

Ref: MIL/BSE/NSE/23

Date: November 10, 2023

The Manager Corporate Relationship Department BSE Limited 1 st Floor, New Trading Wing, Rotunda Building, P J Towers, Dalal Street, Fort, Mumbai - 400001	The Manager Listing Department National Stock Exchange of India Limited Exchange Plaza, 5 th Floor, Plot No. C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400051
BSE Security Code: 539400	NSE Symbol: MALLCOM

Dear Sir/Madam,

Sub: : Outcome of Board Meeting pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations")

The Board of Directors of the Company at its meeting held today, i.e., November 10, 2023, which commenced at 4:00 P.M. and concluded at 6:25 P.M. has, inter-alia, considered and approved the Unaudited (Standalone and Consolidated) Financial Results of the Company for the quarter and half year ended September 30, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

In this regard, we enclose herewith the Unaudited (Standalone and Consolidated) Financial Results for the quarter and half year ended September 30, 2023 and Limited Review Reports issued by the Statutory Auditors of the Company. The un-audited Financial Results shall also be published in the newspaper in the format prescribed under Regulation 47 of the Listing Regulations. However the aforesaid information are also available on the Company's website <https://www.mallcom.in>.

Kindly take the above on your record and acknowledge the receipt of the same.

Thanking you,

For Mallcom (India) Limited

Shalini Ojha
Company Secretary & Compliance officer

Encl: As above



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

To
Board of Directors of
MALLCOM (INDIA) LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **MALLCOM (INDIA) LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), for the quarter ended **30th September 2023** and for the period from **01.07.2023 to 30.09.2023** (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ('the Circular').
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 AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
Mallcom (India) Ltd. (Parent)
Subsidiaries
 - i. Mallcom Safety Private Limited
 - ii. Mallcom VSFT Gloves Private Limited



S. K. SINGHANIA & CO.
CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 there under and other accounting principles generally accepted in India, 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We have reviewed the Interim financial results of 2 subsidiaries, Mallcom Safety Pvt. Ltd., Mallcom VSFT Pvt. Ltd. included in the consolidated unaudited financial results, whose Interim financial results reflect total assets of Rs.5139.16 lakhs as at 30th September, 2023 and revenues from operation of Rs.1338.35 and Rs.2435.61 lakhs, total net profit / (loss) after tax of Rs. 46.09 lakhs and Rs. 50.48 lakhs for the quarter ended 30.09.2023 and for the period from 1st April 2023 to 30th September 2023, respectively and Cash flows of Rs. (62.75) Lakh for the period from 1st April 2023 to 30th September 2023 as considered in the consolidated unaudited financial results.
7. Our conclusion is not modified in respect of the matters described in paragraph 6 above.

19A, Jawaharlal Nehru Road,
Kolkata – 700 087.

Dated : 10.11.2023



For **S. K. SINGHANIA & CO.**
CHARTERED ACCOUNTANTS,
(Firm Registration No. 302206E)

RAJESH KUMAR SINGHANIA
Digitally signed by RAJESH KUMAR SINGHANIA
Date: 2023.11.10 17:45:22 +05'30'

(RAJESH KR. SINGHANIA
M. NO. 052722)

PARTNER

UDIN: 23052722BGYAGX2948

Mallcom (India) Ltd.

