

ELCID INVESTMENTS LIMITED

CIN: L65990MH1981PLC025770

414 SHAH NAHAR (WORLI) IND ESTB WING DR E MOSES RD WORLI MUMBAI
MH 400018

Tel: 022-66625602

Fax: 022 66625603

Email: vakilgroup@gmail.com

Website: www.elcidinvestments.com

November 12, 2024

To,
The Deputy Manager,
Department of Corporate Services,
BSE Limited
P. J. Towers, Dalal Street,
Mumbai - 400 001

Dear Sir,

Ref: BSE Scrip Code - 503681

Sub: Intimation regarding the Outcome of the Board Meeting.

Pursuant to sub regulation (4) of Regulation 30 read with Schedule III and pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have to inform you that the Meeting of the Board of Directors of the Company was held on Tuesday, November 12, 2024 at 10:45 a.m. and concluded at 12:45 pm and inter-alia transacted the following business:

1. Approved the Un-Audited Standalone and Consolidated Financial Results for the half year and second quarter ended September 30, 2024, along with the Limited review report thereon.

Kindly take the above on your record and oblige.

Thanking You.

Yours faithfully,

For **ELCID INVESTMENTS LIMITED**

Ayush Dolani
Company Secretary & Compliance Officer

Encl: As above

Independent Auditors' Review Report on Quarterly Unaudited Standalone Financial Results of Elcid Investments Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the Board of Directors of
Elcid Investments Limited**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Elcid Investments Limited** ("the Company") for the quarter ended September 30, 2024 and the year to date results for the period from 1st April 2024 to 30th September 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Listing Regulation') as amended.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared 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 relevant rules issued there under and other accounting principles generally accepted in India. 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 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 procedure applied to financial data and thus provides less assurance than an audit. 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. We have not performed an audit and, accordingly, we do not express an audit opinion.

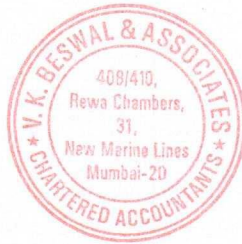


Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read 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 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 V. K. Beswal & Associates
Chartered Accountants
Firm Regn No.:101083W



CA Kunal Beswal
Partner
Membership No.: 131054



UDIN No.: 24131054BKCD0G6608

Place: Mumbai
Date: 12-11-2024

Elcid Investments Limited
414;Shah Nahar (Worli) Industrial Estate, B-Wing, Dr. E. Moses Road, Worli, Mumbai-400 018.
Phone : 6662 5602 FAX : 6662 5605
CIN : L6590 MH1981PLC025770

Statement of Unaudited Standalone Financial Results for the Quarter & Half Year ended 30th September 2024

