	39.19	46.73	75.14
4	Profit Before Exceptional Item and Tax	89.06	102.01	59.23	191.08	158.98	158.98
	Exceptional Item (Net of Taxes)	-	-	-	-	-	-
	Profit Before Tax	89.06	102.01	59.23	191.08	158.98	158.98
	(i) Current Tax	25.76	31.60	19.51	57.36	45.49	45.49
	(ii) Previous Tax	(0.02)	0.13	-	0.10	-	-
	(iii) Deferred Tax	4.22	1.37	(1.93)	5.59	(2.18)	(2.18)
	Profit After Tax	59.11	68.91	41.65	128.02	115.67	115.67
4	Segment Assets						
	- Investment Banking	3,542.03	3,288.44	2,486.51	3,542.03	2,486.51	3,433.36
	- Financial Services & Investment	4,209.08	4,396.72	2,666.08	4,209.08	2,666.08	3,964.94
	- Packaged Drinking Water Bottle Manufacturing	1,186.93	1,111.36	1,025.11	1,186.93	1,025.11	473.28
	- Pest Control Services	1,158.83	1,135.76	1,140.58	1,158.83	1,140.58	1,126.54
	- Unallocable segment	204.03	206.01	199.07	204.03	199.07	212.20
	Less: Inter Company Transfer	(2,888.83)	(2,672.93)	(1,913.27)	(2,888.83)	(1,913.27)	2,520.50
	Total Segment Assets	7,412.07	7,465.37	5,604.07	7,412.07	5,604.07	6,689.83
5	Segment Liabilities						
	- Investment Banking	1,583.27	1,392.64	661.59	1,583.27	661.59	1,559.41
	- Financial Services & Investment	2,798.94	2,905.40	1,556.43	2,798.94	1,556.43	2,802.25
	- Packaged Drinking Water Bottle Manufacturing	626.57	575.85	519.34	626.57	519.34	592.13
	- Pest Control Services	323.81	318.44	364.74	323.81	364.74	325.26
	- Unallocable segment	149.01	150.33	140.86	149.01	140.86	149.61
	Less: Inter Company Transfer	(2,144.59)	(1,928.69)	(1,114.03)	(2,144.59)	(1,114.03)	1,776.26
	Total Segment Liabilities	3,337.01	3,413.99	2,128.93	3,337.01	2,128.93	3,652.39

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Notes:	
1	The above unaudited financial results and statement of Assets & Liabilities were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on November 13, 2024.
2	<p>The Company adopted Indian Accounting Standard ("Ind AS") and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.</p> <p>The Company has for the first time adopted Ind AS with a transition date of April 1, 2021 and with a financial year beginning from April 1, 2022.</p> <p>The Limited Review Report (in the format as prescribed by SEBI through its circular CIR/CFD/CMD1/44/2019 dated 29th March, 2019) is annexed hereto alongwith the unaudited standalone and consolidated financial results. These results have been prepared in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated 5th July, 2016.</p>
3	<p>In the Unaudited Standalone Financial Results, the Company has one segment only and therefore Segment Reporting is not applicable to the Unaudited Standalone Financials of the Company. The Company caters mainly the needs of the Indian Market hence separate geographical segmental information has not been given.</p> <p>The Company have four reportable segments as per Consolidated Financial Statements in line with the Indian Accounting Standard 108 (Ind AS 108) "Operating Segments" issued by the Institute of Chartered Accountants of India. The Chief Operating Decision Maker (CODM) has identified four primary business segments viz. Investment Banking, Financial Services & Investment, Packaged Drinking Water Bottles Manufacturing and Pest Control Services.</p>
4	The figures have been regrouped, restated and/ or rearranged wherever considered necessary.
5	Disclosure pertaining to Regulation 32 of SEBI (LODR) Regulations, 2015 is not provided as Funds raised by way of public issue of Rs. 369.84 Lakhs has been fully utilized by March 31, 2020 for the purpose for which they were raised & there is no deviation from stated purpose.
<p>Place: Nashik Date: November 13, 2024</p> <p>For Galactico Corporate Services Limited</p> <p>Mr. Vipul Lathi Director</p> 