Regd. Office : Mallcom Towers, EN-12, Sector-V, Salt Lake City, Kolkata-700 091

CIN: L51109WB1983PLC037008

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30th September 2023

Sl.No.	Particulars	Quarter Ended			Half Year ended		(₹ In Lacs)
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations						
	Income From Operations	10,832.42	9,446.56	11,065.22	20,278.98	19,803.39	41,055.39
	Other Income	98.35	90.67	7.98	189.02	20.17	314.69
2	Total Income from Operations (Net)	10,930.77	9,537.23	11,073.20	20,468.00	19,823.56	41,370.08
3	Expenditure						
	Cost of Raw Materials Consumed	5,044.78	5,183.10	5,400.24	10,227.88	10,012.36	21,160.55
	Purchase of Stock-in-Trade	1,244.31	642.82	1,585.97	1,887.13	2,534.15	3,800.27
	Increase/ Decrease in Inventories of finished goods, work-in-progress and Stock-in-Trade	248.50	28.69	(194.74)	277.19	(374.76)	113.25
	Employee Benefits Expenses	476.42	450.47	511.44	926.89	912.41	1,872.45
	Finance Costs	97.12	112.47	34.68	209.59	75.88	245.79
	Depreciation and Amortisation Expenses	297.58	240.86	216.27	538.44	420.29	826.81
	Manufacturing and Other Operational Expenses	2,218.97	1,616.99	2,113.66	3,835.96	3,795.36	7,651.28
	Other expenses	60.11	108.47	102.37	168.58	191.64	609.28
4	Total Expenditure	9,687.79	8,383.87	9,769.89	18,071.66	17,567.33	36,279.68
5	Profit / (Loss) after finance costs but before Exceptional Items	1,242.98	1,153.36	1,303.31	2,396.34	2,256.23	5,090.40
	Exceptional Items	-	-	-	-	-	-
6	Profit / (Loss) before Tax	1,242.98	1,153.36	1,303.31	2,396.34	2,256.23	5,090.40
7	Tax Expense:						
	Current	295.67	294.55	364.59	590.22	628.14	1,270.03
	Deferred	6.82	6.46	(9.05)	13.28	(13.50)	54.46
	Income tax for earlier years	25.00	-	-	25.00	-	72.20
8	Profit for the Period (6-7)	915.49	852.35	947.77	1,767.84	1,641.59	3,693.71
9	Other Comprehensive Income						
	Items that will be reclassified to profit or loss						
	(Fair value of Investment / Exchange Difference on transaction of Foreign Operations)	4.60	40.25	15.00	44.85	1.20	20.73
	Income Tax relating to these items	(1.15)	(10.13)	(3.77)	(11.28)	(0.30)	(5.22)
	Items that will not be reclassified to profit or loss (re-measurement of post employment benefit obligations)	-	-	-	-	-	(10.17)
	Income Tax relating to these items	-	-	-	-	-	2.56
11	Total Comprehensive Income	918.94	882.47	959.00	1,801.41	1,642.49	3,701.61
12	Profit / (Loss) attributable to :						
	Owners of the Company	915.49	852.35	938.57	1,767.84	1,686.32	3,693.71
	Non-controlling interest	-	-	9.20	-	(44.73)	-
13	Total comprehensive income attributable to						
	Owners of the Company	918.94	882.47	949.80	1,801.41	1,687.22	3,701.61
	Non-controlling interest	-	-	9.20	-	(44.73)	-
14	Paid-up Equity Share Capital (Face value of ₹10/- each)	624.00	624.00	624.00	624.00	624.00	624.00
15	Other Equity (excluding Revaluation Reserves)						19,698.89
16	Earnings Per Share (EPS) (not annualised)						
	a.) Basic (₹)	14.67	13.66	15.19	28.33	26.31	59.19
	b.) Diluted (₹)	14.67	13.66	15.19	28.33	26.31	59.19

Notes:

- 1 The above Consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 10th November 2023. The un-audited results have been subjected to limited review by the statutory auditors and they have issued unqualified Report on the same. The report of the Statutory auditors is being filed with BSE and NSE and is also available on the Company's website www.mallcom.in .
- 2 These Consolidated Financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34-Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended. The Consolidated financial results of the Company includes its two wholly-owned subsidiaries i.e. Mallcom Safety Private Limited & Mallcom VSFT Gloves Pvt Ltd.
- 3 Figures for the previous periods are re-classified/re-arranged/re-grouped, whenever necessary.
- 4a Business Segment: The entire turnover of the Company consist of sale of "Industrial Safety Products" which in the context of Ind AS 108 on Segment Reporting constitutes a single reportable segment in which company deals with.
- 4b Geographical Segment: The total sales are divided into India and other countries. The following table shows the distribution

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
1.	Revenues from Operations:						
a.	Outside India	6,258.14	5,564.89	7,119.25	11,823.03	12,533.49	26,218.58
b.	Within India	4,574.28	3,881.67	3,945.97	8,455.95	7,269.90	14,836.81
	Total	10,832.42	9,446.56	11,065.22	20,278.98	19,803.39	41,055.39

For and on behalf of the Board
Mallcom (India) Limited
Digitaly signed by AJAY KUMAR MALL
 AJAY KUMAR MALL
 Ajay Kumar Mall
 Managing Director
 (DIN: 00470184)



Place: Kolkata
 Dated: 10th November 2023



**Mallcom (India) Ltd.**Regd. Office : Mallcom Towers, EN-12, Sector-V, Salt Lake City, Kolkata-700 091
Ph: 033-4016 1000; Fax: 033 4016 1010 ; www.mallcom.in; Email : investors@mallcom.in

