

PADAM COTTON YARNS LIMITED

Regd. Office : 196, 1st Floor, G.T. Road,
Opp. Red Cross Market, Karnal - 132001
CIN :- L17112HR1994PLC033641

| STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30-SEPTEMBER 2023 | | | | | | | |
|---|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Amt. Rs.Lakhs | | | | | | | |
| S. NO. | PARTICULARS | Quarter ended | | | Half Year ended | | Year ended |
| | | 30th Sep., 2023 | 30th June, 2023 | 30th Sep., 2022 | 30th Sep., 2023 | 30th Sep., 2022 | 31st March, 2023 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Income from Operations | | | | | | |
| | (a) Gross Sales / Income From Operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (b) Other Income | 6.79 | 2.59 | 0.00 | 9.38 | 0.15 | 333.19 |
| | Total Income (1) | 6.79 | 2.59 | 0.00 | 9.38 | 0.15 | 333.19 |
| 2 | Expenses | | | | | | |
| | a. Cost of materials consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | b. Purchase of stock in trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | c. Changes in inventories of Finished Goods, Work In Progress | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | d. Excise Duty on sales | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | e. Employee benefits expenses | 3.01 | 1.92 | 1.29 | 4.93 | 2.34 | 5.28 |
| | f. Finance Cost | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 |
| | g. Depreciation and amortisation expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.05 |
| | h. Other expenditure | 2.64 | 29.35 | 1.31 | 31.99 | 5.66 | 9.36 |
| | Total Expenses(2) | 5.65 | 31.27 | 2.60 | 36.92 | 8.00 | 14.70 |
| 3 | Profit from operation before exceptional items and tax (1-2) | 1.14 | -28.68 | -2.60 | -27.54 | -7.85 | 318.49 |
| 4 | Exceptional items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | Profit for the period (3+4) | 1.14 | -28.68 | -2.60 | -27.54 | -7.85 | 318.49 |
| 6 | Tax expenses | | | | | | |
| | (a) Current Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54.65 |
| | (b) Deferred Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27.84 |
| 7 | Net Profit for the period/year (5-6) | 1.14 | -28.68 | -2.60 | -27.54 | -7.85 | 236.00 |
| 8 | Other Comprehensive income/(Expenses) (Net of Tax) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | Total Comprehensive income for the period (7+8) | 1.14 | -28.68 | -2.60 | -27.54 | -7.85 | 236.00 |
| 10 | Paid-up equity share capital (Face Value of Rs.10/- each) | 387.30 | 387.30 | 387.30 | 387.30 | 387.30 | 387.30 |
| 11 | Other equity | 86.94 | 85.81 | -129.36 | 86.94 | -129.63 | 114.48 |
| 12 | Earnings Per Share-Basic and Diluted (of Rs.10/- each) (not annualised) Computed on the basis of profit for the period/year | | | | | | |
| | (i) before exceptional items(net of tax) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (ii)after exceptional items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

For Padam Cotton Yarns Ltd

(Signature)

Director


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NOTES :-

- 1 The Statement has been reviewed by the Audit Committee and approved by the Board at its meeting held on 14th November, 2023. The Auditors of the Company have carried out a Limited Review of the above financial results for the quarter ended 30th September, 2023 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 During the quarter ended on 30.09.2023 the company has not received any complaint.
- 3 Previous period figures have been re-grouped/re-classified wherever necessary.

Karnal
November 14, 2023

for Padam Cotton Yarns Ltd.
For Padam Cotton Yarns Ltd

Vivek Gupta
Director

PADAM COTTON YARNS LIMITED

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STATEMENT OF ASSETS AND LIABILITIES

| | | Amt. Rs. Lakhs | |
|--|---|------------------|------------------|
| | PARTICULARS | AS AT 30-09-2023 | AS AT 31-03-2023 |
| | | Unaudited | Audited |
| | ASSETS | | |
| | Non-current assets | | |
| | a) Fixed assets | 0.22 | 0.22 |
| | b) Intangible Assets | 0.23 | 0.23 |
| | c) Non-current investment | | |
| | d) Deferred tax assets (net) | 10.71 | 10.71 |
| | e) Long-term loans and advances | | |
| | f) Other non-current assets | - | - |
| | | 11.16 | 11.16 |
| | Current assets | | |
| | a) Current investments | | |
| | b) Inventories | | |
| | c) Trade receivables | 109.74 | 119.67 |
| | d) Cash and cash equivalents | 0.54 | 0.13 |
| | e) Other Bank Balance | 158.60 | 388.09 |
| | f) Other current assets | 195.50 | 5.34 |
| | | 464.38 | 513.23 |
| | TOTAL-ASSETS | 475.54 | 524.39 |
| | EQUITY AND LIABILITIES | | |
| | Shareholders' funds: | | |
| | a) Share Capital | 387.30 | 387.30 |
| | b) Reserves and Surplus | 86.94 | 114.48 |
| | c) Money received against share warrants | | |
| | Share application money pending allotment | | |
| | Minority Interest | | |
| | | 474.24 | 501.78 |
| | Non-current liabilities: | | |
| | a) Long-term borrowings | | |
| | b) Deferred Tax liabilities (Net) | | |
| | c) Other Long term liabilities | - | - |
| | d) Long-term Provisions | - | - |
| | Current Liabilities | | |
| | a) Short term borrowings | | |
| | b) Trade payables | | |
| | c) Other current liabilities | 1.30 | 1.24 |
| | d) Short term provisions | - | 21.37 |
| | | 1.30 | 22.61 |
| | TOTAL-EQUITY AND LIABILITIES | 475.54 | 524.39 |

NOTES:

- 1 The above results were reviewed and recommended by the Audit Committee, for approval by the Board, at its Meeting held on November 14, 2023 and were approved and taken on record at the Meeting of the Board of Directors of the Company held on that date.

