

**Ref: MIL/BSE/NSE/24**  
**Date: November 12, 2024**

<b>The Manager</b> <b>Corporate Relationship Department</b> <b>BSE Limited</b> <b>1<sup>st</sup> Floor, New Trading Wing,</b> <b>Rotunda Building,</b> <b>P J Towers, Dalal Street, Fort,</b> <b>Mumbai - 400001</b>	<b>The Manager Listing</b> <b>Department</b> <b>National Stock Exchange of India</b> <b>Limited Exchange Plaza, 5<sup>th</sup> Floor,</b> <b>Plot No. C-1, Block G,</b> <b>Bandra Kurla Complex, Bandra</b> <b>(E), Mumbai - 400051</b>
<b>BSE Security Code: 539400</b>	<b>NSE Symbol: MALLCOM</b>

Dear Sir/Madam,

**Sub.: Outcome of Board Meeting**

Further to our letter dated November 4, 2024, and in compliance with Regulation 33 and other relevant provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Unaudited Financial Results (Consolidated and Standalone) for the quarter and half-year ended September 30, 2024, along with the Independent Auditor's Review Report.

These Financial Results have been reviewed and recommended by the Audit Committee, and subsequently approved by the Board of Directors of the Company, at their respective meetings held today.

The Meeting of the Board of Directors commenced at 03:05 p.m. (IST) and concluded at 5:55 p.m. (IST).

We request you to kindly take the same on record.

Thanking you,  
Yours faithfully,

**For MALLCOM (INDIA) LTD.**

**Gaurav Raj**  
***Company Secretary & Compliance Officer***

Encl: As Above

Limited Review Report on Unaudited Quarterly Standalone Financial Results of **MALLCOM (INDIA) LIMITED** under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To  
Board of Directors of  
**MALLCOM (INDIA) LIMITED**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **MALLCOM (INDIA) LIMITED** ("Company") for the quarter and six months ended **30<sup>th</sup> September 2024** ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March 2019 ("the Circular). The preparation of the Statement in accordance with the recognition and measurement principles laid down in Ind AS-34, Interim Financial Reporting prescribed u/s 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rule, 2015 (as amended), read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the applicable Accounting Standards i.e. Indian Accounting Standards ('Ind AS') prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and policies 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, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

19A, Jawaharlal Nehru Road,  
Kolkata – 700 087.

Dated : 12.11.2024.



For **S. K. SINGHANIA & CO.**  
**CHARTERED ACCOUNTANTS,**  
**(Firm Registration No. 302206E)**

A handwritten signature in blue ink, appearing to read "Rajesh Kr. Singhania".

**(RAJESH KR. SINGHANIA**  
**M. NO. 052722)**

PARTNER

**UDIN: 24052722BKCFD3121**



**Mallcom (India) Ltd.**Regd. Office : Mallcom Towers, EN-12, Sector-V, Salt Lake City, Kolkata-700 091  
Ph: 033-4016 1000; Fax: 033 4016 1010 ; www.mallcom.in; Email : investors@mallcom.in