Particulars	Quarter Ended			Half Year Ended		(Amount Rs. In Lakhs)
	30th September 2024	30th September 2023	30th June 2024	30th September 2024	30th September 2023	YEAR ENDED
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31st March 2024 (Audited)
Revenue from operations						
(i) Dividend Income						
(ii) Interest Income	169.86	147.86	7,975.30	8,145.16	6,181.71	7,692.46
(iii) Net gain on fair value changes	7.27	-	15.25	22.52	0.53	90.26
(I) Total Revenue from operations	3,391.16	1,394.99	3,388.95	6,780.11	3,643.39	7,319.94
(II) Other Income	3,568.29	1,542.85	11,379.50	14,947.79	9,825.63	15,102.66
(III) Total Income (I+II)	3,599.04	1,581.04	11,410.25	15,009.29	9,863.82	15,152.85
Expenses						
(i) Employee Benefits Expenses						
(ii) Depreciation, amortization and impairment	7.47	8.70	9.00	16.47	16.13	34.25
(iii) Others expenses	19.85	14.52	19.81	39.66	27.00	56.05
(IV) Total Expenses (IV)	35.81	46.01	65.84	101.65	81.14	142.64
(V) Profit / (loss) before exceptional items and tax (III-IV)	63.13	69.23	94.65	157.78	124.27	232.94
(VI) Exceptional items						
(VII) Profit/(loss) before tax (V - VI)	3,535.91	1,511.81	11,315.60	14,851.51	9,739.55	14,919.91
(VIII) Tax Expense:						
(1) Current Tax						
(2) Short Provision for Earlier Year	134.72	200.00	2,225.00	2,359.72	1,750.00	2,360.00
(2) Deferred Tax	594.13	177.01	375.14	969.27	601.35	1,237.04
(IX) Profit/(loss) for the year from continuing operations (VII-VIII)	2,807.05	1,134.80	8,715.46	11,522.51	7,388.20	11,322.87
(X) Profit/(loss) from discontinued operations						
(XI) Tax Expense of discontinued operations						
(XII) Profit/(loss) from discontinued operations (After tax) (X-XI)						
(XIII) Profit/(loss) for the year (IX+XII)	2,807.05	1,134.80	8,715.46	11,522.51	7,388.20	11,322.87
(XIV) Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss						
- Net Gain / (Loss) on Equity Instruments through OCI	1,16,667.26	(56,945.07)	20,837.72	1,37,504.98	1,13,051.35	23,127.88
(ii) Income tax relating to items that will not be reclassified to profit or loss	7,395.89	(3,615.58)	1,475.30	8,871.19	7,161.00	1,306.16
Subtotal (A)	1,09,271.38	(53,329.49)	19,362.42	1,28,633.80	1,05,890.35	21,821.72
(B) (i) Items that will be reclassified to profit or loss						
- On debt instrument classified through OCI	21.55	-	19.06	40.61	-	110.07
(ii) Income tax relating to items that will be reclassified to profit or loss	5.42	-	4.80	10.22	-	27.70
Subtotal (B)	16.13	-	14.26	30.39	-	82.37
Other Comprehensive Income (A+B)	1,09,287.51	(53,329.49)	19,376.68	1,28,664.19	1,05,890.35	21,904.09
(XV) Total Comprehensive Income for the year (XIII+XIV)	1,12,094.56	(52,194.69)	28,092.14	1,40,186.70	1,13,278.55	33,226.96
(XVI) Earnings per equity share (for continuing operations)						
Basic (Rs.)	1,403.53	567.40	4,357.73	5,761.26	3,694.10	5,661.44
Diluted (Rs.)	1,403.53	567.40	4,357.73	5,761.26	3,694.10	5,661.44

Earnings per share for interim period is not annualised.
2,00,000 Equity shares of Rs. 10/- each fully paid-up.






414, Shah Nahar (Worli) Industrial Estate,
B-Wing, Dr. E. Moses Road,
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www.elcidinvestments.com
vakilgroup@gmail.com

Notes:

- 1 The above Standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and accordingly, these financial results together with the results for the comparative reporting period have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the the Companies Act, 2013 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Any application guidance/ clarifications/ directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ applicable.
- 2 The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on 12th November, 2024.
- 3 The Figures for the last quarter of the current year and of the previous year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto third quarter.
- 4 The Company is a Non Banking Financial Company and has no activities other than those of an investment company. Accordingly there are no separate reporting segments as in Ind AS 108 "Operating Segment".
- 5 Previous periods' figures have been regrouped / recomputed, wherever necessary.

