



FOCE INDIA LIMITED

(Authorized Distributors for India of FOCE Watches)
(Formerly known as Heighten Trading Company Private Limited)
CIN: L33100MH2001PLC130385

To,
National Stock Exchange of India Limited
Exchange Plaza Block G, C 1,
Bandra Kurla Complex,
G Block BKC, Bandra East,
Mumbai, Maharashtra 400051
Symbol: FOCE

Date: 14-11-2024

Sub: Outcome of Board Meeting

The Board of Directors at its meeting held today considered and approved the unaudited financial results (both standalone and consolidated) for the half-year ended as on 30th September, 2024 together with the Limited Review Report.

Pursuant to provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

- Unaudited financial results (both standalone and consolidated) for the half-year ended as on 30th September, 2024.
- Limited Review Report from the Statutory Auditor of the Company, on the aforesaid Financial Results.

The meeting commenced at 11:30 a.m. and concluded at 6.20 p.m.

We hereby request you to take the above information on your records.

Thanking you,

For Foce India Limited

Manoj Sitaram Agarwal
Managing Director
DIN: 00159601

Foce India Limited



(Formerly known as Heighiten Trading Company Pvt. Ltd.)
4, Kingston Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai - 400053
CIN : L33100MH2001PLC120385

PART I - STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024 (Rs. In Lakhs)

Particulars	Half year ended 30.09.2024	Half year ended 31.03.2024	Half year ended 30.09.2023	Year ended 31.03.2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. Income from operations				
a) Revenue from operations	895.45	1,126.94	526.11	1,653.05
b) Other Operating Income	-	-	-	-
	895.45	1,126.94	526.11	1,653.05
2. Other Income	3.13	0.37	-	0.37
Total Income (1 + 2)	898.59	1,127.31	526.11	1,653.42
3. Expenses				
a) Cost of materials consumed	-	-	-	-
b) Purchase of stock-in-trade	860.71	842.41	490.70	1,333.11
c) Changes in Inventories	(125.29)	168.96	(47.65)	121.30
d) Employee benefit expense	7.94	11.37	8.02	19.39
e) Finance Costs	-	57.82	-	57.82
f) Depreciation and amortisation expense	1.23	0.17	2.89	3.06
g) Other expenses	110.45	(23.12)	76.78	53.66
Total Expenses	855.04	1,057.60	530.74	1,588.34
4. Profit / (Loss) from ordinary activities before tax and exceptional items	43.54	69.71	(4.62)	65.08
5. Exceptional items	-	-	-	-
6. Profit / (Loss) from ordinary activities before tax	43.54	69.71	(4.62)	65.08
7. Tax expense:				
i) Current tax	10.96	16.41	-	16.41
ii) MAT Credit Entitlement	-	-	-	-
iii) Income Tax Provisions Previous years	-	-	-	-
iv) Deferred tax	-	(0.02)	-	(0.02)
8. Net Profit / (Loss) from ordinary activities after tax	32.58	53.32	(4.62)	48.69
9. Extraordinary items (net of tax expense)	-	-	-	-
10. Net Profit / (Loss) for the period	32.58	53.32	(4.62)	48.69
11. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates	32.58	53.32	(4.62)	48.69
12. Paid-up Equity Share Capital (Face value Rs. 10/-)	489.29	489.29	489.29	489.29
13. Reserves excluding revaluation reserves	3,090.07	53.32	3,004.17	3,057.49
14. EPS (Not annualised)				
i) Basic & Diluted EPS before Extraordinary items	0.67	1.09	(0.09)	1.00
ii) Basic & Diluted EPS after Extraordinary items	0.67	1.09	(0.09)	1.00

