

MULLER AND PHIPPS INDIA LIMITED.

C-204,2ND FLOOR, MADHAVA, BANDRA KURLA COMPLEX, MUMBAI-400 052.

CIN: L63090MH1917PLC007897

November 08, 2023

The Secretary, Bombay Stock Exchange Limited, 1st Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001

Scrip Code: 501477

Dear Sir,

Subject: Outcome of the Board Meeting held on Wednesday November 08, 2023.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015 we would like to inform you that the Board of Directors of the Company at its meeting held today has interalia:

1. Approved the Unaudited Financial Results for the quarter and half year ended 30-09-2023, along with the Limited Review Report

The meeting of the Board of Directors commenced at 4.00 p.m. and concluded at 4.50 p.m.

Yours Truly For Muller and Phipps India Umited Milan Dalal

Director DIN: 00062453

Chartered Accountants

12, Engineer Building, 265 Princess Street, Mumbai - 400 002. India E-mail : info@sljainindia.com

Tel: +91 22 2203 6623, 2206 5739 Fax: +91 22 2208 6269 Website: www.sljainindia.com

Independent Auditor's Limited Review Report on the Quarterly Unaudited Financial Results of the Company for the quarter ended 30th September, 2023 and year to date from 1st April, 2023 to 30th September, 2023 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors Muller & Phipps (India) Limited

- We have reviewed the accompanying statement of Unaudited Financial Results of Muller & Phipps (India) Limited, ("the Company"), for the quarter ended 30th September, 2023 and year to date from 1st April, 2023 to 30th September, 2023 ("the Statement"), attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the regulation") as amended (the "Listing Regulation").
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company, management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- Figures of the previous quarters and year ended figures as on 31.03.2023 considered as its is audited by M/S K F Jetsey & Co and adopted by Management.
- 4. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India.

5. Going Concern

The company has accumulated losses of Rs.219.78 Lakh with a negative Net worth of Rs.157.28 Lakhs as on September-2023. However the company has reported a profit before Exceptional Item and tax of Rs.47.18 Lakh for the year to date ended on Sept-2023 and Rs.21.43 lakhs for the year ended on 31.03.2023. These condition indicate that there is no material uncertainty which

Chartered Accountants

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may cast significant doubt as to company's ability to continue as a going concern. Accordingly, this statement is prepared on going concern basis.

Our Conclusion is not modified in respect of this matter.

- 6. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 7. Based on our review, conducted 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR SHANKARLAL JAIN & ASSOCIATES LLP, CHARTERED ACCOUNTANTS FIRM REG NO: - 109901W/W100082

Place : Mumbai Date : 08-Nov-2023 SATISH JAIN PARTNER MEMBERSHIP NO.: 048874 UDIN: 23048874BGTMLQ2466 (A)

