



**M K K AGARWAL & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
[mukesh130691@gmail.com](mailto:mukesh130691@gmail.com)

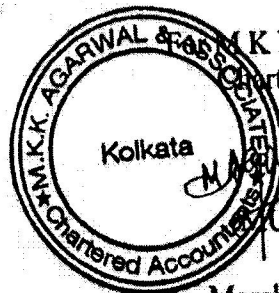
82, BEE HIVE GARDENS, SHRISTI APARTMENT  
KOLKATA - 700 056

**LIMITED REVIEW REPORT**

To,  
The Board of Directors  
PATNA ELECTRIC SUPPLY CO LTD

Sub: **Limited Review Report on the Unaudited Financial Results for the Quarter and Half year ended September 30, 2023**

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, 2023, 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.



**M K K AGARWAL & ASSOCIATES**  
Chartered Accountants

**MUKESH AGARWAL**  
Proprietor

Membership No. 307279

UDIN: 23307279B6WPYE4298

Date: 14/11/2023  
Place: Kolkata

**THE PATNA ELECTRIC SUPPLY CO. LIMITED**

CIN : L40109WB1956PLC023307

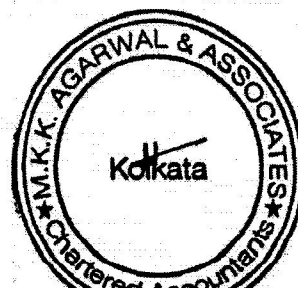
Regd. Office: 3 KHETRA DAS LANE 1ST FLOOR, Kolkata, KOLKATA, West Bengal, India, 700012

Email: pescico@gmail.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED SEPTEMBER 30, 2023							(Rs. in Lakhs)
Sl. No	Particulars	Quarter ended			Half Year ended		Year Ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 Audited
1	Revenue						
	a) Revenue from operations	27.83	-	14.62	27.83	62.73	73.42
	b) Profit On Sale Of Share	0.19			0.19		1.38
	c) Other Income	1.58		1.60	1.77		
	Total	29.60	-	16.22	29.79	62.73	74.80
2	Expenditure						
	a) Purchases of Stock-in-trade	-	25.14	12.88		77.73	81.05
	b) (Increase) / decrease in stock in trade	25.14	(25.14)	0.17	25.14	(10.10)	(15.04)
	c) Employee benefits expense	1.51	2.65	0.68	3.17	3.08	6.50
	d) Depreciation and amortisation expense						
	e) Finance Cost	0.40	0.77	0.86	1.17	1.21	2.09
	f) Other Expenses						
	Total Expenditure	27.04	3.42	14.59	29.48	71.92	74.60
3	Profit before exceptional items and tax (1-2)	2.53	(3.42)	1.63	0.31	(9.19)	0.20
4	Exceptional Items						
5	Profit for the period before Tax (3 - 4)	2.53	(3.42)	1.63	0.31	(9.19)	0.20
6	Tax Expense - Current						0.07
	- Deferred Tax						
	Total Tax Expenses	-	-	-	-	-	0.07
7	Net Profit/(Loss) after tax for the period (5 - 6)	2.53	(3.42)	1.63	0.31	(9.19)	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)	-	-	-	-	-	0.13
	Total other comprehensive income, net of tax	-	-	-	-	-	0.13
9	Total comprehensive income for the period (7 + 8)	2.53	(3.42)	1.63	0.31	(9.19)	
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	0.27	(0.37)	0.17	0.03	(0.98)	-
	b) Diluted	0.27	(0.37)	0.17	0.03	(0.98)	-

Contd.....Page 2


ce: Kolkata  
e: 14.11.2023



**Note :**

- 1) These financial results of the Company for the quarter ended September 30,2023 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, 2023. 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)
- 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 30,2023 are also available at the Company's websites [www.patnaelectricssupplycompany.com](http://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)
- 5) The Company has considered the possible impact of the Covid-19 pandemic in the preparation of these financial
- 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.