CIN: L51109WB1983PLC037008

Statement of Assets And Liabilities as on 30th September 2024

PARTICULARS	[Rs. In Lacs]	
	As on 30.09.2024 (Un-Audited)	As on 31.03.2024 (Audited)
<b>A ASSETS</b>		
<b>1 Non-current Assets</b>		
(a) Property, Plant and Equipment	10,655.30	9,821.38
(b) Capital work-in-progress	2,881.34	1,000.55
(c) Other Intangible Assets	3.12	4.29
(d) Financial Assets		
Investments	2,014.57	2,014.57
Loans & Deposits	114.89	95.98
(e) Deferred Tax Asset	-	-
(f) Non-Current Tax Asset (Net)	216.72	229.14
<b>Sub-total - Non-current assets</b>	<b>15,885.94</b>	<b>13,165.92</b>
<b>2 Current Assets</b>		
(a) Inventories	10,258.81	8,804.78
(b) Financial Assets		
(i) Investments	1,146.06	1,453.50
(ii) Trade receivables	7,270.99	6,325.51
(iii) Cash & Cash Equivalents	886.84	16.13
(iv) Other Bank Balances	1,611.87	3,152.44
(v) Loans & Advances	20.42	18.04
(c) Other Current Assets	3,724.30	3,104.66
<b>Sub-total - Current assets</b>	<b>24,919.29</b>	<b>22,875.06</b>
<b>Total - Assets</b>	<b>40,805.23</b>	<b>36,040.97</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Equity Share Capital	624.00	624.00
(b) Other Equity	23,687.67	21,996.44
Equity attributed to Owners of the Company	24,311.67	22,620.44
Non-Controlling Interest	-	-
<b>Sub-total - Equity</b>	<b>24,311.67</b>	<b>22,620.44</b>
<b>LIABILITIES</b>		
<b>2 Non-current liabilities</b>		
Long Term Borrowing	-	-
Other Financial Liabilities	-	-
Deferred Tax Liability	160.52	66.19
<b>Sub-total - Non-current liabilities</b>	<b>160.52</b>	<b>66.19</b>
<b>3 Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	9,187.27	8,547.79
(ii) Trade Payables	3,515.28	3,854.35
(iii) Other Financial Liabilities	2,018.36	102.27
(b) Other current Liabilities	1,390.67	849.93
(c) Provisions & current tax liabilities	221.47	-
<b>Sub-total-Current liabilities</b>	<b>16,333.05</b>	<b>13,354.34</b>
<b>Total - Equity and Liabilities</b>	<b>40,805.23</b>	<b>36,040.97</b>

Place: Kolkata  
Dated: 12th November, 2024For and on behalf of the Board  
Mallcom (India) LimitedAjay Kumar Mall  
Managing Director  
(DIN: 00470184)



## Mallcom (India) Ltd.

Regd. Office : Mallcom Towers, EN-12, Sector-V, Salt Lake City, Kolkata-700 091  
Ph: 033-4016 1000; Fax: 033 4016 1010 ; www.mallcom.in; Email : investors@mallcom.in  
CIN: L51109WB1283PLC037008

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September 2024

Sl.No.	Particulars	Quarter Ended			Half Year ended		[₹ In Lacs]
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Revenue From Operations</b>						
	Income From Operations	12,499.76	9,918.24	10,394.22	22,418.00	19,482.84	40,571.76
	Other Income	213.30	65.43	98.35	278.73	189.02	411.82
2	<b>Total Income from Operations (Net)</b>	<b>12,713.06</b>	<b>9,983.67</b>	<b>10,492.57</b>	<b>22,696.73</b>	<b>19,671.86</b>	<b>40,983.58</b>
3	<b>Expenditure</b>						
	Cost of Raw Materials Consumed	5,385.91	5,562.58	4,342.87	10,948.49	8,773.02	19,487.93
	Purchase of Stock-in-Trade	1,979.36	1,172.41	2,012.18	3,151.77	3,226.40	6,909.17
	Increase/ Decrease in Inventories of finished goods, work-in-progress and Stock-in-Trade	507.46	(630.79)	245.07	(123.33)	495.32	(681.92)
	Employee Benefits Expenses	338.01	334.22	335.56	672.23	667.46	1,399.14
	Finance Costs	104.64	130.09	88.30	234.73	192.86	388.68
	Depreciation and Amortisation Expenses	184.04	163.14	253.93	347.18	454.04	630.28
	Manufacturing and Other Operational Expenses	2,615.12	1,837.41	1,957.93	4,452.53	3,358.23	7,402.86
	Other expenses	159.18	262.87	59.84	422.05	158.67	609.70
4	<b>Total Expenditure</b>	<b>11,273.73</b>	<b>8,831.92</b>	<b>9,295.68</b>	<b>20,105.65</b>	<b>17,326.00</b>	<b>36,145.85</b>
5	<b>Profit / (Loss) after finance costs but before Exceptional Items</b>	<b>1,439.33</b>	<b>1,151.75</b>	<b>1,196.89</b>	<b>2,591.08</b>	<b>2,345.86</b>	<b>4,837.73</b>
	Exceptional Items	-	-	-	-	-	-
6	<b>Profit / (Loss) before Tax</b>	<b>1,439.33</b>	<b>1,151.75</b>	<b>1,196.89</b>	<b>2,591.08</b>	<b>2,345.86</b>	<b>4,837.73</b>
7	<b>Tax Expense:</b>						
	Current	372.19	279.73	301.05	651.92	590.22	1,158.88
	Deferred	73.42	16.85	4.82	90.27	5.88	61.99
	Income tax for earlier years	-	-	25.00	-	25.00	73.55
8	<b>Profit for the Period (6-7)</b>	<b>993.72</b>	<b>855.17</b>	<b>866.02</b>	<b>1,848.89</b>	<b>1,724.76</b>	<b>3,543.31</b>
9	<b>Other Comprehensive Income</b>						
	Items that will be reclassified to profit or loss (Fair value of Investment / Exchange Difference on transaction of Foreign Operations)	(4.88)	21.00	4.60	16.12	44.85	(20.34)
	Income Tax relating to these items	1.22	(5.28)	(1.15)	(4.06)	(11.28)	5.12
	Items that will not be reclassified to profit or loss (re-measurement of post employment benefit obligations)	-	-	-	-	-	25.21
	Income Tax relating to these items	-	-	-	-	-	(6.34)
10	<b>Total Comprehensive Income</b>	<b>990.08</b>	<b>870.88</b>	<b>869.47</b>	<b>1,860.96</b>	<b>1,758.33</b>	<b>3,546.95</b>
11	<b>Paid-up Equity Share Capital (Face value of ₹10/- each)</b>		624.00	624.00	624.00	624.00	624.00
12	<b>Other Equity (excluding Revaluation Reserves)</b>						21,996.44
13	<b>Earnings Per Share (EPS) (not annualised)</b>						
	a.) Basic (₹)	15.93	13.70	13.88	29.63	27.64	56.78
	b.) Diluted (₹)	15.93	13.70	13.88	29.63	27.64	56.78