CIN: I51109WB1983PLC037008

Statement of Assets And Liabilities as on 30th September 2023

[Rs. In Lacs]

PARTICULARS	CONSOLIDATED	
	As on 30.09.2023 (Un-Audited)	As on 31.03.2023 (Audited)
A ASSETS		
1 Non-current Assets		
(a) Property, Plant and Equipment	11,944.60	10,695.89
(b) Capital work-in-progress	100.29	825.53
(c) Other Intangible Assets	12.17	7.08
(d) Financial Assets		
Investments	0.06	0.06
Loans & Deposits	110.36	127.13
(e) Deferred Tax - Asset	-	-
(f) Non-Current Tax Asset (Net)	-	182.39
Sub-total - Non-current assets	12,167.48	11,838.08
2 Current Assets		
(a) Inventories	9,141.83	8,573.05
(b) Financial Assets		
(i) Investments	1,697.16	2,698.63
(ii) Trade receivables	5,877.85	5,880.41
(iii) Cash & Cash Equivalents	688.76	416.84
(iv) Other Bank Balances	3,604.30	3,586.45
(v) Loans & Advances	21.33	4.99
(c) Other Current Assets	2,952.20	2,424.58
Sub-total - Current assets	23,983.43	23,584.95
Total - Assets	36,150.91	35,423.03
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	624.00	624.00
(b) Other Equity	21,313.10	19,698.89
Equity attributed to Owners of the Company	21,937.10	20,322.89
Non-Controlling Interest	-	-
Sub-total - Equity	21,937.10	20,322.89
LIABILITIES		
2 Non-current liabilities		
Long Term Borrowing	342.16	396.40
Other Financial Liabilities	580.00	632.94
Deferred Tax Liability	117.05	92.48
Sub-total - Non-current liabilities	1,039.21	1,121.82
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	7,772.75	8,677.64
(ii) Trade Payables	4,359.53	4,127.41
(iii) Other Financial Liabilities	302.26	506.74
(b) Other current Liabilities	736.07	661.25
(c) Provisions & current tax liabilities	4.00	5.28
Sub-total-Current liabilities	13,174.61	13,978.32
Total - Equity and Liabilities	36,150.91	35,423.03

For and on behalf of the Board
Mallcom (India) LimitedDigitally signed by
AJAY KUMAR MALL
MALL
Date: 2023.11.10
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Managing Director
(DIN: 00470184)Place: Kolkata
Dated: 10th November 2023

MALLCOM (INDIA) LIMITED
EN-12, SECTOR-V, SALT LAKE, KOLKATA-700091



CONSOLIDATED CASH FLOW STATEMENT for the Quarter/ Half Year ended 30th September 2023

(Rs. in Lakhs)

SI. NO.	Particulars	Half Year Ended		Year Ended			
		30.09.2023	30.09.2022	31.03.2023			
A	CASH FLOW FROM OPERATING ACTIVITIES						
	Net Profit before Taxation and Extraordinary Items		2,396.34		2,256.23		5,090.40
	Adjustments For:						
	Depreciation and Amortisation Expense	538.44		420.29		828.81	
	Balances Written Back (Net)	-		-		(24.73)	
	Interest Income	(189.02)		(20.17)		(158.01)	
	Profit on sale of Property, Plant & Equipment (Net)& Investment	-		-		(5.57)	
	Remeasurement Gain of DBO/DBP	33.57		0.90		7.90	
	Finance Costs	209.59	592.58	75.88	476.90	245.79	892.19
	Operating Profit before Working Capital Changes		2,988.92		2,733.13		5,982.59
	Adjustments For:						
	(Increase)/Decrease in Trade and Other Receivables	(342.24)		530.46		984.60	
	(Increase)/Decrease in Inventories	(568.78)		(1,461.43)		(1,421.14)	
	Increase/(Decrease) in Trade and Other Payables and Provisions	72.80	(838.22)	(382.89)	(1,313.86)	1,043.58	607.04
Cash Generated From Operations		2,150.70		1,419.27		6,589.63	
Direct Taxes Paid (Net of Refunds)		(628.50)		(461.48)		(1,244.38)	
Net Cash from Operating Activities		1,522.20		957.79		5,345.25	
B	CASH FLOW FROM INVESTING ACTIVITIES						
	Profit on sale of Property, Plant & Equipment , Investment			-		5.57	
	Acquisition of shares in Subsidiary			-		(409.47)	
	Purchase of Property, Plant and Equipments	(1,067.00)		(1,109.14)		(4,584.40)	
	Purchases/Proceeds from sale of Investments	1,001.47		(2,355.21)		(2,698.63)	
	Balances written back (net)/ remeasurement of DBO/DBP	-		-		24.73	
Interest Income	189.02		20.17		158.01		
Net Cash from/ (Used in) Investing Activities		123.49		(3,444.18)		(7,504.19)	
C	CASH FLOW FROM FINANCING ACTIVITIES						
	Proceeds/(Repayment) of Long Term Borrowings			(68.22)		(200.23)	
	Proceeds/(Repayment) of Short Term Borrowings(net)	(959.13)		1,864.70		3,936.49	
	Interest and Financial Charges Paid	(209.59)		(75.88)		(245.79)	
	Dividend and Tax paid thereon (Interim, special and Final)	(187.20)		(187.20)		(187.20)	
	Net Cash from/ (Used in) Financing Activities		(1,355.92)		1,533.40		3,303.28
Net Increase/(Decrease) in cash or cash equivalents (A+B+C)		289.77		(952.99)		1,144.33	
Cash or Cash equivalents at the beginning of the year		4,003.29		2,858.97		2,858.97	
Cash or Cash equivalents at the end of the year		4,293.06		1,905.98		4,003.29	



