

# **CHOKSI IMAGING LIMITED**

**Regd. Off.:** 163/164, Choksi Bhuvan, Nehru Road, Vile Parle (E), Mumbai –400057 Tel: 9821669911 Email: <u>imaging@choksiworld.com</u> Website: <u>www.choksiworld.com</u> CIN: L24294MH1992PLC388063.

February 14, 2025

To, Department of Corporate Services, BSE Limited, Listing Department, Phiroze Jeejeebhoy Tower, Dalal Street, Mumbai- 400001

Dear Sir/ Madam,

### <u>Ref: Scrip Code No.530427</u> <u>Sub: Outcome of Board meeting & Unaudited Financial Results for the quarter and Nine</u> <u>Months ended December 31, 2024.</u>

This is to inform you that the Meeting of the Board of Directors of the Company was held on today i.e. Friday, February 14, 2025. The Board has considered and approved the Unaudited Financial Results and Limited Review Report for the quarter and nine months ended December 31, 2024.

Please note that Meeting of Board of Directors commenced at 11.00 a.m. and concluded at 11.55 a.m.

You are requested to take note of the same and oblige.

For Choksi Imaging Limited

Rishi Dave Company Secretary Membership No. A36389 Place: Mumbai

Encl: As above



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#### STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2024

Sr. No.	Particulars	Quarter Ended			(₹ in Lacs except for pe Nine Months Ended		Year Ended
		31-12-24 Unaudited	30-09-24 Unaudited	31-12-23 Unaudited	31-12-24 Unaudited	31-12-23 Unaudited	31-03-24 Audited
1	Revenue from operations	863.88	842.95	304.24	2480.04	1035.91	1599.12
2	Other Income	85.37	22.77	47.12	138.38	123.71	209.9
34	Total Income (1+2)	949.25	865.72	351.36	2618.42	1159.62	1809.03
	Expenses						
	(a) Cost of material consumed	4.19	51.61	21.41	246.03	101.22	100.14
	(b) Purchases of stock-in-trade	915.63	597.32	175.58	1925.05	743.91	1239.06
	(c) Changes in inventories of finished goods work-in-progress and stock-in- trade	(94.49)	4.69	49.31	(177.16)	(47.86)	(71.46)
	(d) Finance cost	13.04	13.41	-	38.05	19.00	39.82
	(e) Employee benefits and expenses	28.86	28.83	25.50	89.22	64.62	126.45
	(f) Depreciation and amortisation						
	expense	5.01	4.46	4.73	13.91	13.86	18.38
	(g) Other expenses	41.38	62.17	51.25	144.46	135.45	206.88
	Total Expenses	913.62	762.49	327.78	2279.56	1030.20	1659.27
	Profit/(Loss) before exceptional and Tax						
5	(3-4)	35.63	103.23	23.58	338.86	129.42	149.76
6	Exceptional Items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	35.63	103.23	23.58	338.86	129.42	149.76
8	Tax Expenses						
	Current	14.80	26.53	(39)	91.50	-	62.80
	Deferred	0.10	(0.27)	(0.63)	(0.47)	(1.08)	(51.71)
9	Net Profit After Tax (7-8)	20.73	76.97	63.21	247.83	130.50	138.67
10	Other Comprehensive Income						
A	Items that will not be reclassified to statement of Profit & Loss						
	(i) Remeasurement benefit of the defined benefit plans	-	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)
	(ii) Equity Instrument through other comprehensive income	-	-	-	-	-	-
	(iii) Deferred Tax relating to the above items	_	_	_	_	_	
В	Net fair value loss on investment in equity instruments through OCI						
	Total Other Comprehensive Income/(Expense)	-	-	_	_	_	_
11	Total Comprehensive Income	20.73	76.96	63.20	247.82	130.49	138.65
12	Paid -Up Equity Share Capital (Face value Rs.10/- each fully paid up)	57.01	57.01	57.01	57.01	57.01	57.01
13	Basic and diluted Earnings per shares of face value of Rs.10/- Each	0.36	1.35	1.11	4.35	2.29	2.43