By Order of the Board  
For PATNA ELECTRIC SUPPLY CO LTD  
THE PATNA ELECTRIC SUPPLY COMPANY LTD

  
Director/Authorised Signatory

VISHAL KUMAR SHARMA  
Managing Director  
DIN: 07310503

Place : Kolkata  
Date: November 14, 2023



# THE PATNA ELECTRIC SUPPLY CO. LIMITED

CIN: L40109WB1956PLC023307

Regd. Office: 3 KHETRA DAS LANE 1ST FLOOR, Kolkata, KOLKATA, West Bengal, India, 700012  
Email: pesclco@gmail.com

Particulars	(Rs. In Lakhs)	
	As At Half Year ended 30-Sept-23 Unaudited	As At Half Year ended 31-Mar-23 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
a) Property, plant and equipment	0.11	
b) Capital work-in-progress		
c) Investment property		
d) Other Intangible assets		
e) Financial assets		
i) Investments		
ii) Loans	37.28	62.28
iii) Other Financial Assets		-
g) Deferred tax assets (Net)		
h) Other non-current assets		
	37.39	62.28
<b>Current assets</b>		
a) Inventories		
b) Financial assets		25.14
i) Investment		
ii) Trade receivables	34.14	
iii) Cash and Cash equivalents	6.83	18.30
iv) Loans & Advance	25.81	25.43
v) Other Financial Assets		
c) Current tax asset (Net)		
d) Other current assets	24.42	3.13
	91.20	72.01
<b>Total Assets</b>	128.59	134.29
<b>EQUITY AND LIABILITIES</b>		
a) Equity Share capital	46.77	46.77
b) Other equity	-44.00	-44.31
	2.76	2.46
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
a) Financial liabilities		
i) Borrowings		
ii) Other Financial Liability		
b) Deferred tax liabilities (Net)		
c) Other non-current liabilities		
	-	-
<b>Current liabilities</b>		
a) Financial liabilities		
i) Borrowings		
ii) Trade payables	3.62	6.90
iii) Other financial liabilities	119.78	124.78
b) Other current liabilities	0.12	0.12
c) Duties & Taxes	2.27	
d) Provisions	0.04	0.04
	125.82	131.83
<b>Total Equity and liabilities</b>	128.59	134.29



For PATNA ELECTRIC SUPPLY CO LTD  
THE PATNA ELECTRIC SUPPLY COMPANY LTD

**THE PATNA ELECTRIC SUPPLY CO. LIMITED**  
**CIN: L40109WB1956PLC023307**  
**Regd. Office: 3 KHETRA DAS LANE 1ST FLOOR, KOLKATA, West Bengal, India, 700012**  
**Email: pescico@gmail.com**

**CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30 SEPT, 2023**

(Rs. In Lakhs)

Particulars	Half ended		Half ended	
	30-Sep-23		30-Sep-22	
	Unaudited		Unaudited	
<b>A Cash Flow from Operating Activities</b>				
Net Profit before Tax and extra-ordinary items	-	0.31	1.73	
Depreciation	-	-	-	
Interest/Dividend	-	-	-	
Fluctuation of Foreign Currency	-	-	-	
Expenses not considered in Earlier years	-	-	-	
Short Provision for Income Tax for earlier years	-	-	-	
Balances Written Back	-	-	-	
<b>Operating Profit before Working Capital Changes</b>	-	0.31	1.73	
Inventories				
Trade Receivables				
Short Term Loans & Advances & Current Assets	-	-	-30.93	
Other Non Current Assets			34.60	
Other Current Liabilities				
<b>Cash Generated from Operation</b>				
Direct Taxes Paid				
Interest Paid				
<b>Net Cash from Operating Activities (A)</b>		0.31	5.40	5.40
<b>B Cash Flow from Investing Activities :</b>				
Purchase of Fixed Assets/Investment	1.39	-	-	
Interest Received		1.39		
<b>Net Cash from Investing Activities (B)</b>				
<b>C Cash Flow from Financing Activities:</b>				
Long Term Borrowings	-12.86	-12.86		
Short Term Borrowings				
<b>Net Cash from Financing Activities (C)</b>				
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>		-11.48		5.40
Cash and Cash equivalents at the beginning of the year	18.30		20.53	1.91
Cash and Cash equivalents at the end of the year	6.83			7.31
		-11.48		-20.53

By Order of the Board  
For PATNA ELECTRIC SUPPLY CO LTD  
**THE PATNA ELECTRIC SUPPLY COMPANY LTD**

  
**VISHAL KUMAR SHARMA**  
**Director/Authorised Signatory**  
Managing Director  
DIN: 07310503

Place : Kolkata  
Date 14/11/2023