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STANDALONE AUDITED STATEMENT OF ASSETS AND LIABILITY AS ON 30TH SEPTEMBER, 2024 (Rs. In Lakhs)		
PARTICULARS	Half year ended 30.09.2024	Year ended 31.03.2024
	(Unaudited)	(Audited)
A. EQUITY AND LIABILITIES		
1. Shareholders Funds		
(a) Share Capital	489.29	489.29
(b) Reserves and Surplus	3,090.07	3,057.49
(c) Money Received against share warrants	-	-
Sub-total - Shareholders' funds	3,579.37	3,546.78
2. Share application money pending allotment		
	-	-
3. Minority interest		
	-	-
4. Non Current Liabilities		
(a) Long Term Borrowings	-	-
(b) Deferred Tax Liabilities (net)	-	-
(c) Other Long Term Liabilities	-	-
(d) Long Term Provision	-	-
Sub-total - Non-current liabilities	-	-
5. Current liabilities		
(a) Short-term borrowings	3,271.06	2,438.57
(b) Trade payables	-	-
Outstanding Dues to MSMEs	240.57	62.31
Outstanding Dues to Others	5.37	7.65
(c) Other current liabilities	36.20	3.59
(d) Short-term provisions	3,583.19	2,512.12
Sub-total - Current liabilities	7,132.56	6,058.91
TOTAL - EQUITY AND LIABILITIES		
B ASSETS		
1. Non-current assets		
(a) Property, Plant & Equipments (Tangible assets)	7.53	6.25
(b) Non-current investments	201.00	201.00
(c) Deferred tax assets (net)	1.41	1.41
(d) Long-term loans and advances	-	-
(e) Other non-current assets	0.55	0.45
Sub-total - Non-current assets	210.49	209.11
2. Current assets		
(a) Current investments	-	-
(b) Inventories	194.55	69.27
(c) Trade receivables	744.77	440.98
(d) Cash and cash equivalents	54.15	106.12
(e) Short-term loans and advances	5,834.86	5,116.63
(f) Other current assets	93.74	116.80
Sub-total - Current assets	6,922.07	5,849.80
Total -Assets	7,132.56	6,058.91
For and on behalf of the Board of Directors		
Manoj Sitaram Agarwal Managing Director DIN: 00159601 Place : Mumbai Date : 14/11/2024		

Foce India Limited

(Formerly known as Heighen Trading Company Pvt. Ltd.)
4, Kingston, Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053
CIN : L33100MH2001PLC130385

STANDALONE AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30th SEPTEMBER 2024 (Rs. In Lakhs)

Particulars	Half year ended 30.09.2024	Year ended 31.03.2024
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
(1) Net Profit before Taxation	43.54	65.08
(2) Adjustments for:		
- Depreciation	1.23	3.06
- Interest & Other Income	(3.13)	(0.37)
- Discount Received	-	-
(3) Operating Loss before Working Capital Changes (1+2)	41.64	67.77
(4) Adjustments for:		
- Inventories	(125.29)	121.30
- Trade Receivables	(303.79)	25.79
- Short Term Loans and Advances	(718.22)	222.45
- Other Current assets	23.06	(10.00)
- Short Term Borrowings	832.49	(199.23)
- Trade Payable	178.26	(76.57)
- Other Current Liabilities	(2.28)	(78.05)
- Short Term Provisions	32.60	(1.85)
Changes in Working Capital	(83.17)	3.84
(5) Cash generated/(used) in Operating Activities (3+4)	(41.53)	71.61
(6) Less:		
- Income Tax paid	(10.96)	(16.41)
(7) Net Cash generated/(used) in Operating Activities (5-6)	(52.49)	55.20
B. CASH FLOW FROM INVESTING ACTIVITIES		
- Purchase of Fixed Assets	(2.52)	(0.53)
- Earmarked Fixed Deposits against Overdraft Facility	-	-
- Other Non-Current Assets	(0.10)	(0.03)
- Purchase of Investments	-	-
- Interest Received & Other Income	3.13	0.37
- Income from Current Investments	-	-
Net Cash generated from Investing Activities	0.52	(0.19)
C. CASH FLOW FROM FINANCING ACTIVITIES		
- Share Application money	-	-
- Repayment of Loan	-	-
- Received of Loan given	-	-
- Proceeds from long-term borrowings	-	-
- Repayment of long-term borrowings	-	-
- Proceeds from issue of Shares	-	-
- Proceeds from Securities Premium on issue of Shares	-	-
Net Cash generated from Financing Activities	-	-
D. Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	(51.97)	55.01
Less:		
E1. Cash and Cash Equivalents at the beginning of the year	106.12	51.11
E2. Cash and Cash Equivalents at the end of the year	54.15	106.12

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 on Cash Flow Statement notified by the Companies (Accounting Standard) Rules, 2006.

