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Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company pursuant to the Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing regulations")

To the Board of Directors of Modi Rubber Limited

- We have reviewed the accompanying statement of unaudited standalone financial results ("the statement") of Modi Rubber Limited ("the Company") for the quarter and six months ended September 30, 2024 being submitted by the Company pursuant to the requirement of Regulation 33 of the Listing regulations.
- 2. This statement, which is the responsibility of the Company's Management and approved by the 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 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing regulations. Our responsibility is to express a conclusion on the statement based on our review.
- 3. We conducted our review 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 ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.



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4. Based on our review conducted and audit procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PNAM & Co. LLP

Chartered Accountants

Firm Registration No: 001092N/N500395

Abhishek Nahta Partner

Membership No.: 513559

UDIN: 24513559 BKFOAX 5698

Place: New Delhi

Date: 14th November 2024

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Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of the Modi Rubber Limited pursuant to the Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing Regulations").

To the Board of Directors of Modi Rubber Limited

- 1. We have reviewed the accompanying Statement of "Unaudited Consolidated Financial Results of Modi Rubber Limited ("the Parent"), which includes its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associates and joint ventures for the quarter and half year ended September 30, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Listing Regulations.
- 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Parent personnel 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 specified under Section 143(10) of the Companies Act, 2013 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 Circular No. CIR/CFD/CMDI/44/2019 dated 29th March 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

- 4. The Statement includes the results of the following entities:
 - (a) Parent Modi Rubber Limited
 - (b) Subsidiary Companies
 - (i) Spin Investment India Limited
 - (ii) Superior Investment (India) Limited.
 - (iii) Uniglobe Mod Travels Private Limited.
 - (iv) Vinura Beverages Private Limited



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- (c) Joint Ventures
 - (i) Asahi Modi Materials Private Limited
 - (ii) Gujarat Guardian Limited
 - (iii) Modi Marco Aldany Private Limited
- (d) Associate
 - (i) IQ Modi Power Private Limited
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to the attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The consolidated financial results also include the Group's share of net profit (including other comprehensive income) of Rs. 806.16 Lacs & Rs. 1563.21 Lacs for the quarter and half year ended September 30, 2024, respectively, as considered in these consolidated financial results in respect one joint venture company, whose financial information are not reviewed by us and has been furnished to us by the Management which is reviewed by management of the joint venture company and our conclusion on the Consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of the joint venture company, is based solely on such financial information.



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7. The accompanying Statement includes the unaudited interim financial results in respect of 1 joint venture and 1 Associate, whose unaudited interim financial results reflect the Group's share of profit after tax of Rs. 105.39 Lacs and Rs. 209.47 Lacs respectively for the quarter and half year ended September 30, 2024, and total comprehensive income of Rs. 105.39 Lacs and Rs. 209.47 Lacs respectively for the quarter and half year ended September 30, 2024, as considered in the Statement on the basis of interim financial results certified by the Management which has not been reviewed by their auditors. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the unaudited interim financial results/ financial information certified by the Management.

For PNAM&Co.LLP

Chartered Accountants

Firm Registration No.: 001092N/N500395

Abhishek Nahra

Membership No.: 513559

UDIN: 24 513559 BKFO AY9 318

Place: New Delhi

Date: 14th November 2024

Statement of Standalone assets and liabilities as per Regulation 33(3)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:

(Amount in Rs. Lacs)

	mount in Rs. Lacs
t	As at
2024	March 31, 2024
ted	Audited
377.67	21,437.6
298.99	329.3
972.30	951.5
0.69	0.8
0.09	0.0
205 00	40.407.0
695.20	10,467.0
713.76	3,523.8
304.48	320.3
363.09	37,030.5
- 1	-
745.65	5,645.8
75.03	136.6
262.74	215.1
75.72	49.8
372.49	1,370.6
405.01	-
446.22	263.1
382.86	7,681.2
745.95	44,711.7
504.05	2,504.0
955.03	35,460.2
459.08	37,964.2
250.00	250.0
317.43	285.1
12.94	12.9
229.91	3,864.6
,810.28	4,412.7
22 02	77 4
23.82	77.1
0.79	18.2
682.68	654.8
199.18	170.0
,570.12	1,414.5
,476.59	2,334.8
,745.95	44,711.7
,476	5.59

CIN: L25199UP1971PLC003392, Registered office : Modinagar - 201204 (U. P.)

Statement of Standalone Unaudited Financial Results for the Quarter and Half year ended September 30, 2024

PART I (Amount in Rs. Lacs)

		Particulars		Quarter ended		Half ye	Year ended	
			30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
			(Refer note.10)					
							1.	
1		Income						-
	i)	Revenue from operations						
	a)	Sale of products/services	-	-	-	-	-	-
	b)	Other operating revenue	79.69	71.26	63.12	150.95	127.33	274.
	ii)	Other Income	2,307.44	333.91	3,046.40	2,641.35	4,373.01	6,380.
	",		, i			, i		
2		Total income	2,387.13	405.17	3,109.52	2,792.30	4,500.34	6,654.
3		Expenses						
	a)	Cost of materials consumed	-	-	-	-	-	-
	b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	c)	Employee benefits expense	98.04	99.26	95.20	197.30	197.77	413.
	d)	Finance costs	16.79	16.58	11.23	33.37	22.48	190.
	e)	Depreciation and amortisation expense	71.28	68.25	64.54	139.53	111.92	270.
	f)	Other expenses	565.51	457.23	435.28	1,022.74	871.56	1,982.
		Total expenses	751.62	641.32	606.25	1,392.94	1,203.73	2,856.
4		Profit/(Loss) from continuing operations before exceptional Items and tax (2-3)	1635.51	(236.15)	2503.27	1399.36	3296.61	3797.
5		Exceptional Items		-		-		-
6		Profit/ (loss) before tax (4+5)	1635.51	(236.15)	2503.27	1399.36	3,296.61	3,797.
7		Tax expense - Current tax - Earlier year	277.74	-	243.66	277.74	428.64 -	1,086
8		- Deferred tax Net Profit/(Loss) from continuing operations after tax (6-7)	4.62 1353.15	71.01 (307.16)	(33.79) 2293.40	75.63 1045.99	(8.79) 2876.76	(144 2,856
9		Other comprehensive income/(loss)	1510.79	938.07	192.28	2448.86	163.96	40.
10		Total Comprehensive income/(loss) (8+9)	2863.94	630.91	2485.67	3494.85	3,040.72	2,896.

