

The First Custodian Fund (India) Ltd.

CIN No. : L67120WB1985PLC038900



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PART I		Amount in Lacs					
Statement of Standalone Un-Audited Result for the Quarter ended 30.09.2023							
Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Corresponding 6 months ended in the previous year	Corresponding 6 months ended in the current year	Year to date figures for current year ended	
	(30.09.2023)	(30.06.2023)	(30.09.2022)	(30.09.2022)	(30.09.2023)	(31.03.2023)	
(Refer Notes Below)	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited	
1 Income from Operation							
(a) Net Sales/ Income from Operation	7.62	5.72	7.92	15.87	13.34	28.14	
(b) Other Operating Income	62.07	7.54	19.60	61.98	69.61	93.94	
(c) Other Income	0.00	0.00	0.00	0.00	0.00	0.00	
Total Income	69.69	13.26	27.52	77.85	82.95	122.08	
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	
work in progress	0.00	0.00	0.00	0.00	0.00	0.00	
stock in trade						0.00	
d: Employee Benefits expenses	4.56	5.65	3.79	8.41	10.21	17.09	
e: Finance cost	12.02	0.43	2.42	3.77	12.45	13.53	
f: Depreciation and amortisation expenses	2.52	2.46	2.49	4.98	4.98	9.84	
g: Other expenses	12.58	4.84	6.86	13.19	17.42	26.23	
Total expenses	31.68	13.38	15.56	30.35	45.06	66.69	
3 Profit / (Loss) from Operations before exceptional Items (1-2)	38.01	-0.12	11.96	47.50	37.89	55.39	
4 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00	
5 Profit / (Loss) from ordinary activities before tax for the period (3-4)	38.01	-0.12	11.96	47.50	37.89	55.39	
6 Tax expense	6.50		4.00		6.50	8.49	
7 Net Profit / (Loss) from ordinary activities after tax (5-6)	31.51	-0.12	7.96	47.50	31.39	46.90	
8 Extra ordinary items	0.00	0.00	0.00	0.00	0.00	0.00	
9 Net Profit / (Loss) for the Period (7+8)	31.51	-0.12	7.96	47.50	31.39	46.90	
10 Other Comprehensive Income (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00	
Items that will not be reclassified to profit or							
-Remeasurement of defined benefit Liability	0.00	0.00	0.00	0.00	0.00	0.00	
-Income Tax on Remeasurement of defined	0.00	0.00	0.00	0.00	0.00	0.00	
Other Comprehensive Income (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00	
11 Total Comprehensive Income for the period (9-10)	31.51	-0.12	7.96	47.50	31.39	46.90	
12 Paid-up equity share capital (Face Value of the Rs.10/- Each)	150.00	150.00	150.00	150.00	150.00	150.00	
13 i Earnings Per Share (before extraordinary items) of Rs.10/- each (not annualised)							
(a) Basic	2.10	-0.01	0.53	3.17	2.09	3.13	
(b) Diluted							
13.ii Earnings Per Share (after extraordinary items) of Rs.10/- each (not annualised)							
(a) Basic	2.10	-0.01	0.53	3.17	2.09	3.13	
(b) Diluted							

See accompanying note to the financial result.

Note

The above financial results as reviewed by the Audit Committee, have been approved and taken on record at the meeting of the Board of Directors held on 13th November 2023. The Limited review as required as per listing agreement has been carried out by the Statutory Auditors of the Company.

2

The Company has adopted Indian Accounting Standard ("Ind AS") notified by the Ministry of Corporate Affairs w.e.f. April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 Interim Financial reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.

3 The reconciliation of Net Profit reported for the Quarter ended 30th September 2023 in with Indian GAAP to total comprehensive income in accordance with Ind AS is given below

Description	Amount in Lacs
Net profit after Tax as per IGAAP	31.51
(1) Effect of ECL on Trade receivable	0
(2) Effect of Deferred Tax above	0
(3) Effect of Depreciation of Leasehold Land	0
(4) Effect of Interest on Term Loan (EIR)	0
(5) Effect of Deferred Tax above	0
(6) Remeasurement of Net defined benefit Liability	0
Net profit after Tax before OCI as per Ind AS	31.51
Other Comprehensive Income	0
Tax on Other Comprehensive Income	0
Total Comprehensive Income after Tax as per Ind AS	31.51

4 As the Company business activity falls within a single business segment viz Stock Broking & Trading in shares, financial statements are reflective of the information required by Accounting Standard 17 "Segment Reporting" notified under the Companies (Accounting Standards) Rules 2006

5 The figures for the previous period has been re-grouped and rearranged wherever considered necessary

For The First Custodian Fund (India) Ltd



Place : Mumbai
Date: 13th November 2023

Giriraj Kumar Dammani
Managing Director