

Ref: MIL/BSE/NSE/22

Date: November 10, 2022

| | |
|---|--|
| 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, 2022, which commenced at 3:00 P.M. and concluded at 6:30 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, 2022 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, 2022 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

Ajay Kumar Mall
Managing Director
DIN No. 00470184

Encl: As above



Independent Auditors Limited Review Report on Unaudited **Standalone** Financial Results of **Mallcom (India) Limited** for the Quarter and Half-year ended 30th September, 2022 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
Board of Directors of
MALLCOM (INDIA) LTD.

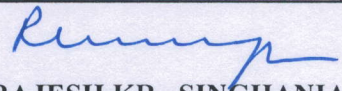
1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("the Statement") of **MALLCOM (INDIA) LIMITED** ("Company") for the quarter and half year ended 30th September **2022**, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement which is the responsibility of the Company's Management and approved by Board of Directors, has been prepared 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 the 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 issue a report 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. 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 enquiries of the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, stated in paragraph 3 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 recognized 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, 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: 10th November, 2022.



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


(RAJESH KR. SINGHANIA
M. NO. 052722)

PARTNER

UDIN: 22052722BCTJLN2603

Independent Auditors Limited Review Report on Unaudited **Consolidated** Financial Results of **Mallcom (India) Limited** for the Quarter and Half-year ended 30th September, 2022 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
Board of Directors of
MALLCOM (INDIA) LTD.

1. We have reviewed the accompanying Statement of Unaudited Consolidated 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 and half year ended 30th September, 2022 being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 Ind AS 34, "Interim Financial Reporting" 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 Obligations. 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:
 - i) Mallcom Safety Private Limited
 - ii) Mallcom VSFT Gloves Private Limited
 - iii) Best Safety Private Limited



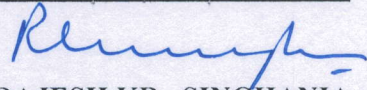
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We have reviewed the financial results of 3 subsidiaries, Mallcom Safety Pvt. Ltd., Mallcom VSFT Pvt. Ltd. and Best Safety Pvt. Ltd. included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs.833.60 lakhs, Rs.1678.92 lakhs and Rs.239.96 lakhs, and total comprehensive income / (loss) of (Rs.178.91 lakhs), Rs.71.11 lakhs and (Rs.49.13 lakhs) for the half year ended 30.09.2022, respectively as considered in the consolidated unaudited financial results.

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

Dated: 10th November, 2022.



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


(RAJESH KR. SINGHANIA
M. NO. 052722)

PARTNER
UDIN: 22052722BCTKBX4696

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

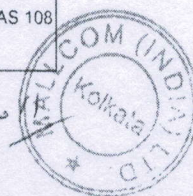
CIN: L51109WB1983PLC037008

Statement of Standalone Unaudited Financial Results for the Quarter/ Half Year ended 30th September, 2022