S.No.	Particulars		Quarter Endec		Half ye	Year ended	
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
11	Paid-up equity share capital (Rs. Lacs) (Face value Rs. 10/- per share)	2,504.05	2,504.05	2,504.05	2,504.05	2,504.05	2,504.05
12	Reserves excluding revaluation reserves (as per financial statements of previous year) (Amount in Rs. Lacs)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
13	i Earnings per share (EPS) (a) Basic (in Rs.) (b) Diluted (in Rs.) * Not Annualised	5.40 5.40	(1.23) (1.23)	9.16 9.16	4.18 4.18	11.49 11.49	11.41 11.41





Standalone Statement of Cash Flows as per Regulation 33(3)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:

(Amount in Rs. Lacs)

			int in Rs. Lacs)
		For the period	For the year
		ended Sep 30,	ended March
			31, 2024
		2024	31, 2024
		Unaudited	Audited
Α	Cash flow from operating activities		
	Profit before tax	1,399.36	3,797.79
	Adjustments for:		
	Depreciation and amortization	139.53	270.30
	Provision of doubtful debts and advances	6.73	116.33
	Allowance for doubtful advances		-
	Provision for Gratuity	1 1	
		1 1	(321.23
	(Gain)/ loss on sale of property, plant and equipment (net)		
	(Gain)/ loss on sale of investments	(94.29)	(139.48
	Financial assets measured at fair value	(316.61)	(482.52
	(Gain)/loss on future Contract	· . 1	` _
	· ·	(0.47)	(0.45
	Interest on security deposit at amortised cost	(0.47)	,
	Interest expenses	15.34	30.68
	Interest on leases	17.56	25.65
	Liabilities written back	(6.24)	(27.49
			,
	Interest income	(191.65)	(354.11
	Dividend income	(1,971.12)	(4,949.43
	Rental Income		
	Sundry balances written off		0.14
		44.00.00	
	Operating Profit/ (loss) before working capital changes	(1,001.86)	(2,033.82
	Adjustments for:		
	Increase/(decrease) in trade payables	10.44	(93.92
			232.9
	Increase/(decrease) in other non-current financial liabilities	(21.02)	232.9
	Increase/(decrease) in other non-current liabilities	- 1	-
	Increase/(decrease) in other current financial liabilities	35.80	(54.6
	Increase/(decrease) in other current liabilities	155.54	94.7
	Decrease/(increase) in loans and advances	(25.90)	(0.0)
	Decrease/(increase) in other non-current assets	15.88	5.8
	Decrease/(increase) in trade receivables	54.89	(28.6
	Decrease/(increase) in other non current financial assets	(189.88)	1,060.1
	Decrease/(increase) in other current financial assets	(1.82)	(1,328.1)
	Decrease/(increase) in other current assets	(183.12)	(95.3)
	Cash generated from / (used in) operations	(1,151.05)	(2,240.8
	Income taxes (paid) / refund (net)	682.75	
	modifie taxes (paid) / returns (net)	002.75	(722.6
	Net cash (used in) operations (A)	(468.30)	(2,963.5
	Oarle floor from towards with the	1	
3	Cash flow from investing activities		
	Dividend received	1,971.12	4,949.4
	Rental Income		
	Interest received	258.18	324.7
		(69.87)	
	Purchase of property, plant and equipment & Intangibles	(05.07)	(329.9
	Proceeds from sale of property, plant and equipment & Intangibles	·	435.9
	Proceeds from sale of short term investments	2,460.40	9,711.1
	Purchase of short term investments	(4,050.00)	(12,125.0
	Net cash generated by / (used in) investing activities (B)	569.83	2,966.2
;	Cash flow from financing activities		
•			
	Increase/ (decrease) in borrowings		ā.
	Repayment of leases	(38.58)	(47.1
	Interest paid	(15.34)	(30.6
	Net cash generated by I (used in) financing activities (C)	(53.92)	(77.8
et	ncrease/(decrease) in cash and cash equivalents (A+B+C)	47.61	(75.1
	n and cash equivalents at the beginning of the year	215.13	290.3
IS	n and cash equivalents at the end of the year	262.74	215.1
	hand and and anticoloute		
ıS	n and cash equivalents	47.64	
	n on hand	47.61	2.4
ısl			
asl ala	nces with banks		
asl ala	nces with banks current account	215.13	2 12.6

(i) The Statement of cash flows has been prepared under the indirect method as set out in Ind AS- 7 'Statement of Cash Flows' .

(ii) Amounts in brackets represent cash outflows.

in brackets represent cash outflows.

LP (00)

Property, plant and equipment includes adjustments for movement of capital work-in-progress during the year. (iii) Purcha;

Notes:-

1. Financial Results for the quarter and half year ended September 30, 2024

(Amount in Rs. Lacs)

		miliount in its Lacs
	Stand	dalone
Particulars	Quarter ended September 30, 2024	
Net profit/ (loss) from ordinary activities (after tax)	1353.15	1,045.99
Other Comprehensive income/ (loss)	1510.79	2448.86
Total Comprehensive income/ (loss) (after tax)	2863.94	3494.85

- 2. The above financial results for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2024.
- 3. The Statutory Auditors have carried out an audit of the above results for the quarter ended September 30, 2024 and issued an unmodified opinion on the same.
- 4. In accordance with IND AS 108 Operating Segment used to present the segment information are identified on the basis of informal report used by the Company to allocate resource to the segment and assess their performance. The Board of Directors of the Company is collectively Chief Operating Decision Maker (CODM). The Company is engaged in Renting of immovable property which in the context of Ind AS 108 "Operating Segment" is considered as the only segment. The Company's activities are restricted within India and hence no separate geographical segment disclosure is considered necessary.
- 5. Modi Nagar Plant, set-up on the land & shed taken on lease from Modi Export Processors Limited (MEPL) which is under liquidation, could not be repaired/re-started due to seal put in by the Official Liquidator of MEPL. The Company has filed Special Leave Petition before the Division Bench of Allahabad High Court for taking back possession for carrying out industrial activities.
- 6. In compliance of directions issued by the BIFR vide its order dated February 23, 2010, the unimplemented portion of the SS-08 is under implementation by the Company and a status report to this effect as at September 30, 2016 was also submitted by the Company with BIFR periodically on October 20, 2016. With effect from December 01, 2016, SICA repealed by Government of India vide its Gazette Notification dated November 25, 2016 and all approved schemes will now be governed by National Company Law Tribunal.
- 7. During the quarter ended September 30, 2024, the Company has not granted any stock options under Employee Stock Option Scheme to its employees.
- 8. During the quarter ended September 30, 2024 the Company has not allotted any equity Shares. Paid up Capital of the Company as on September 30, 2024 is Rs 2,504.05 lacs consisting of 25,040,532 Equity Shares of the face value of Rs. 10/- each.
- 9. The basic and diluted earnings per share has been calculated in accordance with the IND AS 33 "Earnings Per Share".
- 10. Figures for the quarter ended September 30, 2024 represent the difference between reviewed figures for the six months ended September 30, 2024 and the published figures for the three months ended June 30, 2024.

11. Figures for the previous periods have been regrouped/reclassified to conform to the classification of the current periods.