(Signature)
Director

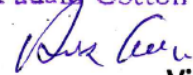
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- 2 During the quarter ended on 30.09.2023 the company has not received any complaint.
- 3 Previous period figures have been re-grouped/re-classified wherever necessary.

Karnal
November, 14, 2023

for Padam Cotton Yarns Ltd.
For Padam Cotton Yarns Ltd



Vivek Gupta
Director

PADAM COTTON YARNS LIMITED

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Cash flow statement for the year ended 30th September 2023

| | Half Year ended September 30,2023 | Half Year ended September 30,2022 | Year ended March 31,2023 |
|---|--------------------------------------|--------------------------------------|-----------------------------|
| | (Amt. Rs. Lakhs) | (Amt. Rs. Lakhs) | (Amt. Rs. Lakhs) |
| A. Cash flow from operating activities | | | |
| Net profit before tax but after exceptional / extraordinary items | (27.54) | (7.85) | 318.49 |
| Adjustments for non-cash items: | | | |
| Preliminary Expenses Written off | - | - | - |
| Depreciation / amortization | - | - | 0.05 |
| Interest & finance expense | 0.01 | 0.01 | 0.01 |
| Operating profit before working capital changes | (27.53) | (7.84) | 318.55 |
| Adjustments for changes in working capital : | | | |
| (Increase)/decrease in trade receivables | 9.93 | 8.99 | 13.63 |
| (Increase)/decrease in other current assets | 38.92 | (376.05) | (389.21) |
| (Increase)/decrease in other non-current assets | - | - | 529.52 |
| (Increase)/decrease in long-term loans & advances | - | - | - |
| (Increase)/decrease in short-term loans & advances | - | - | - |
| (Increase)/decrease in inventories | - | - | - |
| Increase/(decrease) in trade payables | - | - | 0.28 |
| Increase /(decrease) in other long-term liabilities | - | 375.25 | (439.14) |
| Increase /(decrease) in other current liabilities | 21.31 | 0.13 | 21.37 |
| Increase /(decrease) in long-term provisions | - | - | - |
| Increase /(decrease) in short-term provisions | - | (0.55) | - |
| Cash generated from/(used in) operations | 42.63 | (0.07) | 55.00 |
| Taxes (paid) / received (net of withholding taxes TDS) | | | 54.65 |
| Prior period (expenses)/income (net) | - | - | - |
| Net cash from/(used in) operating activities | 42.63 | (0.07) | 0.35 |
| B. Cash flow from investing activities | | | |
| Purchase of fixed assets | | | (0.50) |
| Proceeds from sale of fixed assets | - | - | - |
| Sale of non-current investments | - | - | - |
| Purchase of current investments | - | - | - |
| Share application money | - | - | - |
| Net cash from/(used in) investing activities | - | - | (0.50) |
| C. Cash flow from financing activities | | | |
| Proceeds from issue of share capital | - | - | - |

For Padam Cotton Yarns Ltd

W. S. Singh

Director

PADAM COTTON YARNS LIMITED

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| | | | | |
|----------|--|------------------------|------------------------|------------------------|
| | Raising of unsecured loans | | | |
| | Repayment of unsecured loans | - | - | - |
| | Raising Of Secured Loans | - | - | - |
| | Interest & finance charges paid | (0.01) | (0.01) | (0.01) |
| | Net cash from/(used in) financing activities | (0.01) | (0.01) | (0.01) |
| | | | | |
| | Net increase/(decrease) in cash & cash equivalents | 42.62 | (0.08) | (0.16) |
| | | | | |
| | Cash & cash equivalents - opening balance | 0.13 | 0.30 | 0.29 |
| | Cash & cash equivalents - closing balance | 0.54 | 0.22 | 0.13 |
| | Net increase/(decrease) in cash & cash equivalents | 42.21 | (0.00) | - |
| | | | | |
| | NOTES: | | | |
| | | | | |
| 1 | The above cash flow statement has been prepared under the "Indirect method" as set out in the Indian Accounting Standard (Ind AS-7)-" Statement of Cash Flows" | | | |
| | | | | |
| 2 | Cash and cash equivalents at the end of the year consist of cash in hand and | | | |
| | balance with banks as follows: | | | |
| | | 30th Sept. 2023 | 30th Sept. 2022 | 31st March 2023 |
| | | | | |
| | Cash, cheques & drafts (in hand) and remittances in transit | 0.19 | 0.08 | 0.04 |
| | Balance with banks | | | |
| | Current account | 0.35 | 0.14 | 0.09 |
| | Deposit account | - | - | - |
| | | 0.54 | 0.22 | 0.13 |
| | | | | |

For Padam Cotton Yarns Ltd

[Signature]

Director

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Padam Cotton Yarns Limited
Karnal

1. We have reviewed the accompanying statement of unaudited financial results of Padam Cotton Yarns Limited (the "Company") for the quarter ended September 30th, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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, (Ind AS 34) "Interim Financial Reporting" 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. Our responsibility is to express a conclusion 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 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.

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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Pardeep Tayal & Co
Firm Regn No 02733N
Chartered Accountants



Pardeep Tayal
(Partner)
M. No. 081643
UDIN : 23081643BGREIO5668

Place : Karnal
Date : 13.11.2023