| Sl.No. | Particulars | Quarter Ended | | | Half Year Ended | | (Rs. In Lakhs) |
|--------|---|------------------|-----------------|------------------|------------------|------------------|------------------|
| | | 30.09.2022 | 30.06.2022 | 30.09.2021 | 30.09.2022 | 30.09.2021 | Year Ended |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| 1 | Revenue From Operations | | | | | | |
| | Income From Operations | 10,971.45 | 8,753.76 | 10,360.95 | 19,725.21 | 16,502.35 | 36,703.79 |
| | Other Income | 7.92 | 12.19 | 53.72 | 20.11 | 103.92 | 309.27 |
| | Total Income from Operations (Net) | 10,979.37 | 8,765.95 | 10,414.67 | 19,745.32 | 16,606.27 | 37,013.06 |
| 2 | Expenditure | | | | | | |
| | Cost of Raw Materials Consumed | 4,579.65 | 4,113.76 | 5,184.49 | 8,693.41 | 8,123.60 | 17,303.67 |
| | Purchase of Stock-in-Trade | 2,728.08 | 1,679.04 | 1,915.98 | 4,407.12 | 3,063.35 | 7,727.16 |
| | Increase/ Decrease in Inventories of finished goods, work-in-progress and Stock-in-Trade | (137.15) | (54.99) | (47.84) | (192.14) | (213.02) | (858.78) |
| | Employee benefits expense | 325.06 | 297.34 | 291.09 | 622.40 | 554.76 | 1,175.70 |
| | Finance Costs | 33.97 | 27.55 | 30.35 | 61.52 | 68.99 | 183.70 |
| | Depreciation and amortisation expense | 140.19 | 127.55 | 158.09 | 267.74 | 279.41 | 596.77 |
| | Manufacturing and Other Operational Expenses | 1,861.06 | 1,455.13 | 1,604.28 | 3,316.19 | 2,673.25 | 6,370.15 |
| | Other expenses | 98.31 | 85.02 | 139.50 | 183.33 | 177.26 | 395.06 |
| | Total Expenditure | 9,629.17 | 7,730.40 | 9,275.94 | 17,359.57 | 14,727.60 | 32,893.43 |
| 3 | Profit from ordinary activities after finance costs but before Exceptional Items (1-2) | 1,350.20 | 1,035.55 | 1,138.73 | 2,385.75 | 1,878.67 | 4,119.63 |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit(+)/Loss(-)/from Ordinary Activities before Tax(3+4) | 1,350.20 | 1,035.55 | 1,138.73 | 2,385.75 | 1,878.67 | 4,119.63 |
| 6 | Tax Expense | | | | | | |
| | Current | 350.46 | 250.27 | 285.75 | 600.73 | 471.92 | 1,058.82 |
| | Deferred | (8.09) | (4.75) | 1.45 | (12.84) | 3.60 | (25.59) |
| 7 | Net Profit(+)/Loss(-)/from Ordinary activities after Tax(5-6) | 1,007.83 | 790.03 | 851.53 | 1,797.86 | 1,403.15 | 3,086.40 |
| 8 | Other Comprehensive Income/ (Loss) (net of tax) | | | | | | |
| | Items that will be reclassified to profit or loss | | | | | | |
| | Fair value of Investment / Exchange Difference on transaction of Foreign Operations | 15.00 | (13.80) | 18.95 | 1.20 | 44.62 | (5.02) |
| | Income Tax relating to these items | (3.77) | 3.47 | (2.38) | (0.30) | (5.20) | 1.26 |
| | Items that will not be reclassified to profit or loss (re-measurement of post employment benefit obligations) | - | - | (3.00) | - | (7.50) | 2.96 |
| | Income Tax relating to these items | - | - | 0.05 | - | 1.18 | (0.74) |
| 9 | Total Comprehensive Income/ (Loss) for the period (7+8) | 1,019.06 | 779.70 | 865.15 | 1,798.76 | 1,436.25 | 3,084.86 |
| 10 | Paid-up Equity Share Capital (Face value of Rs.10/- each) | 624.00 | 624.00 | 624.00 | 624.00 | 624.00 | 624.00 |
| 11 | Reserve (excluding Revaluation Reserves) | | | | | | 15,146.75 |
| 12 | Earnings Per Share (Before and After Extra Ordinary Items) (not annualised) (Rs.) | | | | | | |
| | a.) Basic | 16.15 | 12.66 | 13.65 | 28.81 | 22.49 | 49.46 |
| | b.) Diluted | 16.15 | 12.66 | 13.65 | 28.81 | 22.49 | 49.46 |

