

PADAM COTTON YARNS LIMITED

CIN: L17112HR1994PLC033641

Regd. Office: 196, 1st Floor, G.T. Road,
Opp. Red Cross Market, Karnal- 132001

www.padamcotton.com, email: cspcyl6@gmail.com

BSE Ltd.

7th October, 2024

Department of Corporate Services
Corporate Relationship Department
Phiroze Jee Jeebhoy, 25th Floor,
Dalal Street, Mumbai- 400001

Ref. : Company Code no. 531395 PADAMCO

Sub.: Intimation pursuant to Regulation 30 and 33 of SEBI (Listing Obligation & Disclosure Requirements), Regulation 2015 and Outcome of Board Meeting

Dear Sir,

Pursuant to the Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors of Padam Cotton Yarns Limited at their meeting held today, Monday, 7th October, 2024, inter alia, has approved the:

1. Un-audited Standalone Financial Results along with Cash Flow Statement and Limited Review Report for the Quarter and Half Year ended 30th September, 2024 as reviewed by the Audit Committee.

The financial Results will be published in the newspaper in terms of SEBI (Listing obligation and Disclosure Requirements) Regulations 2015.

As per Regulation 33 of SEBI (Listing obligation and Disclosure Requirements) 2015 we are enclosing herewith the following:

S. No.	Particulars
1	Statement showing Un-audited Financial Results along with Cash Flow Statement for the Quarter and Half Year ended 30.09.2024.
2	A copy of Limited Review Report of the Auditors on the Un-audited financial results for the Quarter and Half Year ended on 30.09.2024.

The meeting of Board of Directors Commenced at 2:30 P.M and concluded at 3:00 P.M.

This is for your kind reference and record. You are kindly requested to display the same at the Notice Board of your exchange for kind information of the members.

Thanking you.

For and Behalf of Padam Cotton Yarns Limited

NEERAJ
CHUGH

Digitally signed by
NEERAJ CHUGH
Date: 2024.10.07
15:09:14 +05'30'

Neeraj Chugh

Company Secretary & Compliance Officer

M. No.: A61326

Encl.: A/a

PADAM COTTON YARNS LIMITED

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30-SEPTEMBER 2024

Amt. Rs.Lakhs

S. NO.	PARTICULARS	Quarter ended			Half Year ended		Year ended
		30th Sep., 2024	30th June, 2024	30th Sep., 2023	30th Sep., 2024	30th Sep., 2023	31st March, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Gross Sales / Income From Operations	0.00	0.00	0.00	0.00	0.00	0.46
	(b) Other Income	434.36	5.23	6.79	439.59	9.38	15.61
	Total Income (1)	434.36	5.23	6.79	439.59	9.38	16.07
2	Expenses						
	a. Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b. Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	c. Changes in inventories of Finished Goods, Work In Progress	0.00	0.00	0.00	0.00	0.00	0.00
	d. Excise Duty on sales	0.00	0.00	0.00	0.00	0.00	0.00
	e. Employee benefits expenses	12.62	2.31	3.01	14.93	4.93	9.43
	f. Finance Cost	0.00	0.00	0.00	0.00	0.00	22.90
	g. Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.24
	h. Other expenditure	1.61	4.22	2.64	5.83	31.99	160.52
	Total Expenses(2)	14.23	6.53	5.65	20.76	36.92	193.09
3	Profit from operation before exceptional items and tax (1-2)	420.13	-1.30	1.14	418.83	-27.54	-177.02
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	376.78
5	Profit for the period (3+4)	420.13	-1.30	1.14	418.83	-27.54	199.76
6	Tax expenses						
	(a) Current Tax	95.83	0.00	0.00	95.83	0.00	35.49
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.98
7	Net Profit for the period/year (5-6)	324.30	-1.30	1.14	323.00	-27.54	165.25
8	Other Comprehensive income/(Expenses) (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive income for the period (7+8)	324.30	-1.30	1.14	323.00	-27.54	165.25
10	Paid-up equity share capital (Face Value of Rs.10/- each)	387.30	387.30	387.30	387.30	387.30	387.30
11	Other equity	637.92	312.32	86.94	636.62	86.94	313.62
	Earnings Per Share-Basic and Diluted (of Rs.10/- each) (not annualised) Computed on the basis of profit for the period/year						
12	(i) before exceptional items(net of tax)	0.00	0.00	0.00	0.00	0.00	5.14
	(ii)after exceptional items	0.00	0.00	0.00	0.00	0.00	5.14

