



Mefcom Capital Markets Ltd.

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E-mail: info@mefcom.in website www.mefcom.in
CIN : L74899DL1985PLC019749

Date: 11th November, 2024

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001

Scrip Code: 531176

Ref.: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sub.: Outcome of Board Meeting of Company held on 11th November, 2024 and Unaudited Financial Results for the Quarter and Half Year ended 30 September, 2024

Dear Sir/Madam,

Pursuant to the Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at their meeting held today i.e. 11th November, 2024, have inter-alia, approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Half Year ended 30th September, 2024. A Copy of Unaudited Financial Results along with Limited Review Report is enclosed herewith.

The meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 05:30 P.M.

This is for your kind information and record.

Thanking You.

Yours Faithfully
For Mefcom Capital Markets Limited

Priyanka Goyal
Company Secretary & Compliance Officer



Satya Prakash Garg & Co.

H. O. - 529, Ground Floor, Block-A, Sector-19, Noida, Uttar Pradesh-201301
B. O. -21/4656, Ansari Road, Darya Ganj, New Delhi-110002 (INDIA)
Ph: +91-120-3506390 Email: contact@spgarg.co.in

Independent Auditor's Review Report on the Un- audited Standalone Financial Results of the Company for the Quarter ended 30th September 2024 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report to
The Board of Directors
MEFCOM Capital Markets Limited**

1. We have reviewed the accounting statement of unaudited standalone financial results of M/s **MEFCOM Capital Markets Limited** (the Company) for the quarter ended September 30, 2024 (the Statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended, including relevant circular issued by SEBI from time to time.
2. The preparation of the Statement in according with the recognition and measurement principles laid down in India Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with Circular is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. 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 inquire 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 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 recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement. Our conclusion on the statement is not modified in respect of the above matters.

**For M/s Satya Prakash Garg & Co.
(Chartered Accountants)**



**DATE: 11.11.2024
PLACE: NOIDA
UDIN: 24083816BKEYRM8665**

**(Satya Prakash Garg)
Partner
M.No.083816
FRN:017544N
PEER REVIEWED**

Mefcom Capital Markets Limited
CIN- L74899DL1985PLC019749
Regd. Office : 5th Floor, Sanchi Building, 77, Nehru Place, New Delhi - 110 019
Email:- info@mefcom.in

Un-Audited Standalone Financial Results for the Quarter and Half Year ended Sep 30, 2024


(₹ In lakhs, except per share data)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from operation	11,020.10	3,569.48	1,601.61	14,589.58	7,247.53	21,752.73
II	Other Income	18.95	0.20	17.66	19.15	26.25	40.68
III	Total Income	11,039.04	3,569.69	1,619.27	14,608.73	7,273.78	21,793.41
IV	Expenses						
	a) Purchases of stock-in-trade	10,611.04	4,134.36	1,562.40	14,745.40	6,525.39	21,170.41
	b) Changes in inventories of stock-in-trade	182.20	(677.54)	(113.70)	(495.34)	369.00	(291.46)
	c) Employees benefit expenses	27.72	12.17	6.15	39.89	14.97	26.97
	d) Finance cost	19.51	1.87	18.34	21.38	28.09	62.07
	e) Depreciation and amortisation expense	1.34	1.32	2.30	2.66	3.77	6.97
	f) Other expenses	66.06	25.22	21.82	91.28	52.92	128.02
	Total Expenses	10,907.87	3,497.40	1,497.31	14,405.27	6,994.14	21,102.99
V	Profit/(loss) before exceptional items and tax	131.17	72.29	121.98	203.46	279.63	690.42
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before tax	131.17	72.29	121.98	203.46	279.63	690.42
VIII	Tax expense						
	a) Current tax	-	-	-	-	-	18.04
	b) Deferred tax	-	-	-	-	-	-
	c) Income Tax Earlier years(Written Back of Income Tax provision etc)	(2.80)	-	-	(2.80)	-	-
	Total Tax expenses	(2.80)	-	-	(2.80)	-	18.04
IX	Profit/(loss) for the period	133.97	72.29	121.98	206.25	279.63	672.38
X	Other Comprehensive Income (net of tax)						
	(i) Items that will not be reclassified to profit or loss	(23.90)	(8.30)	(7.78)	(32.20)	156.01	140.44
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (comprising Profit/(loss) for the period and Other Comprehensive Income (net of tax))	110.06	63.99	114.20	174.05	435.64	812.82
XII	Paid up Equity Share Capital (Face value of Rs 2/- per share)	914.02	914.02	914.02	914.02	914.02	914.02
XIII	Reserves (excluding Revaluation Reserve)				1,620.01		1,445.96
XIV	Earnings per equity share (Face value of Rs 2/- each) (not annualised)						
	1) Basic	0.29	0.16	0.27	0.45	0.61	1.47
	2) Diluted	0.29	0.16	0.27	0.45	0.61	1.47

