

KOTHARI & COMPANY
CHARTERED ACCOUNTANTS
1E, NEELKANTH
26B, CAMAC STREET
KOLKATA - 700016

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
PILANI INVESTMENT AND INDUSTRIES CORPORATION LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of PILANI INVESTMENT AND INDUSTRIES CORPORATION LIMITED (the "Company"), for the quarter ended June 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 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 ("ICAI"). 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 the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 stated in paragraph 3 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 Standard ('Ind AS') specified under section 133 of companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, has not



disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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.

For KOTHARI & COMPANY
Chartered Accountants
FRNO. 301178-E



M Kothari

Date: 12 August, 2024
Place: Kolkata

MANASWY KOTHARI
(PARTNER)
Membership No. 064601
UDIN - 24064601BKDBFZ8039

PILANI INVESTMENT AND INDUSTRIES CORPORATION LIMITED

Registered Office : Birla Building , 9/1 R.N.Mukherjee Road, Kolkata-700001

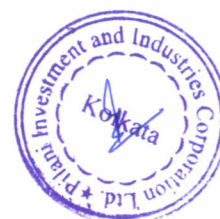
CIN : L24131WB1948PLC095302

Website:www.pilaniinvestment.com: Email:pilani@pilaniinvestment.com: Phone :033 40823700/ 22200600

(Rs. In Lakhs)

Statement of Unaudited Standalone Financial Results for the Quarter ended 30th June, 2024

Sl No	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Revenue from Operations				
(i)	Interest Income	6,111.17	6,205.43	5,414.89	23,546.80
(ii)	Dividend Income	-	-	-	6,568.00
(iii)	Net gain on fair value changes	3.40	11.54	5.63	28.56
(iv)	Others	48.03	44.37	44.38	177.50
(I)	Total Revenue from operations	6,162.60	6,261.34	5,464.90	30,320.86
(II)	Other Income	-	0.28	-	0.27
(III)	Total Income (I+II)	6,162.60	6,261.62	5,464.90	30,321.13
	Expenses				
(i)	Finance Cost	1,994.71	2,175.59	1,631.57	7,429.51
(ii)	Employee Benefit Expense	75.78	88.06	74.31	339.61
(iii)	Depreciation and Amortisation Expense	4.64	5.49	5.37	21.69
(iv)	Other Expenses				
	(a) Building Maintenance and Service Charge	28.29	27.69	21.92	102.22
	(b) Others	64.36	(9.17)	95.05	568.10
(IV)	Total expenses (IV)	2,167.78	2,287.66	1,828.22	8,461.13
(V)	Profit before Exceptional Items and Tax (III-IV)	3,994.82	3,973.96	3,636.68	21,860.00
(VI)	Exceptional Items	-	-	-	-
(VII)	Profit Before Tax (V-VI)	3,994.82	3,973.96	3,636.68	21,860.00
(VIII)	Tax Expense				
	1.Current Tax	1,010.00	998.00	918.15	5,156.15
	2. Deferred Tax	(0.11)	(1.92)	(0.76)	(3.20)
	3.Income Tax related to earlier year	-	-	-	-
(IX)	Profit for the year (VII-VIII)	2,984.93	2,977.88	2,719.29	16,707.05
(X)	Other Comprehensive Income				
	A(i) Items that will not be reclassified to profit and loss	2,53,956.88	(688.24)	71,958.27	3,62,689.32
	A(ii)Income tax relating to items that will not be reclassified to profit and loss	29,052.65	(240.09)	7,497.86	38,256.67
	Other Comprehensive Income A(i)-A(ii)	2,24,904.23	(448.15)	64,460.41	3,24,432.65
(XI)	Total Comprehensive Income for the year (IX-X)	2,27,889.16	2,529.73	67,179.70	3,41,139.70
(XII)	Paid-up equity share capital (Face Value of the Share Rs.10/- each)	1,107.23	1,107.23	1,107.23	1,107.23
(XIII)	Earnings per share (of Rs. 10/- each) (not annualised) :				
	(a) Basic	26.96	26.89	24.56	150.89
	(b) Diluted	26.96	26.89	24.56	150.89



PILANI INVESTMENT AND INDUSTRIES CORPORATION LIMITED

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Notes:

- 1 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 12th August, 2024. The Statutory Auditors of the Company have carried out review of the aforesaid results.
- 3 The main business of the Company is investment and financing activities and all the activities are carried out within India. As such there are no separate reportable segments as per IND AS 108 "Operating Segments".
- 4 Other expenses for the quarter ended March 31, 2024 includes reversal of Provision against Standard Assets of NBFCs (as per RBI Regulation) amounting to Rs 64.80 lakhs. Accordingly, the other expenses stands at Rs (9.17 Lakhs) instead of Rs.55.63 Lakhs for the quarter ended March 31, 2024.
- 5 Additional information pursuant to Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the quarter and year ended 31st March, 2024 (Standalone):