For and on behalf of the Board of Directors
Elcid Investment Limited



Varun Vakil
Chairman
DIN: 01880759

Date: November 12, 2024
Place: Mumbai



ELCID INVESTMENTS LIMITED

Statement of Assets and Liabilities

(Amount Rs. In Lakhs)

CONSOLIDATED	STANDALONE		
	As at 30th September 2024	As at 30th September 2023	As at 31st March 2024
	(Unaudited)	(Unaudited)	(Audited)
ASSETS			
(1) Financial Assets			
(a) Cash and cash equivalents	141.29	85.62	25.44
(b) Bank Balance other than (a) above	2.50	2.01	2.15
(c) Receivables			
(I) Trade Receivables			
(II) Other Receivables	15.78	10.37	33.88
(d) Loans			-
(e) Investments	10,15,617.28	9,51,674.62	8,65,211.70
(f) Other Financial assets	5.76	122.84	0.43
Total Financial Assets	10,15,782.62	9,51,895.46	8,65,273.60
(2) Non-financial Assets			
(a) Investment Property			-
(b) Property, plant and Equipments			
Tangible Assets	2,876.88	1,583.84	2,476.96
Intangible Assets	8.52	90.00	85.00
(c) Other non-financial assets	80.00	-	-
Total Non Financial Assets	2,965.40	1,673.84	2,561.96
Total Assets	10,18,748.01	9,53,569.30	8,67,835.55
LIABILITIES AND EQUITY			
LIABILITIES			
(1) Financial Liabilities			
(a) Payables			
Other Payables			
(i) total outstanding dues of micro enterprises and small enterprises			
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	15.41	9.14	13.85
(b) Other financial liabilities	43.41	1.70	2.05
Total Financial Liabilities	58.81	10.84	15.90
(2) Non-Financial Liabilities			
(a) Current tax liabilities (Net)	1,821.83	1,433.65	940.15
(b) Deferred tax liabilities (Net)	64,247.48	59,588.24	54,396.80
(c) Other non-financial liabilities	0.03	1.83	-0.45
Total Non Financial Liabilities	66,069.34	61,023.72	55,336.50
(3) EQUITY			
(a) Equity Share capital	20.00	20.00	20.00
(b) Other Equity	9,52,599.86	8,92,514.74	8,12,463.16
Total Equity	9,52,619.86	8,92,534.74	8,12,483.16
Total Liabilities and Equity	10,18,748.01	9,53,569.30	8,67,835.55



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ELCID INVESTMENTS LIMITED
Statement of Cash Flows

(Amount Rs. In Lakhs)

Particulars	Standalone		
	30th September 2024	30th September 2023	31st March 2024
(A) Cash Flow from Operating Activities			
Profit / (loss) before tax	14,851.51	9,739.54	14,919.91
Adjustments on account of:			
Depreciation and amortisation	39.66	27.00	56.05
Gain on sale of Asset	-	-24.07	-24.07
Net (Gain)/Loss on Fair Value of Financial Instruments - realised	(1,165.14)	(740.38)	(1,596.29)
Net (Gain)/Loss on Fair Value of Financial Instruments - Unrealised	(5,614.98)	(2,903.01)	(5,723.65)
Operating profit before working capital changes	8,111.06	6,099.08	7,631.94
Changes in -			
Other Financial assets	12.77	(117.46)	(18.29)
Other Non Financial assets	-	-	-
Other Financial Liabilities	42.91	(7.26)	(2.21)
Other Non Financial liabilities	0.48	0.51	(1.76)
Other Payable	-	-	-
Net cash generated from operations	8,167.22	5,974.87	7,609.69
Income taxes (paid)/ refund	(1,478.04)	(1,099.15)	(2,202.92)
Net cash flows from Operating Activities (A)	6,689.18	4,875.72	5,406.77
(B) Cash Flow from Investing Activities			
Net (Purchase) / Sale of Investment	(6,079.87)	(5,487.97)	(5,161.89)
Net Purchase of Property, Plant and Equipment	(443.10)	(167.18)	(1,121.35)
Net Sale of Property, Plant and Equipment	-	-	37.00
Net (Purchase) of Intangible Assets	-	-	-
Changes in Earmarked Balances with banks	(0.36)	-	(0.13)
Net cash flows from Investing Activities (B)	-6,523.33	-5,655.16	-6,246.37
(C) Cash Flow from Financing Activities			
Dividend Paid	(50.00)	(50.00)	(50.00)
Net cash flows from Financing Activities (C)	-50.00	-50.00	-50.00
Net Increase/ (Decrease) in Cash and Cash Equivalents (A + B + C)	115.85	-829.43	-889.60
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	25.44	917.06	915.04
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	141.29	87.63	25.44
Net Increase/ (Decrease) in Cash and Cash Equivalents	115.85	-829.43	-889.60