2. Cash and Cash Equivalents include:

Particulars	Half year ended 30.09.2024	Year ended 31.03.2024
	(Unaudited)	(Audited)
- Cash in Hand	5.45	0.09
- With Schedule Banks:		
In Current Accounts	48.70	106.02
- In Fixed Deposits Accounts (with maturity less than 3 months)	-	-
Total	54.15	106.12

3. Previous year's figures have been regrouped and/or rearranged wherever found necessary.

For Foce India Limited

Manoj Sitaram Agarwal
Managing Director
DIN: 00159601



Place : Mumbai
Date : 14/11/2024

Other Notes :

1. The Company's Standalone Financial results for the year ended 30th September, 2024 have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on 14th November, 2024
2. Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.
3. The above results are also available on our website and the stock exchange. website www.nseindia.com
4. Previous period/year's figures have been regrouped/reclassified wherever necessary to conform to current period/year's classifications.
5. The Company is engaged only in trading activities and there are no separate reportable segments as per AS 17. Therefore, segment reporting is not applicable on our company at standalone basis.

By Order of the Board
For Focx India Limited



Manoj Sitaram Agarwal
Managing Director
DIN:00199601

Place : Mumbai
Date : 14/11/2024



SDG & CO Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

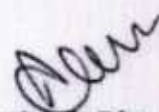
Review Report to
The Board of Directors
Foce India Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Foce India Limited (the "Company") for half year ended 30th September, 2024, (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations")
2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors, prepared in accordance with 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 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 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. 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 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. The Statement includes the results of the following entities:
 - FOCE India Limited - Parent Company
 - FO Industries Private Limited (Subsidiary Company) (100 % Holding)
 - FOCE Realty Private Limited (Subsidiary Company) (100 % Holding)

5. Conclusion

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 aforesaid Indian Accounting Standards and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, SDG & Co
Chartered Accountants
Firm Registration No.:137864W


(Tarun Prakash Dhandh)
Partner

Membership No.: 131057
UDIN:24131057BKFVWL8387

Place: Mumbai
Date: 14/11/2024



SDG & CO Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

**Review Report to
The Board of Directors
Foce India Limited**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Foce India Limited (the "Company") for half year ended 30th September, 2024, (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations')
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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. 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 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. Conclusion

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 aforesaid Indian Accounting Standards and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, SDG & Co
Chartered Accountants
Firm Registration No.:137864W**

**(Tarun Prakash Dhandh)
Partner**

**Membership No.: 131057
UDIN: 24131057BKFVWK4180**

**Place: Mumbai
Date: 14-11-2024**

Foce India Limited

(Formerly known as Heighten Trading Company Pvt. Ltd.)
4, Kingston, Shastrri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053
CIN : L33100MH2001PLC130385

PART I: CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024 (Rs. In Lakhs)

Particulars	Consolidated Half Year ended 30.09.2024	Consolidated Half year ended 31.03.2024	Consolidated Half year ended 30.09.2023	Consolidated Year ended 31.03.2024
	(Unaudited)	(Audited)	Unaudited	(Audited)
1. Income from operations				
a) Revenue from operations	3,393.68	5,434.20	2,590.82	8,025.02
b) Other Operating Income	17.55	-	-	-
	3,411.24	5,434.20	2,590.82	8,025.02
2. Other Income		12.63	-	12.63
Total Income (1 + 2)	3,411.24	5,446.83	2,590.82	8,037.65
3. Expenses				
a) Cost of materials consumed	-	-	-	-
b) Purchase of stock-in-trade	2,497.89	3,363.68	1,385.44	4,749.12
c) Changes in Inventories	(149.85)	680.35	359.31	1,039.66
d) Employee benefit expense	17.38	26.54	15.79	42.33
e) Finance Costs	3.90	60.16	-	60.16
f) Depreciation and amortisation expense	11.57	13.42	14.77	28.19
g) Other expenses	175.85	63.75	121.17	184.92
Total Expenses	2,586.75	4,207.91	1,896.48	6,104.39
4. Profit / (Loss) from ordinary activities before tax and exceptional items	854.48	1,238.91	694.33	1,933.25
5. Exceptional items	-	-	-	-
6. Profit/(Loss) from ordinary activities before tax	854.48	1,238.91	694.33	1,933.25
7. Tax expense:				
i) Current tax	168.15	166.54	178.01	344.55
ii) MAT Credit Entitlement	-	-	-	-
iii) Income Tax Provisions Previous years	-	-	-	-
iii) Deferred tax	(0.00)	0.39	(0.94)	(0.55)
8. Net Profit / (Loss) from ordinary activities after tax	686.34	1,071.98	517.25	1,589.25
9. Extraordinary items (net of tax expense)	-	-	-	-
10. Net Profit / (Loss) for the period	686.34	1,071.98	517.25	1,589.25
11. Less: Pre-Acquisition loss	-	-	-	-
12. Less: Minority Share	-	-	-	-
11. Net Profit / (Loss) after taxes, minority interest and share of	686.34	1,071.98	517.25	1,589.25
12. Paid-up Equity Share Capital (Face value Rs. 10/-)	489.29	489.29	489.29	489.29
13. Reserves excluding revaluation reserves	6,638.11	1,077.46	4,874.31	5,951.77
14. EPS (Not annualised)				
(i) Basic & Diluted EPS before Extraordinary items	14.03	21.91	10.57	32.48
(ii) Basic & Diluted EPS after Extraordinary items	14.03	21.91	10.57	32.48

