MOULIN COMMERCIAL LIMITED

CIN - L74899DL1982PLC067811

Registered office: 1, Anand Gram, Aya Nagar, Mehrauli, Gurgaon Road, New Delhi -110047

Email: info@vinylgroup.com Telephone: 91-124-4301035 www.moulin.co.in

Date: 30.01.2024

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

Sub: Outcome of the Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to our letter dated 24th January, 2024, the Board of Directors of the Company, at its meeting held today, i.e., 30th January, 2024, Tuesday, has, *inter-alia*, considered and approved Un-Audited Financial Results of the Company for the quarter ended 31st December, 2023 in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this regard, we enclose herewith, the Un-Audited Financial Results for the quarter ended 31st December, 2023 and Limited Review Report issued by the Statutory Auditors of the Company.

The Board Meeting commenced at 3:00 p.m. and concluded at 3:30 p.m. today.

The Un-Audited Financial Results shall also be published in the newspaper in the format prescribed under Regulation 47 of the Listing Regulations. However, the aforesaid information is also available on the Company's website and on the website of The Calcutta Stock Exchange Limited viz. www.cse-india.com.

We request you to kindly take the above on records.

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

Limited Review Report for listed entities on unaudited standalone financial results for the Quarter and Nine months ended on 31st December 2023 of the company pursuant to the regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to The Board of Directors of Moulin Commercial Ltd

We have reviewed the accompanying statement of unaudited financial results of Moulin Commercial Ltd for the quarter ended 31st December 2023 & Year to Date Results for the period from 1st April 2023 to 31st December 2023, being submitted by the company pursuant to the requirements of regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

This statement which is the responsibility of the Company's management and approved by the Board of Directors of the Company 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 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulation. Our responsibility is to issue a report on the statement based on our review

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 financial statements are 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 standards on Auditing 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

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards Ind AS) specified under section 133 of the Companies Act2013 as amended read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the the information required to be disclosed in terms of the regulations 33 and regulation 52 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 misstatements.

For Daleep Bhatia & Co.
Chartered Accountants
(Firm Regn No. 000918N)

Place: New Delhi
Date: 30.01.2024
UDIN: 24080850BKCJGV7930

(DALEEP BHATIA)
(Partner)
(Membership No. 080850)

DALEEP BHATIA & CO. * CHARTERED ACCOUNTANTS * NEW DELHI

MOULIN COMMERCIAL LIMITED
CIN : L74899DL1982PLC067811; Ph. No:+91-124-4232222
E-mail : info@vinylgroup.com
Regd. Off: 1, Anand Gram, Aya Nagar, M G Road, New Delhi - 47
Corp. Off: 11th Floor, Vatika Tower, Tower -B, Golf Course Road, Sector-54, Gurgaon-122002, Haryana, India

(Figures in Lakhs)

Particulars	As at 31-December-2023 Unaudited	As at 31-March-2023 Audited
A ASSETS		
1) Financial Assets:		
(a) Cash & Cash Equivalents	2.02	351.62
(b) Loans	908.46	512.10
(c) Investments	0.00	2.90
(d) Other Financial assets (to be specified)	0.59	0.59
Sub Total Financial Assets	**911.06**	**867.21**
2) Non-Financial Assets		
(a) Deferred tax assets (Net)	8.43	8.22
(b) Property Plant and Equipment	11.00	14.05
(c) Other Non Financial assets (to be specified)	2.72	12.73
Sub Total Non-Financial Assets	**22.15**	**35.00**
Total of Assets	**933.21**	**902.21**
B LIABILITIES		
1) Financial Liabilities		
(a) Trade Payables		
(i) Micro Enterprise and small Enterprise	0.00	0.00
(ii) Other than Micro Enterprises and Small Enterprises	0.21	0.58
(b) Other payables	0.00	0.00
(i) Micro Enterprise and small Enterprise	0.00	0.00
(ii) Other than Micro Enterprises and Small Enterprises	2.23	3.32
(c) Borrowings (Other than Debt Securities)	648.00	634.84
(d) Other Financial Liabilities (to be specified)	0.00	0.00
Sub Total Financial Liabilities	**650.44**	**638.74**
2) Non-Financial Liabilities		
a)Current tax liabilities (Net)	7.14	2.76
b) Provisions	2.16	1.28
c) Other Non Financial Liabilities	0.02	4.61
Sub Total Non-Financial Liabilities	**9.31**	**8.65**
3) Equity		
(a) Equity Share Capital	57.30	57.30
(b) Other Equity	216.16	197.52
Sub Total - Equity	**273.46**	**254.82**
TOTAL - EQUITY AND LIABILITIES	**933.21**	**902.21**