For Choksi Imaging Limited

r Jay Choksi Whole time Director & CFO DIN: 07151509

Place: Mumbai Date: February 14, 2025



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	5		5						
1.	The above Unaudited Financial Results for the quarter and nine months ended December 31, 2024 were reviewed by the Audit committee and approved by the Board of Directors at their respective meeting held on February 14, 2025.								
2.	The Company operates in a single reportable operating segment hence there is no separate reportable segment as per Ind AS 108.								
3.	The Unaudited Financial Results for the quarter and nine months ended December 31, 2024 have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.								
4(a).	Hon'ble National Company Law Tribunal has approved the Scheme of Amalgamation of Choksi Asia Private Limited (CAPL) with the Company vide its order dated November 21, 2024. As per the scheme the effective date of amalgamation is December 26, 2024 and appointed date is April 1, 2023, accordingly the financials of CAPL has been incorporated in the above results. The following is the reconciliation of Profit/ (Loss) before tax:								
	Particulars	3 months	3 months	9 months	12 months				
	Particulars	30-Sep-24	31-Dec-23	31-Dec-23	31-Mar-24				
		<b>30-Sep-24</b> 48.48	31-Dec-23 -27.70	-77.78	-97.47				
	Profit Before Tax before merger Add:								
	Profit Before Tax before merger								
	Profit Before Tax before merger Add:	48.48	-27.70	-77.78	-97.47				
4(b).	Profit Before Tax before merger Add: Profit before tax of CAPL	48.48 54.75 103.23 s and liabilities as on 1 <sup>st</sup> Applemable preference share odwill of Rs. 9,29.12 lakhs.	-27.70 51.28 <b>23.58</b> oril 2023 and aft res to be allocate	-77.78 207.20 <b>129.42</b> er taking into ac ed to the erstwhi	-97.47 247.23 <b>149.76</b> ccount 27,51,000 le shareholders				
4(b).	Profit Before Tax before merger Add: Profit before tax of CAPL Profit Before Tax after merger The difference between fair value of the assets equity shares and 9,97,545 non-convertible red of CAPL and as per the scheme recognised Good The Company had made an application to F Company.	48.48 54.75 103.23 s and liabilities as on 1 <sup>st</sup> Ag leemable preference shar odwill of Rs. 9,29.12 lakhs. ROC in E form INC-28 an	-27.70 51.28 23.58 oril 2023 and aft res to be allocate d have cancelle	-77.78 207.20 <b>129.42</b> er taking into ac ed to the erstwhi ed shares held	-97.47 247.23 <b>149.76</b> ccount 27,51,000 le shareholders by CAPL in the				
4(b). 5.	Profit Before Tax before merger Add: Profit before tax of CAPL Profit Before Tax after merger The difference between fair value of the assets equity shares and 9,97,545 non-convertible reco of CAPL and as per the scheme recognised Good The Company had made an application to F	48.48 54.75 103.23 s and liabilities as on 1 <sup>st</sup> Appleemable preference share odwill of Rs. 9,29.12 lakhs. ROC in E form INC-28 and od have been regrouped ,	-27.70 51.28 23.58 oril 2023 and aft res to be allocate d have cancelle	-77.78 207.20 <b>129.42</b> er taking into ac ed to the erstwhi ed shares held	-97.47 247.23 <b>149.76</b> ccount 27,51,000 le shareholders by CAPL in the				

For Choksi Imaging Limited

Jay Choksi Whole time Director & CFO DIN: 07151509 Place: Mumbai Date: February 14, 2025





# **KARIA & SHA CHARTERED ACCOUNTANTS**

Limited review report on Unaudited Quarterly Standalone Financial Results of CHOKSI IMAGING LIMITED under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To. The Board of Directors, Choksi Imaging Ltd., Mumbai

- 1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Choksi Imaging Limited ('the Company'), for the quarter ended 31.12.2024, ( " the Statement " ) being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulation 2015, as amended ("Listing Regulations ")
- This Statement, which is the responsibility of the Company's management and 2. approved by the Board Of Directors, 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 in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated 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 Accounting Standards 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.

FOR KARIA & SHAH **Chartered Accountants** Firm's Registration no.

Partner- Siddharth Voragen ARTERED M.No:170375. UDIN: 25170375BMLJER6945 Place: Mumbai

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A-1304/05, Kailas Business Park, Veer Savarkar Marg, Vikhroli - Hiranandani Link Road, Vikhroli West, Mumbai - 400079 Ph: +91 022 40068603 Mob: +91 98205 49962 / 9769336815 E-Mail: karianshah@gmail.com