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Foce India Limited

(Formerly known as Heighsten Trading Company Pvt. Ltd.)
4, Kingston, Shastrri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053
CIN : L33100MH2001PLC130385

CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2024 (Rs. In Lakhs)



PARTICULARS	Consolidated Half Year ended 30.09.2024	Consolidated Year ended 31.03.2024
	(Unaudited)	(Audited)
A. EQUITY AND LIABILITIES		
1. Shareholders Funds		
(a) Share Capital	489.29	489.29
(b) Reserves and Surplus	6,638.11	5,951.77
(c) Money Received against share warrants	-	-
Sub-total - Shareholders' funds	7,127.40	6,441.06
2. Share application money pending allotment	-	-
3. Minority interest	-	-
4. Non Current Liabilities		
(a) Long Term Borrowings	-	-
(b) Deferred Tax Liabilities (net)	-	-
(c) Other Long Term Liabilities	-	-
(d) Long Term Provision	-	-
Sub-total - Non-current liabilities	-	-
5. Current liabilities		
(a) Short-term borrowings	2,368.90	2,185.81
(b) Trade payables		
Outstanding Dues to MSMEs	-	-
Outstanding Dues to Others	1,758.84	2,139.27
(c) Other current liabilities	159.53	269.73
d) Short-term provisions	83.80	24.18
Sub-total - Current liabilities	4,371.08	4,618.98
TOTAL - EQUITY AND LIABILITIES	11,498.48	11,060.05
B ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipments & Intangible assets	82.25	89.15
(b) Non-current investments	6,241.67	5,629.37
(c) Deferred tax assets (net)	4.58	4.58
(d) Long-term loans and advances	-	-
(e) Other non-current assets	7.55	7.20
(f) Goodwill on consolidation	-	-
Sub-total - Non-current assets	6,336.05	5,730.29
2. Current assets		
(a) Current investments	-	-
(b) Inventories	241.83	91.98
(c) Trade receivables	4,256.41	4,513.19
(d) Cash and cash equivalents	137.21	145.53
(e) Short-term loans and advances	-	-
(f) Other current assets	526.98	579.06
Sub-total - Current assets	5,162.43	5,329.76
Total -Assets	11,498.48	11,060.05

For and on behalf of the Board of Directors




Manoj Sitaram Agarwal
Managing Director
DIN:00159601
Date : 14/11/2024

CONSOLIDATED AUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024 (Rs. In Lakhs)