For and on behalf of the Board  
Mallcom (India) Limited



*Ajay Kumar Mall*  
Ajay Kumar Mall  
Managing Director  
(DIN: 00470184)

Place: Kolkata

Dated: 12th November, 2024





**MALLCOM (INDIA) LIMITED**  
EN-12, SECTOR-V, SALT LAKE, KOLKATA-700091



**STANDALONE CASH FLOW STATEMENT for the Quarter/ Half Year ended 30th September 2024**

[Rs. In Lacs]

SI. NO.	Particulars	Half Year Ended		Year Ended	
		30.09.2024	30.09.2023	31.03.2024	
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
	Net Profit before Taxation and Extraordinary Items		2,591.08	2,345.86	4,837.73
	Adjustments For:				
	Depreciation and Amortisation Expense	347.18	454.04	630.28	
	Balances Written Back (Net)		-	(16.52)	
	Income other than Operating Activities	(278.73)	(189.02)	(234.79)	
	Profit on sale of Investment			(153.23)	
	Profit on sale of Property, Plant & Equipment (Net)/Assets Written Off		-	(4.35)	
	Reameasurement gain of Foreign Exchange/ Fair Value in Investment	12.06	33.57	3.64	
	Finance Costs	234.73	192.86	388.68	
	Operating Profit before Working Capital Changes		2,906.32	2,837.31	613.72
	Adjustments For:				5,451.45
	(Increase)/Decrease in Trade and Other Receivables	(1,885.72)	(127.27)		
	(Increase)/Decrease in Inventories	(1,454.03)	(278.71)	(1,357.56)	
	Increase/(Decrease) in Trade and Other Payables and Provisions	718.56	(182.53)	(1,841.95)	
	Cash Generated From Operations		285.14	2,248.79	(3,549.78)
	Direct Taxes Paid (Net of Refunds)		430.45	(621.10)	1,901.67
	Net Cash from Operating Activities		(145.31)	1,627.69	(1,292.65)
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				609.02
	Purchase of Property, Plant and Equipments	(3,060.72)	(995.86)		
	Purchases/Proceeds from sale of Investments	307.44	1,001.47	(2,574.84)	
	Balances written back (net)		-	1,245.13	
	Capital Advance against land/Capital Subsidy	1,715.00	-		
	Investment in Subsidiary Company		-	16.52	
	Profit on sale of Investment/Fixed Assets		-	157.58	
	Income other than Operating Activities	278.73	189.02	234.79	
	Net Cash from/ (Used in) Investing Activities		(759.55)	194.63	(920.82)
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
	Proceeds/( Repayment) of Short Term Borrowings(net)	639.48	(1,089.74)		130.51
	Interest and Financial Charges Paid	(234.73)	(192.86)		(388.68)
	Dividend and Tax paid thereon (Interim, special and Final)	(169.73)	(187.20)		(187.20)
	Net Cash from/ (Used in) Financing Activities		235.02	(1,469.80)	(445.37)
	Net Increase/(Decrease) in cash or cash equivalents (A+B+C)		(669.85)	352.52	(757.17)
	Cash or Cash equivalents at the beginning of the year		3,168.57	3,925.73	3,925.73
	Cash or Cash equivalents at the end of the year		2,498.71	4,278.27	3,168.57