Notes :-

- The above results have been reviewed by the Audit Committee at its meeting held on Nov 11, 2024 and approved by the Board of Directors of the Company.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
- The figures of the previous period / year have been re-grouped /re-arranged and / or recast wherever found necessary.

Place: New Delhi
Date: Nov 11, 2024


Vijay Mehta
Managing Director
DIN: 00057151

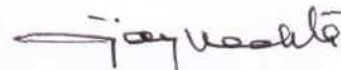

Debasish Mohanty
CFO

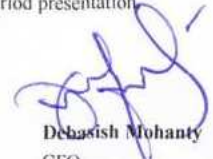
Segment wise Standalone Un-Audited Revenue, Results, Liabilities and Capital Employed for the Quarter and Half Year ended Sep 30, 2024

Sr. No.	Particulars	(Amount in ₹ Lakh)					
		Quarter ended			Half Year ended		Year ended
		30-Sep-24 Un-Audited	30-Jun-24 Un-Audited	30-Sep-23 Un-Audited	30-Sep-24 Un-Audited	30-Sep-23 Un-Audited	31-Mar-24 Audited
1	Segment Revenue						
	(a) Trading in Shares & Securities	11007.60	3569.48	4875.49	14577.08	7,238.43	21740.28
	(b) Merchant Banking Service	12.50	0.00	4.00	12.50	9.10	12.45
	Total Revenue	11020.10	3569.48	4,879.49	14589.58	7,247.53	21,752.73
2	Segment Results						
	(a) Trading in Shares & Securities	214.35	112.66	131.26	327.02	344.03	861.33
	(b) Merchant Banking Service	(3.55)	(1.94)	3.56	(5.49)	7.16	10.51
	Total	210.80	110.72	134.82	321.53	351.19	871.84
	(c) Other Income/Expenses (Unallocated)	(76.84)	(38.44)	(30.65)	(115.27)	(71.56)	(199.45)
	Total Profit before Tax	133.97	72.29	104.16	206.25	279.63	672.38
3	Segment Assets						
	(a) Trading in Shares & Securities	2,808.10	2,921.40	2,294.32	2,808.10	2,294.32	2,352.16
	(b) Merchant Banking Service	7.50	8.25	1.50	7.50	1.50	-
	(c) Unallocated	108.59	97.94	103.59	108.59	103.59	104.99
	Total Segment Assets	2,924.18	3,027.59	2399.41	2,924.18	2,399.41	2,457.15
4	Segment Liabilities						
	(a) Trading in Shares & Securities	346.47	361.98	356.34	346.47	356.34	61.61
	(b) Merchant Banking Service	-	-	-	-	-	-
	(c) Unallocated	43.68	241.64	60.27	43.68	60.27	35.56
	Total Segment Liabilities	390.15	603.62	416.61	390.15	416.62	97.17
	Total Capital Employed	2,534.03	2,423.97	1,982.80	2,534.03	1,982.80	2,359.98

- Note :-
- The Company's operating segments are established on the basis of those components of the Company that are evaluated regularly by the 'Chief Operating Decision Maker' as defined in Ind AS 108 -'Operating Segments'
 - In computing the segment information, certain estimates and assumptions have been made by the management, which have been relied upon by the Statutory Auditor.
 - Segment information for the previous periods has been restated/regrouped/re-classified wherever necessary, to confirm to the current period presentation.

