



FINECARS

Date: 14th November, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir / Madam,

**Subject: Submission of Unaudited Financial Results for the Half Year ended on
30th September, 2024 along with Limited Review Report**

Ref: Security Id: FTL / Code: 544173

In reference to captioned subject and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Unaudited Financial Results for the Half Year ended on 30th September, 2024 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You

For, Finelistings Technologies Limited

Arjun Singh Rajput
Managing Director
DIN: 06529439

Finelistings Technologies Limited

Email: am@finelistings.com | Ph: +91 98110 51555

GROUND FLOOR, G-07, Ambience Mall, Nelson Mandela Marg, Vasant Kunj, New Delhi, New Delhi,
Delhi, 110070

CIN: U74999DL2018PLC331504

FINELISTINGS TECHNOLOGIES LIMITED

CIN: U74999DL2018PLC331504

REGISTERED OFFICE : G-07, Ground Floor, Ambience Mall, Nelson Mandela Road, Vasant Kunj, South West Delhi, New Delhi, Delhi, India, 110070

Statement of Unaudited Financial Result for the half year ended as on 30/09/2024

(Rs. In Lakh)				
Particulars	Half Year Ended			For The Year Ended
	30-09-2024	31-03-2024	30-09-2023	31-03-2024
A Date of start of reporting period	01-04-2024	01-10-2023	01-04-2023	01-04-2023
B Date of end of reporting period	30-09-2024	31-03-2024	30-09-2023	31-03-2024
C Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
1 Revenue From Operations				
(a) Revenue From Operations	1,181.39	565.50	793.90	1,359.40
(b) Other Income	2.03	1.58	(0.36)	1.22
Total Income	1183.43	567.08	793.54	1360.62
Expenditure				
(a) Cost of sale of services	-	-	327.00	327.00
(b) Purchases of stock-in-trade	1,331.74	311.55	422.61	734.16
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(257.84)	(44.89)	(249.21)	(294.10)
(d) Employee benefit expense	75.19	34.06	30.33	64.39
(e) Finance Costs	10.79	9.72	4.28	14.00
(e) Depreciation and amortization expense	3.89	3.61	2.11	5.72
(f) Other Expenses	167.03	162.88	111.53	274.41
Total expenses	1,330.80	476.93	648.65	1,125.58
Profit (loss) Before exceptional & Extraordinary items and Tax	(147.37)	90.15	144.89	235.04
Exceptional items				
Profit (loss) from ordinary activities before Extraordinary Items and Tax	(147.37)	90.15	144.89	235.04
Extraordinary items				
Profit (loss) from ordinary activities before tax	(147.37)	90.15	144.89	235.05
Tax Expenses - Current Tax	(23.95)	21.74	34.94	56.68
(less):- MAT Credit	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-
Deferred Tax (Assets)/liabilities	0.28	1.80	2.88	4.68
Profit (loss) from ordinary activities	(123.70)	66.61	107.07	173.67
Profit/(Loss) From Discontinuing Operation Before Tax				
Tax Expenses of Discontinuing Operations				
Net Profit/(Loss) from Discontinuing Operation After Tax	-	-	-	-
Profit(Loss) For Period Before Minority Interest	-	-	-	-
Share Of Profit / Loss Associates	-	-	-	-
Profit/Loss Of Minority Interest	-	-	-	-
Net Profit (+)/ Loss (-) For the Period	(123.70)	66.61	107.07	173.67
Details of equity share capital				
Paid-up equity share capital	363.63	253.63	253.63	253.63
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00
Details Of Debt Securities				
Paid-up Debt Capital	-	-	-	-
Face value of Debt Securities	-	-	-	-
Reserve Excluding Revaluation Reserves As Par Balance sheet of previous Year	263.15	542.53	542.53	542.53
Earnings per share (EPS) (Not Annualized)				
Basic earnings per share from continuing And Discontinuing operations	(3.40)	2.63	4.22	6.85
Diluted earnings per share from continuing And Discontinuing operations	(3.40)	2.63	4.22	6.85

Notes

- 1 The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 14th November, 2024.
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Half year ended 30/09/2024.
- 3 The above unaudited financial results have been prepared in accordance with Companies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 to 133 of Companies Act, 2013, read with relevant rules.
- 4 The Company has only reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting" is enclosed herewith
- 5 The company has made a fresh issue of 11,00,000 equity shares through IPO at Rs.123 (FV Rs.10) to the public . The company has got listed on BSE SME platform on 14th May 2024.
- 6 Statement of Assets and Liabilities and cashflow statement as on 30th September 2024 is enclosed herewith.
- 7 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For, FINELISTINGS TECHNOLOGIES LIMITED

Date: 14-11-2024
Place: Delhi

Arjun Singh Rajput
Managing Director
DIN: 06529439

FINELISTINGS TECHNOLOGIES LIMITED

CIN: U74999DL2018PLC331504

REGISTERED OFFICE : G-07, Ground Floor, Ambience Mall, Nelson Mandela Road, Vasant Kunj, South West Delhi, New Delhi,
Delhi, India, 110070

Unaudited statement of Assets and liabilities as on September 30, 2024

(Rs. In Lakhs)