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Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of Elcid Investments Limited Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
**The Board of Directors of
Elcid Investments Limited**

We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Elcid Investments Limited ("the Parent") and its subsidiaries, (collectively referred to as "the Group") for the quarter ended September 30, 2024 and year to date results for the period from 01st April 2024 to 30th September 2024 ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 ('the Circular').

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related interim consolidated financial results / interim consolidated financial information which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 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 procedure applied to financial data and thus provides less assurance than an audit. 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. We have not performed an audit and, accordingly, we do not express an audit opinion.



We have 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, to the extent applicable.

This Statement includes the results of the following entities: -

Sr. No.	Name of the Entity	Relationship
1	Elcid Investments Limited	Holding Company
2	Suptaswar Investments and Trading Company Limited	Subsidiary Company
3	Murahar Investments and Trading Company Limited	Subsidiary Company

Is presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 ('the Circular').

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 applicable Indian Accounting Standards 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 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 V. K. Beswal & Associates

Chartered Accountants

Firm Registration No 101083W



CA Kunal V Beswal

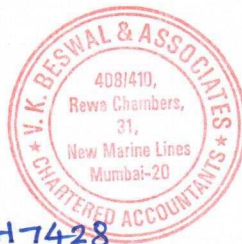
Partner

Membership No.:131054

UDIN.: 24131054BKCD0H7428

Place: Mumbai

Date: 12/11/2024



Elcid Investments Limited 414;Shah Nahar (Worli) Industrial Estate, B-Wing, Dr. E. Moses Road, Worli, Mumbai-400 018. Phone : 6662 5602 FAX : 6662 5605 CIN : L6590 MH1981PLC025770						
Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30th September 2024						
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2024	30th September 2023	30th June 2024	30th September 2024	30th September 2023	31st March 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations						
(i) Dividend Income	227.62	190.73	11,443.21	11,670.83	8,853.05	11,032.74
(ii) Interest Income	7.27	4.62	31.99	39.26	6.20	123.19
(iii) Net gain on fair value changes	5,399.78	2,061.91	6,278.19	11,677.96	6,236.29	12,207.53
(I) Total Revenue from operations	5,634.66	2,257.26	17,753.39	23,388.05	15,095.54	23,363.46
(II) Other Income	30.75	65.80	37.88	68.63	65.80	213.93
(III) Total Income (I+II)	5,665.41	2,323.06	17,791.27	23,456.68	15,161.34	23,577.39
Expenses						
(i) Employee Benefits Expenses	9.48	9.77	11.03	20.51	18.25	38.72
(ii) Depreciation, amortization and impairment	27.77	22.54	27.74	55.50	43.04	88.10
(iii) Others expenses	79.57	89.06	96.51	176.08	148.77	291.83
(IV) Total Expenses (IV)	116.82	121.37	135.28	252.09	210.07	418.65
(V) Profit / (loss) before exceptional items and tax (III-IV)	5,548.60	2,201.69	17,655.99	23,204.59	14,951.27	23,158.74
(VI) Exceptional items						
(VII) Profit/(loss) before tax (V - VI)	5,548.60	2,201.69	17,655.99	23,204.59	14,951.27	23,158.74
(VIII) Tax Expense:						
(1) Current Tax	296.48	300.00	3,225.00	3,521.48	2,600.00	3,415.00
(2) Short provision for Earlier Year						
(3) Deferred Tax	904.69	345.29	836.31	1,741.00	1,054.18	2,170.20
(IX) Profit/(loss) for the year from continuing operations (VII-VIII)	4,347.42	1,556.40	13,594.68	17,942.10	11,297.09	17,573.54
(X) Profit/(loss) from discontinued operations						
(XI) Tax Expense of discontinued operations						
(XII) Profit/(loss) from discontinued operations (After tax) (X-XI)	-	-	-	-	-	-
(XIII) Profit/(loss) for the year (IX+XII)	4,347.42	1,556.40	13,594.68	17,942.10	11,297.09	17,573.54
(XIV) Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss						
- Net Gain / (Loss) on Equity Instruments through OCI	1,67,357.57	(81,672.05)	29,300.15	1,96,657.71	1,62,185.47	33,596.89
(ii) Income tax relating to items that will not be reclassified to profit or loss	10,609.29	(5,183.09)	1,981.02	12,590.31	10,287.99	1,969.83
Subtotal (A)	1,56,748.28	(76,488.96)	27,319.13	1,84,067.41	1,51,897.48	31,627.07
(B) (i) Items that will be reclassified to profit or loss						
- On debt instrument classified through OCI	21.55	-	19.06	40.61		110.07
(ii) Income tax relating to items that will be reclassified to profit or loss	5.42	-	4.80	10.22		27.70
Subtotal (B)	16.12	-	14.27	30.39	-	82.37
Other Comprehensive Income (A+B)	1,56,764.40	(76,488.96)	27,333.39	1,84,097.80	1,51,897.48	31,709.43
(XV) Total Comprehensive Income for the year (XIII+XIV)	1,61,111.83	(74,932.56)	40,928.08	2,02,039.90	1,63,194.57	49,282.97
(XVI) Earnings per equity share (for continuing operations)						
Basic (Rs.)	2,173.71	778.20	6,797.34	8,971.05	5,648.54	8,786.77
Diluted (Rs.)	2,173.71	778.20	6,797.34	8,971.05	5,648.54	8,786.77

