

PINE WOOD COMMERCIAL LIMITED

CIN: L27320WB1985PLC039343

Regd. Office: 20 - B, British India Street, 2nd Floor, KOLKATA-700069
Email: innvestment@innovstment.in, Website: www.pinewood.com

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 2024

| Sl. No | Particulars | Unaudited Quarter | | | Audited Year Ended | |
|--------|--|---------------------|--------------------|---------------------|---------------------|---------------------|
| | | 31-Mar-24 | 31-Dec-23 | 31-Mar-23 | 31-Mar-24 | 31-Mar-23 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) | (Audited) |
| I | Revenue from Operations | 9,90,000.00 | 9,90,000.00 | 9,90,000.00 | 39,60,000.00 | 39,60,000.00 |
| II | Other Income | 5,07,185.00 | 80.00 | 5,37,376.00 | 5,64,745.00 | 5,37,802.00 |
| III | Total (I+II) | 14,97,185.00 | 9,90,080.00 | 15,27,376.00 | 45,24,745.00 | 44,97,802.00 |
| IV | Expenditure | | | | | |
| | a) Cost of materials consumed | - | - | - | - | - |
| | b) Purchase of Stock-in-Trade | - | - | - | - | - |
| | c) (Increase) / decrease in finished goods, WIP | - | - | - | - | - |
| | d) Employee benefits expense | 2,61,708.00 | 1,61,859.00 | 1,96,103.00 | 8,87,077.00 | 5,43,256.00 |
| | e) Finance Cost | - | - | - | 1,050.00 | 5,210.00 |
| | f) Depreciation and amortisation expense | 46,830.00 | 46,830.00 | 98,542.00 | 75,779.00 | 1,87,321.00 |
| | g) Other Expenses | 8,96,849.00 | 1,02,289.00 | 10,36,649.00 | 13,47,274.00 | 19,15,083.00 |
| | Total Expenditure (IV) | 12,05,387.00 | 3,10,978.00 | 13,31,294.00 | 23,11,180.00 | 26,50,870.00 |
| V | Profit/(Loss) before exceptional items and tax (I-IV) | 2,91,798.00 | 6,79,102.00 | 1,96,082.00 | 22,13,565.00 | 18,46,932.00 |
| VI | Exceptional Items | | | | | |
| VII | Profit/(loss) after Exceptional Items before Tax (V-VI) | 2,91,798.00 | 6,79,102.00 | 1,96,082.00 | 22,13,565.00 | 18,46,932.00 |
| VIII | Tax Expense | | | | | |
| | - Current | 64,200.00 | 1,69,700.00 | 51,600.00 | 5,59,500.00 | 4,00,800.00 |
| | - Tax relating to earlier year | - | - | - | 59,159.00 | - |
| | - Deferred Tax | - | - | - | 593.00 | (26,791.00) |
| | Total Tax expenses | 64,200.00 | 1,69,700.00 | 51,600.00 | 6,19,252.00 | 3,74,009.00 |
| IX | Net Profit/Loss for the period (VII-VIII) | 2,27,598.00 | 5,09,402.00 | 1,44,482.00 | 15,94,313.00 | 14,72,923.00 |
| X | Other Comprehensive Income | | | | | |
| | Items that will not be reclassified to profit or loss (Net of Taxes) | - | - | - | - | - |
| | Items that will be reclassified to profit or loss (Net of Taxes) | 2,27,598.00 | 5,09,402.00 | 1,44,482.00 | 15,94,313.00 | 14,72,923.00 |
| XI | Total Comprehensive income for the period (IX+X) | | | | | |
| XVI | Paid-up Equity Share Capital (Face Value Rs.10/- per share) | 24,00,000.00 | 24,00,000.00 | 24,00,000.00 | 24,00,000.00 | 24,00,000.00 |
| XVII | Earnings Per Share (EPS) (Rs.) | | | | | |
| | a) Basic & Diluted | 0.95 | 2.12 | 0.60 | 6.64 | 6.14 |

Note

- This Statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The Ind AS Compliant financial results pertaining to year ended 31st March 2024 has been subject to limited review in line with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their Board Meeting held on 16th August 2024 at Mumbai. Limited Review of these results as required under Regulation 33 of SEBI (Listing and other Disclosure Requirement) Regulation, 2015 has been completed by Statutory Auditor.
- Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the Quarter.
- The Company operates in one reportable business segments i.e. "Business Service Centre & Services as Compilation of traffic data"
- The previous period figures have been regrouped/rearranged whenever necessary, to confirm to the current period figures.

By Order of the Board
For PINE WOOD COMMERCIAL LIMITED

Place : Mumbai
Date: 16.08.2024

Divyaa Kummar
Director
DIN: 00384330

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STATEMENT OF ASSETS AND LIABILITIES

| | 31-Mar-24 | 31-Mar-23 |
|--|--------------------|--------------------|
| | (Audited) | (Audited) |
| ASSETS | | |
| Non-Current Assets | | |
| (a) Property, Plant and Equipment | 2,96,466 | 3,72,245 |
| (b) Financial assets : | | |
| (i) Investments | 17,10,617 | 17,13,617 |
| (ii) Loans & Advances | 4,25,015 | 13,92,116 |
| (ii) Other Financial assets | - | - |
| (c) Deferred tax assets (net) | - | - |
| (d) Other Non Current Assets | - | - |
| Total Non-Current Assets | 24,32,098 | 34,77,978 |
| Current Assets | | |
| (a) Inventories | - | - |
| (b) Financial assets: | | |
| (i) Trade receivables | 1,98,54,283 | 1,66,78,994 |
| (ii) Cash and cash equivalents | 343 | 105 |
| (iii) Bank balance other than (ii) above | 37,954 | 4,42,996 |
| (iv) Loans & Advances | 1,40,735 | 1,00,000 |
| (v) Other Financial assets | - | - |
| (c) Other Current Assets | - | - |
| Total Current Assets | 2,00,33,315 | 1,72,22,095 |
| Total Assets | 2,24,65,413 | 2,07,00,073 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity Share capital | 24,00,000 | 24,00,000 |
| (b) Reserve & Surplus | 1,53,09,784 | 1,37,15,471 |
| Total Equity | 1,77,09,784 | 1,61,15,471 |
| Liabilities | | |
| Non-Current Liabilities | | |
| (a) Financial liabilities: | | |
| (i) Borrowings | - | - |
| (ii) Other financial Liabilities (DT) | (38,095.00) | (38,688.00) |
| (b) Provisions | - | - |
| Total Non-Current Liabilities | (38,095.00) | (38,688.00) |
| Current liabilities | | |
| (a) Financial liabilities: | | |
| (i) Borrowings | - | - |
| (ii) Trade payables | 13,75,836 | 20,59,033 |
| (iii) Other financial Liabilities | - | - |
| (b) Other current liabilities | 28,58,388 | 12,13,457 |
| (c) Provisions | 5,59,500 | 13,50,800 |
| Total Current Liabilities | 47,93,724 | 46,23,290 |
| Total Equity and Liabilities | 2,24,65,413 | 2,07,00,073 |

Place : Mumbai
Date: 16.08.2024

For Pine Wood Commercial Limited

Divyaa Kummar
(DIN : 00384330)