MOULIN COMMERCIAL LIMITED

CIN NO.: L74899DL1982PLC067811
Regd. Office: 10, Khasra No-239, M. G. Road, Manglapuri, Gadaipur, New Delhi-110030
E-mail: info@vinylgroup.com **Telephone**: 91-11 41401872 www.moulin.co.in

Date: 06.10.2024

TO,
THE LISTING DEPARTMENT,
THE CALCUTTA STOCK EXCHANGE LIMITED,
7, LYONS RANGE,
KOLKATA – 700 001

Ref: ***Moulin Commercial Limited***
Scrip Code: 023170 (ISIN: INE642D01015)

Sub: Submission of Un-Audited Standalone Financial Results of the Company for the Quarter ended 30th September, 2024 of Moulin Commercial Limited ("the Company")

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33 and any other applicable regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (herein referred to as "Listing Regulation"), we wish to submit Un-Audited Financial Results of the Company for the quarter ended 30th September, 2024.

We request you to kindly take the above on records and bring notice to all concerned.

Thanking You.

Yours faithfully,

For **MOULIN COMMERCIAL LIMITED**

For MOULIN COMMERCIAL LTD.

Director

ASHISH GUPTA
MANAGING DIRECTOR
DIN: 00115090

DALEEP BHATIA & CO.
Chartered Accountants

19, Vasant Enclave
Rao Tula Ram Marg, New Delhi-57
Ph.: 011- 40072572
E-mail : daleepbhatia19@yahoo.com
Mob : 9810059516

Independent Auditor's Review Report on Unaudited Financial Results for the Quarter and Half year ended on 30th September 2024

To the Board of Directors of Moulin Commercial Ltd

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Moulin Commercial Ltd ('the Company') for the quarter and half year ended on 30th September 2024s, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

4. 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 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.

For **Daleep Bhatia & Co.**
Chartered Accountants
FRN 000918N

Daleep Bhatia
(Partner)
Membership No. 080850

Place: New Delhi
Date: 06/11/2024
UDIN- 24080850BKCJTH9413

DALEEP BHATIA & CO. CHARTERED ACCOUNTANTS NEW DELHI

MOULIN COMMERCIAL LIMITED
CIN : L74899DL1982PLC067811
E-mail : info@vinylgroup.com
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(Rs. In lakhs)

Statement of UnAudited Financial Results for the Quarter Ended and half year ended 30.09.2024

S. NO.	Particulars	3 Months Ended (30/09/2024)	Preceding 3 Months Ended (30/06/24)	Corresponding 3 Months Ended in the Previous Year (30/09/2023)	Year to date figures for current period ended (30/09/2024)	Year to date figures for previous year ended (30/09/2023)	Previous Year ended (31/03/2024)
	(Refer Notes Below)	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
	Revenue from Operations						
(i)	Interest Income	14.56	13.60	33.73	28.16	50.70	78.21
(ii)	Dividend Income	-	-	0.01	-	0.01	0.02
(I)	Total Revenue from operations	14.56	13.60	33.74	28.16	50.71	78.23
(II)	Other Income (to specify)	1.50	1.50	4.50	3.00	6.00	9.09
(III)	Total Income (I + II)	16.06	15.10	38.24	31.16	56.71	87.32
	Expenses						
(i)	Finance Cost	5.75	6.43	12.47	12.18	24.28	44.94
(ii)	Employee benefits expense	2.58	3.01	3.04	5.60	5.46	9.52
(iii)	Depreciation and Amortisation expense	0.73	0.73	1.01	1.47	2.03	4.06
(iv)	Other expenses (to be specified)	1.56	7.60	6.40	9.16	8.71	17.90
(v)	Contigency provision for standard assets	0.00	-0.01	0.23	-0.00	0.88	-0.08
(IV)	Total Expenses (IV)	10.63	17.77	23.15	28.41	41.36	76.35
(V)	Profit / (Loss) before exceptional items and tax (1-2)	5.43	-2.68	15.09	2.75	15.35	10.98
(VI)	Exceptional items						
(VII)	Profit / (Loss) before Tax (3 + 4)	5.43	-2.68	15.09	2.75	15.35	10.98
(VIII)	Tax expense						
(i)	Current tax	-	-	3.87	-	3.87	1.72
(ii)	Deferred Tax	0.12	0.69	0.26	0.80	0.26	2.49
(IX)	Profit / (Loss) for the period	5.31	-3.36	10.96	1.95	11.22	6.76
(X)	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	-	(0.83)	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	0.21	-	-	-
	Total Other Comprehensive income	-	-	(0.62)	-	-	-
(XI)	Total Comprehensive Income for the period	5.31	(3.36)	10.34	1.95	11.22	6.76
(XII)	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.93	-0.59	1.80	0.34	1.96	1.18
	(b) Diluted	0.93	-0.59	1.80	0.34	1.96	1.18

