

PARTY CRUISERS LIMITED
CIN NO: U63040MH1994PLC083438

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

(Rs. In Thousands)

Particulars	For the Half Year ended			For the Year ended
	September 30, 2024	March 31, 2024	September 30, 2023	March 31, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Revenue from operations	2,98,732	4,12,352	1,95,572	6,07,924
Other income	2,134	951	2,910	3,861
Total Revenue	3,00,866	4,13,304	1,98,481	6,11,785
Expenses:				
Cost of Material Consumed	61,220	71,100	34,158	1,05,258
Employee benefits expense	35,964	34,307	26,439	60,746
Finance costs	1,699	229	366	595
Depreciation and amortization expense	10,937	9,842	9,848	19,690
Other expenses	1,62,747	2,21,631	1,20,525	3,42,156
Total expenses	2,72,567	3,37,109	1,91,336	5,28,445
Profit before extraordinary items and tax	28,299	76,195	7,146	83,340
Extraordinary items	-	-	-	-
Profit before tax	28,299	76,195	7,146	83,340
Tax expense:				
(1) Current tax	-7,161	-19,700	-1,800	-21,500
(2) Deferred tax	36	1,129	-778	351
(3) Excess /(Short) Provision of Tax for Earlier Years		-		-
Profit/(Loss) after Tax for the year	21,174	57,623	4,568	62,191
Earnings per Equity Share - Basic	1.88	5.13	0.41	5.54
- Diluted	1.88	5.08	0.41	5.49
(Share of Rs. 10 each)				

Notes:

- 1) The above Audited Financial Results have been reviewed and approved by the Audit Committee and approved by the Board of Directors at its Meeting held on 13th November, 2024.
- 2) The company has valued the Current Investment in shares at cost or market value whichever is less.
- 3) The Company has only one segment which is reportable in terms of AS-17 "Segment Reporting". Hence, no separate information for segment wise disclosure is given.
- 4) Previous half year/period figures have be regrouped/arranged wherever necessary to make them comparable with current period figures.
- 5) The figures for the Half year ended 31st March, 2024, are the balancing figures between the audited figures in respect of the full financial year and published year to date figure upto the first half of the year.
- 6) Ind AS is currently not applicable to the company
- 7) Earning per equity share (EPS) is calculated on weighted average of share capital received by the company .Half yearly EPS is not annualised

For Party Cruisers Limited

Zuzer Lucknowala
Chairman & Managing Director
DIN: 00979509
Place : Mumbai
Date: 13th November, 2024



Date: 13th November, 2024
Place: Mumbai
UDIN: 24103975BKAILK7087

PARTY CRUISERS LIMITED
Standalone Statement of Assets and Liabilities as at 30th September, 2024
CIN : L63040MH1994PLC083438

(Rs. In Thousands)

Sr. No.	Particulars	As at Sept 30, 2024	As at March 31, 2024
I.	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	1,12,377	1,12,377
	(b) Reserves and surplus	2,05,772	1,83,112
	(c) Share Warrants	12,502	12,502
		3,30,651	3,07,991
2	Non-current liabilities		
	(a) Long-term Borrowings	2,292	1,949
	(b) Long-term provisions	4,028	3,883
		6,320	5,832
3	Current liabilities		
	(a) Short term Borrowings	60,107	8,787
	(b) Trade Payables		
	- Micro and Small Enterprise	0	0
	- Other payable	12,514	11,404
	(c) Other current liabilities	63,742	46,716
	(d) Short-term provisions	1,921	1,849
		1,38,284	68,756
	TOTAL	4,75,255	3,82,579
II.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment and Intangible assets		
	(i) Tangible Assets	74,202	70,278
		74,202	70,278
	(b) Non-Current Investments	4,883	4,883
	(c) Long-term loans and advances	53,832	53,638
	(d) Deferred tax Asset (Net)	3,913	3,877
		1,36,830	1,32,676
2	Current assets		
	(a) Current Investments	80,343	80,294
	(b) Inventories	33,988	33,988
	(c) Trade receivables	96,171	66,698
	(d) Cash and bank balances	4,841	16,756
	(e) Short-term loans and advances	40,528	43,003
	(f) Other current assets	82,555	9,165
		3,38,425	2,49,903
	TOTAL	4,75,255	3,82,579

Summary of Significant accounting policies

The accompanying notes are an integral part of the financial statements.

