

PEOPLES INVESTMENTS LIMITED

(CIN: L67120MH1976PLC018836)

Registered Office:

NEW HIND HOUSE, 3, NAROTTAM MORARJEE MARG, BALLARD ESTATE, MUMBAI - 400 001

January 31, 2025

To,
The Department of Corporate Services - CRD
BSE Limited
P.J. Towers, Dalal Street,
Mumbai 400 001
Fax No. 22722037 / 39 / 41
Scrip Code: 501144

Dear Sir / Madam,

Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, please find enclosed Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

The Meeting of Board of Directors of the Company commenced at 3.30 p.m. and concluded at 4.20 p.m.

Please take the above information on record.

Thanking you,
Yours truly,

For Peoples Investments Limited



Suryakant Khare
Company Secretary & Compliance Officer

Independent Auditor's Review report on review of interim standalone financial results

To
The Board of Directors of
Peoples Investments Limited
Mumbai.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Peoples Investments Limited** for the quarter and nine months ended 31st December, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 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 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 provides 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 of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Khandhar Mehta and Shah
Chartered Accountants
Firm No. 125512W


CA. Gautam Mehta
Partner
M. No. 112626
UDIN : 25112626BMKOOO8204



Date : 31st January, 2025
Place: Ahmedabad

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B/h. Lal Bungalow, Off C.G. Road,
Navrangpura, Ahmedabad - 380 006.
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PEOPLES INVESTMENTS LIMITED

Registered Office : New Hind House, 3 N.Morarjee Marg, Ballard Estate, Mumbai - 400 001

CIN : L67120MH1976PLC018836

Tel. No.- 022-22686000 Fax No. 022-22620052 Email:peoplesinvestments@rediffmail.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(₹ in lakhs, except for EPS)

Sr. No.	PARTICULARS	UNAUDITED			UNAUDITED		AUDITED
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
1	Income						
	Sale of services	-	-	-	5.00	6.00	6.00
	Other Income	0.02	-	0.03	0.02	0.03	0.08
	Total Income from Operations	0.02	-	0.03	5.02	6.03	6.08
2	Expenses						
	a) Employee benefit expenses	0.15	0.15	0.15	0.45	0.45	0.60
	b) Other expenses						
	i) Professional fees	0.47	0.42	0.35	1.04	0.75	1.01
	ii) Listing fees	0.96	0.96	0.96	2.88	2.88	3.84
	iii) Audit fees	0.05	0.06	0.05	0.16	0.15	0.20
	iv) Advertisement expenses	0.20	0.26	-	0.52	0.26	0.33
	v) Miscellaneous expenditure	0.07	0.07	0.05	0.27	0.19	0.28
	Total Expenses	1.90	1.92	1.56	5.32	4.68	6.26
3	Profit/(loss) from ordinary activities before tax (1 - 2)	(1.88)	(1.92)	(1.53)	(0.30)	1.35	(0.18)
4	Tax expense/(Reversal) - Current tax	(0.42)	(0.48)	(0.40)	-	0.35	-
5	Net Profit for the period (3 - 4)	(1.46)	(1.44)	(1.13)	(0.30)	1.00	(0.18)
6	Other Comprehensive Income (net of tax)	0.02	0.02	0.02	0.05	0.03	0.02
	Items that will not be reclassified to profit and loss (Net of taxes)	0.02	0.02	0.02	0.05	0.03	0.02
7	Total Comprehensive Income for the period (5 + 6)	(1.44)	(1.42)	(1.11)	(0.25)	1.03	(0.16)
8	Paid-up equity share capital (Face Value of Rs. 10/- each)	20.00	20.00	20.00	20.00	20.00	20.00
9	Reserves excluding revaluation reserves as per Balance Sheet	-	-	-	-	-	(15.94)
10	Earning Per Share (EPS) - before and after extraordinary items	(0.73)	(0.71)	(0.57)	(0.15)	0.49	(0.08)
	Basic and diluted EPS- (Not Annualised)	(0.73)	(0.71)	(0.57)	(0.15)	0.49	(0.08)



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Notes to the Financial Results

1. Statement of Standalone Assets and Liabilities

(₹ in lakhs)

Sr.no.	PARTICULARS	AS AT 31.12.2024 (UNAUDITED) Rs.	AS AT 31.03.2024 (AUDITED) Rs.
	ASSETS		
1	Non-current assets		
	a) Financial Assets		
	i) Non-current investments	0.11	0.04
	b) Deferred tax assets (net)	0.14	0.15
	c) Current tax assets (net)	0.50	0.60
	Sub-total - Non-current assets	0.75	0.79
2	Current Assets		
	a) Cash and cash equivalents	2.21	3.56
	b) Other current assets	1.12	0.11
	Sub-total - Current assets	3.33	3.67
	TOTAL ASSETS	4.08	4.46
	EQUITY AND LIABILITIES		
3	Shareholders' Funds:		
	a) Share Capital	20.00	20.00
	b) Other equity	(16.18)	(15.94)
	Sub-total - Shareholders' funds	3.82	4.06
4	Current liabilities		
	a) Trade payable	0.26	0.37
	b) Other current liabilities	0.00	0.03
	Sub-total - Current liabilities	0.26	0.40
	TOTAL- EQUITY AND LIABILITIES	4.08	4.46



PEOPLES INVESTMENTS LIMITED

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31ST DECEMBER 2024

	(₹ in lakhs)	
	Period ended 31st December, 2024 ₹	Period ended 31st December, 2023 ₹
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	(0.30)	1.34
Adjustments for		
Interest received	(0.02)	(0.03)
Sundry balances written off	-	-
	<u>(0.32)</u>	<u>1.31</u>
Operating Loss before working capital charges	(0.32)	1.31
Add:		
(Increase)/decrease in other current assets	(1.02)	(1.13)
Increase/(decrease) in other current liabilities	(0.13)	0.02
	<u>(1.47)</u>	<u>0.20</u>
Cash flow from operation	(1.47)	0.20
Less : Income Tax paid (net of refund)	0.10	0.02
Less : Excess provision for earlier year	-	-
	<u>(1.37)</u>	<u>0.22</u>
NET CASH IN FLOW/(OUT FLOW) FROM OPERATING ACTIVITIES	(1.37)	0.22
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest received	0.02	0.03
	<u>0.02</u>	<u>0.03</u>
NET CASH IN FLOW/(OUT FLOW) FROM INVESTING ACTIVITIES	0.02	0.03
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT (A + B)	(1.35)	0.25
CASH AND CASH EQUIVALENT-OPENING BALANCE	3.56	3.72
CASH AND CASH EQUIVALENT-CLOSING BALANCE	2.21	3.97

Notes:

This cash flow statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules 2015 and the Companies (Indian Accounting Standard) (Amendment) Rules, 2016.

Notes:

- 3 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on January 31, 2025.
- 4 The Company is solely engaged in financial consultancy services, which is the only reportable segment as per Ind AS.
- 5 Previous year/periods' figures have been regrouped wherever necessary.

For and on behalf of the Board



(Signature)
(Suma G. Nair)
Director

Place : Mumbai
Date : January 31, 2025

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B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.

Not Applicable

C. Format for disclosing outstanding default on loans and debt securities

Nil

D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Not Applicable

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter)

Not applicable