Notes:

| | |
|----|---|
| 1 | The Unaudited 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, 2022. These unaudited standalone financial results are subjected to "Limited review" by the statutory auditors of the Company, who have issued an unqualified report on the same. |
| 2 | These Financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) notified under Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standards) (Amended) Rules, 2016, prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. |
| 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 |
| | | 30.09.2022 | 30.06.2022 | 30.09.2021 | 30.09.2022 | 30.09.2021 | 31.03.2022 |
| 1. | Revenues from Operations: | | | | | | |
| a. | Outside India | 7,025.48 | 5,429.83 | 6,393.63 | 12,455.31 | 10,496.67 | 22,612.78 |
| b. | Within India | 3,945.97 | 3,323.93 | 3,967.32 | 7,269.90 | 6,005.68 | 14,091.01 |
| | Total | 10,971.45 | 8,753.76 | 10,360.95 | 19,725.21 | 16,502.35 | 36,703.79 |

For and on behalf of the Board
Mallcom (India) Limited

Ajay Kumar Mall
Ajay Kumar Mall
Managing Director
(DIN: 00470184)

Place: Kolkata
Dated: 10th November, 2022



Mallcom (India) Ltd.

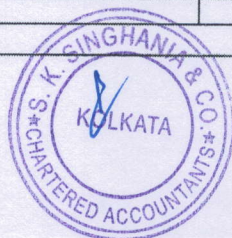
Regd. Office : Mallcom Towers, EN-12, Sector-V, Salt Lake City, Kolkata-700 091
Ph: 033-4016 1000; Fax: 033 4016 1010 ; www.mallcom.in; Email : investors@mallcom.in

CIN: L51109WB1983PLC037008

Statement of Consolidated Unaudited Financial Results for the Quarter/ Half Year ended 30th September, 2022