As per our attached report of even date

For Ramanand & Associates

Chartered Accountants

Firm Registration No. 117776W

CA Ramanand Gupta

Partner

Membership No. 103975

Place : Mumbai

Date: 13th November, 2024

UDIN: 24103975BKAILK7087



For and on behalf of the Board of Directors

Party Cruisers Limited

Zuzer Lucknowala

Chairman & Managing Director

DIN: 00979509

Place : Mumbai

Date: 13th November, 2024



PARTY CRUISERS LIMITED
Standalone Statement of Profit and Loss for the period ended September 30, 2024
CIN : L63040MH1994PLC083438

(Rs. In Thousands)

Particulars	For the period ended Sept 30, 2024	For the period ended March 31, 2024
Revenue from operations	2,98,732	6,07,924
Other income	2,134	3,861
Total Income	3,00,866	6,11,785
Expenses:		
Cost of Material Consumed	61,220	1,05,258
Employee benefits expense	35,964	60,746
Finance costs	1,699	595
Depreciation and amortization expense	10,937	19,690
Other expenses	1,62,747	3,42,156
Total expenses	2,72,567	5,28,445
Profit before extraordinary items and tax	28,299	83,340
Extraordinary items	0	0
Profit before tax	28,299	83,340
Tax expense:		
(1) Current tax	-7,161	-21,500
(2) Deferred tax	36	351
(3) Excess /(Short) Provision of Tax for Earlier Years	0	0
Profit/(Loss) after Tax for the year	21,174	62,191
Earnings per Equity Share - Basic	1.88	5.54
- Diluted	1.88	5.49
(Share of Rs. 10 each)		

Summary of Significant accounting policies
The accompanying notes are an integral part of the financial statements.

As per our attached report of even date

For Ramanand & Associates
Chartered Accountants
Firm Registration No. 117776W



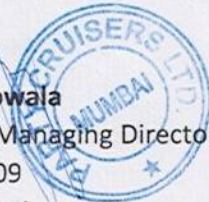
CA Ramanand Gupta
Partner
Membership No. 103975
Place : Mumbai
Date: 13th November, 2024
UDIN: 24103975BKAILK7087



For and on behalf of the Board of Directors
Party Cruisers Limited



Zuzer Lucknowala
Chairman & Managing Director
DIN: 00979509
Place : Mumbai
Date: 13th November, 2024



PARTY CRUISERS LIMITED
Standalone Cash Flow Statement for the Year ended September 30, 2024
CIN : L63040MH1994PLC083438

(Rs. In Thousands)

Sr No.	Particulars	For the Year ended September 30, 2024	For the Year ended March 31, 2024
I	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net profit before Taxes & exceptional Items	28,299	83,340
	Depreciation & Amortization	10,937	19,690
	Finance Cost	1,699	595
	Other Income	-2,134	-3,841
	Sundry Balances Written Off (Net)	0	-21
	Gratuity	0	-205
	ESOP Provision	1,486	5,999
		11,988	22,218
	Operating Profit before Working capital changes	40,286	1,05,559
	Adjustments for working Capital Changes		
	(Increase) / Decrease in Inventories	0	6,287
	(Increase) / Decrease in Trade Receivables	-29,473	-16,952
	(Increase) / Decrease in Loans and Advances	2,475	-23,292
	Increase / (Decrease) in Other Current Assets	-73,391	-882
	Increase / (Decrease) in Trade Payables	1,111	-6,712
	Increase / (Decrease) in Short Term Provision	72	0
	Increase / (Decrease) in Current Liabilities	17,170	5,894
		-82,036	-35,657
	Cash generated from operations	-41,749	69,901
	Less: Direct taxes (paid) / refund	-7,161	-11,696
	Net cash from before Extra-ordinary items	-48,911	58,205
	Extra-ordinary items	0	0
	Net Cash from Operating Activities	-48,911	58,205
II	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-14,861	-19,701
	Sale of Fixed Assets	-	2,650
	Investment in Shares	-49	-56,591
	Investment	0	-4,883
	Long term Loans & Advances	-194	20,454
	Net cash from Investing activities	-15,104	-58,072
III	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Paid	-1,699	-595
	Loan taken	51,320	-358
	Other Income	2,134	3,841
	Repayment of Loan	343	-1,289
	ESOP Exercised		377
	Issue of Shares/Warrant		12,502
	Net cash used in Financing Activities	52,099	14,477
	Net Increase In Cash And Cash Equivalents	-11,916	14,610
	Cash And Cash Equivalents at the beginning of the year	16,756	2,146
	Cash And Cash Equivalents at the end of the year	4,841	16,756
	Components of Cash And Cash Equivalents at the end of the year		
	Cash in hand	165	2,983
	Bank Balances	4,676	13,773
		4,841	16,756

As per our attached report of even date

For Ramanand & Associates

Chartered Accountants

Firm Registration No. 117776W

CA Ramanand Gupta

Partner

Membership No. 103975

Place : Mumbai

Date: 13th November, 2024

UDIN: 24103975BKAILK7087



For and on behalf of the Board of Directors

Party Cruisers Limited

Zuzer Lucknowala

Chairman & Managing Director

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