For Padam Cotton Yarns Ltd

Pernika
Director

PADAM COTTON YARNS LIMITED

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NOTES :-

- 1 The Statement has been reviewed by the Audit Committee and approved by the Board at its meeting held on 7th October, 2024. The Auditors of the Company have carried out a Limited Review of the above financial results for the quarter ended 30th September, 2024 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 During the quarter ended on 30.09.2024 the company has not received any complaint.
- 3 Previous period figures have been re-grouped/re-classified wherever necessary.

Karnal
October 7, 2024

for Padam Cotton Yarns Ltd.
For Padam Cotton Yarns Lt


Pernika Mittal
Managing Director
DIN : 08194164

PADAM COTTON YARNS LIMITED

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STATEMENT OF ASSETS AND LIABILITIES

	PARTICULARS	Amt. Rs. Lakhs	
		AS AT 30-09-2024	AS AT 31-03-2024
		Unaudited	Audited
	ASSETS		
	Non-current assets		
	a) Fixed assets	0.08	0.08
	b) Intangible Assets	0.13	0.13
	c) Investments	240.30	379.32
	d) Deferred tax assets (net)	11.69	11.69
	e) Long-term loans and advances		
	f) Other current assets	-	-
		252.20	391.22
	Current assets		
	a) Current Tax Assets(Net)	7.04	5.94
	b) Inventories		
	c) Trade receivables	-	-
	d) Cash and cash equivalents	2.03	105.00
	e) Loans	851.06	194.72
	f) Other current assets	7.42	6.08
		867.55	311.74
	TOTAL-ASSETS	1,119.75	702.96
	EQUITY AND LIABILITIES		
	Shareholders' funds:		
	a) Share Capital	387.30	387.30
	b) Reserves and Surplus	636.62	313.62
	c) Money received against share warrants		
	Share application money pending allotment		
	Minority Interest		
		1,023.92	700.92
	Non-current liabilities:		
	a) Long-term borrowings		
	b) Deferred Tax liabilities (Net)		
	c) Other Long term liabilities	-	-
	d) Long-term Provisions		
		-	-
	Current Liabilities		
	a) Short term borrowings		
	b) Trade payables	-	-
	c) Other current liabilities	-	2.03
	d) Short term provisions	95.83	-
		95.83	2.03
	TOTAL-EQUITY AND LIABILITIES	1,119.75	702.96

NOTES:

- The above results were reviewed and recommended by the Audit Committee, for approval by the Board, at its Meeting held on October 07, 2024 and were approved and taken on record at the Meeting of the Board of Directors of the Company held on that date.

For Padam Cotton Yarns Ltd

Resmita
Director

PADAM COTTON YARNS LIMITED

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- 2 During the quarter ended on 30.09.2024 the company has not received any complaint.
- 3 Previous period figures have been re-grouped/re-classified wherever necessary.

Karnal
October, 07, 2024

for Padam Cotton Yarns Ltd.
For Padam Cotton Yarns Ltd

Pernika Mittal
Pernika Mittal
Managing Director
DIN : 08194164

PADAM COTTON YARNS LIMITED

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Cash flow statement for the year ended 30th September 2024