	Particulars	As at	As at
		30-09-2024	31-03-2024
		Unaudited	Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	363.63	253.63
	(b) Reserves and surplus	1,382.45	263.15
	(c) Money received against share warrants		-
	Sub-total - Shareholders' funds (a+b+c)	1,746.06	516.78
2	Share application money pending allotment		
3	Minority Interest*		
4	Non-current liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	3.86	3.58
	(c) Other long-term liabilities		-
	(d) Long-term provisions		-
	Sub-total - Non-current liabilities	3.86	3.58
5	Current liabilities		
	(a) Short-term borrowings	114.65	110.28
	(b) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises		2.65
	Total outstanding dues of creditors other than micro enterprises and small enterprises	111.83	12.23
	(c) Other current liabilities	7.68	36.48
	(d) Short-term provisions	66.92	72.86
	Sub-total - Current liabilities	301.08	234.50
	TOTAL - EQUITY AND LIABILITIES	2,051.01	754.86
B	ASSETS		
1	Non-current assets		
	(a) Property Plant & Equipments		
	- Tangible Assets	57.88	52.14
	- Intangible Assets		-
	- Capital Work in Progress	500.00	-
	(b) Non-current investments	-	-
	(c) Deferred tax assets (net)		
	(d) Long-term loans and advances	-	-
	(e) Other non-current assets	68.26	-
	Sub-total - Non-current assets	626.14	52.14
2	Current assets		
	(a) Current investments	5.15	5.15
	(b) Inventories	657.24	399.40
	(c) Trade receivables	184.09	11.65
	(d) Cash and cash equivalents	10.37	122.73
	(e) Short-term loans and advances	531.88	139.42
	(f) Other current assets	36.12	24.36
	Sub-total - Current assets	1,424.86	702.71
	TOTAL - ASSETS	2,051.01	754.84

For, FINELISTINGS TECHNOLOGIES LIMITED

Date: 14-11-2024

Place: Delhi

Arjun Singh Rajput

Managing Director

DIN: 06529439

FINELISTINGS TECHNOLOGIES LIMITED

CIN: U74999DL2018PLC331504

REGISTERED OFFICE : G-07, Ground Floor, Ambience Mall, Nelson Mandela Road, Vasant Kunj, South West Delhi, New Delhi,
Delhi, India, 110070

Unaudited Cash Flow Statement for the half year ended September 30, 2024

	Particulars	As on	As on
		30th September, 2024	30th September, 2023
		Rs. In Lakhs	Rs. In Lakhs
A.	Cash flow from operating activities		
	Profit before Tax	(147.37)	144.89
	Adjustments for:		
	Depreciation and amortisation	5.72	2.11
	Interest Income	-	-
	Finance Cost	14.00	4.28
	Loss on Sale of Assets	-	-
	Provision for Income Tax	23.95	-
	Deferred Tax	-	(0.01)
	-	-	-
	Operating profit / (loss) before working capital changes	-103.70	151.27
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(257.84)	(249.21)
	(Increase) / Decrease Short-term loans and advances	(392.46)	26.14
	(Increase) / Decrease Trade Payables	96.95	(187.66)
	(Increase) / Decrease Trade Receivables	-172.44	341.92
	(Increase) / Decrease Other Current Assets	-11.76	-5.17
	Increase / (Decrease) Short Term Provisions	-5.94	0.55
	Increase / (Decrease) Short Term Loan & Advances Assets	-	-
	Increase / (Decrease) Other current liabilities	(28.80)	(82.61)
	Net Cash Generated/(Used in) Operations	-772.29	-156.03
	Income tax Paid	-	-
	Cash flow from extraordinary items		
	Direct Taxes Paid including for past years		
	Dividend & Dividend Tax Paid		
	Net cash flow from / (used in) operating activities (A)	-875.99	-4.76
B.	Cash flow from Investing activities		
	Interest received	-	-
	Purchase of Fixed Assets	(11.46)	(0.54)
	Capital WIP	(500.00)	-
	Sale of Fixed Assets	-	-
	Change in Long Term Loan and Advances	-	-
	Change in Non-Current Assets	(68.26)	-
	Change in Non-Current Investment	(0.00)	(1.04)
	Net cash flow from / (used in) investing activities (B)	-579.73	-1.58
C.	Cash flow from financing activities		
	Finance cost	(14.00)	-4.28
	Change in Other Equity		0.00
	Proceeds From Issue of shares capital	1,353.00	0.00
	(Increase) / Decrease Long Term Borrowing	-	-
	(Increase) / Decrease Short Term Borrowing	4.37	(40.14)
	Net cash flow from / (used in) financing activities (C)	1,343.36	-44.42
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-112.36	-50.76
	Cash and cash equivalents at the beginning of the year	122.73	121.07
	Cash and cash equivalents at the end of the year *	10.37	70.31
	* Comprises:		
	(a) Cash on hand	0.85	0.03
	(b) Balances with banks		
	(i) In current accounts	9.52	70.28
	(ii) In deposit accounts	-	-
		10.37	70.31

For, FINELISTINGS TECHNOLOGIES LIMITED

Date: 14-11-2024
Place: Delhi

Arjun Singh Rajput
Managing Director
DIN: 06529439



AUDITORS LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

TO
THE BOARD OF DIRECTORS OF
FINELISTINGS TECHNOLOGIES LIMITED

We have reviewed the accompanying statement of unaudited financial results ("the statement") of **FINELISTINGS TECHNOLOGIES LIMITED** ('the Company') for the half year ended 30th September, 2024 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. 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.

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 standards require 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 it 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 statements 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 Regulations 33 of 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 D G M S & Co.
Chartered Accountants



Pinal B. Shah
Partner
Membership No. 108408
Firm Regn. No. 0112187W
Date:14-11-2024
UDIN:24108408BKLSVB9045
Place: Ahmedabad

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.
Branch Office: U/1, Vikram Appartments, Near Sharda Mandir Railway Crossing, Ahmedabad - 380015
Cell: +91 80006 09409 Ph.: 0288 2661942 Email: dgmsco.jam@gmail.com