**Notes:**

- The above Standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 12th November 2024. The un-audited results have been subjected to limited review by the statutory auditors and they have issued unqualified Report on the same. The report of the Statutory auditors is being filed with BSE and NSE and is also available on the Company's website, www.mallcom.in
- These Financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34-Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- Figures for the previous periods are re-classified/re-arranged/re-grouped, whenever necessary.
- Other Financial Liabilities includes advance of Rs.17 Cr. as on 30th September 2024, received from KJN Housing with whom company has signed JDA for development of its land parcel at 34B, C.N.Roy Road, Kolkata-700039. Advance received from KJN housing stands at Rs.27 Crore as on date. In terms of JDA, the counterpart has approached company seeking outright sale, proposal presently under consideration of the Board.
- Other Financial Liabilities also includes Rs.2.15 Cr. received by the Company as Conditional Grant from DPIIT for setting up of its new Safety Shoe Design Studio at Ghatakpukur, Kolkata, project under progress and likely to be completed within FY 25.
- 6a Business Segment: The entire turnover of the Company consist of sale of "Industrial Safety Products" which in the context of Ind AS 108 on Segment Reporting constitutes a single reportable segment in which company deals with.
- 6b Geographical Segment: The total sales are divided into India and other countries. The following table shows the distribution

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
1.	Revenues from Operations:						
a.	Outside India	7,128.22	5,594.19	5,819.94	12,722.41	11,026.89	23,273.40
b.	Within India	5,371.54	4,324.05	4,574.28	9,695.59	8,455.95	17,298.36
	<b>Total</b>	<b>12,499.76</b>	<b>9,918.24</b>	<b>10,394.22</b>	<b>22,418.00</b>	<b>19,482.84</b>	<b>40,571.76</b>





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

To  
Board of Directors of  
**MALLCOM (INDIA) LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **MALLCOM (INDIA) LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), for the quarter and six months ended **30<sup>th</sup> September 2024** (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 ('the Circular').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 there under and other accounting principles generally accepted in India read with the Circular. 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. 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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the results of the following Subsidiaries:
  - i. Mallcom Safety Private Limited
  - ii. Mallcom VSFT Gloves Private Limited





**S. K. SINGHANIA & CO.**  
CHARTERED ACCOUNTANTS


5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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.
6. We have reviewed the Interim financial results of 2 subsidiaries, Mallcom Safety Pvt. Ltd., Mallcom VSFT Pvt. Ltd. included in the consolidated unaudited financial results, whose Interim financial results reflect total assets of Rs.5929.88 lakhs (before consolidation) as at 30<sup>th</sup> September, 2024 and total revenues of Rs.806.90 and Rs.1521.03 lakhs (before consolidation), total net profit / (loss) after tax of Rs. 0.18 lakhs and Rs. 14.43 lakhs for the quarter ended 30<sup>th</sup> September 2024 and for the period from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024, respectively and Cash flows of Rs. 218.71 Lakh for the period from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 as considered in the consolidated unaudited financial results.
7. Our conclusion is not modified in respect of the matters described in paragraph 6 above.

19A, Jawaharlal Nehru Road,  
Kolkata – 700 087.

