

PARTY CRUISERS LIMITED
CIN NO: U63040MH1994PLC083438

Statement of Consolidated 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	3,23,802	4,39,880	1,95,572	6,35,451
Other income	2,134	955	2,910	3,864
Total Revenue	3,25,936	4,40,834	1,98,481	6,39,316
Expenses:				
Cost of Material Consumed	65,072	85,181	34,158	1,19,339
Employee benefits expense	38,268	36,546	26,439	62,985
Finance costs	1,724	263	366	629
Depreciation and amortization expense	10,953	9,857	9,848	19,705
Other expenses	1,80,471	2,32,381	1,20,525	3,52,906
Total expenses	2,96,487	3,64,228	1,91,335	5,55,564
Profit before extraordinary items and tax	29,449	76,606	7,146	83,752
Extraordinary items	-	-	-	-
Profit before tax	29,449	76,606	7,146	83,752
Tax expense:				
(1) Current tax	-7,181	-19,731	-1,800	-21,531
(2) Deferred tax	36	1,128	-778	351
(3) Excess /(Short) Provision of Tax for Earlier Years	-	-	-	-
Profit/(Loss) after Tax for the year	22,304	58,003	4,568	62,571
Earnings per Equity Share - Basic	1.98	5.17	0.41	5.58
- Diluted	1.98	5.11	0.41	5.52
(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 : 24103975BKAILL3540

PARTY CRUISERS LIMITED
Consolidated 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	2,06,879	1,83,419
	(c) Share Warrants	12,502	12,502
		3,31,757	3,08,298
	Minority Interest	2,466	2,135
2	Non-current liabilities		
	(a) Long-term Borrowings	3,772	3,429
	(b) Long-term provisions	4,028	3,883
		7,800	7,312
3	Current liabilities		
	(a) Short term Borrowings	60,107	8,787
	(b) Trade Payables		
	- Micro and Small Enterprise	0	0
	- Other payable	14,462	12,960
	(c) Other current liabilities	77,508	46,792
	(d) Short-term provisions	1,860	1,849
		1,53,937	70,387
	TOTAL	4,95,961	3,88,133
II.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment and Intangible assets		
	(i) Tangible Assets	74,276	70,343
		74,276	70,343
	(b) Non-Current Investments	13	13
	(c) Long-term loans and advances	51,642	51,647
	(d) Deferred tax Asset (Net)	3,913	3,877
		1,29,843	1,25,880
2	Current assets		
	(a) Current Investments	80,343	80,294
	(b) Inventories	33,988	33,988
	(c) Trade receivables	96,214	66,845
	(d) Cash and bank balances	17,566	24,416
	(e) Short-term loans and advances	55,452	47,545
	(f) Other current assets	82,555	9,164
		3,66,118	2,62,253
	TOTAL	4,95,961	3,88,133

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 : 24103975BKAILL3540



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
Consolidated 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	3,23,802	6,35,451
Other income	2,134	3,864
Total Income	3,25,936	6,39,316
Expenses:		
Cost of Material Consumed	65,072	1,19,339
Employee benefits expense	38,268	62,985
Finance costs	1,724	629
Depreciation and amortization expense	10,953	19,705
Other expenses	1,80,471	3,52,906
Total expenses	2,96,487	5,55,564
Profit before extraordinary items and tax	29,449	83,752
Extraordinary items	0	0
Profit before tax	29,449	83,752
Tax expense:		
(1) Current tax	-7,181	-21,531
(2) Deferred tax	36	351
(3) Excess /(Short) Provision of Tax for Earlier Years	0	0
Profit/(Loss) after Tax for the year	22,304	62,571
Less: Share of Minority Interest	332	89
Net Profit After Minority interest	21,973	62,482
Earnings per Equity Share - Basic	1.98	5.58
- Diluted	1.98	5.52
(Share of Rs. 10 each)		

Summary of Significant accounting policies

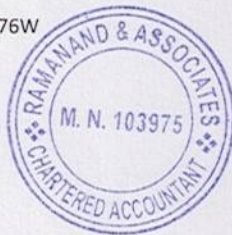
The accompanying notes are an integral part of the financial statements.

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 : 24103975BKAILL3540



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
Consolidated Cash Flow Statement for the Year ended September 30, 2024
CIN : L63040MH1994PLC083438

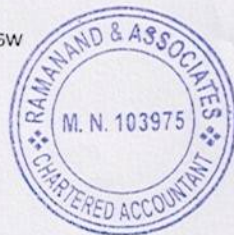
(Rs. In Thousands)

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	29,449	83,752
	Depreciation & Amortization	10,953	19,705
	Finance Cost	1,724	629
	Other Income	-2,134	-3,844
	ESOP Provision	1,486	5,999
	Sundry Balances Written Off (Net)	0	0
	Provision for Gratuity	156	-205
	Profit on sale of Assets	0	-21
		12,184	22,264
	Operating Profit before Working capital changes	41,633	1,06,015
	Adjustments for working Capital Changes		
	(Increase) / Decrease in Inventories	0	6,287
	(Increase) / Decrease in Trade Receivables	-29,368	-17,100
	(Increase) / Decrease in Loans and Advances	-7,907	-27,834
	Increase / (Decrease) in Other Current Assets	-73,391	-882
	Increase / (Decrease) in Trade Payables	1,502	-5,155
	Increase / (Decrease) in Current Liabilities	45,067	5,938
		-64,096	-38,748
	Cash generated from operations	-22,464	67,268
	Less: Direct taxes (paid) / refund	-21,531	-11,696
	Net cash from before Extra-ordinary items	-43,995	55,572
	Extra-ordinary items	0	0
	Net Cash from Operating Activities	-43,995	55,572
II	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-14,885	-19,781
	Sale of Fixed Assets	0	2,650
	Investment in Shares	-49	-56,591
	Investment	0	-13
	Long term Loans & Advances	2,065	22,444
	Dubai Capital Infusion by Minority Interest	0	2,062
	Net cash from Investing activities	-12,870	-49,228
III	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Paid	-1,724	-629
	Loan Repayment	-2,388	-167
	Other Income	2,134	3,844
	Loan Taken	51,992	0
	ESOP exercised	0	377
	Issue of Shares/Warrant	0	12,502
	Net cash used in Financing Activities	50,015	15,926
	Net Increase In Cash And Cash Equivalents	-6,850	22,270
	Cash And Cash Equivalents at the beginning of the year	24,416	2,146
	Cash And Cash Equivalents at the end of the year	17,566	24,416
	Components of Cash And Cash Equivalents at the end of the year		
	Cash in hand	1,176	3,914
	Bank Balances	16,390	20,502
		17,566	24,416


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 : 24103975BKAILL3540



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