Place: New Delhi
Date: Nov 11, 2024


Vijay Mehta
Managing Director
DIN: 00057151


Debashish Mohanty
CFO

Mefcom Capital Markets Limited
Statement of Profit and Loss for the Half Year ended Sept 30, 2024
CIN- L74899DL1985PLC019749

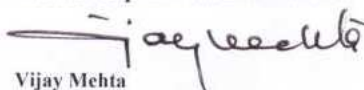
(₹ In lakhs, except per share data)

Particulars	Note No.	For the Half Year ended Sep 30, 2024	For the Year ended Mar 31, 2024
I. Revenue from operations	22	14,589.58	21,752.73
II. Other income	23	19.15	40.68
III. Total Income (I+II)		14,608.73	21,793.41
IV. Expenses :			
Purchase of shares/ securities (stock-in-trade)		14,745.40	21,170.41
Change in Stock in Trade of shares / securities		(495.34)	(291.46)
Employee benefit expense	24	39.89	26.97
Finance cost	25	21.38	62.07
Depreciation and amortisation expense	26	2.66	6.97
Other expenses	27	91.28	128.02
Total expenses (IV)		14,405.27	21,102.99
V. Profit/(Loss) before tax (III-IV)		203.46	690.42
VI. Exceptional and Extraordinary Items			
VII. Profit/(Loss) before tax (V-VI)		203.46	690.42
VIII. Tax Expense:			
Current Tax		-	18.04
Deferred Tax		-	-
Income tax earlier years (Written Back of Income Tax provision etc)		(2.80)	-
Total tax expense (VIII)		(2.80)	18.04
IX. Profit/(Loss) for the year (VII-VIII)		206.25	672.38
X. Other Comprehensive Profit/ (Loss)			
(A) Items that will not be reclassified to profit or loss			
(i) Equity instruments through other comprehensive income		(32.20)	140.44
(ii) Income tax (expense)/credit relating to above items			
Total Other Comprehensive Profit/(Loss) (X)		(32.20)	140.44
XI. Total Comprehensive Income for the year (IX+X)		174.05	812.82
XII. Earnings per equity share of ₹ 2 each	28		
- Basic		0.45	1.47
- Diluted		0.45	1.47

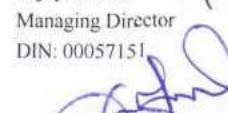
See accompanying notes to the financial statements

1 to 50

For and on behalf of the Board of Directors
Mefcom Capital Markets Limited



Vijay Mehta
Managing Director
DIN: 00057151


Debashis K Mohanty
Chief Financial Officer

Place : New Delhi
Date : Nov 11, 2024

(Amount in ₹ Lakh)

	Note No.	As at Sept 30,2024	As at March 31,2024
I. ASSETS			
Non-Current Assets			
(a) Property, plant and equipment	3	14.72	17.37
(b) Intangible assets	4	0.01	0.01
(c) Financial assets			
(i) Investments	5	806.72	898.31
(ii) Loans			
(d) Deferred tax assets (net)	6	-	16.04
Total Non-Current Assets		821.44	931.73
Current Assets			
(a) Financial assets			
(i) Stock In trade	7	1,890.91	1,395.57
(ii) Trade receivables	8	110.47	58.28
(iii) Cash and Bank Balances	9	54.78	28.91
(iv) Bank Balances other than (ii) above			
(v) Other financial assets	10	-	-
(b) Other current assets	11	25.32	15.54
(c) Current tax assets (net)	12	21.26	27.12
Total Current Assets		2,102.74	1,525.42
Total Assets		2,924.18	2,457.15
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	13	914.02	914.02
(b) Other equity	14	1,620.01	1,445.96
Total Equity		2,534.03	2,359.98
Liabilities			
Non-current liabilities			
(a) Borrowings from HDFC	16	-	-
(b) Provisions	15	0.72	0.72
Total Non-Current Liabilities		0.72	0.72
Current liabilities			
(a) Financial liabilities			
(i) Borrowings / Advances from Director	17	346.47	61.61
(ii) Trade Payables	18	-	-
- Due to micro enterprises and small enterprises			
- Due to creditors other than micro enterprises and small enterprises			
(iii) Other Financial Liabilities	19	39.49	3.53
(b) Other current liabilities	20	3.47	0.10
(c) Current Tax liabilities	21	-	31.20
Total Liabilities		389.43	96.44
		390.15	97.17
TOTAL EQUITY AND LIABILITIES		2,924.18	2,457.15