AJAY
KUMAR
MALL

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by AJAY KUMAR
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S. K. SINGHANIA & CO.
CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Quarterly Standalone Financial Results of **MALLCOM (INDIA) LIMITED** under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
Board of Directors of
MALLCOM (INDIA) LIMITED

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **MALLCOM (INDIA) LIMITED** ("Company") for the quarter ended **30th September 2023** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 ("the Circular"). The preparation of the Statement in accordance with the recognition and measurement principles laid down in Ind AS-34, Interim Financial Reporting prescribed u/s 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rule, 2015 (as amended), read with the 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 issue a report on the Statement based on our review.
2. 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 results are free of material misstatement. A review is limited primarily to inquiries of the 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.
3. 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 applicable Accounting Standards i.e. Indian Accounting Standards ('Ind AS') prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and policies 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, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

19A, Jawaharlal Nehru Road,
Kolkata – 700 087.

Dated : 10.11.2023.



For **S. K. SINGHANIA & CO.**
CHARTERED ACCOUNTANTS,
(Firm Registration No. 302206E)

RAJESH KUMAR
SINGHANIA

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(**RAJESH KR. SINGHANIA**
M. NO. 052722)

PARTNER

UDIN: 23052722BGYAGW6417

Mallcom (India) Ltd.

Regd. Office : Mallcom Towers, EN-12, Sector-V, Salt Lake City, Kolkata-700 091
Ph: 033-4016 1000; Fax: 033 4016 1010 ; www.mallcom.in; Email : investors@mallcom.in
CIN: L51109WB1983PLC037008