| Sl.No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|--------|---|------------------|-----------------|-----------------|------------------|------------------|------------------|
| | | 30.09.2022 | 30.06.2022 | 30.09.2021 | 30.09.2022 | 30.09.2021 | 31.03.2022 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue From Operations | | | | | | |
| | Income From Operations | 11,065.22 | 8,738.17 | 9,756.59 | 19,803.39 | 15,911.33 | 35,722.85 |
| | Other Income | 7.98 | 12.19 | 54.79 | 20.17 | 105.58 | 313.81 |
| | Total Income from Operations (Net) | 11,073.20 | 8,750.36 | 9,811.38 | 19,823.56 | 16,016.91 | 36,036.66 |
| 2 | Expenditure | | | | | | |
| | Cost of Raw Materials Consumed | 5,400.24 | 4,612.12 | 5,434.67 | 10,012.36 | 9,222.21 | 19,491.09 |
| | Purchase of Stock-in-Trade | 1,585.97 | 948.18 | 753.86 | 2,534.15 | 1,308.31 | 3,327.98 |
| | Increase/ Decrease in Inventories of finished goods, work-in-progress and Stock-in-Trade | (194.74) | (180.02) | (244.95) | (374.76) | (840.17) | (1,284.75) |
| | Employee benefits expense | 511.44 | 400.97 | 369.35 | 912.41 | 660.22 | 1,470.18 |
| | Finance Costs | 34.68 | 41.20 | 37.19 | 75.88 | 75.83 | 204.32 |
| | Depreciation and amortisation expense | 216.27 | 204.02 | 210.30 | 420.29 | 357.73 | 828.84 |
| | Manufacturing and Other Operational Expenses | 2,113.66 | 1,681.70 | 1,829.51 | 3,795.36 | 3,092.33 | 7,305.46 |
| | Other expenses | 102.37 | 89.27 | 139.50 | 191.64 | 177.26 | 444.53 |
| | Total Expenditure | 9,769.89 | 7,797.44 | 8,529.43 | 17,567.33 | 14,053.72 | 31,787.65 |
| 3 | Profit from ordinary activities after finance costs but before Exceptional Items (1-2) | 1,303.31 | 952.92 | 1,281.95 | 2,256.23 | 1,963.19 | 4,249.01 |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit(+)/Loss(-) from Ordinary Activities before Tax(3+4) | 1,303.31 | 952.92 | 1,281.95 | 2,256.23 | 1,963.19 | 4,249.01 |
| 6 | Tax Expense | | | | | | |
| | Current | 364.59 | 263.55 | 304.37 | 628.14 | 491.92 | 1,116.14 |
| | Deferred | (9.05) | (4.45) | 18.96 | (13.50) | 11.11 | (26.20) |
| | Income Tax for earlier years | - | - | - | - | - | 13.62 |
| | MAT Credit Adjustment | - | - | - | - | - | (10.18) |
| 7 | Net Profit(+)/Loss(-) from Ordinary activities after Tax(5-6) | 947.77 | 693.82 | 958.62 | 1,641.59 | 1,460.16 | 3,155.63 |
| 7a | Non Controlling Interest | 9.20 | (53.93) | - | (44.73) | - | (106.76) |
| 8 | Net Profit(+)/Loss(-) from Ordinary activities after Tax | 938.57 | 747.75 | 958.62 | 1,686.32 | 1,460.16 | 3,262.39 |
| 9 | Other Comprehensive Income/ (Loss) (net of tax) | | | | | | |
| | Items that will be reclassified to profit or loss | | | | | | |
| | Fair value of Investment / Exchange Difference on transaction of Foreign Operations | 15.00 | (13.80) | 18.95 | 1.20 | 44.62 | (5.02) |
| | Income Tax relating to these items | (3.77) | 3.47 | (2.38) | (0.30) | (5.20) | 1.26 |
| | Items that will not be reclassified to profit or loss (re-measurement of post employment benefit obligations) | - | - | (3.00) | - | (7.50) | 2.96 |
| | Income Tax relating to these items | - | - | 0.05 | - | 1.18 | (0.74) |
| 10 | Total Comprehensive Income/ (Loss) for the period | 949.80 | 737.42 | 972.24 | 1,687.22 | 1,493.26 | 3,260.85 |
| 11 | Profit / (Loss) attributable to : | | | | | | |
| | Owners of the Company | 938.57 | 747.75 | - | 1,686.32 | - | 3,262.39 |
| | Non-controlling interest | 9.20 | (53.93) | - | (44.73) | - | (106.76) |
| 12 | Total comprehensive income attributable to | | | | | | |
| | Owners of the Company | 949.80 | 737.42 | - | 1,687.22 | - | 3,260.85 |
| | Non-controlling interest | 9.20 | (53.93) | - | (44.73) | - | (106.76) |
| 13 | Paid-up Equity Share Capital (Face value of Rs.10/- each) | 624.00 | 624.00 | 624.00 | 624.00 | 624.00 | 624.00 |
| 14 | Other Equity (excluding Revaluation Reserves) | | | | | | 16,598.77 |
| 15 | Earnings Per Share(not annualised) | | | | | | |
| | a) Basic | 15.19 | 11.12 | 15.36 | 26.31 | 23.40 | 52.28 |
| | b) Diluted | 15.19 | 11.12 | 15.36 | 26.31 | 23.40 | 52.28 |

Notes:



| 1 | The Unaudited 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 , 2022. These financial results are subjected to "Limited review" by the statutory auditors of the Company, who have issued an unqualified report on the same. | | | | | | |
|--------|---|------------------|-----------------|-----------------|------------------|------------------|------------------|
| 2 | These Financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) notified under Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standards) (Amended) Rules, 2016, prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. | | | | | | |
| 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 consitutes 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 |
| | | 30.09.2022 | 30.06.2022 | 30.09.2021 | 30.09.2022 | 30.09.2021 | 31.03.2022 |
| 1. | Revenues from Operations: | | | | | | |
| a. | Outside India | 7,119.25 | 5,414.24 | 6,395.94 | 12,533.49 | 10,512.32 | 23,025.77 |
| b. | Within India | 3,945.97 | 3,323.93 | 3,360.65 | 7,269.90 | 5,399.01 | 13,010.89 |
| | Total | 11,065.22 | 8,738.17 | 9,756.59 | 19,803.39 | 15,911.33 | 36,036.66 |

