

# THE FIRST CUSTODIAN FUND (INDIA) LTD.



CORPORATE OFFICE : SURYA MAHAL 3RD FLOOR, NAGINDAS MASTER ROAD, FORT, MUMBAI-400 023. INDIA  
PHONE : 6635 9001 • 6635 9002 • FAX: +9122-2270 3539 • CIN : L67120WB1985PLC038900

Date: 24<sup>th</sup> January, 2025

To,  
The Department of Corporate Services,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400 001

Scrp Code: 511122

**SUB: INTEGRATED FILING (FINANCIAL) FOR THE  
QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024**

Dear Sir / Madam,

- A. Pursuant to the Securities and Exchange Board of India circular dated 31<sup>st</sup> December, 2024, please find attached the Integrated Filing (Financial) for the quarter and nine months ended 31<sup>st</sup> December, 2024.
- 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 – **Not Applicable, No Default.**
- D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> 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., 4<sup>th</sup> quarter) - **Not Applicable.**

Please take the aforesaid on your records and acknowledge the receipt.

Thanking You,

Yours Faithfully,

**FOR THE FIRST CUSTODIAN FUND (INDIA) LTD**

  
**GIRIRAJ DAMMANI  
MANAGING DIRECTOR**



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PART I		(Rs in Lakhs)					
Statement of Standalone Un-Audited Result for the Quarter ended 31.12.2024							
Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Corresponding 9 months ended in the previous year	Corresponding 9 months ended in the previous year	Year to date figures for previous year ended	
	(31.12.2024)	(30.09.2024)	(31.12.2023)	(31.12.2024)	(31.12.2023)	(31.03.2024)	
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited	
<b>(Refer Notes Below)</b>							
1	<b>Income from Operation (a)</b>						
	Net Sales/ Income from Operation	1.54	3.77	5.22	8.71	21.60	
	(b) Other Operating Income	98.95	74.88	94.47	266.21	259.54	
	(c) Other Income	0.00	0.00	0.00	0.00	0.00	
	<b>Total Income</b>	<b>100.49</b>	<b>78.65</b>	<b>99.69</b>	<b>274.92</b>	<b>281.14</b>	
2	<b>Expenses</b>						
	a: Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	
	b: Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	
	c: Change of Inventories of finished goods, work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00	
	d: Employee Benefits expenses	5.90	4.56	5.66	16.14	20.43	
	e: Finance Cost	0.25	0.47	7.04	0.81	20.09	
	f: Depreciation and amortisation expenses	2.89	2.09	2.49	7.47	9.95	
	g: Other expenses	13.76	6.66	10.29	31.72	34.39	
	<b>Total expenses</b>	<b>22.80</b>	<b>13.78</b>	<b>25.48</b>	<b>56.14</b>	<b>84.86</b>	
3	Profit / (Loss) from Operations before exceptional Items (1-2)	77.69	64.87	74.21	218.78	196.28	
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	
5	Profit / (Loss) from ordinary activities before finance costs but exceptional Items (3+4)	77.69	64.87	74.21	218.78	196.28	
6	Tax expense	18.00	16.00	16.75	44.00	32.28	
7	Profit / (Loss) from ordinary activities after tax (5-6)	59.69	48.87	57.46	174.78	164.00	
8	Extra ordinary items	0.00	0.00	0.00	0.00	0.00	
9	Net Profit / (Loss) for the period (7+8)	59.69	48.87	57.46	174.78	164.00	
10	Other Comprehensive Income (Net of Tax) Items that will not be reclassified to profit or Loss	0.00	0.00	0.00	0.00	0.00	
	-Remeasurement of defined benefit Liability	0.00	0.00	0.00	0.00	0.00	
	-Income Tax on Remeasurement of defined benefit Liability	0.00	0.00	0.00	0.00	0.00	
	Other Comprehensive Income (Net of Tax)	0.00	0.00	0.00	0.00	0.00	
11	Total Comprehensive Income for the period (9-10)	59.69	48.87	57.46	174.78	164.00	
12	Paid-up equity share capital (Face Value of the Rs.10/- Per Share)	150.00	150.00	150.00	150.00	150.00	
13.i	Earnings Per Share (before extraordinary items) of Rs. 10/- each (not annualised)						
	(a) Basic	3.98	3.26	3.83	11.65	10.93	
	(b) Diluted						
13.ii	Earnings Per Share (after extraordinary items) of Rs. 10/- each (not annualised)						
	(a) Basic	3.98	3.26	3.83	11.65	10.93	
	(b) Diluted						

See accompanying note to the financial result.

Note :

- 1 The Board has declared the Final Dividend of Rs. 1/- per Equity Share for FY 2023-24
- 2 The above financial results as reviewed by the Audit Committee, have been approved and taken on record at the meeting of the Board of Directors held on 24th January 2024. The Limited review as required as per listing agreement has been carried out by the Statutory Auditors of the Company.
- 3 The Company has adopted Indian Accounting Standard ("Ind AS") notified by the Ministry of Corporate Affairs w.e.f. April 1, 2017 and accordingly 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.
- 4 As the Company's business activity falls within a single business segment viz Stock Broking & Trading in shares, financial statements are reflective of the information required by Accounting Standard 17 "Segment Reporting" notified under the Companies (Accounting Standards) Rules 2006
- 5 The figures for the previous period have been re-grouped and rearranged wherever considered necessary

For The First Custodian Fund (India) Ltd



Giriraj Kumar Dammani  
Managing Director



Place : Mumbai  
Date: 24th January 2025



Pares D. Shah  
B.COM., F.C.A.

Pares D. Shah & Co.  
CHARTERED ACCOUNTANTS

407, SKYLINE EPITOME, KIROL ROAD, NEAR JOLLY GYMKHANA, VIDYAVIHAR (WEST), MUMBAI - 400 086.  
TEL.: 2502 0777 • Mobile : 9820084736 • E-mail : shahcons@rocketmail.com

### Limited Review Report

Review Report to  
The Board of Directors  
The First Custodian Fund (I) Ltd.  
Mumbai.

1. We have reviewed the accompanying statements of unaudited financial result of **The First Custodian Fund (I) Ltd.** ('the Company') for the period ended **31<sup>st</sup> Dec, 2024** ('the Statement'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the Statement 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 & perform the review to obtain moderate assurance as to whether the financial statement are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data & thus provides less assurance than an audit. We have not performed an audit & 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 believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognition Accounting practice & 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 Pares D Shah & Co  
Chartered Accountants

(Pares D. Shah)  
Proprietor  
(M. No. 040648)

UDIN :- 25040648BMOQDN4499



Place : Mumbai.  
Date : - 24/01/2025