SL. No	Particulars	Quarter Ended			Year Ended
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
(a)	Debt-Equity Ratio (In times) Debt/Net Worth [Debt is Long Term Borrowing (current and non-current portion), Short Term Borrowing and Lease Liabilities]	0.06	0.07	0.07	0.07
(b)	Debt Service Coverage Ratio (In times) Earnings before Interest, Depreciation and Tax (EBITA) / Interest Expense on long term & short term borrowings, including lease liabilities for the period + Scheduled Principal repayment of long term borrowings, including lease liabilities during the period	Not Applicable Since the Company is registered as a NBFC with RBI			
(c)	Interest Service Coverage Ratio Earnings before Interest and Tax (EBIT) / Interest Expense for the period	Not Applicable Since the Company is registered as a NBFC with RBI			
(d) 1	Outstanding redeemable preference shares (quantity)	NIL	NIL	NIL	NIL
(d) 2	Outstanding redeemable preference shares (value)	NIL	NIL	NIL	NIL
(e)	Capital redemption reserve (Rs. in Lakhs)	NIL	NIL	NIL	NIL
(f)	Debenture redemption reserve (Rs. in Lakhs)	NIL	NIL	NIL	NIL
(g)	Net Worth (Rs. in Lakhs)	1593799.03	1365909.85	1093610.70	1365909.85
(h)	Net Profit after tax from continuing & discontinued operations (Rs. in Lakhs)	2984.93	2,977.88	2,719.29	16,707.05
(i)	Basic & diluted earnings per share - Continuing	26.96	26.89	24.56	150.89
(j)	Basic & diluted earnings per share - Discontinued operations	-	-	-	-
(k)	Current Ratio (In times)	2.61	2.56	3.57	2.56
(l)	Long term debt to Working Capital (In times)	-	-	0.09	-
(m)	Bad debts to Accounts Receivable ratio (%) (not annualized) Bad debts / Average Accounts Receivable	-	-	-	-
(n)	Current Liability Ratio (In times) Current Liabilities / Total Liabilities	0.44	0.52	0.46	0.52
(o)	Total Debts to Total Assets (In times) (Long term Borrowings + Short Term Borrowings + Current Maturities of Long Term Borrowings + Lease Liabilities) / Total Assets	0.05	0.06	0.06	0.06
(p)	Debtors turnover (in times) (not annualized) Revenue / Average Accounts Receivable	177.52	156.38	126.85	757.64
(q)	Inventory turnover (in times) (not annualized) Cost of goods sold / Average Inventory (excluding Real Estate Inventory)	The Company does not have any operational inventory as on date			
(r)	Operating margin (%) Operating Profit / Revenue	64.82%	63.47%	66.55%	72.10%
(s)	Net profit Margin (%) Net Profit / Revenue	48.44%	47.56%	49.76%	55.10%
(t)	Sector specific ratio				
ii	Gross NPA	NIL	NIL	NIL	NIL
iii	Net NPA	NIL	NIL	NIL	NIL
iii	Provision coverage ratio	0.40%	0.40%	0.40%	0.40%



- 6 The statement includes the result for the quarter ended 31st March, 2024 being the balancing figure between audited figures in respect of full financial year ended 31st March, 2024 and the unaudited year to date figures upto third quarter ended 31st December, 2023 which was subject to limited review.
- 7 The previous period figures have been regrouped/reclassified wherever necessary to make them comparable with those of current period.

For and on behalf of the Board of Directors



Devendra Kumar Mantri
Director
DIN: 00075664
Kolkata
12th August, 2024



KOTHARI & COMPANY
CHARTERED ACCOUNTANTS
1E, NEELKANTH
26B, CAMAC STREET
KOLKATA - 700016

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
PILANI INVESTMENT AND INDUSTRIES CORPORATION LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Pilani Investment and Industries Corporation Limited (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") and its share of the net profit and total comprehensive income of its associate for the quarter ended June 30, 2024 (the "Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 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 ("ICAI"). 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 the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 SEBI 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 entities:

SL. No.	Name of the Company	Relationship
1	PIC Realcon Limited	Subsidiary
2	PIC Properties Limited	Subsidiary
3	Century Textiles and Industries Limited	Associate



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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 did not review the interim financial results of a subsidiary included in the statement whose financial results reflect total assets of Rs 6,784.41 Lakhs as at June 30, 2024, and total revenues of Rs 4.81 Lakhs, total net profits after tax of Rs 3.38 Lakhs and total comprehensive income of Rs. 1534.74 Lakhs for the Quarter ended June 30, 2024, as considered in the consolidated unaudited financial results. The consolidated financial results also include the group share in net profit of Rs 257.60 Lakhs and total comprehensive income of Rs 2445.51 Lakhs for the quarter ended June 30, 2024, as considered in consolidated financial results, in respect of one associate, whose financial results have not been reviewed by us. This financial results/ financial information has been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary and associate is based solely on the report of other auditors and procedure performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matters.