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September 2023

Sl.No.	Particulars	Quarter Ended			Half Year ended		[R In Lacs]
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations						
	Income From Operations	10,394.22	9,088.62	10,926.62	19,482.84	19,662.00	40,443.16
	Other Income	98.35	90.67	7.92	189.02	20.11	299.00
2	Total Income from Operations (Net)	10,492.57	9,179.29	10,934.54	19,671.86	19,682.11	40,742.16
3	Expenditure						
	Cost of Raw Materials Consumed	4,342.87	4,430.15	4,636.42	8,773.02	8,778.24	18,589.54
	Purchase of Stock-in-Trade	2,012.18	1,214.22	2,603.15	3,226.40	4,183.10	7,428.61
	Increase/ Decrease in Inventories of finished goods, work-in-progress and Stock-in-Trade	245.07	250.25	(138.78)	495.32	(164.90)	166.74
	Employee Benefits Expenses	335.56	331.90	380.35	667.46	683.49	1,460.92
	Finance Costs	88.30	104.56	33.97	192.86	61.82	227.60
	Depreciation and Amortisation Expenses	253.93	200.11	146.00	454.04	279.29	665.84
	Manufacturing and Other Operational Expenses	1,957.93	1,400.30	1,852.83	3,358.23	3,340.11	6,759.13
	Other expenses	59.84	98.83	98.31	158.67	184.34	533.11
4	Total Expenditure	9,295.68	8,030.32	9,612.25	17,326.00	17,345.49	35,831.49
5	Profit / (Loss) after finance costs but before Exceptional Items						
		1,196.89	1,148.97	1,322.29	2,345.86	2,336.62	4,910.67
	Exceptional Items	-	-	-	-	-	-
6	Profit / (Loss) before Tax	1,196.89	1,148.97	1,322.29	2,345.86	2,336.62	4,910.67
7	Tax Expense:						
	Current	301.05	289.17	350.46	590.22	600.73	1,206.58
	Deferred	4.82	1.06	(8.09)	5.88	(12.84)	10.39
	Income tax for earlier years	25.00	-	-	25.00	-	28.01
8	Profit for the Period (6-7)	866.02	858.74	979.92	1,724.76	1,748.73	3,665.69
9	Other Comprehensive Income						
	Items that will be reclassified to profit or loss						
	(Fair value of Investment / Exchange Difference on transaction of Foreign Operations)	4.60	40.25	15.00	44.85	1.20	20.73
	Income Tax relating to these items	(1.15)	(10.13)	(3.77)	(11.28)	(0.30)	(5.22)
	Items that will not be reclassified to profit or loss (re-measurement of post employment benefit obligations)	-	-	-	-	-	(10.17)
	Income Tax relating to these items	-	-	-	-	-	2.56
10	Total Comprehensive Income	869.47	888.86	991.15	1,758.33	1,749.63	3,673.59
11	Paid-up Equity Share Capital (Face value of ₹10/- each)	624.00	624.00	624.00	624.00	624.00	624.00
12	Other Equity (excluding Revaluation Reserves)	-	-	-	-	-	18,636.69
13	Earnings Per Share (EPS) (not annualised)						
	a.) Basic (₹)	13.88	13.76	15.70	27.64	28.02	58.75
	b.) Diluted (₹)	13.88	13.76	15.70	27.64	28.02	58.75

Notes:

- 1 The above Standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 10th November 2023. The un-audited results have been subjected to limited review by the statutory auditors and they have issued unqualified Report on the same. The report of the Statutory auditors is being filed with BSE and NSE and is also available on the Company's website, www.mallcom.in
- 2 These Financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34-Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- 3 The figures for the quarter & half year ended 30th September 2022 are re-instated to make them comparable with current quarter figures giving effect to the merger of subsidiary company "Best Safety Private Limited" resulting in Revenue from Operations & Profit after tax being adjusted by (-) 63.21 Lacs & (-) Rs.44.83 Lacs & (-) Rs.49.12 & (-)Rs.27.90 Lakhs, respectively.
- 4 Figures for the previous periods are re-classified/re-arranged/re-grouped, whenever necessary.
- 5a Business Segment: The entire turnover of the Company consist of sale of "Industrial Safety Products" which in the context of Ind AS 108 on Segment Reporting constitutes a single reportable segment in which company deals with.
- 5b Geographical Segment: The total sales are divided into India and other countries. The following table shows the distribution

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
1.	Revenues from Operations:						
a.	Outside India	5,819.94	5,206.95	6,980.65	11,026.89	12,392.10	24,790.73
b.	Within India	4,574.28	3,881.67	3,945.97	8,455.95	7,269.90	15,652.43
	Total	10,394.22	9,088.62	10,926.62	19,482.84	19,662.00	40,443.16

For and on behalf of the Board
Mallcom (India) Limited
Ajay Kumar Mall
Managing Director
(DIN: 00470184)

Place: Kolkata
Dated: 10th November, 2023



**Mallcom (India) Ltd.**Regd. Office : Mallcom Towers, EN-12, Sector-V, Salt Lake City, Kolkata-700 091
Ph: 033-4016 1000; Fax: 033 4016 1010 ; www.mallcom.in; Email : investors@mallcom.in