		Half Year ended September 30,2024	Half Year ended September 30,2023	Year ended March 31, March 2024
		(Amt. Rs. Lakhs)	(Amt. Rs. Lakhs)	(Amt. Rs. Lakhs)
A.	Cash flow from operating activities			
	Net profit before tax but after exceptional / extraordinary items	418.83	(27.54)	199.76
	Adjustments for non-cash items:			
	Preliminary Expenses Written off	-	-	-
	Depreciation / amortization	-	-	0.24
	Interest & finance expense	0.11	0.01	22.89
	Operating profit before working capital changes	418.94	(27.53)	222.89
	Adjustments for changes in working capital :			
	(Increase)/decrease in trade receivables	-	9.93	119.67
	(Increase)/decrease in other current assets	(2.44)	38.92	(6.68)
	(Increase)/decrease in other bank balance	-	-	388.09
	(Increase)/decrease in long-term loans & advances	(656.34)	-	(194.72)
	(Increase)/decrease in short-term loans & advances	-	-	0.80
	(Increase)/decrease in inventories	-	-	-
	Increase/(decrease) in trade payables	-	-	-
	Increase/(decrease) in other long-term liabilities	-	-	-
	Increase/(decrease) in other current liabilities	(2.03)	21.31	(21.37)
	Increase/(decrease) in long-term provisions	-	-	-
	Increase/(decrease) in short-term provisions	-	-	-
	Cash generated from/(used in) operations	(241.87)	42.63	508.68
	Taxes (paid) / received (net of withholding taxes TDS)	-	-	35.49
	Prior period (expenses)/income (net)	-	-	-
	Net cash from/(used in) operating activities	(241.87)	42.63	473.19
B.	Cash flow from investing activities			
	Purchase of fixed assets	-	-	-
	Proceeds from sale of fixed assets	-	-	-
	Sale of non-current investments	139.01	-	-
	Purchase of current investments	-	-	(379.32)
	Share application money	-	-	-
	Net cash from/(used in) investing activities	139.01	-	(379.32)
C.	Cash flow from financing activities			
	Proceeds from issue of share capital	-	-	-

For Padam Cotton Yarns Ltd

Pennicq
Director

PADAM COTTON YARNS LIMITED

Regd. Office : 196, 1st Floor, G.T. Road
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CIN :- L17112HR1994PLC03364

	Raising of unsecured loans			
	income from fair value change in investments	-	-	33.89
	Raising Of Secured Loans	-	-	-
	Interest & finance charges paid	(0.11)	(0.01)	(22.89)
	Net cash from/(used in) financing activities	(0.11)	(0.01)	11.00
	Net increase/(decrease) in cash & cash equivalents	(102.97)	42.62	104.87
	Cash & cash equivalents - opening balance	105.00	0.13	0.13
	Cash & cash equivalents - closing balance	2.03	0.54	105.00
	Net increase/(decrease) in cash & cash equivalents	(102.97)	42.21	-
	NOTES:			
1	The above cash flow statement has been prepared under the "Indirect method" as set out in the Indian Accounting Standard (Ind AS-7)-" Statement of Cash Flows"			
2	Cash and cash equivalents at the end of the year consist of cash in hand and balance with banks as follows:			
		30th Sept. 2024	30th Sept. 2023	31st March 2024
	Cash, cheques & drafts (in hand) and remittances in transit	0.22	0.19	0.04
	Balance with banks			
	Current account	1.81	0.35	104.96
	Deposit account	-	-	-
		2.03	0.54	105.00

For Padam Cotton Yarns Ltd

Pamita
Director

VINEY GOEL & ASSOCIATES

Chartered Accountants

#19, Sector 12, Part-II, Urban Estate, KARNAL - 132001

e-mail : vineyagoel@gmail.com

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

Review Report to
The Board of Directors
Padam Cotton Yarns Limited
Karnal

1. We have reviewed the accompanying statement of unaudited financial results of Padam Cotton Yarns Limited (the "Company") for the quarter ended September 30th, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.



4. Based on our review conducted as above, 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE : KARNAL
DATE : 07.10.2024

FOR VINEY GOEL & ASSOCIATES
CHARTERED ACCOUNTANTS



Viney Goel
(VINEYA GOEL)
(PARTNER)
M.NO. 090739

UDIN : 24090739BKAAFP8067