

STANROSE MAFATLAL INVESTMENTS AND FINANCE LIMITED

REGD. OFFICE :
6TH FLOOR, "POPULAR HOUSE",
ASHRAM ROAD,
AHMEDABAD-380 009.
CIN - L65910GJ1980PLC003731

PHONE : 079-26580067-96. 66310887, 66311067
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STATEMENT OF UNAUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED)
FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter ended			Half year ended		Year ended	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	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]	[Audited]	[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]	[Audited]
1	Revenue from Operations												
	Interest Income	0.64	-	0.34	0.64	0.69	1.40	0.81	0.17	0.50	0.98	1.01	2.04
	Dividend Income	71.51	62.75	31.99	134.27	135.47	135.67	71.52	62.75	31.99	134.27	135.47	135.67
	Net Gain on Fair Value Changes	0.00	-	(0.00)	0.00	0.68	1.76	0.00	-	(0.00)	0.00	0.68	1.76
	Other Income	-	0.00	0.05	0.00	0.05	1.31	0.00	-	0.05	0.00	0.05	1.33
	Total Income from Operations	72.16	62.75	32.39	134.91	136.90	140.14	72.33	62.92	32.54	135.25	137.21	140.81
2	Expenditure :												
	Finance cost	0.80	0.89	0.41	1.68	0.52	2.55	0.79	0.89	0.41	1.68	0.52	2.55
	Employee benefit expenses	20.87	30.11	21.25	50.98	41.04	92.11	20.87	30.11	21.25	50.98	41.04	92.11
	Depreciation and amortization	11.02	11.02	10.29	22.03	20.54	48.32	11.01	11.02	10.29	22.03	20.54	48.32
	Other expenses	67.17	42.42	49.44	109.60	112.73	213.56	67.76	42.81	49.55	110.57	113.19	214.54
	Total Expenditure	99.85	84.44	81.39	184.29	174.83	356.54	100.43	84.83	81.50	185.26	175.29	357.53
3	Profit/(Loss) before Exceptional Item & Tax	(27.69)	(21.69)	(49.00)	(49.38)	(37.93)	(216.40)	(28.10)	(21.91)	(48.96)	(50.01)	(38.07)	(216.72)
	Exceptional Item	-	-	-	-	-	(538.41)	-	-	-	-	-	(538.41)
4	Profit/(Loss) before Tax	(27.69)	(21.69)	(49.00)	(49.38)	(37.93)	(754.80)	(28.10)	(21.91)	(48.96)	(50.01)	(38.07)	(755.13)
5	Tax Expenses												
	Current Tax	-	-	(1.85)	-	-	-	-	-	(1.85)	-	-	-
	Deferred Tax	0.56	0.34	5.33	0.91	1.19	0.41	0.57	0.34	5.33	0.91	1.19	0.41
	Earlier Year Tax Adjustment	-	-	-	-	-	(10.43)	-	-	-	-	-	(10.68)
		0.56	0.34	3.48	0.91	1.19	(10.01)	0.57	0.34	3.48	0.91	1.19	(10.27)
6	Profit/(Loss) after Taxes	(28.26)	(22.03)	(52.48)	(50.29)	(39.13)	(744.79)	(28.67)	(22.25)	(52.44)	(50.92)	(39.27)	(744.86)
7	Other Comprehensive Income												
	Items that will not be reclassified to profit or loss												
	Re-measurement of define benefit plan	-	-	-	-	-	0.71	-	-	-	-	-	0.71
	Fair value gain / (loss) on investment in equity instruments measured as fair value through OCI	298.40	388.66	(373.07)	687.06	(346.42)	(378.09)	298.40	388.66	(373.07)	687.06	(346.42)	(378.09)
	Income tax relating to Items that will not be reclassified to profit or loss	(53.66)	(40.99)	51.61	(94.65)	44.84	47.08	(53.66)	(40.99)	51.61	(94.65)	44.84	47.09
	Total Other Comprehensive Income	244.74	347.67	(321.47)	592.41	(301.58)	(330.30)	244.74	347.67	(321.47)	592.41	(301.58)	(330.29)
	Total Comprehensive Income for the period	216.48	325.64	(373.95)	542.12	(340.70)	(1075.10)	216.07	325.42	(373.90)	541.49	(340.85)	(1075.15)
8	Paid-up Equity Share Capital (Face Value Rs. 10/- per share)	396.79	396.79	396.79	396.79	396.79	396.79	396.79	396.79	396.79	396.79	396.79	396.79
9	Basic & Diluted Earning per Share in Rs.	(0.71)	(0.56)	(1.32)	(1.27)	(0.99)	(18.77)	(0.72)	(0.56)	(1.32)	(1.28)	(0.99)	(18.77)

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UNAUDITED STATEMENT OF ASSETS & LIABILITIES AS ON SEPTEMBER 30, 2024

(Rs. in Lakhs)