NOTE: The classification/ disclosure of items in the financial results shall be in accordance with the Revised Schedule III of the Companies Act, 2013.
Further to the above, profit/loss from discontinuing operations, if any, included in the above shall be disclose with details thereof

Notes:

The above unaudited results have been taken on record at the board meeting held on 06.11.2024
Figures of previous period have been regrouped, wherever necessary, to confirm to the current year classification.
The Company is engaged in one business segment only
EPS has been calculated in accordance with IND AS 33

For Moulin Commercial Limited

Ashish Gupta
Managing Director
DIN: 00115090

Place: Delhi
Date: 06/11/2024
UDIN: 24080850BKCJQH9413

DALEEP BHATIA & CO. CHARTERED ACCOUNTANTS NEW DELHI

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STATEMENT OF ASSETS AND LIABILITIES		(Rs. In lakhs)
Particulars	As at 30-Sept-2024 Un-Audited	As at 31-March-2024 Audited
A ASSETS		
1) Financial Assets:		
(a) Cash & Cash Equivalents	131.70	181.59
(b) Loans	477.76	478.61
(c) Other Financial assets (to be specified)	0.59	0.59
Sub Total Financial Assets	**610.04**	**660.78**
2) Non-Financial Assets		
(a) Deferred tax assets (Net)	5.49	6.30
(b) Property Plant and Equipment	8.52	9.99
(c) Other Non Financial assets (to be specified)	2.82	6.39
Sub Total Non-Financial Assets	**16.83**	**22.67**
Total Assets	**626.87**	**683.46**
B LIABILITIES		
1) Financial Liabilities		
(a) Trade Payables		
(i) Micro Enterprise and small Enterprise		-
(ii) Other than Micro Enterprises and Small Enterprises	1.55	1.17
(b) Other payables		
(i) Micro Enterprise and small Enterprise		-
(ii) Other than Micro Enterprises and Small Enterprises	2.98	3.04
(c) Borrowings (Other than Debt Securities)	359.30	411.87
(d) Other Financial Liabilities (to be specified)		-
Sub Total Financial Liabilities	**363.83**	**416.08**
2) Non-Financial Liabilities		
a)Current tax liabilities (Net)	0.00	1.72
b) Provisions	1.19	1.20
c) Other Non Financial Liabilities	0.02	4.57
Sub Total Non-Financial Liabilities	**1.21**	**7.49**
3) Equity		
(a) Equity Share Capital	57.3	57.30
(b) Other Equity	204.53	202.58
Sub Total - Equity	**261.83**	**259.88**
TOTAL - EQUITY AND LIABILITIES	**626.87**	**683.46**

For Moulin Commercial Limited

For MOULIN COMMERCIAL LIMITED

Director

Ashish Gupta
Managing Director
DIN: 00115090

Place: Delhi
Date: 06/11/2024
UDIN: 24080850BKCJQH9413

RAJEEV BHATIA & CO. CHARTERED ACCOUNTANTS NEW DELHI

MOULIN COMMERCIAL LIMITED
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(Rs. In lakhs)

		Year ended 30-Sep-24	Year ended 31-Mar-24
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit for the year (Before tax but after extraordinary items and prior period items)	2.75	10.98
	Adjustment for:		
	Depreciation provided in profit & loss statement	1.47	4.06
	Dividend received	-	(0.02)
	Profit on Sale of Shares	-	(3.00)
	Amount of Shares Written Off	-	0.03
	Other Comprehensive Income/ Expense	-	0.60
	Other Inflow/(outflow) of cash	(0.00)	(0.08)
	Operating profits before Working Capital Changes	**4.22**	**12.58**
	Movement in working Capital:		
	(Increase)/decrease in Short-term advance	0.84	33.49
	(Increase)/decrease in other assets	4.38	8.26
	Increase/(decrease) in trade payables	0.38	0.59
	Increase/(decrease) in other current liabilities	(6.34)	(1.35)
	Cash generated from operations	**3.48**	**53.57**
	Income taxes paid	(0.80)	(4.22)
	Net cash generated by operating activities (Total A)	**2.68**	**49.36**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Non Current Investments / (Purchased) sold	-	3.57
	Dividend received	-	0.02
	Net cash generated by investing activities (Total B)	**-**	**3.59**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Increase in/(Repayment) of short term borrowings	(52.57)	(222.97)
	Net cash used in financing activities (Total C)	**(52.57)**	**(222.97)**
	Net increase in cash and cash equivalents (Total A+B+C)	(49.89)	(170.03)
	Cash and cash equivalents at the beginning of the year	181.59	351.62
	Cash and cash equivalents at the end of the year	**131.70**	**181.59**

FOR MOULIN COMMERCIAL LIMITED

For MOULIN COMMERCIAL LTD.

Ashish Gupta
Managing Director
DIN: 0115090
Date: 06/11/2024
UDIN: 24080850BKCJQH9413

DALEEP BHATIA & CO. CHARTERED ACCOUNTANTS NEW DELHI