Dated : 12.11.2024



For **S. K. SINGHANIA & CO.**  
**CHARTERED ACCOUNTANTS,**  
**(Firm Registration No. 302206E)**

  
**(RAJESH KR. SINGHANIA**  
**M. NO. 052722)**

**PARTNER**  
**UDIN: 24052722BKCQFE7238**





### Mallcom (India) Ltd.

Regd. Office : Mallcom Towers, EN-12, Sector-V, Salt Lake City, Kolkata-700 091  
Ph: 033-4016 1000; Fax: 033 4016 1010 ; www.mallcom.in; Email : investors@mallcom.in

CIN: L51109WB1983PLC037008

Statement of Assets And Liabilities as on 30th September 2024

[Rs. In Laacs]

PARTICULARS	CONSOLIDATED	
	As on 30.09.2024 (Un-Audited)	As on 31.03.2024 (Audited)
<b>A ASSETS</b>		
<b>1 Non-current Assets</b>		
(a) Property, Plant and Equipment	13,132.33	12,348.88
(b) Capital work-in-progress	2,881.34	1,021.24
(c) Other Intangible Assets	3.12	4.29
(d) Financial Assets	-	-
Investments	0.06	0.06
Loans & Deposits	120.32	123.02
(e) Deferred Tax Asset	-	-
(f) Non-Current Tax Asset (Net)	216.72	229.36
<b>Sub-total - Non-current assets</b>	<b>16,353.89</b>	<b>13,726.85</b>
<b>2 Current Assets</b>		
(a) Inventories	12,322.93	10,681.97
(b) Financial Assets	-	-
(i) Investments	1,146.06	1,453.50
(ii) Trade receivables	7,460.05	6,650.61
(iii) Cash & Cash Equivalents	1,108.51	24.45
(iv) Other Bank Balances	1,686.87	3,222.06
(v) Loans & Advances	20.42	18.04
(c) Other Current Assets	3,644.18	2,994.90
<b>Sub-total - Current assets</b>	<b>27,389.02</b>	<b>25,045.53</b>
<b>Total - Assets</b>	<b>43,742.91</b>	<b>38,772.38</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Equity Share Capital	624.00	624.00
(b) Other Equity	24,862.12	23,127.29
Equity attributed to Owners of the Company	25,486.12	23,751.29
Non-Controlling Interest	-	-
<b>Sub-total - Equity</b>	<b>25,486.12</b>	<b>23,751.29</b>
<b>LIABILITIES</b>		
<b>2 Non-current liabilities</b>		
Long Term Borrowing	311.03	371.39
Other Financial Liabilities	598.04	631.34
Deferred Tax Liability	279.11	182.31
<b>Sub-total - Non-current liabilities</b>	<b>1,188.18</b>	<b>1,185.04</b>
<b>3 Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	9,667.45	8,897.79
(ii) Trade Payables	3,627.94	3,944.80
(iii) Other Financial Liabilities	2,018.36	102.27
(b) Other current Liabilities	1,533.12	872.74
(c) Provisions & current tax liabilities	221.74	18.46
<b>Sub-total-Current liabilities</b>	<b>17,068.61</b>	<b>13,836.05</b>
<b>Total - Equity and Liabilities</b>	<b>43,742.91</b>	<b>38,772.38</b>

For and on behalf of the Board  
Mallcom (India) Limited

Ajay Kumar Mall  
Managing Director  
(DIN: 00470184)