See accompanying notes to the financial statements

For and on behalf of the Board of Directors
Mefcom Capital Markets Limited


Vijay Mehta
Managing Director
DIN: 00057151


Debashis K Mohanty
Chief Financial Officer

Place : New Delhi
Date : Nov 11, 2024

(Amount in ₹ Lakh)

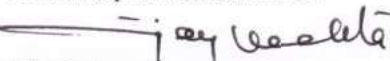
Particulars	For the Half year ended Sep 30, 2024	For the year ended March 31, 2024
a) Cash flows from operating activities		
Profit/(loss) for the year	203.46	690.42
Adjustments for:		
- Depreciation and amortisation	2.66	6.97
- Bad Debts written off	-	-
- Interest expense	21.37	61.93
- Interest income	(0.20)	-
- Profit on sale of Investment	-	-
- Profit on sale of Fixed Assets (Car)	-	-
- Miscellaneous Income	(0.20)	(0.14)
- Provision for Income Tax(Written Back)	2.80	18.04
- Mat Credit/Deferred tax assets written off	16.04	-
- Divident received from investments	(18.75)	(40.55)
Operating profit before changes in assets and liabilities	227.17	736.68
Adjustments for:		
- Decrease / (increase) in stock-in-trade	(495.34)	(291.46)
- Decrease / (increase) in trade receivables	(52.19)	(58.28)
- Decrease / (increase) in current financial assets	-	1.30
- Decrease / (increase) in other current assets	(3.92)	(1.96)
- Increase/ (decrease) in current liabilities	39.32	(1.54)
- Increase/ (decrease) in financial liabilities	-	-
- Increase/ (decrease) in Trade payables	-	(38.01)
- Increase/ (decrease) in Tax Provision	(31.20)	(18.04)
	(316.17)	328.71
Taxes (paid)/refund		
Cash inflow/(outflow) from operating activities	(316.17)	328.71
b) Cash flows from investing activities		
- Loans given	-	(0.24)
- Capital expenditure	-	-
- (Purchase)/Sale of non-current investments	59.39	270.01
- Interest received	0.40	0.14
Divident received from investments	18.75	40.55
Cash inflow/(outflow) from investing activities	78.54	310.45
c) Cash flows from financing activities		
- Interest paid	(21.37)	(61.93)
- Borrowings	284.86	(571.35)
Cash inflow/(outflow) from financing activities	263.49	(633.28)
Net cash inflow/(outflow) during the year (a+b+c)	25.87	5.88
Cash and cash equivalents as at the beginning of the year	28.91	23.03
Cash and cash equivalents as at the end of the Half year	54.78	28.91

Notes:

- (i) Statement of cash flows has been prepared using Indirect method in accordance with Ind AS-7
(ii) Refer note no. 10 to the financial statements for components of cash and cash equivalents.