For Modi Rubber Limited

Whote Time Director QIN- 03623417

Place: New Delhi

Date: 14th November, 2024



Statement of Consolidated assets and liabilities as per Regulation 33(3)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:

ASSETS Non-current assets	A4	mount in Rs. Lacs)
ASSETS Non-current assets	As at	As at
Non-current assets	Sep 30, 2024	March 31, 2024
Non-current assets	Unaudited	Audited
Proporty, plant and aquipment	24 425 25	24 472 26
Property, plant and equipment Right-of-use assets	21,425.25 311.16	21,472.36 343.92
Investment Properties	12.73	13.04
Capital work-in-progress	972.30	951.54
Other intangible assets	0.69	951.52
Investment in joint ventures and associate	1	21,002.60
Financial assets	20,834.45	21,002.00
Investments	14,800.45	10,901.51
Other financial assets	3,777.04	3,571.12
Deferred tax assets (net)	3,777.04	3,371.12
Other non-current assets	326.33	331.36
Goodwill	3,592.32	3,490.19
Total non-current assets	66,052.72	62,078.4
Total Holl-current assets	00,052.72	62,076.40
Current assets		
Inventories		
Financial Assets	'	-
Investments	7,301.03	7,132.1
Trade receivables	2,592.18	2,241.6
Cash and cash equivalents	800.55	668.5
Other bank balances	3.06	2.9
Loans	111.75	83.8
Other financial assets	1,402.54	1,397.0
Current tax (net)	420.11	7.5
Other current assets	984.61	760.8
Total current assets	13,615.83	12,294.5
Total cultelli assets	13,613.63	12,294.5
Total Assets	79,668.55	74,372.9
EQUITY AND LIABILITIES Equity Equity share capital Other equity Total Equity attributeable to equity holders of the Company Non-controlling interests Total equity LIABILITIES Non-current liabilities Financial liabilities Borrowings Lease liability	2,499.59 67,386.89 69,886.48 106.26 69,992.74	2,499.59 62,986.3 65,485.9 76.44 65,562.3 501.49
Other financial liabilities	12.94	12.9
Deffered tax laibilities	4,123.45	3,701.3
Other non-current liabilities	0.06	0.2
Long-term provisions	81.12	68.7
Total non-current liabilities	4,915.56	4,580.8
Current liabilities	1,375.13	1,196.0
Financial liabilities Borrowings	82.21	81.9
Financial liabilities Borrowings Lease liability Trade payables:-		00.0
Borrowings Lease liability Trade payables:- Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small	7.09 975.21	
Borrowings Lease liability Trade payables:- Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises	975.21	838.30
Borrowings Lease liability Trade payables:- Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities	975.21 261.87	838.30 240.7
Borrowings Lease liability Trade payables:- Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Other current liabilities	975.21	838.30 240.7 1,844.5
Borrowings Lease liability Trade payables:- Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities	975.21 261.87	23.94 838.30 240.7 1,844.5 4.22 4,229.74

CIN: L25199UP1971PLC003392, Registered office : Modinagar - 201204 (U. P.)

Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2024

o.	Particulars		Quarter ended		(Amount in Rs. La Half yearly Year ende			
10.	Particulars		Quarter ended		Hair ye	early	Year ended	
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-2	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
		(Refer note.7)						
1	Income							
i)	Revenue from operations							
a)		- 1	-			-	276	
b)	Other operating revenue	650.18	534.29	498.59	1,184.47	977.10	1967	
ii)	Other Income	508.48	374.65	327.00	883.13	582.57	1,807	
2	Total income	1,158.66	908.94	825.59	2,067.60	1,559.67	4,051	
3	Expenses							
a)	Cost of materials consumed	-	-	-		-	260	
b)	Changes in inventories of finished goods, work- in-progress and stock-in-trade	-	-	-	-	-		
c)	Employee benefits expense	364.83	347.71	297.04	712.54	593.35	1,268	
d)	Finance costs	43.92	47.93	65.24	91.85	107.88	354	
e)	Depreciation and amortisation expense	77.94	73.50	70.89	151.45	124.26	291	
f)	Other expenses	676.52	549.69	520.60	1,226.21	1,034.18	2,533	
	Total expenses	1,163.21	1,018.83	953.77	2,182.05	1,859.67	4,707	
4	Profit/(Loss) from continuing operations before exceptional Items and tax (2-3)	(4.55)	(109.89)	(128.18)	(114.45)	(300.00)	(656	
5	Exceptional Items	-	-	-	-	-		
6	Profit /(Loss) from continuing operations before tax and share in net profit/ (loss) of ioint ventures and associates (4+5)	(4.55)	(109.89)	(128.18)	(114.45)	(300.00)	(656	
7	Share in net profit/ (loss) of joint ventures and a	917.77	850.11	815.20	1,767.88	1,571.50	3,264	
	Profit/ (loss) before tax (6+7)	913.22	740.22	687.02	1,653.43	1,271.50	2,607	
8	Tax expense - Current tax - Earlier year - Deferred tax	277.74 - 3.23	- - 61.62	309.08 72.31 (11.97)	277.74 - 64.85	499.33 72.31 21.50	1,111 72 (128	
9	Net Profit/(Loss) from continuing operations after tax (7-8)	632.25	678.60	317.60	1310.84	678.35	1552	
10	Other comprehensive income/(loss)	2021.34	1028.70	345.30	3050.04	187.99	102	
11	Total Comprehensive income/(loss) (9+10)	2653.59	1707.30	662.90	4360.88	866.34	1,654	
	1							

S.No.	Particulars	Particulars Quarter Ended				Half yearly		
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
12	Paid-up equity share capital (Rs. Lacs) (Face value Rs. 10/- per share)	2,499.55	2,499.55	2,499.55	2,499.55	2,499.55	2,499.55	
13	Reserves excluding revaluation reserves (as per financial statements of previous year) (Amount in Rs. Lacs)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	
14	i Earnings per share (EPS) (a) Basic (in Rs.) (b) Diluted (in Rs.) * Not Annualised	2.53 2.53	2.71 2.71	1.27 1.27	5.24 5.24	2.71 2.71	6.21 6.21	





Consolidated Statement of Cash Flows as per 'Regulation 33(3)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:

(Amount in Rs. Lacs)