	Regd. Office : 204,Madhava Commercial P Tel No-022 26591191,Fax no-022 2659	remises,C-4,B	andra Kurla (Complex,Band	ra East,Mumb	bai-400051			
	UNAUDITED STANDALONE FINANCIALRESU	I TS FOR OU		ICIN:L6309ON	AH1917PLC00	7897			
art A	A A A A A A A A A A A A A A A A A A A	LISFOR QUI	ARTER/HALF	YEAR ENDED	30TH SEPTE	MBER,2023			
		1	Quarter Ende	d			₹ in Lak		
Sr No	Particulars				Half Yea	ar Ended	Year Ended		
		30.09.2023 Unaudited	30.06.2023 Unaudited	30.09.2022 Unaudited	30.09.2023 Unaudited	30.09.2022	31.03.2023		
1	Revenue from Operations		Childuned	onaudited	Unaudited	Unaudited	Audit		
-	(a) Sales (b) Other Operating Income	119.45	139.04	95.03	258.49	204.44	391.		
	Total Revenue from operations	119.45	420.04		-				
2	Other Income	6.30	139.04	95.03	258.49	204.44	391.		
3	Total Income	125.75	145.34	6.30	12.60	12.60	26.		
4	Expenses	120.75	140.34	101.33	271.09	217.04	417.		
- 8	a. Consumption of Raw Materials								
	b. Purchase of stock-in-trade	48.42	55.52	40.00	-				
	c. Changes in inventories of finished goods, work-in-	0.97		46.83	103.94	88.82	169.		
	progress and stock-in-trade	0.97	3.78	(3.66)	4.75	3.48	2.		
	d. Employee benefits expense	27.12	25.79	25.31	52.91	50.00	101		
	e. Finance costs	1.74	1.89	2.24		50.82	101.		
	f. Depreciation and amortisation expense	0.17	0.18		3.63	4,57	8.		
-	g.Other Expenses	29.71	0.00000	0.18	0.35	0.36	0.		
	Total Expenses)		28.62	29.70	58.33	58.07	113.		
5	Profit/(Loss) before exceptional items and tax (3-4)	108.13	115.78	100.60	223.91	206.12	395.		
	Exceptional Items	17.62	29.56	0.73	47.18	10.92	21.		
_		-			-	1.41			
	Profit/(Loss) before before Tax (5-6) Tax Expenses	17.62	29.56	0.73	47.18	10.92	21.		
	Net Profit/(Loss) for the period (7-8)	-	-	-	-				
10	Other Comprehensive Income net of Income Tax	17.62	29.56	0.73	47.18	10.92	21.4		
-	A) Items that will not be reclassified to profit or loss (Net of								
-	Tax)								
	1) Remeasurement of employee defined benefits plans	(0.90)	(0.95)	(1.05)	(1.85)	(2.10)	(0.4		
	B) Items that will be reclassified to profit or loss	-			(1.00)	(2.10)	(0,4		
	-0	(0.90)	(0.95)	(1.05)	(4.05)	10.40			
	Total Other Comprehensive Income net of Income Tax	10.000	(0.00)	(1.05)	(1.85)	(2.10)	(0.4		
11	Total Comprehensive Income for the period	16.72	28.61	(0.32)	45.33	0.00			
12	Paid up Equity Share Capital (Face value ₹ 10/- each	62.50	62.50	62.50		8.82	21.0		
1	fully paid	100000	02.00	02.00	62.50	62.50	62.5		
	Other Equity		-				1005 01		
14 1	Earnings per share in ₹ (not annualised)	2.82	4.73	0.12	7.55	1.75	(265.87		
-		Quarter							
ľ	Particulars	ended							
B	NVESTORS COMPLAINTS	30-09-2023							
	ending at the beginning of the quarter								
	Received during the quarter	•							
	Disposed of during the quarter								
	remaining unresolved at the end of the quarter	625							
te									
1 1	he above statement of the Unaudited Financial Results is re eld on 8th November, 2023	viewed by the A	Audit Committe	e and approve	d by the Board	of Directors at	its meeting		
							in in oung		
2 T	he Statutory Auditors of the company have carried out a limit	ted review of th	e results for the	e quarter/Half	year ended 30t	hSept, 2023			
3 T	his statement, has been prepared in accordance with the Co	monoiee / India			W SISSIST				
1.00	r the set of and other roodynaed	accounting pra	clices and poli	ces to the exte	nt annlicable				
	Based on the "management approach" as defined in Ind AS 108 Operating Segments, the Chief Operating Decision Maker evaluates the Group's merformance and allocates resources based on an analysis of various performance indicaters by business segments. Accordingly information has been presented along the business segments. The accounting principals used in the preparation of the financial statements								
a	e consistantly applied to record revenue and expenditure	. The accounting	a principals us	ed in the prepa	ration of the fir	nancial stateme	nts		
in	individual segments.								
				T	or Mullel And I	Phippy (India)	ita		
	Place : Mumbai								
P	ace : Mumbai				1				
- B. V.				\bigcirc		lan Dalal	1		
- B. V.	ace : Mumbai ate :8th November,2023			\bigcirc		lan Dalal rector	1		

