



THE COCHIN MALABAR ESTATES AND INDUSTRIES LIMITED

Regd. Off. : 21, STRAND ROAD, KOLKATA - 700 001, PHONE : 2230 9601 (4 LINES)
FAX : 00 91 033 2230 2105, E-mail : cochinmalabar@yahoo.com
CIN - L01132WB1991PLC152586

November 6, 2024

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001

Scrip Code : 508571

Dear Sir,

Sub : Unaudited Financial Results for the Quarter/Half Year ended 30th September, 2024.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of the Unaudited Financial Results of the Company for the Quarter/Half Year ended 30th September, 2024, approved at the meeting of the Board of Directors of the Company held on 6th November, 2024.

A copy of the 'Limited Review' Report of the Auditors of the Company in respect of the said results is also enclosed.

The Board Meeting commenced at 1.30 P.M. and concluded at 3.45 P.M.

Kindly take the same on your record.

Thanking You,

Yours faithfully,
For THE COCHIN MALABAR ESTATES AND INDUSTRIES LTD.

Mohit Kandoi
Company Secretary
Membership No. ACS 49202

Encl : As above.

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

**Review Report to
The Board of Directors
The Cochin Malabar Estates and Industries Limited**

1. We have reviewed the accompanying statement of unaudited financial results of The Cochin Malabar Estates and Industries Limited (the 'Company') for the quarter and half year ended September 30, 2024 together with notes thereon (hereinafter referred to as "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 Regulation').
2. This Statement, which is the responsibility of the company's management and approved by the company's board of directors in their meeting held on November 06, 2024, 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. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," as specified under Section 143(10) of the Companies Act, 2013. 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 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 Standard on Auditing and 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.
4. Based on our review conducted as stated above, we report that 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 applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013, 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 Regulation, including the manner in which it is to be disclosed, or that it contains any material mis-statement.
5. We draw attention to note no. 2 of the accompanying statement the net worth of the Company is fully eroded and it's current liabilities exceeds it's current assets. The condition may indicate the existence of an uncertainty about the company's ability to continue as a going concern. However, the statement of the Company has been prepared on a going concern basis based on the reason stated in the above-mentioned note. The appropriateness of the said basis is dependent on the company's ability to repay its obligations through utilization of its fixed assets and resuming normal operation. Our conclusion on the statement is not modified in respect of this matter.
6. **Other Matter:**
The comparative financial information of the company for the quarter and half year ended September 30 2023, included in these financial results, were reviewed by predecessor auditor and the financial statements of the company for the year ended March 31, 2024, were audited by the predecessor auditor who expressed an unmodified conclusion/ opinion on that financial information/ financial statement on November 03, 2023 and May 21, 2024 respectively.
Our opinion is not modified in respect of above matter.

Place: Kolkata
Date: 6th November, 2024



For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E


Gopal Jain
Partner

Membership No. 059147

UDIN: 24059147BKEGXX9162



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE THREE MONTHS AND SIX MONTHS ENDED 30/09/2024 (₹ in Lakhs, unless otherwise stated)

Sl. No.	Particulars	THREE MONTHS ENDED			SIX MONTHS ENDED		YEAR ENDED
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	Income						
	(a) Revenue from Operations	-	-	-	-	-	
	(b) Other Income	-	-	-	-	114.01	
	Total Income	-	-	-	-	114.01	
2	Expenses						
	(a) Employee benefits expense	0.40	0.35	0.34	0.75	0.67	
	(b) Finance costs	11.44	11.10	12.51	22.54	24.54	
	(c) Depreciation and amortisation expense	0.65	0.66	0.82	1.31	1.64	
	(d) Other expenses	2.23	4.33	2.52	6.56	8.16	
	Total Expenses	14.72	16.44	16.19	31.16	35.01	
		(14.72)	(16.44)	(16.19)	(31.16)	(35.01)	
						49.92	
3	Profit/(Loss) before exceptional items and tax (1-2)						
4	Exceptional Items	-	-	-	-	-	
5	Profit/(Loss) before tax (3+4)	(14.72)	(16.44)	(16.19)	(31.16)	(35.01)	
6	Tax Expense :						
	(a) Current Tax	-	-	-	-	-	
	(b) Deferred Tax	-	-	-	-	-	
	Total tax expense	-	-	-	-	-	
7	Net Profit/(Loss) for the period (5-6)	(14.72)	(16.44)	(16.19)	(31.16)	(35.01)	
8	Other Comprehensive Income (net of tax)						
	(a) Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	
	(b) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	
	Total Other Comprehensive Income	-	-	-	-	-	
	Total Comprehensive Income for the period (comprising Profit/(Loss) and other comprehensive income for the period (7+8))	(14.72)	(16.44)	(16.19)	(31.16)	(35.01)	
9	Paid-up Equity Share Capital (Face value per share ₹ 10/-)	177.19	177.19	177.19	177.19	177.19	
10	Other Equity	-	-	-	-	(469.76)	
11	Earnings per equity share (of ₹ 10/- each) (not annualised*)						
	(a) Basic	(0.83)*	(0.93)*	(0.91)*	(1.76)*	(1.98)*	
	(b) Diluted	(0.83)*	(0.93)*	(0.91)*	(1.76)*	(1.98)*	
						2.82	