See accompanying notes to the financial statements 1 to 50

For and on behalf of the Board of Directors
Mefcom Capital Markets Limited



Vijay Mehta
Managing Director
DIN: 00057151


Debashis K Mohanty
Chief Financial Officer

Place : New Delhi
Date : Nov 11, 2024



Independent Auditor's Review Report on the Un-audited Consolidated Financial Results of the Company for the Quarter ended 30th September 2024 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
MEFCOM CAPITAL MARKETS LIMITED**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **M/s MEFCOM Capital Markets Limited** (“the Holding Company”) and **its subsidiary i.e. M/s MEFCOM Securities Limited** (the Holding and its subsidiary together referred to as ‘the Group’), and its share of the net loss of its subsidiary for the quarter ended September 30, 2024 (the “ Statement”) attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the “Listing Regulations, 2015”) including relevant circular issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Parent’s Management and approved by the Parent’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS34) “Interim Financial Reporting” prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Regulations, to the extent applicable.
The Statement includes the results of the following entity:
 - i. MEFCOM Securities Limited



Satya Prakash Garg & Co.

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B. O. -21/4656, Ansari Road, Darya Ganj, New Delhi-110002 (INDIA)
Ph: +91-120-3506390 Email: contact@spgarg.co.in

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Satya Prakash Garg & Co.

(Chartered Accountants)



DATE: 11.11.2024
PLACE: NOIDA

(Satya Prakash Garg)

Partner

M.No.083816

FRN:017544N

PEER REVIEWED

UDIN:24083816BKEYRM8665

SATYA
PRAKASH
GARG & Co.

Statement of Consolidated Un-Audited Financial Results for the Quarter and Half Year ended Sep 30,2024

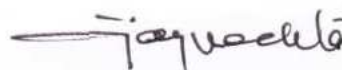
(₹ In lakhs, except per share data)

Sr. 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
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from operation	11,551.35	4,195.59	5,059.13	15,746.94	7,443.59	23,285.12
II	Other Income	20.06	0.20	22.32	20.26	27.18	43.21
III	Total Income	11,571.42	4,195.79	5,081.44	15,767.20	7,470.77	23,328.33
IV	Expenses						
	a) Purchases of stock-in-trade	11,262.34	4,507.04	5,033.45	15,769.38	6,677.17	22648.32
	b) Changes in inventories of finished goods, work -in-progress and stock-in-trade	3.16	(453.97)	(188.37)	(450.82)	317.40	(446.55)
	c) Employees benefit expenses	32.67	16.50	10.46	49.17	24.32	45.34
	d) Finance cost	19.51	1.87	13.13	21.39	28.11	62.10
	e) Depreciation and amortisation expense	1.73	1.59	2.18	3.31	3.85	7.14
	f) Other expenses	71.56	31.61	35.29	103.18	61.51	148.58
	Total Expenses	11,390.97	4,104.64	4,906.14	15,495.61	7,112.36	22,464.93
V	Profit/(loss) before exceptional items and tax	180.44	91.15	175.30	271.59	358.42	863.40
VI	Exceptional items (gain)	-	-	-	-	-	-
VII	Profit/(loss) before tax	180.44	91.15	175.30	271.59	358.42	863.40
VIII	Tax expense						
	a) Current tax				-		18.04
	b) Deferred tax				-		-
	c) Income Tax Earlier years(Written Back of Income Tax provision etc)	(2.80)	-	-	(2.80)		-
	Total Tax expenses	(2.80)	-	-	(2.80)		18.04
IX	Profit/(loss) for the period	183.24	91.15	175.30	274.39	358.42	845.36
X	Share of Profit/(Loss)of Associates	-	-	-	-	-	-
XI	Profit/(Loss) after tax and share of Profit/(Loss) of Associates & Joint Ventures	183.24	91.15	175.30	274.39	358.42	845.36
XII	Other Comprehensive Income (net of tax)						
	(i) Items that will not be reclassified to profit or loss (net of tax)	(23.90)	(8.30)	(78.88)	(32.20)	156.01	140.44
XIII	Total other Comprehensive Income (net of tax)	(23.90)	(8.30)	(78.88)	(32.20)	156.01	140.44
XIV	Total Comprehensive Income	159.34	82.85	96.42	242.19	514.42	985.80
XV	Net profit attributable to:-						
	Owners of the Company	163.53	83.61	146.85	247.14	326.90	776.17
	Non- controlling interest	19.71	7.54	28.45	27.25	31.51	69.19
XVI	Other Comprehensive Income attributable to:-						
	Owners of the Company	(23.90)	(8.30)	(78.88)	(32.20)	156.01	140.44
	Non- controlling interest						
XVII	Total Comprehensive Income attributable to :						
	Owners of the Company	139.63	75.30	67.97	214.93	482.91	916.61
	Non- controlling interest	19.71	7.54	28.45	27.25	31.51	69.19
XVIII	Paid up Equity Share Capital (Face value of Rs 2/- per share)	914.02	914.02	914.02	914.02	914.02	914.02
XIX	Reserves (excluding Revaluation Reserve) as shown in the Balance Sheet of the previous year				1,551.48		1,336.55
XX	Earnings per equity share (Face value of Rs 2/- each)						
	1) Basic	0.36	0.18	0.32	0.54	0.72	1.70
	2) Diluted	0.36	0.18	0.32	0.54	0.72	1.70