Tel No-022 26591191,Fax no-022 26591186 web:ww STATEMENT OF STANDALONE ASSETS AND LL PARTICULARS SETS Ion -Current assets Property Plant and Equipment Financial Assets Investments Loans Other Financial Assets al Non Current Assets Uurrent Assets Investments Investm	ABILITIES AS AT 30TH SEPTEMBER ₹ in La As at 30thSept,2023 4.83 1.00 0.26 357.64 363.73 12.17 - 102.88	3,2023
PARTICULARS SETS Ion -Current assets Property Plant and Equipment Financial Assets Investments Loans Other Financial Assets al Non Current Assets Unrent Assets Investments Investments Investments Investments ITrade Receivables III Cash and cash equivalents	₹ in La As at 30thSept,2023 4.83 1.00 0.26 357.64 363.73 12.17 102.88	khs As a 31st March,202 5.0 1.0 356.3 362.4
SETS Ion -Current assets Property Plant and Equipment Financial Assets Investments Loans Other Financial Assets al Non Current Assets Urrent Assets Investments Financial Assets Investments ii Trade Receivables iii Cash and cash equivalents	As at 30thSept,2023 4.83 1.00 0.26 357.64 363.73 12.17 102.88	As a 31st March,202 5.0 1.0 356.3 362.4
SETS Ion -Current assets Property Plant and Equipment Financial Assets Investments Loans Other Financial Assets al Non Current Assets Urrent Assets Investments Financial Assets Investments ii Trade Receivables iii Cash and cash equivalents	30thSept,2023 4.83 1.00 0.26 357.64 363.73 12.17 102.88	31st March,202 5.0 1.0 356.3 362.4
Ion -Current assets Property Plant and Equipment Financial Assets Investments Loans Other Financial Assets al Non Current Assets urrent Assets Investments Financial Assets Investments ii Trade Receivables iii Cash and cash equivalents	1.00 0.26 357.64 363.73 12.17 102.88	1.0 356.3 362.4
Property Plant and Equipment Financial Assets Investments Loans Other Financial Assets al Non Current Assets urrent Assets Inventories Financial Assets Investments ii Trade Receivables iii Cash and cash equivalents	1.00 0.26 357.64 363.73 12.17 102.88	1.0 356.3 362.4
Property Plant and Equipment Financial Assets Investments Loans Other Financial Assets al Non Current Assets urrent Assets Inventories Financial Assets Investments ii Trade Receivables iii Cash and cash equivalents	1.00 0.26 357.64 363.73 12.17 102.88	1.0 356.3 362.4
Financial Assets Investments Loans Other Financial Assets al Non Current Assets urrent Assets Inventories Financial Assets Investments II Trade Receivables III Cash and cash equivalents	1.00 0.26 357.64 363.73 12.17 102.88	1.0 356.3 362.4
Investments Loans Other Financial Assets al Non Current Assets urrent Assets Inventories Financial Assets Financial Assets Investments ii Trade Receivables iii Cash and cash equivalents	0.26 357.64 363.73 12.17 102.88	356.3 362.4
Loans Other Financial Assets al Non Current Assets urrent Assets Inventories Financial Assets Investments ii Trade Receivables iii Cash and cash equivalents	0.26 357.64 363.73 12.17 102.88	356.3 362.4
Other Financial Assets al Non Current Assets urrent Assets Inventories Financial Assets Investments ii Trade Receivables iii Cash and cash equivalents	357.64 363.73 12.17 102.88	362.4
al Non Current Assets urrent Assets I Inventories Financial Assets I Investments II Trade Receivables III Cash and cash equivalents	363.73 12.17 102.88	362.4
urrent Assets I Inventories Financial Assets I Investments II Trade Receivables III Cash and cash equivalents	12.17 102.88	
Inventories Financial Assets Investments ii Trade Receivables iii Cash and cash equivalents	102.88	16.9
Inventories Financial Assets Investments ii Trade Receivables iii Cash and cash equivalents	102.88	16.9
Financial Assets I Investments ii Trade Receivables iii Cash and cash equivalents	102.88	16.9
l Investments ii Trade Receivables iii Cash and cash equivalents	2003304-70	
ii Trade Receivables iii Cash and cash equivalents	2003304-70	
iii Cash and cash equivalents	2003304-70	
		92.9
to bank balances other than (111) above	23.93	10.6
NAME AND ADDRESS OF A DATA OF A	100	8
Other Current Assets	4.96	1010
al Current Assets	143.94	1.1
Total Assets	507.67	121.6
	507.07	484.1
JITY AND LIABILITIES		
uity Share Capital	62.50	60 F.
ther Equity	(219.78)	62.50
Total Equity	(157.28)	(265.87
Current Liabilities	(1571120)	(203.57
Financial Liabilities		
lorrowings	97.83	106 4
rade Payables	52.05	106.44
Other financial liabilities	287.04	797.0
	207.04	287.04
rovisions	21.53	20.18
Total Non Current Libilities	401.40	413.66
		140100
0		8
	209.02	223.81
Other Financial Liabilities	3.85	3.25
Ther Current Linkillaine	027223	
cher corrent Liabilities	37.10	33.43
ovisions	12.00	100000
iabilities	13.58	13.32
Total Current Liabilities	262.55	
Total Liabilities	The last state of the second state of the seco	273.81
		687.47
	307.07	484.10
	Financial Liabilities orrowings rade Payables Other financial liabilities rovisions Total Non Current Libilities ent Liabilities ent Liabilities rorowings rade Payables ther Financial Liabilities ther Current Liabilities ther Current Liabilities total Current Liabilities	Financial Liabilities 92.83 orrowings 92.83 rade Payables 287.04 ovisions 21.53 Total Non Current Libilities 401.40 ent Liabilities 401.40 ent Liabilities 209.02 ther Financial Liabilities 3.85 ther Current Liabilities 37.10 exisions 13.58 iabilities 664.95