For and on behalf of the Board
Mallcom (India) Limited

Ajay Kumar Mall
Ajay Kumar Mall
Managing Director
(DIN: 00470184)

Place: Kolkata
Dated: 10th November , 2022



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 Assets And Liabilities as on 30th September, 2022

[Rs. In Lacs]

| PARTICULARS | STANDALONE | | CONSOLIDATED | |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|
| | As on 30.09.2022 (Reviewed) | As on 31.03.2022 (Audited) | As on 30.09.2022 (Reviewed) | As on 31.03.2022 (Audited) |
| A ASSETS | | | | |
| 1 Non-current Assets | | | | |
| (a) Property, Plant and Equipment | 5,783.91 | 3,483.57 | 8,451.48 | 6,291.86 |
| (b) Capital work-in-progress | 4.85 | 1,473.88 | 4.85 | 1,473.88 |
| (c) Other Intangible Assets | 3.43 | 5.17 | 820.72 | 432.45 |
| (d) Financial Assets | | | | |
| Investments | 2,138.78 | 1,298.78 | 0.06 | 0.06 |
| Loans & Deposits | 57.19 | 58.47 | 93.37 | 94.65 |
| (e) Deferred Tax Asset | 33.90 | 21.36 | - | - |
| (f) Non Current Tax Asset (Net) | 23.15 | 183.57 | 113.58 | 280.24 |
| | | | | |
| Sub-total - Non-current assets | 8,045.21 | 6,524.80 | 9,484.05 | 8,573.14 |
| | | | | |
| 2 Current Assets | | | | |
| (a) Inventories | 6,656.89 | 5,047.55 | 8,613.34 | 7,151.91 |
| (b) Financial Assets | | | | |
| (i) Investments | 2,355.21 | - | 2,355.21 | - |
| (ii) Trade receivables | 5,280.96 | 7,542.01 | 5,443.53 | 6,940.73 |
| (iii) Cash & Cash Equivalents | 261.38 | 289.59 | 285.93 | 384.85 |
| (iv) Other Bank Balances | 1,620.05 | 2,474.12 | 1,620.05 | 2,474.12 |
| (v) Loans & Advances | 7.07 | 11.54 | 7.85 | 11.64 |
| (c) Other Current Assets | 3,197.74 | 2,268.54 | 3,346.50 | 2,374.69 |
| | | | | |
| Sub-total - Current assets | 19,379.30 | 17,633.35 | 21,672.41 | 19,337.93 |
| | | | | |
| Total - Assets | 27,424.51 | 24,158.15 | 31,156.46 | 27,911.06 |
| | | | | |
| B EQUITY AND LIABILITIES | | | | |
| 1 Equity | | | | |
| (a) Equity Share Capital | 624.00 | 624.00 | 624.00 | 624.00 |
| (b) Other Equity | 16,758.31 | 15,146.75 | 18,534.79 | 16,598.77 |
| | | | | |
| Sub-total - Equity | 17,382.31 | 15,770.75 | 19,158.79 | 17,222.77 |
| Non-Controlling Interest | | - | 376.51 | 422.48 |
| | | | | |
| LIABILITIES | | | | |
| | | | | |
| 2 Non-current liabilities | | | | |
| Long Term Borrowing | - | - | 566.44 | 596.62 |
| Other Financial Liabilities | - | - | 560.00 | 598.04 |
| Deferred Tax Liability | - | - | 22.17 | 35.37 |
| | | | | |
| Sub-total - Non-current liabilities | - | - | 1,148.61 | 1,230.03 |
| | | | | |
| 3 Current Liabilities | | | | |
| (a) Financial Liabilities | | | | |
| (i) Borrowings | 6,605.85 | 4,541.15 | 6,605.85 | 4,741.15 |
| (ii) Trade Payables | 2,670.21 | 3,097.72 | 2,960.64 | 3,544.27 |
| (iii) Other Financial Liabilities | 98.77 | 96.77 | 98.77 | 96.77 |
| (b) Other current Liabilities | 667.37 | 651.76 | 806.99 | 653.59 |
| (c) Provisions | - | - | 0.30 | - |
| | | | | |
| Sub-total-Current liabilities | 10,042.20 | 8,387.40 | 10,472.55 | 9,035.78 |
| | | | | |
| Total - Equity and Liabilities | 27,424.51 | 24,158.15 | 31,156.46 | 27,911.06 |