Place: Kolkata  
Dated: 12th November, 2024





## Mallcom (India) Ltd.

Regd. Office : Mallcom Towers, EN-12, Sector-V, Salt Lake City, Kolkata-700 091

CIN: L51109WB1983PLC037008

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30th September 2024

Sl.No.	Particulars	Quarter Ended			Half Year ended		[₹ In Lacs]
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2024 Audited
1	<b>Revenue From Operations</b>						
	Income From Operations	12,907.95	10,238.49	10,832.42	23,146.44	20,278.98	42,071.62
	Other Income	213.30	65.54	98.35	278.84	189.02	413.44
2	<b>Total Income from Operations (Net)</b>	<b>13,121.25</b>	<b>10,304.03</b>	<b>10,930.77</b>	<b>23,425.28</b>	<b>20,468.00</b>	<b>42,485.06</b>
3	<b>Expenditure</b>						
	Cost of Raw Materials Consumed	6,424.84	6,063.35	5,044.78	12,488.19	10,227.88	22,591.02
	Purchase of Stock-in-Trade	1,097.63	581.48	1,244.31	1,679.11	1,887.13	3,524.98
	Increase/ Decrease in Inventories of finished goods, work-in-progress and Stock-in-Trade	295.08	(597.59)	248.50	(302.51)	277.19	(711.22)
	Employee Benefits Expenses	463.84	446.00	476.42	909.84	926.89	1,918.35
	Finance Costs	111.80	138.42	97.12	250.22	209.59	424.66
	Depreciation and Amortisation Expenses	232.10	210.11	297.58	442.21	538.44	787.26
	Manufacturing and Other Operational Expenses	2,883.10	2,040.43	2,218.97	4,923.53	3,835.96	8,337.85
	Other expenses	159.00	272.21	60.11	431.21	168.58	641.99
4	<b>Total Expenditure</b>	<b>11,667.39</b>	<b>9,154.41</b>	<b>9,687.79</b>	<b>20,821.80</b>	<b>18,071.66</b>	<b>37,514.90</b>
5	<b>Profit / (Loss) after finance costs but before Exceptional Items</b>	<b>1,453.86</b>	<b>1,149.62</b>	<b>1,242.98</b>	<b>2,603.48</b>	<b>2,396.34</b>	<b>4,970.16</b>
	Exceptional Items	-	-	-	-	-	-
6	<b>Profit / (Loss) before Tax</b>	<b>1,453.86</b>	<b>1,149.62</b>	<b>1,242.98</b>	<b>2,603.48</b>	<b>2,396.34</b>	<b>4,970.16</b>
7	<b>Tax Expense:</b>						
	Current	374.12	279.73	295.67	653.85	590.22	1,181.91
	Deferred	69.28	16.85	6.82	86.13	13.28	94.68
	Income tax for earlier years	-	-	25.00	-	25.00	61.99
8	<b>Profit for the Period (6-7)</b>	<b>1,010.46</b>	<b>853.04</b>	<b>915.49</b>	<b>1,863.50</b>	<b>1,767.84</b>	<b>3,631.58</b>
9	<b>Other Comprehensive Income</b>						
	Items that will be reclassified to profit or loss						
	(Fair value of Investment / Exchange Difference on transaction of Foreign Operations)	(4.88)	21.00	4.60	16.12	44.85	(20.34)
	Income Tax relating to these items	1.22	(5.28)	(1.15)	(4.06)	(11.28)	5.12
	Items that will not be reclassified to profit or loss (re-measurement of post employment benefit obligations)	-	-	-	-	-	(1.03)
	Income Tax relating to these items	-	-	-	-	-	0.26
10	<b>Total Comprehensive Income</b>	<b>1,006.81</b>	<b>868.76</b>	<b>918.94</b>	<b>1,875.57</b>	<b>1,801.41</b>	<b>3,615.59</b>
11	Paid-up Equity Share Capital (Face value of ₹10/- each)	-	624.00	624.00	624.00	624.00	624.00
12	Other Equity (excluding Revaluation Reserves)	-	-	-	-	-	23,127.29
13	<b>Earnings Per Share (EPS) (not annualised)</b>						
	a.) Basic (₹)	16.19	13.67	14.67	29.86	28.33	58.20
	b.) Diluted (₹)	16.19	13.67	14.67	29.86	28.33	58.20

Place: Kolkata

Dated: 12th November 2024



For and on behalf of the Board  
Mallcom (India) Limited

*Ajay Kumar Mall*  
Ajay Kumar Mall  
Managing Director  
(DIN: 00470184)





# MALLCOM (INDIA) LIMITED

EN-12, SECTOR-V, SALT LAKE, KOLKATA-700091



## CONSOLIDATED CASH FLOW STATEMENT for the Quarter/ Half Year ended 30th September 2024

[Rs. In Lacs]