For Moulin Commercial Limited

Ashish Gupta
Managing Director
DIN: 00115090

Place: Delhi
Date: 30.01.2024

DALEEP BHATIA & CO. CHARTERED ACCOUNTANTS NEW DELHI

MOULIN COMMERCIAL LIMITED
CIN : L74899DL1982PLC067811; Ph. No:+91-124-4232222
E-mail : info@vinylgroup.com

Amount in lakhs

Statement of UnAudited Financial Results for the Quarter Ended 31.12.2023

S. NO.	Particulars	3 Months Ended (31/12/2023)	Preceding 3 Months Ended (30/09/23)	Corresponding 3 Months Ended in the Previous Year (31/12/2022)	Year to date figures for current period ended (31/12/2023)	Year to date figures for previous year ended (31/12/2022)	Financial Year ended (31/03/2023)
	(Refer Notes Below)	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
	Revenue from Operations						
(i)	Interest Income	28.09	33.73	20.95	78.79	67.81	74.12
(ii)	Dividend Income	0.00	0.01	0.02	0.01	0.07	0.07
(I)	**Total Revenue from operations**	**28.09**	**33.75**	**20.98**	**78.80**	**67.89**	**74.19**
(II)	Other Income (to specify)	1.50	4.50	0.90	7.50	4.66	6.92
(III)	**Total Income (I + II)**	**29.59**	**38.24**	**21.88**	**86.30**	**72.55**	**81.11**
	Expenses						
(i)	Finance Cost	11.93	12.47	9.62	36.21	35.34	45.04
(ii)	Employee benefits expense	1.66	3.04	2.37	7.12	9.39	11.84
(iii)	Depreciation and Amortisation expense	1.02	1.01	1.47	3.05	4.40	5.86
(iv)	Other expenses (to be specified)	2.49	6.40	2.21	11.20	4.22	7.13
(v)	Contigency provision for standard assets	0.00	0.23	-0.07	0.88	-1.85	-2.92
(IV)	**Total Expenses (IV)**	**17.10**	**23.15**	**15.59**	**58.46**	**51.49**	**66.95**
(V)	Profit / (Loss) before exceptional items and tax (1-2)	12.50	15.09	6.29	27.84	21.06	14.17
(VI)	Exceptional items						
(VII)	Profit / (Loss) before Tax (3 + 4)	12.50	15.09	6.29	27.84	21.06	14.17
(VIII)	**Tax expense**						
(i)	Current tax	3.27	3.87	1.52	7.14	4.71	2.76
(ii)	Deferred Tax	0.10	0.26	0.05	0.36	-0.50	-0.47
(IX)	**Profit / (Loss) for the period**	**9.13**	**10.96**	**4.72**	**20.34**	**16.85**	**11.88**
(X)	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss (specify items and amounts)	1.66	(0.83)	0.03	-	0.44	(0.28)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-0.42	0.21	0.01	-	0.11	(0.07)
	Total Other Comprehensive Income	**1.24**	**(0.62)**	**0.02**	**-**	**0.33**	**(0.21)**
(XI)	**Total Comprehensive Income for the period**	**10.37**	**10.34**	**4.74**	**20.34**	**17.18**	**11.67**
(XII)	**Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):**						
	(a) Basic	1.81	1.80	0.83	3.55	3.00	2.04
	(b) Diluted	1.81	1.80	0.83	3.55	3.00	2.04

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 audited results have been taken on record at the board meeting held on 30.01.2024
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: 30.01.2024

DALEEP BHATIA & CO. CHARTERED ACCOUNTANTS NEW DELHI