Note :-

- The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors and also reviewed by the Statutory Auditor at its meeting held on Nov 11, 2024.
- The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
- The figures of the previous period(s) have been regrouped/ reclassified wherever considered necessary.

Place: New Delhi
Date : Nov 11, 2024



Vijay Mehta
Director
DIN : 00057151



Debasita K Mohanty
Chief Financial Officer

Segment wise Consolidated Un-Audited Revenue, Results, Liabilities and Capital Employed for the Quarter and Half Year ended Sep 30, 2024

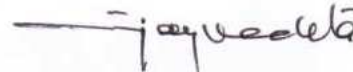
(Amount in ₹ Lakh)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2023	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	(a) Trading in Shares & Securities	11,541.50	4,195.59	5,055.13	15,737.09	7,434.49	23,272.67
	(b) Merchant Banking Service	12.50	-	4.00	12.50	9.10	12.45
	Total Revenue	11,554.00	4,195.59	5,059.13	15,749.59	7,443.59	23,285.12
2	Segment Results						
	(a) Trading in Shares & Securities	273.36	142.52	210.05	415.88	439.92	1070.90
	(b) Merchant Banking Service	(3.55)	(1.94)	3.56	(5.49)	7.16	10.51
	Total	269.81	140.58	213.61	410.39	447.08	1081.41
	(c) Other Income/Expenses (Unallocated)	(86.57)	(49.43)	(38.31)	(136.00)	(88.67)	(236.04)
	Total Profit before Tax	183.24	91.15	175.30	274.39	358.41	845.37
3	Segment Assets						
	(a) Trading in Shares & Securities	2,627.87	2,563.13	2,059.01	2,627.87	2,059.01	2,215.96
	(b) Merchant Banking Service	7.50	8.25	1.50	7.50	1.50	-
	(c) Unallocated	433.09	548.36	601.33	433.09	601.33	312.30
	Total Segment Assets	3,068.46	3,119.75	2,661.85	3,068.46	2,661.85	2,528.26
4	Segment Liabilities						
	(a) Trading in Shares & Securities	346.47	361.98	374.81	346.47	374.81	61.61
	(b) Merchant Banking Service	-	-	-	-	-	-
	(c) Unallocated	83.67	278.79	362.30	83.67	362.30	70.53
	Total Segment Liabilities	430.14	640.77	737.11	430.14	737.11	132.14
5	Total Capital Employed	2,638.30	2,478.96	1,924.75	2,638.30	1,924.74	2,396.13

Note :-

- The Company's operating segments are established on the basis of those components of the Company that are evaluated regularly by the 'Chief Operating Decision Maker' as defined in Ind AS 108 -'Operating Segments'
- In computing the segment information, certain estimates and assumptions have been made by the management, which have been relied upon by the Statutory Auditor.
- Segment information for the previous periods has been restated/regrouped/re-classified wherever necessary, to conform to the current period presentation.