Sl. NO.	Particulars	Half Year Ended		Year Ended	
		30.09.2024	30.09.2023	31.03.2024	
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
	Net Profit before Taxation and Extraordinary Items	2,603.48	2,396.34		4,970.16
	Adjustments For:				
	Depreciation and Amortisation Expense	442.21	538.44	787.26	
	Balances Written Back (Net)		-	(16.61)	
	Income other than Operating Activities	(278.84)	(189.02)	(236.32)	
	Profit on sale of Property, Plant & Equipment (Net) & Investment		-	(157.58)	
	Reassessment gain of Foreign Exchange/ Fair Value in Investment	12.06	33.57	(15.99)	
	Finance Costs	250.22	209.59	424.66	785.43
	Operating Profit before Working Capital Changes	3,029.13	2,988.92		5,755.59
	Adjustments For:				
	(Increase)/Decrease in Trade and Other Receivables	(1,724.78)	(342.24)	(1,428.24)	
	(Increase)/Decrease in Inventories	(1,640.96)	(568.78)	(2,108.92)	
	Increase/(Decrease) in Trade and Other Payables and Provisions	811.39	72.80	(274.19)	(3,811.35)
	Cash Generated From Operations	474.78	2,150.70		1,944.24
	Direct Taxes Paid (Net of Refunds)	431.96	(628.50)		(1,306.77)
	Net Cash from Operating Activities	42.82	1,522.20		637.47
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
	Profit on sale of Property, Plant & Equipment, Investment			157.58	
	Acquisition of shares in Subsidiary				
	Purchase of Property, Plant and Equipments	(3,084.59)	(1,067.00)	(2,633.17)	
	Capital Advance against land/Capital Subsidy	1,715.00	-		
	Purchases/Proceeds from sale of Investments	307.44	1,001.47	1,245.13	
	Balances written back (net)/ re-measurement of DBO/DBP			16.61	
	Income other than Operating Activities	278.84	189.02	236.32	
	Net Cash from/ (Used in) Investing Activities	(783.31)	123.49		(977.53)
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
	Proceeds/(Repayment) of Long Term Borrowings	(60.36)		(25.00)	
	Proceeds/(Repayment) of Short Term Borrowings(net)	769.66	(959.13)	220.15	
	Interest and Financial Charges Paid	(250.22)	(209.59)	(424.66)	
	Dividend and Tax paid thereon (Interim, special and Final)	(169.73)	(187.20)	(187.20)	
	Net Cash from/ (Used in) Financing Activities	289.35	(1,355.92)		(416.72)
	Net Increase/(Decrease) in cash or cash equivalents (A+B+C)	(451.14)	289.77		(756.78)
	Cash or Cash equivalents at the beginning of the year	3,246.51	4,003.29		4,003.29
	Cash or Cash equivalents at the end of the year	2,795.38	4,293.06		3,246.51

**Notes:**

- The above Consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 12th November 2024. The un-audited results have been subjected to limited review by the statutory auditors and they have issued unqualified Report on the same. The report of the Statutory auditors is being filed with BSE and NSE and is also available on the Company's website www.mallcom.in .
- These Consolidated Financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34-Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended. The Consolidated financial results of the Company includes its two wholly-owned subsidiaries i.e. Mallcom Safety Private Limited & Mallcom VSFT Gloves Pvt Ltd.
- Figures for the previous periods are re-classified/re-arranged/re-grouped, whenever necessary.
- Other Financial Liabilities includes advance of Rs.17 Cr. as on 30th September 2024, received from KJN Housing with whom company has signed JDA for development of its land parcel at 34B, C.N.Roy Road, Kolkata-700039. Advance received from KJN housing stands at Rs.27 Crore as on date. In terms of JDA, the counterpart has approached company seeking outright sale, proposal presently under consideration of the Board.
- Other Financial Liabilities also includes Rs.2.15 Cr. received by the Company as Conditional Grant from DPIIT for setting up of its new Safety Shoe Design Studio at Ghatakpukur, Kolkata, project under progress and likely to be completed within FY 25.
- 6a Business Segment: The entire turnover of the Company consist of sale of "Industrial Safety Products" which in the context of Ind AS 108 on Segment Reporting constitutes a single reportable segment in which company deals with.
- 6b Geographical Segment: The total sales are divided into India and other countries. The following table shows the distribution

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
I.	Revenues from Operations:						
a.	Outside India	7,536.41	5,914.44	6,258.14	13,450.85	11,823.03	24,773.26
b.	Within India	5,371.54	4,324.05	4,574.28	9,695.59	8,455.95	17,298.36
	<b>Total</b>	<b>12,907.95</b>	<b>10,238.49</b>	<b>10,832.42</b>	<b>23,146.44</b>	<b>20,278.98</b>	<b>42,071.62</b>



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