A Cash flow from operating activities Parill before the Parill bef			ount in Rs. Lacs)
A Cash flow from operating activities Profit before tax Aplicaments for Applications to tax Applications for an antification Provision of doubtful debts and advances Allowance for doubtful advances Provision for Gratulty Finance costs Allowance for fountful provision (Cash) boas on for fountful provision Finance costs Finance costs Finance costs Finance asset for the second of		For the year ended	
A Cash flow from operating activities Profit before tax Allosaments for Cash flow from operating activities Profit before tax Allosaments for Provision of country Provision for Craftally Finance cost of doubtile advances Provision for Craftally Finance cost of doubtile advances Provision for Craftally Finance cost on site of recording provision for Craftally Finance cost on site of recording provision for Craftally Finance cost on site of recording provision for Craftally Finance cost on site of recording provision for Provision for Craftally Finance cost on site of recording provision for Provision for Craftally Finance cost on site of recording provision for Provi		Sep 30, 2024	
A Cash flow from operating activities Profit before tax Aguiumnats for: Deproculion and annotization Deproculion and annotization Deproculion and annotization Allowance for doubtile and advances Allowance for doubtile and advances Provision for Carbailty Finance costs (Cash) loss on sale of properly, plant and equipment (net) (Cash) loss on sale of properly, plant and equipment 8 intangibles (Cash) loss of plant plant (net) (Cash) loss of plant and equipment 8 intangibles (Cash) loss of p			1
Profit before tax		Unaudited	Audited
Adjustments for Deprocession and amortization Provision of doubful debts and advances	· ·		
Depreciation and amorbization Provision of doubful debts and advances Allowance for doubful advances Provision for doubful advances Provision for doubful advances Provision for Grafulty Finance costs Finance for doubful advances Finance and a for poperly, plant and equipment (net) Grafulty for some and of investments Financial assets measured at fair value (Gan) loss on infurre Contract Interest on security deposit at amortised cost Interest on security deposit at amortised cost Interest on security deposit at amortised cost Interest on leases Interest on Interest		1,653.44	2,607.88
Provision for doubtful debts and advances			
Allowance for doubtful advances Provision for Grabuly Finance costs (Gami) loss on sale of property, plant and equipment (net) (Gami) loss on sale of property, plant and equipment (net) (Gami) loss on sale of property, plant and equipment (net) (Gami) loss on sale of property, plant and equipment (net) (Gami) loss on sale of property, plant and equipment (net) (Gami) loss on sale of property, plant and equipment (net) (Gami) loss on sale of property, plant and equipment (net) (Gami) loss on sale of property, plant and equipment (net) (Gami) loss on sale of property, plant and equipment (net) (Gami) loss on sale of property, plant and equipment (net) (Gami) loss on sale of property, plant and equipment (net) (Gami) loss on sale of property (net) (Gami) loss of sale sale sale sale sale sale sale sale			291.74
Provision for Gratuly Finance coats		6.73	116.33
Finance costs 67.32 1917.* Glariy loss on saile of property, plant and equipment (net) - (32.19 (Gainy) loss on saile of investments (112.03 (154.88 Financial sasets measured after value (32.59 (63.69) loss on future Contract (63.69) loss of future Contr	Allowance for doubtful advances	141	322
(Gain) loss on sale of property, plant and equipment (net) (Gain) loss on sale of property, plant and equipment (net) (Gain) loss on sale of property, plant and equipment (net) (Gain) loss on future Contract (Gain) loss on future Contract (Gain) loss on future Contract (Interest on security deposit at amortised cost (Interest on security deposit at amortised cost (Interest on leases (Interest) (Interest on leases (Interest	Provision for Gratuity	8.15	0.28
(Ganiy) loss on sale of investments Financial assets measured after value (Ganiy) loss on future Contract (Ganiy) loss of for the Contract (Ganiy) loss of for for for for for for for for for	Finance costs	87.32	191.71
(Gany) loss on sale of investments Financial assets measured after value (Gany) loss on future Contract (Gany) loss of futur	(Gain)/ loss on sale of property, plant and equipment (net)		(321.90)
Financial assets measured at fair value (Gari)rios on future Contract	(Gain)/ loss on sale of investments	(112.03)	(154.85)
(Gainyloss on future Contract Interest on security deposit at amorised cost Interest expenses (0.47) (0.44 Interest expenses 15.34 30.68 Interest on leases 17.56 25.65 Liabilities written back (0.24) (27.44 11.55) (22.25.77) (22.25	Financial assets measured at fair value	(352.67)	(567.64)
Interest on security deposit at amortised cost (0.47)		` . '	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Interest expenses Interest on leases Interest on le	,	(0.47)	(0.45)
Interest on leases			
Labilities written back (6.24) (22.4 Interest income (18.51) (141.64 Dividend income (18.51) (141.64 Rental income (18.51) (141.64 Rental income (18.51) (141.64 Share in net (profit)/ loss of joint ventures and associates (1.767.88) (3.24-77.76 Share in net (profit)/ loss of joint ventures and associates (1.767.88) (3.24-77.76 Captarting Profit/ (loss) before working capital changes (653.25) (1.667.31 Adjustments for: Increases/(decrease) in thrace payables (1.100 Increases/(decrease) in other non-current financial liabilities (1.100 Increases/(decrease) in other non-current financial liabilities (1.100 Increases/(decrease) in other current financial liabilities (1.100 Decrease/(increase) in other current financial	·		
Interest Income (228.57) (440.25) Dividend Income (118.55) (141.66) Rental Income (16.77) (12.77) Sundry balances written off (6.77) (12.77) Share in net (profit) loss of joint ventures and associates (1,653.26) (1,657.38) Operating Profit) (loss) before working capital changes (655.26) (1,657.38) Adjustments for:			
Dividend income (18.57) (141-56 16.77) (147-56 16.77) (147-56 16.77) (147-56 16.77) (127-56 16.77) (127-56 16.77) (127-56 16.77) (127-56 16.77) (127-56 16.77) (127-56 16.77) (127-56 16.77) (127-56 16.77) (127-56 16.77) (127-56 16.77) (127-57) (, ,
Rental income Share in net (profit) loss of joint ventures and associates (1,757.88) (3,204.77) Share in net (profit) loss before working capital changes (653.29) (1,667.31) Adjustments for: Increase/decrease) in trade payables Increases/decrease) in other one-current financial liabilities (10,17) (20,17) Increases/decrease) in other one-current financial liabilities (10,17) (20,17) Increases/decrease) in other current financial liabilities (10,17) (20,17) Increases/			
Sundry balances written of 1,767.88			
Share in net (profily) loss of joint ventures and associates (1,767.88) (3,284.75) (1,657.31) (1,65		(6.77)	, ,
Operating Profit (loss) before working capital changes			0.14
Adjustments for: Increase/(decrease) in trade payables Increase/(decrease) in other non-current liabilities Increase/(decrease) in other non-current liabilities Increase/(decrease) in other current liabilities Increase/(decrease) in loans and advances Increase/(decrease) in loans and advances Increase/(decrease) in loans and advances Increase/(increase) in loans and advances Increase/(increase) in loans and advances Increase/(increase) in trade receivables Increase/(increase) in trade receivables Increase/(increase) in trade receivables Increase/(increase) in other current fiancial assets Increase/(increase) in other current fiancial assets Increase/(increase) in other current assets Increase/(increase) in other ass			(3,264.75)
Increase/(decrease) in trade payables 13.449 10.31 10.72 23.22 10.72 23.23 10.72 10.		(653.25)	(1,667.38)
Increase/(decrease) in other non-current financial liabilities (2.1.02) (2.23.5) Increase/(decrease) in other on-current financial liabilities (0.17) (0.00) Increase/(decrease) in other current financial liabilities (5.66) (7.2 Increase/(decrease) in other current liabilities (3.66) (7.2 Increase/(decrease) in long term provision (0.00) 1.3 Decrease/(increase) in long term provision (0.00) 1.3 Decrease/(increase) in long and advances (3.71.30) (4.77.11) Decrease/(increase) in long and advances (3.71.30) (4.77.11) Decrease/(increase) in long term on-current assets (3.71.30) (4.77.11) Decrease/(increase) in other on-current financial assets (3.80.51) (4.77.11) Decrease/(increase) in other current financial assets (2.80.51) (4.75.11) (5.11) Decrease/(increase) in other current financial assets (2.80.51) (4.75.11) (5.11)	Adjustments for:		
Increase/(decrease) in other non-current liabilities (0.47) (0.05)	Increase/(decrease) in trade payables	134.49	10.33
