



# ELITECON INTERNATIONAL LIMITED

(BSE LISTED COMPANY)  
CIN: L16000DL1987PLC396234

August 13, 2024

The Manager  
Listing Department  
BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai – 400001

The Calcutta Stock Exchange Ltd.  
7, Lyons Range  
Kolkata -700 001

**Name of Scrip:** Elitecon International Limited  
**Scrip Code:** 539533

Dear Sirs,

**Subject: Outcome of the Board Meeting held on August 13, 2024.**

Pursuant to the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held today i.e. August 13, 2024, inter-alia, had considered and approved the following matters:

1. The Un-audited Quarterly Financial Results (Standalone) for the quarter ended June 30, 2024.
2. Limited Review Report (Standalone) issued by the Statutory Auditors pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further, in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed the Unaudited Financial Results (Standalone) for the quarter ended June 30, 2024 & Limited Review Report issued by Statutory Auditors.

The Board meeting commenced at 04:00 P.M and concluded at 04:30 P.M.

This is for your information and record.

Thanking you.  
Yours faithfully,

For **ELITECON INTERNATIONAL LIMITED**

**VIPIN**  
**SHARMA**  
(VIPIN SHARMA)  
Managing Director  
DIN: 01739519

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VIPIN SHARMA  
Date: 2024.08.13  
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**Elitecon International Limited**

Regd Office: 152, Shivani Apartments, Plot No. 63, I.P. Extension, Patparganj, Delhi - 110092

CIN: L16000DL1987PLC396234, Phone: 9871761020

Email: admin@eliteconinternational.com, website: www.eliteconinternational.com

Un Audited Financial Results for the quarter and year ended 30th June, 2024 prepared in compliance with the Indian Accounting Standards (Ind AS)

(Rs. In Lakhs)

Particulars	Quarter ended 30.06.2024	Quarter ended 31.03.2024	Quarter ended 30.06.2023	Year ended 31.03.2024
	Un-Audited	Audited	Un-Audited	Audited
<b>1 Income from Operations</b>				
a) Net Sales/Income from Operations	4,956.06	4,449.25	(71.40)	5,682.35
b) Other Operating Income	-	(17.21)	-	8.78
<b>Total Income from Operations (Net)</b>	<b>4,956.06</b>	<b>4,432.04</b>	<b>(71.40)</b>	<b>5,691.13</b>
<b>2 Expenses</b>				
(a) Cost of Material Consumed	5,039.07	3,430.08	82.60	4,350.38
(b) Purchases of Stock-in-trade	-	-	-	-
(c) Changes in inventories of Finished Goods, Work-in-	(907.54)	(2.77)	(79.41)	(2.75)
(d) Employees Benefits Expense	69.65	77.43	60.55	241.66
(e) Finance Costs	1.55	42.31	2.39	48.73
(f) Depreciation & Amortization Expenses	44.55	14.92	65.90	221.38
(g) BSE Annual Fees	3.25	3.25	-	3.25
(h) Other Expenses	259.57	243.20	53.48	363.56
<b>3 Total Expenses</b>	<b>4,510.10</b>	<b>3,808.42</b>	<b>185.49</b>	<b>5,226.21</b>
<b>4 Profit/(Loss) from before Tax</b>	<b>445.96</b>	<b>623.62</b>	<b>(256.89)</b>	<b>464.92</b>
<b>Tax Expense:</b>				
a) Current tax	-	-	-	-
5 b) Deferred tax	(7.63)	(6.59)	(2.92)	(13.09)
<b>6 Profit/(Loss) for the period</b>	<b>453.59</b>	<b>630.21</b>	<b>(253.97)</b>	<b>478.01</b>
<b>Other Comprehensive income</b>				
i) Items that will not be reclassified to profit or loss				
-Change in fair value of Equity Instrument	-	-	-	-
-Measurement of Post Employment Benefit obligations	-	3.55	-	3.55
7 ii) Income tax relating to items that will not be reclassified to Profit or loss	-	(0.90)	-	(0.90)
<b>Total comprehensive income for the period (comprising profit/ loss and other comprehensive income for the period)</b>	<b>453.59</b>	<b>632.86</b>	<b>(253.97)</b>	<b>480.66</b>
<b>9 Paid-up Equity Share Capital (Face Value of Rs. 10/- each)</b>	<b>121.00</b>	<b>121.00</b>	<b>121.00</b>	<b>121.00</b>
<b>10 Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year</b>	<b>(7,060.56)</b>	<b>(7,541.23)</b>	<b>(7,541.23)</b>	<b>(7,541.23)</b>
<b>Earnings Per Share ( Face value of Rs. 10/- each )</b>				
a) Basic (₹)	37.49	52.08	(20.99)	39.51
b) Diluted (₹)	37.49	52.08	(20.99)	39.51

**Note:-**

- The Un-Audited financial statements for the quarter and year ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on August 13th, 2024.
- The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment) Rules, 2016 prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
- The Company is primarily engaged in the trading and manufacturing of Tobacco and allied Products that comes under single operating segment. The organisational structure of the company and its internal financial reporting system normally does not separately identify the predominant sources of risks and returns within its products for the purpose of its segment reporting. Basis on above, the management has concluded that no separate segment disclosures are required under IND AS 108.

For Elitecon International Limited

Place : New Delhi  
Date : 13.08.2024



Vipin Sharma  
Managing Director  
DIN: 01739519

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED FINANCIAL RESULTS**

To Board of Directors of  
Elitecon International Limited  
(Formerly known as Kashiram Jain & Company Limited)  
(CIN: L16000DL1987PLC396234)  
152, Shivani Apartments, Plot -63, I.P. Extension, Patparganj  
New Delhi - 110092

We have reviewed the accompanying statement of unaudited financial results of M/s. Elitecon International Limited (the "Company") for the quarter ended on 30<sup>th</sup> June, 2024 (the "Statement") being submitted by the Company pursuant to requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement which is the responsibility of the Company's Management has been approved by the Board of Directors has been prepared according to 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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements 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 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.

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 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 V. N. PUROHIT & CO.**  
Chartered Accountants  
Firm Regn. 304040E

Om Prakash Pareek  
Digitally signed by Om Prakash Pareek  
Date: 2024.08.13  
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**O. P. Pareek**  
Partner  
Membership No. 014238  
UDIN: 24014238BKAUEH4602

New Delhi, the 13<sup>th</sup> day of August, 2024