Earnings per share for interim period is not annualised.
2,00,000 Equity shares of Rs. 10/- each fully paid-up.



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ELCID INVESTMENTS LIMITED

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Notes:

- 1 The above Consolidate financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and accordingly, these financial results together with the results for the comparative reporting period have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the the Companies Act, 2013 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Any application guidance/ clarifications/ directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ applicable.
- 2 The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on 12th November, 2024.
- 3 The Consolidated financial results include the Unaudited financial results of the subsidiaries Murahar Investments and Trading Company Limited (100%) and Suptaswar Investments and Trading Company Limited (100%).
- 4 The Figures for the last quarter of the current year and of the previous year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto third quarter.
- 5 The Company and its subsidiaries are Non Banking Financial Company and has no activities other than those of an investment company. Accordingly there are no separate reporting segments as in Ind AS 108 "Operating Segment".
- 6 Previous periods' figures have been regrouped / recomputed, wherever necessary.

For and on behalf of the Board of Directors
Elcid Investment Limited

Varun Vakil
Chairman
DIN: 01880759



Date: November 12, 2024
Place: Mumbai



ELCID INVESTMENTS LIMITED

Statement of Assets and Liabilities

(Amount Rs. In Lakhs)

CONSOLIDATED	CONSOLIDATED		
	As at 30th September 2024	As at 30th September 2023	As at 31st March 2024
	(Unaudited)	(Unaudited)	(Audited)
ASSETS			
(1) Financial Assets			
(a) Cash and cash equivalents	315.61	287.58	121.29
(b) Bank Balance other than (a) above	2.50	2.01	2.15
(c) Receivables			
(I) Trade Receivables			
(II) Other Receivables	15.78	10.37	33.88
(d) Loans	-		-
(e) Investments	14,62,383.61	13,67,649.38	12,45,179.35
(f) Other Financial assets	5.76	122.84	0.43
Total Financial Assets	14,62,723.27	13,68,072.18	12,45,337.10
(2) Non-financial Assets			
(a) Investment Property	3,041.88	-	165.20
(b) Property, plant and Equipments	163.54	162.29	-
Tangible Assets	80.00	1,770.32	2,647.63
Intangible Assets	-	90.00	85.00
(c) Other non-financial assets		30.66	-
Total Non Financial Assets	3,285.42	2,053.27	2,897.84
Total Assets	14,66,008.69	13,70,125.45	12,48,234.92
LIABILITIES AND EQUITY			
LIABILITIES			
(1) Financial Liabilities			
(a) Payables			
Other Payables			
(i) total outstanding dues of micro enterprises and small enterprises			