Increase/(decrease) in other current financial liabilities 18.2.5 28.18 Increase/(decrease) in borrowings 18.2.5 28.18 Increase/(decrease) in borrowings (0.00) 1.3 Decrease/(increase) in loans and advances (0.00) 1.3 Decrease/(increase) in loans and advances 5.03 10.6 Decrease/(increase) in loans and advances 5.03 10.6 Decrease/(increase) in other non-current assets 5.03 10.6 Decrease/(increase) in other non-current financial assets (20.59) 1,048 Decrease/(increase) in other current financial assets (20.59) 1,048 Decrease/(increase) in other current financial assets (22.80) (1.32.5 Decrease/(increase) in other current assets (22.80) (55.2 Decrease/(increase) in other current assets (22.80) (22.8	Increase/(decrease) in other non-current financial liabilities	(21.02)	232.97
Increase/(decrease) in other current liabilities 188.25 281.81 Increase/(decrease) in lorowings -	Increase/(decrease) in other non-current liabilities	(0.17)	(0.05)
Increase (decrease) in other current liabilities 188.25 281.81 Increase (decrease) in long term provision (0.00 1.3 Increase (dincrease) in other non-current assets (27.19 3.06 Increase (increase) in trade receivables (37.17 3.06 Increase (increase) in trade receivables (37.17 3.06 Increase (increase) in other non-current financial assets (28.00 6.05 Increase (increase) in other current financial assets (28.00 6.05 Increase (increase) in other current assets (37.10 6.05 Increase (increase) (increase) in other current increase (37.10 6.05 Increase (increase) in other current increase (38.00 6.05 Increase (increase) in cash and cash equivalents (A+B+C) (39.00 6.05 Increase (increase) in cash and cash equivalents (A+B+C) (38.00 6.05 Increase (increase) in cash and cash equivalents (A+B+C) (38.00 6.05 Increase (increase) in cash and cash equivalents (A+B+C) (38.00 6.05 Increase (increase) in cash and cash equivalents (A+B+C) (38.00 6.05 Increase (increase	Increase/(decrease) in other current financial liabilities	56.60	(7.21)
Increase/(decrease) in borrowings	Increase/(decrease) in other current liabilities	186.25	281.88
Increase/(decrease) in long term provision (0.00) 1.3 Decrease/(increase) in lonas and advances 271.98 406.45 Decrease/(increase) in other non-current assets 5.03 10.65 Decrease/(increase) in other concurrent financial assets (371.73) (437.11 Decrease/(increase) in other current financial assets (22.89) 1,054.81 Decrease/(increase) in other current financial assets (22.89) 1,054.81 Decrease/(increase) in other current financial assets (22.89) 1,054.81 Decrease/(increase) in other current financial assets (22.89) (1,329.51 Decrease/(increase) in other current assets (22.89) (1,329.51 Decrease/(increase) in other current assets (22.80) (1,463.11 Decrease/(increase) in other current assets (22.80) (1,463.11 Decrease/(increase) in other current assets (22.80) (22.80) (22.80) Decrease/(increase) in other current assets (22.80)			1
Decrease/(increase) in loans and advances 271,98		(0.00)	1 34
Decrease/(increase) in other non-current assets 5.03 10.65		` '	II .
Decrease/(increase) in trade receivables (37.173) (437.18 1.054.88			II .
Decrease/(increase) in other non current financial assets 20.5.91 1.054.8t 2.88t 2.88t (3.329.5t 2.88t	· · · · · · · · · · · · · · · · · · ·		11
Decrease/(increase) in other current financial assets (2.288) (1,329.5)	· ·		II ' '
Decrease/(increase) in other current assets (224.08) (85.2)			
Decrease/(increase) in bank balances other than cash & cash equivalents (0.11) (65.16)			
Cash generated from / (used in) operations Income taxes (paid) / refund (net) 675.18 (771.8) Net cash (used in) operations (A) (149.62) (2,234.9) B Cash flow from investing activities Dividend received 2,020.78 (6.77 12.77) Rental Income 6.77 12.77 Intrest received 291.30 412.21 Profit on future Contract 291.30 412.21 Profit on future Contract 34.50.22 Proficeds from sale of property, plant and equipment & Intangibles 9.19.90 (347.00) Proceeds from sale of property, plant and equipment & Intangibles 9.19.90 (347.00) Proceeds from sale of short term investments 4.4,05.13 (5.914.02) Purchase of short term investments (6.010.00) (15.545.22) Purchase of short term investments (6.010.00) (15.545.22) C Cash flow from financing activities (B) (61.90.00) (15.545.23) C Cash flow from financing activities Increase/ (decrease) in borrowings (196.81) (661.9) (67.90) (Re-payment)/Proceeds of Share Capital - 9.48.80 Share issue expenses (141.58) (53.11) Finance cost (41.58) (53.11) Finance cost (41.58) (53.11) Interest paid (15.34) (30.61) Net cash generated by / (used in) financing activities (C) (340.41) (396.81) Let increase/(decrease) in cash and cash equivalents (A+B+C) (132.05 (128.8) Cash and cash equivalents at the beginning of the year 668.51 (797.3) Zash and cash equivalents at the end of the year 800.56 (685.51) Zash and cash equivalents at the end of the year 800.56 (685.51) Zash and cash equivalents at the end of the year 800.56 (685.51) Zash and cash equivalents at the end of the year 800.56 (685.51) Zash and cash equivalents at the end of the year 800.56 (685.51) Zash and cash equivalents at the end of the year 800.56 (685.51) Zash and cash equivalents at the end of the year 800.56 (685.51) Zash and cash equivalents (A+B+C) (128.8) Zash on hand 4.21 (4.3) Zash on hand 800.56 (685.51)			
Income taxes (paid) / refund (net) 675.18 (771.8) Net cash (used in) operations (A) (149.62) (2,234.5) B Cash flow from investing activities Dividend received 2,020.78 5,010.76 Rental Income 6,77 12.77 Interest received 291.30 412.20 Profit on future Contract Purchase of property, plant and equipment & Intangibles 91.90 (347.01 Proceeds from sale of property, plant and equipment & Intangibles -1 Proceeds from sale of property, plant and equipment & Intangibles -2 Proceeds from sale of property, plant and equipment & Intangibles -3 Proceeds from sale of property, plant and equipment & Intangibles -4 Proceeds from sale of property, plant and equipment & Intangibles -5 Proceeds from sale of short term investments 4,405.13 12,524.20 Proceeds from sale of short term investments (6,010.00) (15,545.20 Net cash generated by / (used in) investing activities (B) 622.08 2,502.90 C Cash flow from financing activities 622.08 2,502.90 C Cash flow from financing activities -5 Increase/(decrease) in borrowings (196.81) (661.90 (Re-payment)/Proceeds of Share Capital -5 Share issue expenses -5 (9.77 Repayment of leases (41.58) (53.10 (15.34) (30.60 (15.	Decrease/(increase) in bank balances other than cash & cash equivalents	(0.11)	65.16
Income taxes (paid) / refund (net) 675.18 (771.8) Net cash (used in) operations (A) (149.62) (2,234.5) B Cash flow from investing activities Dividend received 2,020.78 5,010.76 Rental Income 6,77 12.77 Interest received 291.30 412.20 Profit on future Contract Purchase of property, plant and equipment & Intangibles 91.90 (347.01 Proceeds from sale of property, plant and equipment & Intangibles -1 Proceeds from sale of property, plant and equipment & Intangibles -2 Proceeds from sale of property, plant and equipment & Intangibles -3 Proceeds from sale of property, plant and equipment & Intangibles -4 Proceeds from sale of property, plant and equipment & Intangibles -5 Proceeds from sale of short term investments 4,405.13 12,524.20 Proceeds from sale of short term investments (6,010.00) (15,545.20 Net cash generated by / (used in) investing activities (B) 622.08 2,502.90 C Cash flow from financing activities 622.08 2,502.90 C Cash flow from financing activities -5 Increase/(decrease) in borrowings (196.81) (661.90 (Re-payment)/Proceeds of Share Capital -5 Share issue expenses -5 (9.77 Repayment of leases (41.58) (53.10 (15.34) (30.60 (15.			
Net cash (used in) operations (A)		(824.80)	(1,463.11)
B Cash flow from investing activities Dividend received Rental Income Interest received Profit on future Contract Purchase of property, plant and equipment & Intangibles Proceeds from sale of property, plant and equipment & Intangibles Proceeds from sale of short term investments Purchase of sho	Income taxes (paid) / refund (net)	675.18	(771.81)
B Cash flow from investing activities Dividend received Rental Income Interest received Profit on future Contract Purchase of property, plant and equipment & Intangibles Proceeds from sale of property, plant and equipment & Intangibles Proceeds from sale of short term investments Purchase of sho			
B Cash flow from investing activities Dividend received Rental Income Interest received Profit on future Contract Purchase of property, plant and equipment & Intangibles Proceeds from sale of property, plant and equipment & Intangibles Proceeds from sale of short term investments Purchase of sho	Net cash (used in) operations (A)	(149.62)	(2,234.92)
Dividend received Rental Income			
Dividend received Rental Income	B Cash flow from investing activities		
Rental Income Interest received 291.30 412.21		2.020.78	5 010 76