Particulars	Consolidated Half Year ended 30.09.2024	Consolidated Year ended 31.03.2024
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
(1) Net Profit before Taxation	854.48	1,933.25
(2) Adjustments for:		
- Depreciation	11.57	28.19
- Interest & Other Income	(17.55)	(12.63)
Excess Provision of Income Tax of Earlier years	-	5.46
- Discount Received	-	-
(3) Operating Loss before Working Capital Changes (1+2)	848.50	1,954.27
(4) Adjustments for:		
- Inventories	(149.85)	1,039.66
- Trade Receivables	256.78	(3,577.41)
- Short Term Loans and Advances	-	100.00
- Other Current assets	52.08	35.83
- Short Term Borrowings	183.10	418.00
- Trade Payable	(380.42)	361.30
- Other Current Liabilities	(110.20)	26.15
- Short Term Provisions	59.63	13.87
Changes in Working Capital	(88.89)	(1,582.59)
(5) Cash generated/(used) in Operating Activities (3+4)	759.61	371.69
(6) Less:		
- Income Tax paid	(168.15)	(344.55)
(7) Net Cash generated/(used) in Operating Activities (5-6)	591.46	27.14
B. CASH FLOW FROM INVESTING ACTIVITIES		
- Purchase of Fixed Assets	(4.68)	(19.75)
- Earmarked Fixed Deposits against Overdraft Facility	-	-
- Sale of Investment	-	-
- Purchase of Investments	(612.30)	23.20
- Long Term loan given	-	-
- Interest and Other Income	17.55	12.63
- Other non-current assets	(0.35)	2.29
Net Cash generated from Investing Activities	(599.77)	18.37
C. CASH FLOW FROM FINANCING ACTIVITIES		
- Share Application money	-	-
- Repayment of Loan	-	-
- Received of Loan given	-	-
- Proceeds from long-term borrowings	-	-
- Repayment of long-term borrowings	-	-
- Proceeds from issue of Shares	-	-
- Proceeds from issue of Shares of subsidiaries company (Minority)	-	-
- Proceeds from Securities Premium on issue of Shares	-	-
Net Cash generated from Financing Activities	-	-
D. Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	(8.31)	45.51
Less:		
E1. Cash and Cash Equivalents at the beginning of the year	145.53	100.02
E2. Cash and Cash Equivalents at the end of the year	137.21	145.53
Notes:		
1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 on Cash Flow Statement notified by the Companies (Accounting Standard) Rules, 2006.		
2. Cash and Cash Equivalents include:		
Particulars	Consolidated Half Year ended 30.09.2024	Consolidated Year ended 31.03.2024
	(Unaudited)	(Audited)
- Cash in Hand	9.93	2.09
- With Schedule Banks:		
In Current Accounts	127.28	143.44
In Fixed Deposits Accounts (with maturity less than 3 months)	-	-
Total	137.21	145.53
3. Previous year's figures have been regrouped and/or rearranged wherever found necessary.		
For Foce India Limited		
 		
Manoj Sitaram Agarwal Managing Director DIN:00159601		
Place : Mumbai Date : 14/11/2024		

Other Notes :

1. The Company's Consolidated Financial results for the year ended 30th September, 2024 have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on 14th November, 2024
2. Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.
3. The above results are also available on our website and the stock exchange. website www.nseindia.com
4. Previous period/year's figures have been regrouped/reclassified wherever necessary to conform to current period/year's classifications.



By Order of the Board
For Foc India Limited

Manoj Sitaram Agarwal
Managing Director
DIN:00159601

Place : Mumbai
Date : 14/11/2024

FOCE India Limited

(Formerly known as Heighten Trading Company Pvt. Ltd.)

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053

CIN : L33100MH2001PLC130385

(Amount in Rs.)

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024 (Rs. In Lakhs)		
Particulars	Half Year ended 30.09.2024	Year ended 31.03.2024
	(Unaudited)	(Audited)
1. Segment Revenue (Net Sales/Income from each segment should be disclosed under this head)		
(a) Segment A - Trading Activities	3,178.74	7,908.81
(b) Segment B - Renting Activities	214.95	116.20
Net Sales/Income from Operations	3,393.68	8,025.02
2. Segment Results [Profit/(Loss) before tax and interest from each segment]		
(a) Segment A - Trading Activities	625.88	1,891.61
(b) Segment B - Renting Activities	214.95	89.17
Total Income (1 + 2)	840.83	1,980.78
Less:		
(i) Interest expenses	3.90	60.16
(ii) Unallocated Corporate Expenses		
(iii) Other Income	17.55	12.63
Total Profit before Tax	854.48	1,933.25
Less: Tax Expense	168.15	344.00
Total Profit after Tax	686.34	1,589.25
3. Capital Employed		
(a) Segment A - Trading Activities	763.42	963.80
(b) Segment B - Renting Activities	6,363.98	5,477.26
(c) Unallocated	-	-
Total Capital Employed	7,127.40	6,441.06

For and on behalf of the Board of Directors



Manoj Sitaram Agarwal

Managing Director

DIN:00159601

Date : 14/11/2024