Place: Mumbai Dated : 8th November ,2023 MUQUIA Director

Din No :00062453

-	STATEMENT OF STANDALONE UNAUDITED CASH FLOW F				Lakhs
	Farticulars		Half year ended	For the Half	
6	and the second	the second se	September, 2023	30th Septem	ber,2022
Α.	CASH FLOW FROM OPERATING ACTIVITIES	*	₹	₹	2
	Net Profit/ (Loss) Before Tax		1.000		
	Adjustments for		47.18		10.9
	Depreciation	0.35			
	Interest and Finance Charges Expenses	3.63	2.00	0.36	
	Operating Profit/(Loss) before Working Capital Changes	3.03	3.98	4.57	4.9
	Adjustment for		51.16		15.85
	(Increase)/Decrease in Trade and Other Receivables		(4.40)		120.22
	(Increase)/Decrease in Inventories		3.73		(29.32)
	Increase/(Decrease) in Sundry Creditors and Other Liabilities		(11.70)		13.34
	Cash Used in Operations		38.79		3.3
	Taxes Paid		3.13		(1.28
	Net Cash from Operating Activities	_	41.92	_	2.07
3.	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Fixed Assets		(.15)		
	Sale of Fixed Assets		(.13)		
	Investment / (encashment) - Margin Money Deposits				
	Net Cash (used in) Investing Activities	-	(.15)	-	
i.	CASH FLOW FROM FINANCING ACTIVITIES				
	Intercorporate Loan		(27.71)		(13.61)
	Interest Paid		(.81)		(13.01)
	Net Cash (used in) Financing Activities	_	(28.52)	32	(18.63)
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		13.25		(16.56)
	Cash and Cash Equivalents as at beginning of the year		10.68		24.15
	Cash and Cash Equivalents as at close of the period		23.93		7.59