Particulars	Standalone		Consolidated	
	30/09/2024	31/03/2024	30/09/2024	31/03/2024
	[Unaudited]	[Audited]	[Unaudited]	[Audited]
ASSETS				
(1) Financial Assets				
(a) Cash and Cash Equivalents	94.73	34.42	108.98	49.21
(b) Bank balances other than (a) above	50.52	50.52	50.52	50.52
(c) Loans	146.00	164.88	19.55	38.43
(d) Investments	3853.38	3277.71	3843.35	3267.68
(e) Other Financial Assets	6.59	5.95	6.59	5.95
Total Financial Assets	4151.22	3533.48	4028.99	3411.79
(2) Non-Financial Assets				
(a) Current Tax Assets (Net)	27.80	14.36	27.84	14.82
(b) Deferred tax Assets (Net)	-	3.92	-	3.92
(c) Investment Property	-	-	112.16	112.16
(d) Property, Plant and Equipment	76.57	84.36	329.47	84.36
(e) Right of use asset	36.93	46.56	36.93	46.56
(f) Goodwill on Consolidation	-	-	5.03	5.03
(g) Other Non-Financial Assets	1200.51	1177.30	1200.51	1430.21
Total Non-Financial Assets	1341.81	1326.50	1711.94	1697.06
Total Assets	5493.03	4859.98	5740.93	5108.84
LIABILITIES				
(1) Financial Liabilities				
(a) Trade Payables				
(i) total outstanding dues to micro enterprises and small enterprises	-	-	-	-
(ii) total outstanding due to creditors other than micro enterprises and small enterprises	15.25	5.69	15.43	5.94
(b) Borrowings	-	-	201.34	201.34
(c) Lease liability	38.51	47.63	38.51	47.63
(d) Other Financial Liabilities	50.52	50.52	50.52	50.62
Total Financial Liabilities	104.28	103.84	305.80	305.52
(2) Non-Financial Liabilities				
(a) Provisions	6.99	8.37	6.99	8.37
(b) Deferred Tax Liabilities (Net)	91.65	-	91.64	-
(c) Other non financial liability	1.60	1.37	1.60	1.27
Total Non-Financial Liabilities	100.23	9.75	100.22	9.65
EQUITY				
(a) Equity share capital	396.79	396.79	396.79	396.79
(b) Other equity	4891.73	4349.60	4938.11	4396.88
Total Equity	5288.51	4746.39	5334.90	4793.67
Total Liabilities and Equity	5493.03	4859.98	5740.93	5108.84

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UNAUDITED CASH FLOW STATEMENT FOR SIX MONTHS ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs)

Particulars	Standalone		Consolidated	
	Half year ended		Half year ended	
	30/09/2024	30/09/2023	30/09/2024	30/09/2023
	[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before tax as per the Statement of Profit & Loss	(49.38)	(37.93)	(50.01)	145.14
Adjustments for:				
Depreciation and amortization expenses	22.03	20.54	22.03	25.23
Finance cost	1.68	0.52	1.68	0.93
Net (Gain) / Loss on Fair Value Changes	(0.00)	(0.68)	(0.00)	(1.51)
Operating Profit/(Loss) Before Working Capital and Investments Change	(25.67)	(17.56)	(26.30)	169.79
Changes in Working Capital :				
Adjustments for:				
Loan	18.88	(4.73)	18.88	3.14
Other Financial Assets and other assets	(28.48)	(4.94)	(28.45)	(17.28)
Trade Payables, othe financial liabilities and other liabilities	8.42	5.55	8.35	8.58
Changes in Investments	111.40	(50.25)	111.40	(69.88)
	110.22	(54.37)	110.17	(75.45)
Cash generated from operations	84.55	(71.93)	83.87	94.35
Direct Taxes (Paid)/ Refund Received	(13.45)	(13.55)	(13.31)	(31.10)
Cash flows from operating activities	71.10	(85.47)	70.56	63.25
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipments	-	(0.62)	-	(3.60)
Cash flows from investing activities	-	(0.62)	-	(3.60)
C) CASH FLOW FROM FINANCING ACTIVITIES				
Interest and finance charges paid	-	-	-	(0.93)
Payment of Lease liabilities	(10.80)	(10.80)	(10.80)	(9.87)
Cash flows from financing activities	(10.80)	(10.80)	(10.80)	(10.80)
Net increase in cash and cash equivalents (A) + (B) + (C)	60.30	(96.90)	59.76	48.85
Cash and Cash Equivalents at the beginning of the year	84.94	194.10	99.73	76.50
Cash and Cash Equivalents at the close of the year	145.24	97.20	159.49	125.35

Note - 1 :: Cash and cash equivalents as at the end of the year :

Particulars	Standalone		Consolidated	
	30/09/2024	30/09/2023	30/09/2024	30/09/2023
Cash on hand	13.94	3.76	13.94	5.86
Balance with Banks in Current Accounts	80.79	31.48	85.05	109.49
Balance with Banks in Fixed Deposits Accounts	-	-	10.00	10.00
Cash and cash equivalent as per cash flow	94.73	35.24	108.98	125.35
Bank balances of unpaid dividend accounts	50.51	61.96	50.51	73.17
Cash and cash equivalent as per balance sheet	145.24	97.20	159.50	198.51

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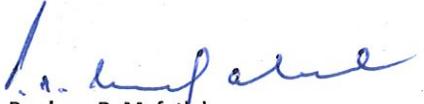
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NOTES TO THE UNAUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED)

Notes:

- 1 The above results, reviewed by the Audit Committee, were approved and taken on record by the Board of Directors at their Meeting held on November 07, 2024 and have also been subjected to "Limited Review" by the Statutory Auditors.
- 2 The Consolidated Financial results include financial results of wholly owned Subsidiary Company viz. Stan Plaza Limited.
- 3 These financial statements have been prepared In accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards - Ind AS) Rules issued thereafter and the provisions of the Companies Act 2013, as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI") and other recognised accounting principles and policies generally accepted in India to the extent possible. These financial results are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with other relevant rules and circulars Issued thereunder.
- 4 The Company has no activities other than those of an Investments Company and accordingly, no additional disclosures are required in terms of Indian Accounting Standard - 108 on "Operating Segment".
- 5 Figures for the previous periods have been regrouped / re- arranged, wherever considered necessary.

For and on behalf of the Board


Pradeep R. Mafatlal
Chairman

Place: Mumbai

Date: November 07, 2024