

November 14, 2024

To,
Metropolitan Stock Exchange of India Ltd
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park
Lal Bahadur Shastri Rd,
Kurla West,
Mumbai - 400070.

To,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata- 700 001

Scrip Symbol: **PATNAELECT**

Scrip code: **026083**

Scrip Name: **The Patna Electric Supply Co. Limited**

Dear Sir/Madam,

Sub: Unaudited Financial Results for the quarter and half year ended September 30, 2024

Further to our letter dated November 2, 2024 and pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today, November 14, 2024, inter alia, considered and approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2024. A copy of the same is enclosed herewith for your information and record.

We are also enclosing herewith Limited Review Report on Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2024.

Further, pursuant to Regulation 33 of the Listing Regulations, the Limited Review Report and the Ind AS compliant Unaudited Financial Results for the quarter and half year ended September 30, 2024 are also available on the Company's website and on the Metropolitan Stock Exchange of India Limited's website. viz. www.patnaelectricssupplycompany.com and www.msei.in.

The meeting commenced at 1.00 p.m. and concluded at 4.30 p.m.

Kindly take the above information on record and disseminate.

For The Patna Electric Supply Co. Limited

Vishal Kumar
Sharma

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Vishal Kumar Sharma
Date: 2024.11.14
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Vishal Kumar Sharma
Managing Director
DIN: 07310503

Encl. as above



Arun Jain & Associates

Chartered Accountants

2B, Grant Lane, 2nd Floor, Room No. 74, Kolkata - 700 012

Ph. : 033-4064 6049 • Mobile : +91 98310 42186

Email : caarunkolkata@gmail.com

LIMITED REVIEW REPORT

To,
The Board of Directors
PATNA ELECTRIC SUPPLY CO LTD
3, Khetra Das Lane, 1st Floor,
Kolkata - 700012

Sub: Limited Review Report on the Unaudited Financial Results for the Quarter and Half year ended September 30, 2024

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of PATNA ELECTRIC SUPPLY CO LTD "the Company" for the Quarter and half year ended September 30, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with relevant Circulars issued by SEBI from time to time.
2. This 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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, 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 required 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.

For Arun Jain and Associates

Chartered Accountants

Firm Regn. No.325867E



A Jain
(CA Arun Kumar Jain)

Partner

Membership No.053693

Place: Kolkata

Dated: 14/11/2024

UDIN: **24053693BKFIQK1395**

THE PATNA ELECTRIC SUPPLY CO. LIMITED

CIN : L40109WB1956PLC023307

Regd. Office: 3 KHETRA DAS LANE 1ST FLOOR, Kolkata - 700012

Email: pescalco@gmail.com, Website: <https://www.patnaelectricssupplycompany.com>

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. In Lakhs)

Sl. No	Particulars	Quarter ended			Half Year 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	Revenue						
	a) Revenue from operations	212.49	81.65	27.83	294.13	27.83	73.42
	b) Profit On Sale of Share			0.19	-	0.19	
	c) Interest on Loan						1.38
	d) Interest on TDS						
	e) Other Income	1.90		1.56	1.90	1.77	
	Total	214.39	81.65	29.58	296.04	29.79	74.80
2	Expenditure						
	a) Purchases of Stock-in-trade	254.89	93.59	25.14	348.49		81.05
	b) (Increase) / decrease in stock in trade	(49.12)	(14.56)	1.51	(63.69)	25.14	(15.04)
	c) Employee benefits expense	1.40	0.94		2.34	3.17	6.50
	d) Depreciation and amortisation expense						
	e) Finance Cost						
	f) Other Expenses	2.66	4.55	0.40	7.21	1.17	2.09
	Total Expenditure	209.83	84.52	27.05	294.35	29.48	74.60
3	Profit before exceptional items and tax (1-2)	4.56	(2.87)	2.53	1.69	0.31	0.20
4	Exceptional Items						
5	Profit for the period before Tax (3 - 4)	4.56	(2.87)	2.53	1.69	0.31	0.20
6	Tax Expense						
	- Current						
	- Deferred Tax						
	Total Tax Expenses	-	-	-	-	-	0.07
7	Net Profit/(Loss) after tax for the period (5 - 6)	4.56	(2.87)	2.53	1.69	0.31	0.13
8	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-	-
	Items that will be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-	-
	Total other comprehensive income, net of tax	-	-	-	-	-	0.13
9	Total comprehensive income for the period (7 + 8)	4.56	(2.87)	2.53	1.69	0.31	-
10	Paid-up Equity Share Capital (Face Value Rs.5/- per share)	46.77	46.77	46.77	46.77	46.77	46.77
11	Other Equity	-	-	-	-	-	-
12	Earnings Per Share (EPS) (not to be annualised)						
	a) Basic	0.49	(0.31)	0.27	0.18	0.03	0.01
	b) Diluted	0.49	(0.31)	0.27	0.18	0.03	0.01

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Place: Kolkata

Date: 14.11.2024



Note :

- 1) These financial results of the Company for the quarter ended September 30,2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on November 14, 2024. The financial results are subjected to the Limited Review by the Statutory Auditors of the Company in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.
- 2) As the Company's business activity falls within a single primary business segment, viz., "Trading of Electrical Products", the disclosure requirements of Ind AS 108, "Operating Segments" are not applicable.
- 3)The above Financial Results of the Company for the quarter ended September 30, 2024 are also available at the Company's websites www.patnaelectricssupplycompany.com and websites of all Stock Exchanges, where the equity
- 4) The financial results of the company has been prepared in accordance with the Indian Accounting Standards (IND AS)
- 6) Income Tax and Deferred tax is calculated at the end of the year.
- 7) Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.