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STATEMENT OF ASSETS AND LIABILITIES

₹ In Lakhs

PARTICULARS	As at	As at
	30-09-2024	31-03-2024
	UNAUDITED	AUDITED
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	76.71	78.02
Capital Work-in-Progress	9.42	9.42
Non-current Tax Assets	21.09	21.09
Other Non-current Assets	0.56	0.56
	107.78	109.09
Current Assets		
Financial Assets		
(I) Cash and Cash Equivalents	4.52	91.04
(II) Bank balances other than (I) above	-	-
(III) Other Financial Assets	-	-
Other Current Assets	5.56	4.45
	10.08	95.49
TOTAL - ASSETS	117.86	204.58
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	177.19	177.19
Other Equity	(500.92)	(469.76)
	(323.73)	(292.57)
Liabilities		
Non-current liabilities		
	-	-
Current Liabilities		
Financial Liabilities		
(I) Borrowings	440.00	483.00
(II) Trade Payables	0.45	1.25
(III) Other Financial Liabilities	-	-
Other Current Liabilities	1.14	12.90
	441.59	497.15
TOTAL - LIABILITIES	441.59	497.15
TOTAL - EQUITY AND LIABILITIES	117.86	204.58





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UNAUDITED STATEMENT OF CASH FLOW FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2024

	30-09-2024	30-09-2023	31-03-2024
	UNAUDITED	UNAUDITED	AUDITED
	Rs	Rs	Rs
A. Cash Flow From Operating Activities			
Net Profit/(Loss) After Extraordinary Item & Before Tax	(31.16)	(35.01)	49.92
Adjustments For:			
Depreciation & Amortisation	1.31	1.64	3.28
Finance Cost	22.54	24.54	50.04
Operating Profit/(Loss) Before Working Capital Changes	(7.31)	(8.83)	103.24
Adjustments For:			
(Increase)/Decrease In Loans, Other Financial Assets & Other Asse	(1.11)	-	-
Increase/(Decrease) In Trade Payables & Other Liability	(12.56)	(0.23)	12.18
Cash Generated From Operations	(20.98)	(9.06)	115.42
Less : Direct Taxes	-	-	5.70
Net Cash From Operating Activities	(20.98)	(9.06)	109.72
B. Cash Flow From Investing Activities			
Purchase of Property, Plant and Equipment & Intangible Assets including CWIP / Capital Advances	-	(2.36)	(2.36)
Net Cash Flow From Investing Activities	-	(2.36)	(2.36)
C. Cash Flow From Financing Activities			
Short Term Borrowings (Net)	(43.00)	15.00	23.00
Interest Paid	(22.54)	(13.28)	(50.04)
Net Cash Flow From Financing Activities	(65.54)	1.72	(27.04)
Net Change In Cash & Cash Equivalents (A+B+C)	(86.52)	(9.70)	80.32
Cash And Cash Equivalents at the beginning of the period	91.04	10.72	10.72
Cash And Cash Equivalents at the end of the period	4.52	1.02	91.04
Cash and cash equivalent consists of:			
Particulars	30-09-2024	30-09-2023	31-03-2024
Cash in hand	0.19	0.01	0.01
Bank Balance	4.33	1.01	91.03
Total	4.52	1.02	91.04





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Notes:

- 1 The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 6th November, 2024.
- 2 The Networth of the company has been fully eroded. The company is developing its land assets in Goa and considering future plans of the company, the going concern status of the company is maintained.
- 3 Statement of Assets and Liabilities and Statement of Cash Flow is annexed herewith.

Place : Kolkata
Date : 6th November, 2024



C.P. Sharma

C.P. Sharma
Wholetime Director (DIN : 00258646)