Place : Mumbai Date :8th November ,2023 Milan Dalal Director Din No 00062453

	MULLER	& PHIPPS IND	DIALTD	12		
	Article Color Actor					
Standalone Segment wise Revenue Re-	sults & Capital Em	ployed for the	Quarter/Half	Vear Ended 20th	Contomber 2022	
	and a suprise sur	projection the	Quarter/mail	Tear Ended Soth	September,2023	₹ in Lakhs
Particulars	0	uarter Ended		Half Year En	ded 1	
	30-09-2023	30-06-2023	30-09-2022	30/09/2023	and the second se	Year Ende
	Unaudited	Unaudited	Unaudited	Unaudited	30/09/2022 Unaudited	31-03-202
Segment Revenue			onduited	onaddited	Unaudited	Audite
1. Cosmetics and Toiletories	3.38	5.67	3.87	9.05	9.45	10.1
2. Medicated Preparations	115.83	133.34	91.16	249.17	179.28	19.1
3. Food Products	0.24	0.03	51.10	0.27	179.28	356.4
Total	119.45	139.04	95.03	258.49	204.44	15.7
Net Revenue from Operations	119.45	139.04	95.03	258.49	204.44	391.3 391.3
Segment Results						
1.Cosmetics and Toiletories	(0.49)	0.47	(0.59)	0.54	(0.55)	
2. Medicated Preparations	27.72	37.51	12.85	69.08	(0.55)	(1.61
3.Food Products	0.24	0.03	(1.13)	0.27	35.85	68.6
	27.47	38.01	11.13	69.89	5.04	0.9
Add/Less		55.01	11.15	69.89	40.34	68.0
i Interest	(1.74)	(1.88)	(2.24)	(3.63)	14.531	10.00
ii Unallocable Expenditure net of	(8.11)	(6.57)	(8.16)	(19.08)	(4.57)	(8.51
unallocable income	(9.11)	(0.377	(8.10)	(19.08)	(24.85)	(38.12
Profit/ (Loss) Before Tax	17.62	29.56	0.73	47.18	10.92	21.43
Capital Employed		-				
(Segment Assets-Segment Liabilities)						
1.Cosmetics and Toiletories	(2.99)	2.07		100000		
2. Medicated Preparations	25.46	43.93	1.44	(2.99)	1.44	0.04
3. Others	(119.46)	(146.64)	34.60	25.46	34.60	70.38
4.Unallocated	(60.29)	in the second	(149.73)	(119.46)	(149.73)	(187.92)
Total	(157.28)	(74.12)	(101.86)	(60.29)	(101.86)	(85.87)
	(157.28)	(174.76)	(215.55)	(157.28)	(215.55)	(203.37)

Place: Mumbai Dated : 8th November ,2023

For Muller & Phipps India Limited Milan Dalal Director Din No 00062453

Chartered Accountants

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Tel: +91 22 2203 6623, 2206 5739 Fax: +91 22 2208 6269 Website : www.sljainindia.com

Independent Auditor's Limited Review Report on unaudited consolidated guarterly financial results for the guarter ended on September 30, 2023 and year to date from 01st April, 2023 to 30 September, 2023 of Muller and Phipps (India)Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To The Board of Directors,

Muller and Phipps (India) Limited Mumbai.

- We have reviewed the accompanying statement of unaudited consolidated financial results ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2023 and year to date from 01st April 2023 to 30th September, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the listing Regulations").
- Attention is drawn to the fact that the figures for the quarter ended September, 2023 and year to date from 01st April, 2023 to 30th September, 2023 as reported in this statement are unaudited and adopted as verified by the management.
- 3. 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' prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there-under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 4. 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 Auditors of the Entity", issued by the Institute of Chartered Accountants of India, This standard requirements 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 person responsible for accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards of Accounting and consequently does not enable us to obtain assurances 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 SEB-I under Regulation 33(8) of the SEBJ (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Chartered Accountants

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Tel: +91 22 2203 6623, 2206 5739 Fax: +91 22 2208 6269 Website : www.sljainindia.com

- The Statement includes the unaudited standalone financial results of the following Subsidiaries;
 - (i) Muller and Phipps (Industrial Services) Limited
 - (ii) Muller and Phipps Agencies Limited
- 7. Going Concern

The group has accumulated negative net worth of Rs. 156.27 lakhs as on September 30, 2023. However, the group has reported a Profit before Exceptional Item and tax of RS. 47.02 lakhs for the half year ended September 30, 2023 and RS. 21.23 lakhs for the previous year ended March 31, 2023. These conditions indicate that there is no material uncertainty which may cast significant doubt as to company's ability to continue as a going concern. Accordingly, this financial statement has been prepared on going concern basis. All the figures reported are adopted by management and consider by us and figures for 31.03.2023 was considered on the basis of audit done by K.F.Jetsey & Co.