Place: New Delhi
Date : Nov 11, 2024



Vijay Mehta
Director
DIN : 00057151



Debashis K Mohanty
Chief Financial Officer

(₹ In lakhs, except per share data)

Particulars		Note No.	For the Half Year ended Sep 30, 2024	For the Year ended March 31, 2024
I.	Revenue from operations	22	15746.94	23285.12
II.	Other income	23	20.26	43.21
III.	Total Income (I+II)		15,767.20	23,328.33
IV.	Expenses :			
	Purchase of stock-in-trade of shares/ securities		15769.38	22648.32
	Change in stock-in-trade of shares/ securities	24	(450.82)	(446.55)
	Employee benefit expense	25	49.17	45.34
	Finance cost	26	21.39	62.10
	Depreciation and amortisation expense	27	3.31	7.14
	Other expenses	28	103.18	148.58
	Total expenses (IV)		15,495.61	22,464.92
V.	Profit/(loss) before tax (III-IV)		271.59	863.41
VII.	Tax Expense:	31		
	Current tax		-	18.04
	Deferred tax		-	-
	Income tax earlier years		(2.80)	-
	Total tax expense (VII)		(2.80)	18.04
VIII.	Profit/ (loss) after Tax for the year (III-IV)		274.39	845.37
IX.	Exceptional Item			
	Loss on Derecognition of Subsidiary		-	-
IX.	Total Profit/(Loss) After Tax for the year		274.39	845.37
X.	Other Comprehensive Income			
(A)	Items that will be reclassified to profit or loss			
(B)	Items that will not be reclassified to profit or loss			
	(i) Equity instruments through other comprehensive income		(32.20)	140.44
	(ii) Income tax (expense)/credit relating to above items			
	Total Other comprehensive income/(loss) (X)		(32.20)	140.44
XI.	Total Comprehensive Income/(loss) for the year (X+XI)		242.19	985.81
	Profit/(loss) for the year attributable to: -			
	Owners of the Company		247.14	776.17
	Non-controlling interest		27.25	69.19
	Other comprehensive income/(loss) attributable to: -			
	Owners of the Company		(32.20)	140.44
	Non-controlling interest			
XII.	Earnings per equity share of Rs. 2 each	29		
	- Basic		0.54	1.70
	- Diluted		0.54	1.70

See accompanying notes to the financial statements

1 to 51

For and on behalf of the Board of Directors
Mefcom Capital Markets Limited


Vijay Mehta
Managing Director
DIN : 00057151


Debashis K Mohanty
Chief Financial Officer

Place : New Delhi
Date: Nov 11, 2024

(Amount in ₹ Lakh)

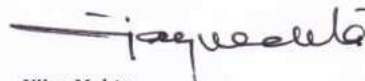
Particulars	Note No.	As at Sep 30, 2024	As at March 31, 2024
I. ASSETS			
Non-current assets			
(a) Property, plant and equipment	3	21.27	22.28
(b) Goodwill		22.92	22.92
(c) Intangible assets	4	0.06	0.06
(d) Financial assets			
(i) Investments	5	414.20	505.80
(ii) Loans			
(e) Deferred tax assets (net)	6		16.04
(f) Other non-current assets			
Total non-current assets		458.47	567.11
Current assets			
(b) Financial assets			
(i) Stock in trade	7	2,069.95	1,619.13
(ii) Trade receivables	8	143.72	91.02
(iii) Cash and Bank Balances	9	102.43	31.95
(iv) Bank Balances other than (iii) above	9(a)	38.75	38.75
(v) Other financial assets	10	198.31	131.24
(b) Other current assets	11	32.99	20.57
(c) Current tax assets (net)	12	23.86	28.47
Total current assets		2,610.00	1,961.15
Total assets		3,068.46	2,528.26
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	13	914.02	914.02
(b) Other equity	14	1,551.48	1,336.55
(c) Non-controlling interests		172.80	145.55
Total Equity		2,638.30	2,396.12
Liabilities			
Non-current liabilities			
(a) Borrowings	15		
(b) Provisions	16	33.47	33.47
Total non-current liabilities		33.47	33.47
Current liabilities			
(a) Financial liabilities			
(i) Borrowings/ Advances fro Directors	17	346.47	61.61
(ii) Trade payables	18	2.45	-
- due to micro enterprises and small enterprises		-	-
- due to creditors other than micro and small enterprises		-	-
(iii) Other financial liabilities	19	39.49	3.54
(b) Other current liabilities	20	8.26	2.31
(c) Current Tax Liabilities (Net)	21	-	31.20
Total current liabilities		396.67	98.67
Total Liabilities		430.14	132.14
TOTAL EQUITY AND LIABILITIES		3,068.46	2,528.26