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	22.49	13.37	21.47
(b) Other financial liabilities	43.41	1.70	2.05
Total Financial Liabilities	65.89	15.07	23.52
(2) Non-Financial Liabilities			
(a) Current tax liabilities (Net)	2,548.24	1,958.97	1,148.82
(b) Deferred tax liabilities (Net)	92,954.20	85,787.10	78,612.66
(c) Other non-financial liabilities	0.05	2.32	-0.45
Total Non Financial Liabilities	95,502.49	87,748.39	79,761.03
(3) EQUITY			
(a) Equity Share capital	20.00	20.00	20.00
(b) Other Equity	13,70,420.31	12,82,341.99	11,68,430.36
Total Equity	13,70,440.31	12,82,361.99	11,68,450.36
Total Liabilities and Equity	14,66,008.69	13,70,125.45	12,48,234.92



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ELCID INVESTMENTS LIMITED
Statement of Cash Flows

(Amount Rs. In Lakhs)

Particulars	CONSOLIDATED		
	30th September 2024	30th September 2023	31st March 2024
(A) Cash Flow from Operating Activities			
Profit / (loss) before tax	23,204.59	14,951.27	23,158.74
Adjustments on account of:			
Depreciation and amortisation	55.51	43.04	88.10
Gain on sale of Asset	-	-24.07	-24.07
Net (Gain)/Loss on Fair Value of Financial Instruments - realised	(2,231.61)	(1,338.67)	(2,412.64)
Net (Gain)/Loss on Fair Value of Financial Instruments - Unrealised	(9,446.35)	(4,897.62)	(9,794.89)
Operating profit before working capital changes	11,582.14	8,733.95	11,015.24
Changes in -			
Other Financial assets	12.77	(117.46)	(18.29)
Other Non Financial assets	-	(15.33)	0.55
Other Financial Liabilities	42.55	(24.12)	(3.24)
Other Non Financial liabilities	0.50	0.51	(2.26)
Other Payable	(0.17)		
Net cash generated from operations	11,637.78	8,575.21	10,992.00
Income taxes (paid)/ refund	(2,122.03)	(1,596.36)	(3,221.96)
Net cash flows from Operating Activities (A)	9,515.75	6,978.85	7,770.04
(B) Cash Flow from Investing Activities			
Net (Purchase) / Sale of Investment	(8,827.98)	(7,584.32)	(7,621.38)
Net Purchase of Property, Plant and Equipment	(443.10)	(167.18)	(1,124.45)
Net Sale of Property, Plant and Equipment			37.00
Net (Purchase) of Intangible Assets			-
Changes in Earmarked Balances with banks	(0.36)	-	(0.13)
Net cash flows from Investing Activities (B)	(9,271.43)	(7,751.50)	(8,708.96)
(C) Cash Flow from Financing Activities			
Dividend Paid	(50.00)	(50.00)	(50.00)
Net cash flows from Financing Activities (C)	(50.00)	(50.00)	(50.00)
Net Increase/ (Decrease) in Cash and Cash Equivalents (A + B + C)	194.32	-822.65	-988.92
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	121.29	1,112.23	1,110.21
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	315.61	289.58	121.29
Net Increase/ (Decrease) in Cash and Cash Equivalents	194.32	-822.65	-988.92



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