Our Conclusion is not modified in respect of this matter.

- 8. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information require to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended/ including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 9. The statement includes the standalone financial results of two subsidiaries which are not been reviewed by their auditor or by us. According to the information and explanation given to us by the Management, this standalone financial results is not material to the Group.

TIENED ACCOUNTS

Place : Mumbai Date : 08-Nov-2023 FOR SHANKARLAL JAIN & ASSOCIATES LLP, CHARTERED ACCOUNTANTS FIRM REG NO: - 109901W/W100082

SATISH JAIN PARTNER MEMBERSHIP NO.: 048874 UDIN: 23048874BGTMLR6967

	Devel All	MULLER &	PHIPPS (INI	DIA) LIMITE	D		
1.12	Regd. Office : 204,Madha Tel No-022 26591191,	va Commercial Pre Fax po.022 2650111	mises,C-4,Band	ira Kurla Com	plex,Bandra Ea	st,Mumbal-400051	
	UNAUDITED CONSOLIDATED	FINANCIALRESU	TS FOR OLIAR	TERIHALE VE	V:L6309OMH19	17PLC007897	
Part A		THATOALALSU	LIS FOR QUAR	TER/HALF TE	AR ENDED 301	H SEPTEMBER,20	23
			-				₹ in Lakh
Sr No	Particulars	30.09.2023	uarter Ended		Half Yea	the second se	Year Ende
		Unaudited	30.06.2023 Unaudited	30.09.2022 Unaudited	30.09.2023	30.09.2022	31.03.202
1	1 Revenue from Operations	Unaddited	onadulted	Unaudited	Unaudited	Unaudited	Audite
12	(a) Sales	119.45	139.04	95.03	258.49	201.11	
U.C.	(b) Other Operating Income		100.04	55,05	200,49	204,44	391.3
	Total Revenue from operations	119.45	139.04	95.03	258.49	204.44	001.0
1	2 Other Income	6.34	6.34	6.35	12.68	12.70	391.3
1	3 Total Income	125.79	145.38	101.38	271.17	217.14	417.3
4	4 Expenses				21111	20.14	417.3
	a. Consumption of Raw Materials	-	24	-	-	123	
	b. Purchase of stock-in-trade	48.42	55.52	46.83	103.94	88.82	169.5
	 Changes in inventories of finished goods, work-in-progress and stock-in trade 	0.97	3.78	(3.66)	4.75	3.48	2.4
	d. Employee benefits expense	27.12	25.79	25.31	52.91	50.82	101.1
	e. Finance costs	1.74	1.89	2.24	3.63		108.03
	f. Depreciation and amortisation	0.17	0.18	0.18		4.57	8.3
-	expense	9.17	0.16	0.18	0.35	0.36	0.7
	g.Other Expenses	29.83	28.74	29.82	58.57	58.32	113.9
	Total Expenses)	108.25	115.90	100.72	224.15	206.37	396,1
5	Profit/(Loss) before exceptional items and tax (3-4)	17.54	29.48	0.66	47.02	10.77	21.23
6	Exceptional Items						
	Profit/(Loss) before before Tax (5- 6)	17.54	29.48	0.66	47.02	10.77	21.2
8	Net Profit/(Loss) for the period (7-	17.51			-		
	8)	17.54	29.48	0.66	47.02	10.77	21.23
10	Other Comprehensive Income net of Income Tax						
	 A) Items that will not be reclassified to profit or loss (Net of Tax) 						
	1) Remeasurement of employee	(0.90)	(0.95)	(1.05)	(1.85)	(2.10)	10.10
	defined benefits plans B) Items that will be reclassified to			(1.00)	(1.00)	(2.10)	(0.43)
	profit or loss						
	Total Other Comprehensive Income net of Income Tax	(0.90)	(0.95)	(1.05)	(1.85)	(2.10)	(0.43)
	Total Comprehensive Income for	16.64	00.50				and the second
11	the period	10.04	28.53	(0.39)	45.17	8.67	20.80
12		62.50	62.50	62.50	62.50		
	Paid up Equity Share Capital (0.000	01.00	02.00	62,00	62.50	62.50
	Face value Rs 10/- each fully paid						
13	Other Equity		-	-	-		(264.70)
14	Earnings per share in Rs. (not annualised)	2.81	4.72	0.11	7.52	1.72	3.40
	Particulars	Quarter ended					
-		30-09-2023					
	INVESTORS COMPLAINTS						
	Pending at the beginning of the quarter Received during the quarter						
	Disposed of during the quarter						
	Remaining unresolved at the end of the						
	quarter	14 I.					
otes :-							
1	The above statement of the unaudited meeting held on 8th November 2022	financial results is re	eviewed by the A	Audit Committe	e and approved	by the Board of Dire	ctors at its
	insering here on our November 2023						
2	The Statutory Auditors of the company hav	e carried out a limited	review of the resu	its for the Quart	er/Half year ended	30thSeptember 2023	
							NG 1
° .	This statement has been prepared in a section 133 of the Companies Act 201	accordance with the	Companies (Inc	lian Accounting	3 Standards) Ru	les,2015 (Ind AS) p	rescribed under
4	Based on the " management approach Group's performance and allocates rec	" as defined in Ind A	S 108 Operating	Segments, the	Chief Operating	Decision Maker eva	aluates the
1	information has been presented along applied to record revenue and expendi	ture in individual sec	ms, the account	ing principals u	ised in the prepa	ration of financials a	re consistantly
			in and		~ 11	00	$\cap (1)$
				(FO MON	er & Phipps India Lin	hited
				1	. ////	Va ila	N/d /
F	Place : Mumbai			1	()/u	Vanne	XU/
12	Date :8th November,2023				Mila	n Dalal	7
					Dire	State	100
1					Din	No:00062453	

