

Easun CAPITAL MARKETS LTD.

Regd. Office: 7, Chittaranjan Avenue, 3rd Floor, Bowbazar, Kolkata – 700072, West Bengal, India
CIN: L51109WB1982PLC034938 **Telephone No:** (+91) 33 4014 5400 **Fax:** (+91) 33 2225 2471
Website: <http://www.easuncapitalmarkets.com> **Email:** secretarial@salarpuriagroup.com
swati@salarpuriagroup.com

Date: 14.11.2024

To,
The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001
Scrip Code: 542906

To,
The Manager
Listing Department
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata – 700 001
Scrip Code: 10015065

Dear Sir/ Madam,

Subject: Outcome of the Board Meeting of the Company held on November 14, 2024

We would like to inform you that the Board of Directors of Easun Capital Markets Limited ('the Company') in its meeting held at the 5, Chittaranjan Avenue, Kolkata-700072 of the Company on **Thursday, November 14, 2024** have approved the Un-Audited Financial Results of the Company for the Quarter and Half Year ended September 30, 2024, pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board commenced at 5:00 P.M. IST and concluded at 05:30 P.M. IST

You are requested to take the aforesaid information on your record.

Yours faithfully,

For EASUN CAPITAL MARKETS LIMITED

ADITYA SADANI
Wholetime Director
DIN: 09023418

Encl: *The Un-audited Financial Results of the Company for the Quarter and Half Year ended September 30, 2024*

To
The Board of Directors
Easun Capital Markets Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Easun Capital Markets Limited** ("the Company") for the **quarter ended September 30,2024** (the "statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations ,2015 as amended (the "Listing Regulations")
2. This Statement, which is the responsibility of the Company's management and has been 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"), as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
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 Statement is free of material misstatement.
4. 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. We have not performed an audit and accordingly, we do not express an audit opinion.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with applicable Ind AS and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For
Rakesh Ram & Associates
Chartered Accountants
Firm ICAI Regd. No. 325145E

Rakesh Agarwal

Rakesh Agarwal

Partner

Membership No.061525



UDIN No: 24061525BKBWP03098

Place: Kolkata

Dated: 14th day of November'2024

EASUN CAPITAL MARKETS LIMITED

CIN - L51109WB1982PLC034938

Regd. Office: 7, Chittaranjan Avenue, 3rd Floor, P.S. Bowbazar, Kolkata - 700072

Tel No. (033) 40306000; Fax : (033) 2225 2471;

E-mail : swati@salarpuriagroup.com/secretarial@salarpuriagroup.com; Web : www.easuncapitalmarkets.com

Extract of Statement of Standalone Unaudited Financial Result for the Quarter / Half Year ended 30th September 2024

(Rs. In lakhs except EPS)

Particulars	Quarter Ended 30.09.2024	Half Year Ended 30.09.2024	Corresponding 3 Months ended in the Previous year 30.09.2023	Year Ended 31.03.2024
	Unaudited	Unaudited	Unaudited	Audited
Total Income from Operations	27.46	53.19	29.01	70.59
Net Profit before Tax	17.15	-43.74	27.39	67.17
Net Profit after tax	5.98	-42.82	16.76	70.53
Total Comprehensive Income	5.98	70.72	16.76	70.53
Equity Share Capital	522.92	522.92	522.92	522.92
Earnings per Share Basic & Diluted	0.11	-0.82	0.32	1.35

Notes :

1. The above is an extract of the detailed format of Quarterly unaudited financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly unaudited financial results are available at the websites of the Company and the Stock Exchanges respectively at www.easuncapitalmarkets.com, www.bseindia.com, www.cse-india.com

For **Easun Capital Markets Limited***Aditya Sadani*Aditya Sadani
Whole-time Director
DIN : 09023418Place : Kolkata
Date : 14th day of November '24

EASUN CAPITAL MARKETS LIMITED

CIN - L51109WB1982PLC034938

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Statement of Standalone Unaudited Financial Results for the Quarter / Half Year ended 30th September,2024

(Rs. in Lakhs except EPS)

PART I		For the Quarter ended on			Year to date		Year Ended
Sl.	Particulars	3 months ended 30.09.2024	Preceding 3 months ended 30.06.2024	Corresponding 3 months ended in the previous year 30.09.2023	01.04.2024 to 30.09.2024	01.04.2023 to 30.09.2023	01.04.2023 to 31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1)	Income						
a)	Revenue from Operations						
	Interest Income	8.59	10.06	9.39	18.65	19.68	37.38
	Net Gain on Fair Value Changes	17.46	15.61	19.62	33.07	41.10	33.21
	Sale of Products(Shares/Mutual Funds)	-	-	-	-	-	-
	Total revenue from Operations	26.05	25.67	29.01	51.72	60.78	70.59
b)	Other income	1.41	0.06	1.52	1.47	1.57	26.35
	Total Income	27.46	25.73	30.53	53.19	62.35	96.94
2)	Expenses						
a)	Finance Cost	-	-	-	-	-	-
b)	Purchases of stock-in-trade	-	-	-	-	-	-
c)	Changes in inventories of stock-in-trade	-	-	-	-	-	-
d)	Valuation los on Redemption of Financial Instruments	-	76.47	-	76.47	-	-
e)	Emloyees benefits expense	2.47	3.03	2.40	5.50	5.27	11.30
f)	Depreciation and amortisation expense	-	-	-	-	-	-
g)	Other expenses	7.84	7.12	0.74	14.96	5.79	18.47
	Total expenses	10.31	86.62	3.14	96.93	11.06	29.77
3)	Profit / (Loss) before tax	17.15	(60.89)	27.39	(43.74)	51.29	67.17
4)	Tax Expenses						
	a) Current Tax	0.50	0.57	0.46	1.07	0.50	10.40
	b) Deferred Tax	10.67	(12.66)	10.17	(1.99)	7.13	(13.76)
	Total Tax Expense	11.17	(12.09)	10.63	(0.92)	7.63	(3.36)
5)	Net Profit / (Loss) after tax	5.98	(48.80)	16.76	(42.82)	43.66	70.53
6)	Other Comprehensive Income						
	A(i) Items that will not be reclassified to profit or loss		132.49	-	132.49	-	-
	(ii) Income Tax related to items that will not be reclassified to profit or loss		-18.95	-	-18.95	-	-
	B(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income	-	113.54	-	113.54	-	-
7)	Total Comprehensive Income	5.98	64.72	16.76	70.72	43.66	70.53
8)	Paid-up equity share capital (Face Value of Rs. 10/- each)	522.92	522.92	522.92	522.92	522.92	522.92
9)	Earnings per share (of Rs. 10/-each)(not annualised):						
	Basic	0.11	(0.93)	0.32	(0.82)	0.83	1.35
	Diluted						