ay well

MALLCOM (INDIA) LIMITED

EN-12, SECTOR-V, SALT LAKE, KOLKATA-700091

STANDALONE CASH FLOW STATEMENT for the half year ended 30th September, 2022

(Rs. in Lakhs)

| Sl. NO. | Particulars | Six months ended | | Year ended | |
|---|--|------------------|------------|------------|------------|
| | | 30.09.2022 | 30.09.2021 | 31.03.2022 | |
| A | CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| | Net Profit before Taxation and Extraordinary Items | | 2,385.75 | 1,878.67 | 4,119.63 |
| | Adjustments For: | | | | |
| | Depreciation and Amortisation Expense | 267.74 | 279.41 | 596.77 | |
| | Balances Written Back (Net) | - | - | (6.88) | |
| | Interest & Miscellaneous Income | (20.11) | (103.92) | (208.19) | |
| | Profit on sale of Property, Plant & Equipment/Investment (Net)/Assets Written Off | - | (0.80) | (88.49) | |
| | Reameasurement gain of DBO/DBP | 0.90 | 33.10 | (1.54) | |
| | Finance Costs | 61.52 | 68.99 | 276.78 | 183.70 |
| | Operating Profit before Working Capital Changes | | 2,695.80 | 2,155.45 | 4,595.00 |
| | Adjustments For: | | | | |
| | (Increase)/Decrease in Trade and Other Receivables | 1,337.60 | (957.75) | (2,330.76) | |
| | (Increase)/Decrease in Inventories | (1,609.34) | (277.83) | 0.56 | |
| | Increase/(Decrease) in Trade and Other Payables and Provisions | (409.60) | (681.34) | 371.73 | (882.61) |
| Cash Generated From Operations | | 2,014.46 | 1,291.60 | 1,382.19 | |
| Direct Taxes Paid (Net of Refunds) | | (440.31) | (365.00) | (1,117.30) | |
| Net Cash from Operating Activities | | 1,574.15 | 926.60 | 264.89 | |
| B | CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| | Profit on sale of Property, Plant and Equipments | | 0.80 | | |
| | Purchase of Property, Plant and Equipments (Including Capital Work-in-Progress and Advances) | (1,097.31) | (455.14) | (1,532.67) | |
| | Purchases/Proceeds from sale of Investments | (2,355.21) | | 1,878.58 | |
| | Balances Written Back | | | 6.88 | |
| | Investment in Subsidiary Company [MSPL] | (840.00) | | 88.49 | |
| Interest Income/Extraordinary Item | 20.11 | 103.92 | 208.19 | | |
| Net Cash from/ (Used in) Investing Activities | | (4,272.41) | (350.42) | 649.47 | |
| C | CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| | Proceeds/(Repayment) of Short Term Borrowings(net) | 2,064.70 | 1,021.98 | (788.72) | |
| | Interest and Financial Charges Paid | (61.52) | (68.99) | (183.70) | |
| | Dividend and Tax paid thereon(Interim, special and Final) | (187.20) | (187.20) | (187.20) | |
| | Net Cash from/ (Used in) Financing Activities | | 1,815.98 | 765.79 | (1,159.62) |
| Net Increase/(Decrease) in cash or cash equivalents (A+B+C) | | (882.28) | 1,341.97 | (245.26) | |
| Cash or Cash equivalents at the beginning of the year | | 2,763.71 | 3,008.97 | 3,008.97 | |
| Cash or Cash equivalents at the end of the year | | 1,881.43 | 4,350.94 | 2,763.71 | |