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iii) Other financial liabilities 287.04 287.04 b) Provisions 21.53 20.1 Current Liabilities 399.23 411.4 2 Current Liabilities 399.23 411.4 1) Borrowings 1) Borrowings 209.02 223.8 iii) Other Financial Liabilities 3.11 2.3 b) Other Financial Liabilities 38.41 35.0 c) Provisions 13.58 13.3 Tax Liabilities 13.58 13.3 Total Current Liabilities 663.35 685.9			90.66	104.2
b) Provisions 21.53 20.1 Total Non Current Libilities 399.23 411.4 2 Current Liabilities 1) Borrowings ii) Trade Payables 209.02 223.8 iii) Other Financial Liabilities 3.11 2.3 b) Other Current Liabilities 38.41 35.0 c) Provisions 13.58 13.3 Tax Liabilities 264.12 274.4 Total Current Liabilities 663.35 685.9			202.04	
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Total Non Current Libilities 399.23 411.4 2 Current Liabilities 411.4 a) Financial Liabilities 209.02 223.8 ii) Drade Payables 209.02 223.8 iii) Other Financial Liabilities 3.11 2.3 b) Other Current Liabilities 38.41 35.0 c) Provisions 13.58 13.3 Total Current Liabilities 264.12 274.4 Total Liabilities 663.35 685.9	b) P	rovisions	21 53	10.1
2 Current Liabilities a) Financial Liabilities i) Borrowings ii) Trade Payables 209.02 223.8 iii) Other Financial Liabilities 3.11 2.3 b) Other Current Liabilities 38.41 35.0 c) Provisions 13.58 Tax Liabilities Coll Current Liabilities 209.02 223.8 13.3 Total Current Liabilities 209.02 209.02 223.8 13.58 13.58 13.58 13.58 13.58 13.58 13.58 13.58 13.58 13.58 13.68 13.78 13.8 13.9 13.9 13.9 13.9 13.9 13.9 13.9 13.9 13.9 13.9 13.9				the second s
I) Borrowings 209.02 223.8 II) Trade Payables 209.02 223.8 III) Other Financial Liabilities 3.11 2.3 b) Other Current Liabilities 38.41 35.0 c) Provisions 13.58 13.3 Tax Liabilities 264.12 274.4 Total Current Liabilities 663.35 685.9				
ii) Trade Payables 209.02 223.8 iii) Other Financial Liabilities 3.11 2.3 b) Other Current Liabilities 38.41 35.0 c) Provisions 13.58 13.3 Tax Liabilities 264.12 274.4 Total Current Liabilities 663.35 685.9				
III) Other Financial Liabilities 3.11 2.3 b) Other Current Liabilities 38.41 35.0 c) Provisions 13.58 13.3 Tax Liabilities 264.12 274.4 Total Current Liabilities 663.35 685.9				
III) Other Financial Liabilities 3.11 2.3 b) Other Current Liabilities 38.41 35.0 c) Provisions 13.58 13.3 Total Current Liabilities 264.12 274.4 Total Liabilities 663.35 685.9			209.02	222.9
b) Other Current Liabilities 38.41 35.0 c) Provisions 13.58 13.3 Tax Liabilities 264.12 274.4 Total Current Liabilities 663.35 685.9	iii) (Other Financial Liabilities	Sec. 12 (2019) 10 (2019)	
c) Provisions 13.58 13.3 Tax Liabilities 264.12 274.4 Total Liabilities 663.35 685.9 Total Equity And Liabilities 685.9				*
Tax Liabilities 13.36 13.36 Total Current Liabilities 264.12 274.4 Total Liabilities 663.35 685.9 Total Equity And Liabilities 663.35 685.9	b) (Other Current Liabilities	38.41	35.0
Tax Liabilities 13.36 13.36 Total Current Liabilities 264.12 274.4 Total Liabilities 663.35 685.9 Total Equity And Liabilities 663.35 685.9	c) Pr	rovisions		
Total Current Liabilities 264.12 274.4 Total Liabilities 663.35 685.9	100.000		13.58	13.3
Total Liabilities 663.35 685.9	-		264.12	
Total Equity And Lishilitian	1		and the second sec	1
	-	Total Equity And Liabilities	507.08	483.7