Interest received Profit on future Contract Purchase of property, plant and equipment & Intangibles Proceeds from sale of property, plant and equipment & Intangibles Proceeds from sale of property, plant and equipment & Intangibles Proceeds from sale of short term investments Purchase of short term investments Wet cash generated by / (used in) investing activities (B) C C Cash flow from financing activities Increase/ (decrease) in borrowings (Re-payment)Proceeds of Share Capital Share issue expenses Repayment of leases Repayment of leases (41.58) (53.11 Interest paid Net cash generated by / (used in) financing activities (C) Interest paid Ret increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents Cash an			
Profit on future Contract Purchase of property, plant and equipment & Intangibles Proceeds from sale of property, plant and equipment & Intangibles Proceeds from sale of short term investments Purchase of short term investments Purchase of short term investments Net cash generated by / (used in) investing activities (B) C Cash flow from financing activities Increase/ (decrease) in borrowings (Re-payment)/Proceeds of Share Capital Share issue expenses Pepayment of leases Repayment of leases Repayment of leases Repayment of leases Interest paid Net cash generated by / (used in) financing activities (C) Ret increase/(decrease) in cash and cash equivalents (A+B+C) Sash and cash equivalents at the beginning of the year Sash and cash equivalents at the end of the year Sash and cash equivalents at the end of the year Sash on hand Salances with banks In current account Proceeds from sale of property, plant and equipment & Intangibles (44,05.13 (53,01) (6,010,00) (15,545.22 (66,010,00) (196.81) (661.99 (196.81) (61.99 (196.81) (61.98 (61.90.13 (61.98 (61.90.13 (61.98 (61.90.13 (61.98 (790.13 (11
Purchase of property, plant and equipment & Intangibles Proceeds from sale of property, plant and equipment & Intangibles Proceeds from sale of short term investments Purchase of short term investments (6,010.00) (15,545.2) Purchase of short term investments Net cash generated by / (used in) investing activities (B) C Cash flow from financing activities Increase/ (decrease) in borrowings (Re-payment)/Proceeds of Share Capital Share issue expenses Repayment of leases Prinance cost Interest paid Net cash generated by / (used in) financing activities (C) Ret increase/(decrease) in cash and cash equivalents (A+B+C) Shash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents Share issue expenses (41.58) (53.1) (5		251.50	112.20
Proceeds from sale of property, plant and equipment & Intangibles Proceeds from sale of short term investments Purchase of short term investments Net cash generated by / (used in) investing activities (B) C Cash flow from financing activities Increase/ (decrease) in borrowings (Re-payment)/Proceeds of Share Capital Share issue expenses Repayment of leases Finance cost Interest paid Net cash generated by / (used in) financing activities (C) Ret increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents Cash on hand Cash count Cash coun		(04.00)	(247.07)
Proceeds from sale of short term investments		(91.90)	
Purchase of short term investments (6,010.00) (15,545.25 1		4 405 42	
Net cash generated by / (used in) investing activities (B) 622.08 2,502.94			
C Cash flow from financing activities Increase/ (decrease) in borrowings (Re-payment)/Proceeds of Share Capital Share issue expenses Repayment of leases (41.58) Finance cost Interest paid (15.34) (30.6) Net cash generated by / (used in) financing activities (C) (340.41) (396.8) Net increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents Cash and cash equivalents Cash and cash equivalents Cash on hand Salances with banks In current account (196.81) (661.9) (661.9) (661.9) (797.3) (797.3) (797.3) (798.8) (797.3) (797.3) (798			
Increase (decrease) in borrowings (196.81) (661.99 (Re-payment)/Proceeds of Share Capital 548.84 (Re-payment)/Proceeds of Share Capital 548.85 (97.74 (195.81) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.32) (195	Net cash generated by I (used in) investing activities (B)	622.08	2,502.94
Increase (decrease) in borrowings (196.81) (661.99 (Re-payment)/Proceeds of Share Capital 548.84 (Re-payment)/Proceeds of Share Capital 548.85 (97.74 (195.81) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.31) (195.32) (195			
(Re-payment)/Proceeds of Share Capital - 548.8 Share issue expenses - (9.7 Repayment of leases (41.58) (53.1 Finance cost (86.68) (190.1 Interest paid (15.34) (30.6 Net cash generated by / (used in) financing activities (C) (340.41) (396.8 Net increase/(decrease) in cash and cash equivalents (A+B+C) 132.05 (128.8 Cash and cash equivalents at the beginning of the year 668.51 797.3 Cash and cash equivalents at the end of the year 800.56 668.5 Cash and cash equivalents 4.21 4.3 Cash on hand 4.21 4.3 Cash on hands 796.35 664.1	C Cash flow from financing activities		1
(Re-payment)/Proceeds of Share Capital - 548.8 Share issue expenses - (9.7 Repayment of leases (41.58) (53.1 Finance cost (86.68) (190.1 Interest paid (15.34) (30.6 Net cash generated by / (used in) financing activities (C) (340.41) (396.8 Net increase/(decrease) in cash and cash equivalents (A+B+C) 132.05 (128.8 Cash and cash equivalents at the beginning of the year 668.51 797.3 Cash and cash equivalents at the end of the year 800.56 668.5 Cash and cash equivalents 4.21 4.3 Cash on hand 4.21 4.3 Cash on hands 796.35 664.1	Increase/ (decrease) in borrowings	(196.81)	(661.99)
Repayment of leases (41.58) (53.16 Finance cost (86.68) (190.15 Interest paid (15.34) (30.66 Net cash generated by / (used in) financing activities (C) (340.41) (396.87 Net increase/(decrease) in cash and cash equivalents (A+B+C) (128.87 Cash and cash equivalents at the beginning of the year (68.51 797.37 Cash and cash equivalents at the end of the year (800.56 668.57 Cash and cash equivalents (80.68 (190.15 Cash and cash equivalents (128.87 Cash and c	(Re-payment)/Proceeds of Share Capital	2	548.84
Repayment of leases (41.58) (53.16 Finance cost (86.68) (190.15 Interest paid (15.34) (30.66 Net cash generated by / (used in) financing activities (C) (340.41) (396.87 Net increase/(decrease) in cash and cash equivalents (A+B+C) (128.87 Cash and cash equivalents at the beginning of the year (68.51 797.37 Cash and cash equivalents at the end of the year (800.56 668.57 Cash and cash equivalents (80.68 (190.15 Cash and cash equivalents (128.87 Cash and c	Share issue expenses	2	(9.75)
Finance cost (86.68) (190.13 Interest paid (15.34) (30.66 (30.66 (340.41) (30.66 (340.41) (396.86 (3		(41.58)	
Interest paid Net cash generated by / (used in) financing activities (C) Ret increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents Cash on hand Cash count A.21 A.31 A.32 A.34 A.34 A.35 A.36 A.36 A.47 A.37 A.38 A.38 A.39 A.39 A.30 A.40 A.31 A.31 A.31 A.31 A.32 A.33 A.34 A.35 A.36 A.37 A.38 A.38 A.38 A.39 A.39 A.39 A.30 A.30			
Net cash generated by / (used in) financing activities (C) Let increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year Cash and cash equivalents Cash and cash equivalents Cash and cash equivalents Cash and cash equivalents Cash on hand Cash count Cash			
Ret increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents Cash and cash equivalents Cash and cash equivalents Cash and cash equivalents Cash on hand Cash contact the end of the year Cash on cash equivalents Cash and cash equivalents at the end of the year A.21 A.3 Cash and cash equivalents Cash and cash equivalents at the end of the year A.21 A.3 Cash on cash equivalents Cash on	mercet para	(15.5.)	(55.55)
Ret increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents Cash and cash equivalents Cash and cash equivalents Cash and cash equivalents Cash on hand Cash contact the end of the year Cash on cash equivalents Cash and cash equivalents at the end of the year A.21 A.3 Cash and cash equivalents Cash and cash equivalents at the end of the year A.21 A.3 Cash on cash equivalents Cash on	Not cash generated by / (used in) financing activities (C)	(340.41)	(396.87)
Cash and cash equivalents at the beginning of the year 668.51 797.31 Cash and cash equivalents at the end of the year 800.56 668.5 Cash and cash equivalents Cash on hand 4.21 4.31 Balances with banks In current account 796.35 664.11	iver cash generated by r (asea in) initializing activities (6)	(540.41)	(330.07)
Cash and cash equivalents at the beginning of the year 668.51 797.31 Cash and cash equivalents at the end of the year 800.56 668.5 Cash and cash equivalents Cash on hand 4.21 4.31 Balances with banks In current account 796.35 664.11	Not in a second decreases) in each and each arrivalents (ALPLC)	122.05	(120.05)
Cash and cash equivalents at the end of the year 800.56 668.5 Cash and cash equivalents Cash on hand 4.21 4.3 Balances with banks In current account 796.35 664.1			
Cash and cash equivalents Cash on hand Cash			+-
Cash on hand 4.21 4.3 Balances with banks 5 664.1 In current account 796.35 664.1	Cash and cash equivalents at the end of the year	800.56	668.51
Cash on hand 4.21 4.3 Balances with banks 5 664.1 In current account 796.35 664.1			
Balances with banks In current account 796.35 664.1	Cash and cash equivalents		
In current account 796.35 664.1	Cash on hand	4.21	4.38
	Balances with banks		
otal 800.56 668.5	- In current account	796.35	664.13
	Total	800.56	668.51