Place : Kolkata
Date: 14.11.2024

By Order of the Board
For PATNA ELECTRIC SUPPLY CO LTD

Vishal
Kumar
Sharma

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by Vishal Kumar
Sharma
Date: 2024.11.14
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VISHAL KUMAR SHARMA
Managing Director
DIN: 07310503

THE PATNA ELECTRIC SUPPLY CO. LIMITED

CIN: L40109WB1956PLC023307

Regd. Office: 3 KHETRA DAS LANE 1ST FLOOR, Kolkata - 700012

Email: pesclco@gmail.com, Website: https://www.patnaelectricssupplycompany.com

(Rs. In Lakhs)

Particulars	As At Half Year ended 30-Sept-24 Unaudited	As At Half Year ended 31-Mar-24 Audited
ASSETS		
Non-current assets		
a) Property, plant and equipment	0.03	0.03
b) Capital work-in-progress		
c) Investment property		
d) Other Intangible assets		
e) Financial assets	6.58	6.58
i) Investments		25.43
ii) Loans		
iii) Other Financial Assets		
g) Deferred tax assets (Net)		
h) Other non-current assets		
	6.61	32.04
Current assets		
a) Inventories	63.69	
b) Financial assets		
i) Investment	22.43	7.08
ii) Trade receivables	11.12	9.37
iii) Cash and Cash equivalents	84.53	
iv) Loans & Advance		
v) Other Financial Assets		
c) Current tax asset (Net)	11.10	0.35
d) Other current assets		
	192.85	16.80
	199.46	48.84
Total Assets		
EQUITY AND LIABILITIES		
a) Equity Share capital	46.77	46.77
b) Other equity	-40.82	-42.51
	5.94	4.26
LIABILITIES		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings		
ii) Other Financial Liability		
b) Deferred tax liabilities (Net)		
c) Other non-current liabilities		
	-	-
Current liabilities		
a) Financial liabilities		
i) Borrowings	-0.87	3.96
ii) Trade payables	0.12	1.34
iii) Other financial liabilities	193.78	38.78
b) Other current liabilities		
c) Duties & Taxes	0.50	0.50
d) Provisions		
	193.52	44.58
Total Equity and liabilities	199.46	48.84

For PATNA ELECTRIC SUPPLY CO LTD

Vishal
Kumar
Sharma

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Vishal Kumar Sharma
Date: 2024.11.14
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VISHAL KUMAR SHARMA

Managing Director

DIN: 07310503

Place : Kolkata

Date: 14.11.2024



THE PATNA ELECTRIC SUPPLY CO. LIMITED

CIN: L40109WB1956PLC023307

Regd. Office: 3 KHETRA DAS LANE 1ST FLOOR, KOLKATA - 700012

Email: pesclco@gmail.com, Website: https://www.patnaelectricssupplycompany.com

CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30 SEPT, 2024

(Rs. In Lakhs)

Particulars	Half ended		Half ended	
	30-Sep-24		30-Sep-23	
	Unaudited		Unaudited	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items	-	1.69	-	0.31
Depreciation	-	-	-	-
Interest/Dividend	-	-	-	-
Fluctuation of Foreign Currency	-	-	-	-
Expenses not considered in Ealier years	-	-	-	-
Short Provision for Income Tax for earlier years	-	-	-	-
Balances Written Back	-	-	-	-
Operating Profit before Working Capital Changes	-	1.69	-	0.31
Inventories	-	-94.63	-	-
Trade Receivables / Trade Payable	-	-	-	-
Short Term Loans & Advances & Current Assets	-	-	-	-
Other Non Current Assets	-	329.68	-	-
Other Current Liabilities	-	0.16	-	-
Cash Generated from Operation	-	-	-	-
Direct Taxes Paid	-	-	-	-
Interest Paid	-	236.90	-	0.31
Net Cash from Operating Activities (A)	-	-	-	-
B Cash Flow from Investing Activities :	-59.10	-	1.39	-
Purchase of Fixed Assets/Investment	-	-	-	-
Interest Received	-	-59.10	-	1.39
Net Cash from Investing Activities (B)	-	-	-	-
C Cash Flow from Financing Activities:	-176.04	-	-12.86	-
Long Term Borrowings	-	-	-	-
Short Term Borrowings	-	-176.04	-	-12.86
Net Cash from Financing Activities (C)	-	1.76	-	-11.16
Net increase in Cash and Cash Equivalents (A+B+C)	9.36	-	18.30	-
Cash and Cash equivalents at the beginning of the year	11.12	-	7.14	-
Cash and Cash equivalents at the end of the year	-	1.76	-	-11.16

By Order of the Board
For PATNA ELECTRIC SUPPLY CO LTD

Vishal
Kumar
Sharma

Digitally signed by
Vishal Kumar Sharma
Date: 2024.11.14
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VISHAL KUMAR SHARMA
Managing Director
DIN: 07310503

Place : Kolkata
Date 14.11.2024