CTN: L51109WB1983PLC037608

Statement of Assets And Liabilities as on 30th September 2023

PARTICULARS	STANDALONE	
	As on 30.09.2023 (Un-Audited)	As on 31.03.2023 (Audited)
A ASSETS		
1 Non-current Assets		
(a) Property, Plant and Equipment	9,321.18	8,052.38
(b) Capital work-in-progress	90.13	822.20
(c) Other Intangible Assets	12.17	7.08
(d) Financial Assets		
Investments	2,014.57	2,014.57
Loans & Deposits	104.93	100.42
(e) Deferred Tax Asset	-	9.11
(f) Non-Current Tax Asset (Net)	-	170.12
Sub-total - Non-current assets	11,542.98	11,175.88
2 Current Assets		
(a) Inventories	7,241.54	6,962.83
(b) Financial Assets		
(i) Investments	1,697.16	2,698.63
(ii) Trade receivables	5,816.91	5,874.60
(iii) Cash & Cash Equivalents	673.97	404.77
(iv) Other Bank Balances	3,604.30	3,520.96
(v) Loans & Advances	13.40	4.99
(c) Other Current Assets	2,618.68	2,267.41
Sub-total - Current assets	21,665.96	21,734.19
Total - Assets	33,208.94	32,910.07
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	624.00	624.00
(b) Other Equity	20,207.82	18,636.69
Equity attributed to Owners of the Company	20,831.82	19,260.69
Non-Controlling Interest	-	-
Sub-total - Equity	20,831.82	19,260.69
LIABILITIES		
2 Non-current liabilities		
Long Term Borrowing	-	-
Other Financial Liabilities	-	-
Deferred Tax Liability	8.05	-
Sub-total - Non-current liabilities	8.05	-
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	7,327.54	8,417.28
(ii) Trade Payables	3,989.45	4,071.45
(iii) Other Financial Liabilities	302.26	506.74
(b) Other current Liabilities	727.72	648.64
(c) Provisions & current tax liabilities	22.10	5.28
Sub-total-Current liabilities	12,369.07	13,649.39
Total - Equity and Liabilities	33,208.94	32,910.07

For and on behalf of the Board
Mallcom (India) Limited
AJAY KUMAR MALL
Ajay Kumar Mall
Managing Director
(DIN: 08479184)Place: Kolkata
Date: 10th November 2023

MALLCOM (INDIA) LIMITED
EN-12, SECTOR-V, SALT LAKE, KOLKATA-700091



STANDALONE CASH FLOW STATEMENT for the Quarter/ Half Year ended 30th September 2023

(Rs. in Lakhs)

SI. NO.	Particulars	Six Months Ended		Year Ended	
		30.09.2023	30.09.2022	31.03.2023	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit before Taxation and Extraordinary Items		2,345.86	2,336.62	4,910.67
	Adjustments For:				
	Depreciation and Amortisation Expense	454.04	279.29	865.84	
	Balances Written Back (Net)	-	-	(12.35)	
	Interest Income	(189.02)	(20.11)	(154.77)	
	Profit on sale of Property, Plant & Equipment (Net)/Assets Written Off	-	-	(5.57)	
	Reassessment gain of DBO/DBP	33.57	0.90	7.90	
	Finance Costs	192.86	61.52	321.60	728.65
	Operating Profit before Working Capital Changes		2,837.31	2,658.22	5,639.32
	Adjustments For:				
	(Increase)/Decrease in Trade and Other Receivables	(127.27)	1,371.24	1,666.25	
	(Increase)/Decrease in Inventories	(278.71)	(1,597.95)	(1,598.22)	
	Increase/(Decrease) in Trade and Other Payables and Provisions	(182.53)	(588.52)	(653.96)	1,464.73
	Cash Generated From Operations		2,248.79	2,004.26	7,104.05
	Direct Taxes Paid (Net of Refunds)		(621.10)	(440.31)	(1,201.27)
	Net Cash from Operating Activities		1,627.69	1,563.95	5,902.78
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Property, Plant and Equipments	(995.86)	(1,109.03)	(4,452.41)	
	Purchases/Proceeds from sale of Investments	1,001.47	(2,355.21)	(3,948.10)	
	Balances written back (net)	-	-	12.35	
	Investment in Subsidiary Company	-	(840.00)	-	
	Profit on sale of Investment/Fixed Assets	-	-	5.57	
	Interest Income	189.02	20.11	154.77	
	Net Cash from/ (Used in) Investing Activities		194.63	(4,284.13)	(6,227.82)
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds/(Repayment) of Short Term Borrowings(net)	(1,089.74)	2,064.70	3,876.13	
	Interest and Financial Charges Paid	(192.86)	(61.52)	(227.60)	
	Dividend and Tax paid thereon (Interim, special and Final)	(187.20)	(187.20)	(187.20)	
	Net Cash from/ (Used in) Financing Activities		(1,469.80)	1,815.98	3,461.33
	Net Increase/(Decrease) in cash or cash equivalents (A+B+C)		352.52	(904.20)	1,136.29
	Cash or Cash equivalents at the beginning of the year		3,925.73	2,789.45	2,789.45
	Cash or Cash equivalents at the end of the year		4,278.27	1,885.25	3,925.73



**AJAY
KUMAR
MALL**

Digitally signed by
AJAY KUMAR MALL
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