Notes:

- (i) The Statement of cash flows has been prepared under the indirect method as set out in Ind AS- 7 'Statement of Cash Flows' .
 (ii) Amounts in brackets represent cash outflows.
- (iii) Purchase plant and equipment includes adjustments for movement of capital work-in-progress during the year.



PART II Consolidated Segment wise information for the quarter ended September 30, 2024

S.No.	Particu	ulars						
No.		Particulars		Quarter Ended		Half ye	early	Year ended
			30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	_		(Refer note.7)					
	1	Segment revenue				1		
	a)	Real estate services	19.45	71.26	63.12	90.71	127.33	274.5
	b)	Travel services	105.61	475.21	441.48	580.82	870.60	1,747.
	c)	Others	535.80	~	(4)	535.80	-	276.0
	10				51		- 1	
		Less: Inter-segment revenue	-10.68	(12.18)	(6.00)	(22.86)	(20.83)	(54.1
		Gross revenue	650.18	534.29	498.59	1184.47	977.10	2243.
	2	Segment results						
	a)	Real estate services	1,635.51	(236.15)	2503.26	1399.36	3296.61	3797.
	b)	Travel services	181.97	111.21	113.16	293.18	214.40	254.
	c)	Others	74.13	15.04	56.82	89.17	90.97	159.
		Add: Other un-allocable (income) net of un-allocable expenditure [Note (i)]	-978.38	850.11	(1986.22)	(128.27)	(2330.48)	(1604.
		Profit (loss) before tax	913.23	740.21	687.02	1653.44	1271.50	2607
	3	Segment assets						
	a)	Real estate services	64,023.66	61,405.71	63,563.62	64,023.66	63,563.62	59,865.
	b)	Travel services	3.661.09	3,603.03	2.491.62	3.661.09	2,491.62	3,341.
	c)	Others	11,906.23	11,281.41	7,264.08	11,906.23	7,264.08	11,165.
		Total Assets	79,590.98	76,290.15	73,319.31	79,590.98	73,319.31	74,372.
		1010,710000		10,200.10			. 0,0 .0.01	. 40.2
	4	Segment liabilities						
	a)	Real estate services	7,197.96	6432.08	6706.71	7197.96	6706.71	6373.
	b)	Travel services	2,462.35	2624.83	1947.96	2462.35	1947.96	2478.
	c)	Others	16.26	(36.36)	(53.44)	16.26	(53.44)	(41.
_		Total liabilities	9,676.57	9,020.55	8,601.23	9,676.57	8,601.23	8,810