We did not review the interim financial results of a subsidiary included in the statement whose financial results reflect total assets of Rs 427.35 Lakhs as at June 30, 2024, and total revenues of Rs 7.70 Lakhs, total net profits after tax of Rs 4.96 Lakhs and total comprehensive income of Rs 4.96 Lakhs for the quarter ended June 30, 2024, as considered in the consolidated unaudited financial results. These financial results have not been reviewed and have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in so far as it relates to the aforesaid subsidiary, are based solely on such financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group. Our conclusion is not modified in respect of this matter.

For KOTHARI & COMPANY
Chartered Accountants
FRNO. 301178-E



M. Kothari

MANASWY KOTHARI
(PARTNER)

Membership No. 064601
UDIN - 24064601BKDBGA2093

Date: - 12th August, 2024
Place: Kolkata

PILANI INVESTMENT AND INDUSTRIES CORPORATION LIMITED

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(Rs. In Lakhs)

Statement of Unaudited Consolidated Financial Results for the Quarter ended 30th June, 2024

Sl No	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Revenue from Operations				
(i)	Interest Income	6,115.98	6,209.71	5,417.37	23,560.87
(ii)	Dividend Income	0.09	57.47	0.06	4,843.05
(iii)	Net gain on fair value changes	9.26	14.17	10.00	42.16
(iv)	Others	49.79	46.13	46.13	184.52
(I)	Total Revenue from operations	6,175.12	6,327.48	5,473.56	28,630.60
(II)	Other Income	-	0.36	-	0.35
(III)	Total Income (I+II)	6,175.12	6,327.84	5,473.56	28,630.95
	Expenses				
(i)	Finance Cost	1,994.71	2,175.59	1,631.57	7,429.51
(ii)	Employee Benefit Expense	75.81	88.09	74.34	339.73
(iii)	Depreciation and Amortisation Expense	4.77	5.63	5.51	22.22
(iv)	Other Expenses				
	(a) Building Maintenance and Service Charge	28.36	27.76	37.58	102.44
	(b) Others	66.54	(7.38)	81.54	575.81
(IV)	Total expenses (IV)	2,170.19	2,289.69	1,830.54	8,469.71
(V)	Profit before Exceptional Items and Tax (III-IV)	4,004.93	4,038.15	3,643.02	20,161.24
(VI)	Exceptional Items	-	-	-	-
(VII)	Profit Before Tax (V-VI)	4,004.93	4,038.15	3,643.02	20,161.24
(VIII)	Tax Expense				
	1. Current Tax	1,011.15	1,013.61	918.71	5,190.32
	2. MAT Credit Entitlement	-	-	-	-
	3. Deferred Tax	0.50	(1.82)	(0.30)	(1.96)
	4. Income tax for earlier year	(0.01)	-	-	(0.01)
(IX)	Profit for the year (VII-VIII)	2,993.29	3,026.36	2,724.61	14,972.89
(X)	Share of Profit/(Loss) in the Associate Companies	257.60	117.36	(194.69)	1,672.87
(XI)	Profit/(Loss) for the Period (IX+X)	3,250.89	3,143.72	2,529.92	16,645.76
(XII)	Other Comprehensive Income				
	A(i) Items that will not be reclassified to profit and loss	2,58,507.94	(1,557.55)	72,454.66	3,69,873.56
	A(ii) Income tax relating to items that will not be reclassified to profit and loss	29,884.44	(304.51)	7,488.60	38,326.75
	Sub total (A=A(i)-A(ii))	2,28,623.50	(1,253.04)	64,966.06	3,31,546.81
	B(i) Items that will not be reclassified to profit and loss	-	-	-	-
	B(ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-
	Sub total (B=B(i)-B(ii))	-	-	-	-
	Other Comprehensive Income (A+B)	2,28,623.50	(1,253.04)	64,966.06	3,31,546.81
(XIII)	Total Comprehensive Income for the year (XI+XII)	2,31,874.39	1,890.68	67,495.98	3,48,192.57
(XIV)	Paid-up equity share capital (Face Value of the Share Rs.10/- each)	1,107.23	1,107.23	1,107.23	1,107.23
(XV)	Earnings per share (of Rs. 10/- each) (not annualised) :				
	(a) Basic	29.36	28.39	22.85	150.34
	(b) Diluted	29.36	28.39	22.85	150.34