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EASUN CAPITAL MARKETS LIMITED
CIN: L51109WB1982PLC034938
Statement of Cash Flows for the year ended September 30,2024

(Rs. in Lakhs)

Particulars	For the half year ended September 30, 2024	For the half year ended September 30, 2023
	Unaudited	Unaudited
A. Cash Flow from operating activities		
Profit/ (loss) before tax	(43.74)	51.29
<u>Adjustments for:</u>		
Contingent Provision against Standard Asset	0.03	(0.12)
Profit on sale of Current Investments	(1.47)	(1.57)
Fair Value Loss/ (Gain) on Financial Instruments at Fair Value through Profit and Loss	(33.07)	(41.10)
Loss on Redemption of debenture	76.47	-
Fair Valuation of Inventory	-	-
Operating Profit before Working Capital changes	(1.78)	8.50
<u>Adjustments for:</u>		
(Increase)/decrease in Other Non Financial assets	4.54	(114.62)
(Increase)/decrease in Other Financial assets	(4.12)	(0.34)
Increase/(decrease) in Other non-financial liabilities	0.36	(0.09)
Increase/(decrease) in Other financial liabilities	(0.95)	0.01
(Increase)/decrease in Loans	(12.48)	56.62
Cash generated/ (used) from Operations	(14.43)	(49.92)
Income Tax paid	(2.75)	(2.17)
Net Cash Flows used in Operating Activities (A)	(17.18)	(52.09)
B. Cash flow from investing activities		
Purchase of investments	(2,089.00)	-
Sale of investments	2,107.00	49.50
Net Cash used in Investing Activities (B)	18.00	49.50
C. Cash flow from financing activities		
Increase/(Decrease) in Long term Borrowings	-	-
Proceeds from issue of Equity Share Capital	-	-
Net Cash from Financing Activities (C)	-	-
Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	0.82	(2.59)
Cash and Cash Equivalents at the beginning of the year	0.46	3.12
Cash and Cash Equivalents at the end of the period	1.28	0.53
Cash and Cash Equivalents include the following Balance Sheet amounts		
Cash on hand	0.04	0.20
Balances with Banks in Current Accounts	1.24	0.33
	1.28	0.53



EASUN CAPITAL MARKETS LIMITED
CIN: L51109WB1982PLC034938
Statement of Assets and Liabilities

(Rs.in Lakhs)

	Particulars	As on 30.09.2024 (Unaudited)	As on 31.03.2024 (Audited)
	ASSETS		
(1)	Financial Assets		
(a)	Cash and cash equivalents	1.28	0.46
(b)	Loans	319.80	307.32
(c)	Investments	1,554.75	1,482.19
(d)	Inventories (Financial Instruments)	-	-
(e)	Other Financial assets	13.35	9.23
(2)	Non-financial Assets		
(a)	Current tax assets (Net)	1.75	0.07
(b)	Deferred Tax Assets (Net)	-11.11	5.85
(c)	Property, Plant and Equipment	0.02	0.02
(d)	Other non-financial assets	299.18	303.72
	Total Assets	2,179.02	2,108.86
	LIABILITIES AND EQUITY		
(A)	LIABILITIES		
(1)	Financial Liabilities		
(a)	Other financial liabilities	0.82	1.77
(2)	Non-Financial Liabilities		
(a)	Provisions	0.81	0.78
(b)	Deferred Tax Liabilities (Net)	-	-
(c)	Other non-financial liabilities	0.40	0.04
(B)	EQUITY		
(a)	Equity Share capital	522.92	522.92
(b)	Other Equity	1,654.07	1,583.35
	Total Liabilities and Equity	2,179.02	2,108.86

Notes:

- 1 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and the other accounting principles generally accepted in India.
- 2 The above Financial Result have been reviewed by the Audit Committee and approved by Board of Directors at its meeting held on 14/11/2024
- 3 The Board has not recommended any Dividend for the period.
- 4 The figures for the corresponding periods have been regrouped, rearranged and reclassified wherever necessary.
- 5 As prescribed by Ind AS -108 Operating Segments is not applicable to the Company.

For Easun Capital Markets Limited

Date: 14th day of November 24
Place: Kolkata

Aditya Sadani
Aditya Sadani
Whole-time Director
DIN : 09023418