See accompanying notes to the financial statements


1 to 51

For and on behalf of the Board of Directors

Mefcom Capital Markets Limited



Vijay Mehta
Director
DIN : 00057151


Debashis K Mahanty
Chief Financial Officer

Place : New Delhi
Date : Nov 11, 2024

(Amount in ₹ Lakh)

Particulars	For the Half Year ended Sep 30, 2024	For the year ended March 31, 2024
a) Cash flows from operating activities		
Profit/(loss) for the year	271.59	863.41
Adjustments for:		
- (Profit)/Loss from Investment sold	-	-
- Depreciation and amortisation	3.31	7.14
- Profit on Sale of Fixed Asset	-	(0.13)
- Miscellaneous Income	(0.20)	(0.14)
- Interest expense	21.37	61.93
- Interest income	(0.96)	(2.08)
- MAT Credit/Deferred tax assets/Income tax provision written off	18.83	
- Other Income received	(60.00)	(55.10)
- Dividend received from investments	(19.10)	(40.87)
Operating profit before changes in assets and liabilities	234.85	834.17
Adjustments for:		
- Decrease / (increase) in stock-in-trade	(450.82)	(446.55)
- Decrease / (increase) in current financial assets	(119.76)	(87.15)
- Decrease / (increase) in other current assets	(12.42)	3.38
- Increase/ (decrease) in financial liabilities	35.94	(2.23)
- Increase/ (decrease) in current liabilities and provisions	(25.25)	(0.96)
- Increase/ (decrease) in Trade payables	2.45	(38.01)
	(335.00)	262.65
Taxes (paid)/refund	4.64	(5.90)
Cash inflow/(outflow) from operating activities	(330.36)	256.74
b) Cash flows from investing activities		
- Loans given	-	-
- Acquisition of property, plant and equipment	(2.31)	(0.44)
Profit on sale of Investment		0.30
- (Purchase)/Sale of Fixed Asset	-	-
- Change in interest in subsidiary		
- (Purchase)/Sale of non-current investments	59.39	270.01
- Interest received	0.96	2.08
- Capital advances given		
- Miscellaneous Income	0.20	0.14
- Other Income received	60.00	55.10
- Dividend received	19.10	40.87
Cash inflow/(outflow) from investing activities	137.35	368.05
c) Cash flows from financing activities		
- Increase/ (decrease) in short-term borrowings	284.86	(571.35)
- Interest paid	(21.37)	(61.93)
Cash inflow/(outflow) from financing activities	263.49	(633.28)
Net cash inflow/(outflow) during the year (a+b+c)	70.48	(8.48)
Cash and cash equivalents as at the beginning of the year	70.70	79.21
Cash and cash equivalents as at the end of the Half year	141.18	70.70

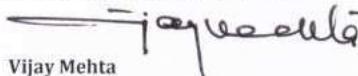
Notes:

- (i) Statement of cash flows has been prepared in accordance with Ind AS-7.
(ii) Refer note no. 10 to the financial statements for components of cash and cash equivalents.

See accompanying notes to the financial statements 1 to 51

For and on behalf of the Board of Directors

Mefcom Capital Markets Limited



Vijay Mehta
Managing Director
DIN : 00057151


Debashish K. Mohanty
Chief Financial Officer

Place : New Delhi
Date : Nov 11, 2024