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Notes:

- 1 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 12th August, 2024. The Statutory Auditors of the Company have carried out review of the aforesaid results.
- 3 The main business of the Company is investment and financing activities and all the activities are carried out within India. As such there are no separate reportable segments as per IND AS 108 "Operating Segments".
- 4 Other expenses for the quarter ended March 31, 2024 includes reversal of Provision against Standard Assets of NBFCs (as per RBI Regulation) amounting to Rs 64.80 lakhs. Accordingly, the other expenses stands at Rs (7.38 Lakhs) instead of Rs.57.42 Lakhs for the quarter ended March 31, 2024.
- 5 Additional information pursuant to Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the quarter ended 30th June, 2024. (consolidated):

SL. No	Particulars	Quarter Ended			Year Ended
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
(a)	Debt-Equity Ratio (In times) Debt/Net Worth [Debt is Long Term Borrowing (current and non-current portion), Short Term Borrowing and Lease Liabilities]	0.05	0.06	0.06	0.06
(b)	Debt Service Coverage Ratio (In times) Earnings before Interest, Depreciation and Tax (EBITA) / Interest Expense on long term & short term borrowings, including lease liabilities for the period + Scheduled Principal repayment of long term borrowings, including lease liabilities during the period	Not Applicable Since the Company is registered as a NBFC with RBI			
(c)	Interest Service Coverage Ratio Earnings before Interest and Tax (EBIT) / Interest Expense for the period	Not Applicable Since the Company is registered as a NBFC with RBI			
(d) 1	Outstanding redeemable preference shares (quantity)	NIL	NIL	NIL	NIL
(d) 2	Outstanding redeemable preference shares (value)	NIL	NIL	NIL	NIL
(e)	Capital redemption reserve (Rs. in Lakhs)	NIL	NIL	NIL	NIL
(f)	Debenture redemption reserve (Rs. in Lakhs)	NIL	NIL	NIL	NIL
(g)	Net Worth (Rs, in Lakhs)	1692598.71	1460724.31	1185185.65	1460724.31
(h)	Net Profit after tax from continuing & discontinued operations (Rs. in Lakhs)	2993.29	3026.36	2724.61	14972.89
(i)	Basic & diluted earnings per share - Continuing operations	29.36	28.39	22.85	150.34
(j)	Basic & diluted earnings per share - Discontinued operations	-	-	-	-
(k)	Current Ratio (In times) Current Assets / Current Liabilities	2.59	2.54	3.54	2.54
(l)	Long term debt to Working Capital (In times) Long Term Borrowings (incl.Current Maturities and Lease Liabilities) / (Current Assets-Current Liabilities)	0.00	0.00	0.09	0.00
(m)	Bad debts to Accounts Receivable ratio (%) (not annualized) Bad debts / Average Accounts Receivable	-	-	-	-
(n)	Current Liability Ratio (In times) Current Liabilities / Total Liabilities	0.44	0.52	0.46	0.52
(o)	Total Debts to Total Assets (In times) (Long term Borrowings + Short Term Borrowings + Current Maturities of Long Term Borrowings + Lease Liabilities) / Total Assets	0.05	0.06	0.06	0.06
(p)	Debtors turnover (in times) (not annualized) Revenue / Average Accounts Receivable	177.88	158.03	127.06	715.41
(q)	Inventory turnover (in times) (not annualized) Cost of goods sold / Average Inventory (excluding Real Estate Inventory)	The Company does not have any operational inventory as on date			
(r)	Operating margin (%) Operating Profit / Revenue	64.86%	63.82%	66.56%	70.42%
(s)	Net profit Margin (%) Net Profit / Revenue	48.47%	47.83%	49.78%	52.30%
(t)	Sector specific ratio	NIL	NIL	NIL	NIL
ii	Gross NPA	NIL	NIL	NIL	NIL
iii	Net NPA	NIL	NIL	NIL	NIL
iii	Provision coverage ratio	0.40%	0.40%	0.40%	0.40%



- 6 The statement includes the result for the quarter ended 31st March, 2024 being the balancing figure between audited figures in respect of full financial year ended 31st March, 2024 and the unaudited year to date figures upto third quarter ended 31st December, 2023 which was subject to limited review.
- 7 The previous period figures have been regrouped/reclassified wherever necessary to make them comparable with those of current period.

For and on behalf of the Board of Directors



Devendra Kumar Mantri
Director
DIN: 00075664
Kolkata
12th August, 2024