lai Milan Dalal Director

Place: Mumbai Dated :8th November ,2023

Din No :00062453

	STATEMENT OF CONSOLIDATED UNAUDITED CASH FLC	W FOR THE HALF YEAR END		2023 Lakhs	
		For the Half year ended			
_	Particulars	30th September, 2023			
A.	CASH FLOW FROM OPERATING ACTIVITIES	र २		1	
	Net Profit/(Loss) Before Tax Adjustments for	47.02		10.7	
	Depreciation	0.35	0.36		
	Profit / (Loss) on Sale of Fixed Assets				
	Interest and Finance Charges Expenses	3.63 3.98	4.57	4.9	
	Operating Profit/(Loss) before Working Capital Changes Adjustment for	51.00		15.7	
	(Increase)/Decrease in Trade and Other Receivables	(5.69)		(29.14	
	(Increase)/Decrease in Inventories	3.73		3.4	
	Increase/(Decrease) in Sundry Creditors and Other Liabilities Cash Used in Operations	(10.92)		12.9	
	Taxes Paid	38.12		2.9	
	Net Cash from Operating Activities	3.64	-	(1.29	
	openning rearrance	41.76		1.7	
3.	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Fixed Assets	(.15)			
	Sale of Fixed Assets	-		2	
	Investment / (encashment) - Margin Money Deposits			-	
	Net Cash (used in) Investing Activities	(.15)			
	CASH FLOW FROM FINANCING ACTIVITIES				
	Intercorporate Loan	(27.22)		(13.60	
	Interest Paid	(1.14)		(4.67	
	Net Cash (used in) Financing Activities	(28.36)		(18.27	
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	13.25		(16.57	
	Cash and Cash Equivalents as at beginning of the year	11.16		24.6	
	Cash and Cash Equivalents as at close of the period	24.41		8.0	
		For Nuller (nd Ph		\cap	
2002		Milan Dalal	MMMM	P	
0.15	: Mumbai	Director			
ate	: 8th November ,2023	Din No 00062453			