PART III Selected Information for the Quarter ended September 30, 2024

S.No.	Particulars	Standalone						
		Quarter Ended			Half yearly		Year end	
		30-Sep-24	30-Jun-24	30-Jun-24 30-Sep-23		30-Sep-23	31-Mar-24	
		Unaudited	Unaudited	Unaudited	Un-Audited	Unaudited	Audited	
Α	PARTICULARS OF SHAREHOLDING							
1	Public Shareholding							
	- Number of Shares	93,41,580	93,41,580	93,41,580	93,41,580	93,41,580	93,41,580	
	+ Percentage of Shareholding	37.31	37.31	37.31	37.31	37.31	37.31	
2	Promoters and promoter group Shareholding							
a)	Pledged/Encumbered							
	- No of Shares	3/	3	9.	9	ĕ .		
	 % age of Shares (as a % age of the total Shareholding of Promoter and Promoter group) 	(#E)	-	197	œ	*	780	
	- % age of Shares (as a % age of the total Share capital of the Company)	31	3	-		-	9	
b)	Non Encumbered :							
	- No of Shares	1,56,98,952	1,56,98,952	1,56,98,952	1,56,98,952	1,56,98,952	1,56,98,95	
	 % age of Shares (as a % age of the total Shareholding of Promoter and Promoter group) 	100,00	100.00	100.00	100.00	100.00	100.0	
	% age of Shares (as a % age of the total Share capital of the Company)	62.69	62.69	62.69	62.69	62.69	62.6	

		Quarter ended Sep 30, 2024
В	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter	NIL
	Received during the quarter	3
-	Disposed off during the quarter	
	Remaining unresolved at the end of the quarter	NIL





Notes:-

1. Financial Results for the quarter and half year ended September 30, 2024

(Amount in Rs. Lacs)

	Consc	Consolidated				
Particulars	Quarter ended September 30, 2024	Half-Year ended September 30, 2024				
Net profit/ (loss) from ordinary activities (after tax)	632.25	1,310.84				
Other Comprehensive income/ (loss)	2021.34	3050.04				
Total Comprehensive income/ (loss) (after tax)	2653.59	4360.88				

- 2. The above financial results for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2024.
- 3. The Statutory Auditors have carried out an audit of the above results for the quarter ended September 30, 2024 and issued an unmodified opinion on the same
- 4. Modi Nagar Plant, setup on the land & shed taken on lease from Modi Export Processors Limited (MEPL) which is under liquidation, could not be repaired/re-started due to seal put in by the Official Liquidator of MEPL. The Company has filed Special Leave Petition before the Division Bench of Allahabad High Court for taking back possession for carrying out industrial activities.
- 5. In compliance of directions issued by the BIFR vide its order dated February 23, 2010, the unimplemented portion of the SS-08 is under implementation by the Company and a status report to this effect as at September 30, 2016 was also submitted by the Company with BIFR periodically on October 20, 2016. With effect from December 01, 2016, SICA repealed by Government of India vide its Gazette Notification dated November 25, 2016 and all approved schemes will now be governed by National Company Law Tribunal.
- 6. The basic and diluted earnings per share has been calculated in accordance with the IND AS 33 "Earnings Per Share".
- 7. Figures (consolidated as well as standalone) for the quarter ended September 30, 2024 represent the difference between reviewed figures for the six months ended September 30, 2024 and the published figures for the three months ended June 30, 2024.
- 8. For better understanding of the Company's financial performance, line items have been added to show revenue from sale of products/services and other operating revenue separately under Revenue from operations. This is in line with guidance available in Schedule III to the Companies Act, 2013.
- 9. Figures for the previous periods have been regrouped/reclassified to conform to the classification of the current periods.

For Modi Rubber Limited

Whote Time Director DIN-03623417

Place: New Delhi

Date: November 14, 2024

CO. LLP (UV)

MODI RUBBER LIMITED

CIN: L25199UP1971PLC003392, Registered office : Modinagar - 201204 (U. P.)

Extract of Standalone and Consolidated Un-Audited Financial Results for the guarter and Half year ended September 30, 2024

(Amount in Rs. Lacs)

	<u> </u>	Quarter Ended				Half yearly ended				Year ended			
S.No.		Standalone		Consolidated		Standalone		Consolidated		Standalone	Consolidated		
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
1	Total Income from operations (Net)	79.69	71.26	63.12	650.18	534,29	498.59	150.95	127.33	1,184.47	977.10	274.57	2,243.67
2	Net Profit/ (Loss) for the period (before tax and exceptional items)	1,635.51	(236.15)	2,503.27	(4.55)	(109.89)	(128.18)	1,399.36	3,296.61	(114.45)	(300.00)	3,797.79	(656.87)
3	Net Profit (Loss) for the period before tax (after exceptional items)	1,635.51	(236.15)	2,503.27	(4.55)	(109.89)	(128.18)	1,399.36	3,296.61	(114.45)	(300,00)	3,797.79	(656.87)
4	Net Profit (Loss) for the period after tax (after exceptional items)	1,353.15	(307.16)	2,293.40	632.25	678.60	317.60	1,045.99	2,876.76	1,310.84	678.35	2,856.13	1,552.79
5	Total Comprehensive Income for the period (after tax)	2,863.94	630.91	2,485.67	2,653.59	1,707.30	662.90	3,494.85	3,040.72	4,360.88	866.34	2,896.63	1,654.94
6	Equity Share Capital (Face value of share is Rs. 10# each)	2,504.05	2,504.05	2,504.05	2,499.55	2,499.55	2,499.55	2,504.05	2,504.05	2,499.55	2,499.55	2,504.05	2,499.55
-	Reserves (excluding Revaluation Reserves as per Financial Statements of previous year)	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
8	Earnings per share (EPS) (of Rs. 10/- each) (Not Annualised)												
	(a) Basic and Diluted EPS (before exceptional Items) (in Rs.)	5.40	-1.23	9.16	2.53	2.71	1.27	4.18	11.49	5.24	2.71	11.41	6.21
	(b) Basic and Diluted EPS (after exceptional Items) (in Rs.)	5.40	-1.23	9.16	2.53	2.71	1.27	4.18	11.49	5.24	2.71	11.41	6.21

Notes

- 1 The above is an extract of the detailed format of Quarterly/ Annual Financial Results filed with the Stock Exchanges under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/ Annual Financial Results are available on the stock exchange website, www.mseindia.com, <a hre
- 2 The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meeting held on November 14, 2024. The Statutory Auditors of the Company have carried out an audit of the aforesaid results.
- 3 Previous quarter/ year end figures have been rearranged and / or regrouped, wherever necessary, to make them comparable with those of the current quarter/ year end.

By order of the Board

New Delhi Date: November 14, 2024 NEW DELHI Whole Time Director

NA A Ohishei Walia