MALLCOM (INDIA) LIMITED

EN-12, SECTOR-V, SALT LAKE, KOLKATA-700091

CONSOLIDATED CASH FLOW STATEMENT for the half year ended 30th September, 2022

(Rs. in Lakhs)

| Sl. NO. | Particulars | Six months ended | | Year ended | | | |
|--|--|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | 30.09.2022 | 30.09.2021 | 31.03.2022 | | | |
| A | CASH FLOW FROM OPERATING ACTIVITIES | | | | | | |
| | Net Profit before Taxation and Extraordinary Items | | 2,256.23 | 1,963.19 | 4,249.00 | | |
| | Adjustments For: | | | | | | |
| | Depreciation and Amortisation Expense | 420.29 | | 357.73 | 828.84 | | |
| | Balances Written Back (Net) | - | | | (6.54) | | |
| | Interest Income | (20.17) | | (105.58) | (211.01) | | |
| | Profit on sale of Property, Plant & Equipment, Investment (Net)/Assets Written Off | - | | (0.80) | (88.49) | | |
| | Remeasurement Gain of DBO/DBP | 0.90 | | 33.10 | (1.54) | | |
| | Finance Costs | 75.88 | 476.90 | 75.83 | 360.28 | 204.32 | 725.58 |
| | Operating Profit before Working Capital Changes | | 2,733.13 | 2,323.47 | | 4,974.58 | |
| | Adjustments For: | | | | | | |
| | (Increase)/Decrease in Trade and Other Receivables | 530.46 | | 222.59 | | (1,688.66) | |
| | (Increase)/Decrease in Inventories | (1,461.43) | | (1,429.70) | | (1,430.74) | |
| Increase/(Decrease) in Trade and Other Payables and Provisions | (382.89) | (1,313.86) | 607.18 | (599.93) | (524.22) | (3,643.62) | |
| Cash Generated From Operations | | 1,419.27 | | 1,723.54 | | 1,330.96 | |
| Direct Taxes Paid | | (461.48) | | (385.00) | | (1,206.36) | |
| Net Cash from Operating Activities | | 957.79 | | 1,338.54 | | 124.60 | |
| B | CASH FLOW FROM INVESTING ACTIVITIES | | | | | | |
| | Profit on sale of Plant & Equipment (Net)/Assets Written-off | - | | 0.8 | | 88.49 | |
| | Purchase of Property, Plant and Equipments (Including Capital Work-in-Progress and Advances) | (1,109.14) | | (1,030.03) | | (2,380.52) | |
| | Purchases/Proceeds from sale of Investments | (2,355.21) | | - | | 1,878.58 | |
| | Balances Written Back (Net) | - | | - | | 6.54 | |
| | Interest Income/Extraordinary Item | 20.17 | | 105.58 | | 211.01 | |
| Net Cash from/ (Used in) Investing Activities | | (3,444.18) | | (923.65) | | (195.90) | |
| C | CASH FLOW FROM FINANCING ACTIVITIES | | | | | | |
| | Proceeds/(Repayment) of Long Term Borrowings(net) | (68.22) | | 210.00 | | 839.53 | |
| | Proceeds/(Repayment) of Short Term Borrowings(net) | 1,864.70 | | 1,021.98 | | (588.72) | |
| | Interest and Financial Charges Paid | (75.88) | | (75.83) | | (204.32) | |
| | Dividend and Tax paid thereon (Interim, special and Final) | (187.20) | | (187.20) | | (187.20) | |
| | Net Cash from/ (Used in) Financing Activities | | 1,533.40 | | 968.95 | | (140.71) |
| | Net Increase/(Decrease) in cash or cash equivalents (A+B+C) | | (952.99) | | 1,383.84 | | (212.01) |
| Cash or Cash equivalents at the beginning of the year | | 2,858.97 | | 3,070.99 | | 3,070.99 | |
| Cash or Cash equivalents at the end of the year | | 1,905.98 | | 4,454.83 | | 2,858.97 | |

