

# PULSAR INTERNATIONAL LIMITED

Regd. Office: AdarshLaxmi Building, Office No.3, Sai BabanagarNavghar Road, Bhayandar (E), Thane 401101  
Tel No. 7202853326, Email: pulsar.intltd@gmail.com CIN: L99999MH1990PLC131655  
Corporate Office: S/44,Shreeji Business World, Under Ahmedabad Highway, Palanpur, Banaskantha, Gujarat 385001

**Date: 11.11.2023**

To,  
Department of Corporate Services,  
BSE Limited,  
PhirozeJeejeebhoy Towers,  
Dalal Street, Fort, Mumbai – 400 001.

Ref: Scrip Code: 512591

**Sub: Outcome of the Board Meeting held on 11<sup>th</sup> November, 2023**

Dear Sir/Madam,

With reference to above and pursuant to Regulation 33 and Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at their meeting held today have inter-alia considered and approved:

1. Standalone Un-Audited Financial Results for the Quarter and half year ended on September 30, 2023. Pursuant to Regulation 33 and Regulation 30 read with Part A of Schedule III of SEBI (LODR) Regulations, 2015, along with Limited Review Report by Statutory Auditors of the Company on Standalone Un-Audited Financial Results for the Quarter and half year ended on 30<sup>th</sup> September 2023.

The meeting of the Board of Directors commenced at 6:00 P.M. and concluded at 6:30 P.M.

This is for your information and record.

Thanking you,

**For and on behalf of  
Pulsar International Limited**

GOHIL  
VIKASKUMAR  
KANAIYALAL

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VIKASKUMAR KANAIYALAL  
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**Vikas Gohil  
Director  
DIN: 09578828**

Encl A/a

CASHFLOW STATEMENT FOR THE YEAR ENDED			
		AS AT	AS AT
		30-09-2023	30-09-2022
A. CASHFLOW FROM OPERATING ACTIVITIES		Un-Audited	Un-Audited
Net Profit / (Loss) Before Tax and Extra Ordinary Items		1,27,96,598	18,46,240
<b>Add:</b>			
Depreciation	9,230		3,052
Interest Paid	-		-
		9,230	3,052
		1,28,05,828	18,49,292
<b>Less:</b>			
Interest Income	-		2,02,810
Provision For Taxation	-		-
		-	2,02,810
Operating Profit before Working Capital Changes		1,28,05,828	16,46,482
Adjustment for :			
(Decrease) in Short Term Borrowings			
Increase in Trade Payable			
(Decrease) in Other Current Liabilities & Provisions	3,00,24,605		3,052
Decrease in Inventories	(1,75,60,000)		-
(Increase) in Trade & Receivables	(3,29,96,969)		-
(Increase) in Other Current Assets	(1,74,40,512)		(18,85,599)
(Increase) in Other Non Current Assets	-	(3,79,72,876)	-
		(3,79,72,876)	(18,82,547)
		(2,51,67,048)	(2,36,065)
<b>Net Cash from Operative Activities (A)</b>		(2,51,67,048)	(2,36,065)
<b>B. CASHFLOW FROM INVESTING ACTIVITIES</b>			
<b>Net Cash used in investing activities (B)</b>			
<b>C. CASHFLOW FROM FINANCING ACTIVITIES</b>			
Interest Income	-		2,02,810
issue of Equity Warrants	3,03,64,751		-
Purchase of Fixed Assets -	(36,990)		-
		3,03,27,761	2,02,810
<b>Net Cash used in financial activities (C)</b>		3,03,27,761	2,02,810
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)</b>		51,60,713	(33,255)
<b>Cash &amp; Cash Equivalents (Opening Balance)</b>		1,25,498	1,58,753
<b>Cash &amp; Cash Equivalents (Closing Balance)</b>		52,86,211	1,25,498

As per our attached report of even date

*H.G. Sarvaiya*  
 For H. G. Sarvaiya & Co  
 Chartered Accountants  
 Firm Regn no:107558W



For and on behalf of the Board of Directors

GOHIL  
 VIKASKUMAR  
 KANAIYALAL

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 GOHIL VIKASKUMAR  
 KANAIYALAL  
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Vikas Gohil  
 Chairman  
 DIN: 09578828

Place: Mumbai  
 Date: 11-11-2023.

**STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023**

Particulars	AS AT 30/09/2023 (Unaudited)	AS AT 30/09/2022 (Audited)
<b>ASSETS</b>		
Non-current Assets		
Fixed Assets	36,916	12,208
<b>Total Non-current Assets</b>	<b>36,916</b>	<b>12,208</b>
Current Assets		
Cash and Bank Balance	52,86,211	1,25,498
S. Advances and Deposits	5,60,01,216	3,85,60,704
S. Debtors	3,29,96,969	-
Closing Stock - Traded Good	1,75,60,000	-
<b>Total Current Assets</b>	<b>11,18,44,396</b>	<b>3,86,86,202</b>
<b>Total Assets</b>	<b>11,18,81,312</b>	<b>3,86,98,410</b>
<b>EQUITY AND LIABILITIES</b>		
Equity Share Capital	3,00,00,000	3,00,00,000
Equity Warrants	3,03,64,751	-
Reserve and Surplus	2,14,91,956	86,98,410
<b>Total Equity</b>	<b>8,18,56,707</b>	<b>3,86,98,410</b>
Liabilities		
Non-Current Liabilities		
a) Financial Liabilities	3,00,24,605	Nil
<b>Total Non-Current Liabilities</b>	<b>3,00,24,605</b>	<b>Nil</b>
Current Liabilities		
a) Financial Liabilities		
<b>Total Liabilities</b>	<b>11,18,81,312</b>	<b>3,86,98,410</b>

**By Order of the Board of Directors  
For Pulsar International Ltd.**

GOHIL  
VIKASKUMAR  
KANAIYALAL  
KANAIYALAL

Digitally signed by  
GOHIL VIKASKUMAR  
KANAIYALAL  
Date: 2023.11.11  
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**Place: Mumbai**  
**Date:- 11-11-2023**

**Vikas Gohil**  
**Chairman**  
**DIN: 09578828**



Un-Audited Financial Results

For The 2 nd Quarter Ended On 30-09-2023

Particulars	Qrt Ended	Qrt Ended	Qrt Ended	6 Months Ended	6 Months Ended	6 Months Ended	Year Ended
	30/Sep/23 Unaudited	30/Jun/23 Un-audited	30/Sep/22 Unaudited	30/Sep/23 Unaudited	30/Sep/22 Unaudited	31/Mar/23 Audited	
I. Revenue from Operations	146.51	0	20.88	146.51	20.88	18.86	
II. Other Income	206.89	5.87	0	212.76	0.00	18.02	
III. Total Income (I + II)	353.4	5.87	20.88	359.27	20.88	36.88	
IV. Expenses	0	0	0.00	0.00	0.00	0.00	
(a) Cost of Materials Consumed	371.02	0.00	0.00	371.02	0.00	0.00	
(b) Purchase of Stock-in- Trade	-167.0	0.00	0.00	-167.0	0.00	8.60	
(c) Change In Inventories of finished goods, Work-In- Progress and Stock- In-Trade	3.04	5.00	0.00	8.04	0.00	-8.6	
(d)Employee benefits expenses	0	0	0	0.00	0.00	2.46	
(e)Finance costs	0	0	0	0.00	0.00	0.00	
(f)Depreciation & Amortization Expenses	0.08	0.01	0.02	0.10	0.03	0.05	
(g) Provision for diminution in long investment	0	13.36	0	13.36	0.00	0.00	
(h)Other Expenses	0.45	0.07	1.92	13.87	0.00	21.17	
Total Expenses	207.59	18.44	1.94	226.03	2.39	23.69	
V. Profit before exceptional Items and tax ( III-IV)	145.81	-12.57	18.94	133.24	18.50	13.19	
VI. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	
VII. Profit before Tax ( V - VI)	145.81	-12.57	18.94	133.24	18.50	13.19	
VIII. Current Tax	0.00	0.00	0.00	0.00	0.00	0.00	
IX. Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00	
X. Profit / (Loss) for the period from continuing operations (VII-VIII)	145.81	-12.57	18.94	133.24	18.50	13.19	
XI. Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	
XII. Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	
XIII. Profit/(loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00	
XIV. Net Profit/(Loss) for the period (IX+XII)	145.81	-12.57	18.94	133.24	18.50	13.19	
XV. Other comprehensive income	0	0	0	0	0	0	
XVI. A (i) Items that will not be reclassified to profit or loss	0	0	0	0	0	0	
(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0	
B (i) Items that will be reclassified to profit or loss	0	0	0	0	0	0	
(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0	
Total Comprehensive Income for the period (XIII+XIV) (Comparing Profit/(Loss) and other Comprehensive Income for the period)	145.81	-12.57	18.94	133.24	18.50	13.19	
Earning per equity share							
1) Basic	4.86	-0.42	0.63	4.44	0.62	-0.32	
2) Diluted	4.86	-0.42	0.63	4.44	0.62	-0.32	

1. The above standalone quarterly financial results have been reviewed and recommended by the Audit Committee of the Board, has been approved by the Board of Directors of the Company at its meeting held on November 11, 2023. The standalone financial results for the quarter ended 30-09-2023 has been subject to limited review by the Company's Statutory Auditors. Segment are not applicable.

2. As the Co's business activity falls within a single primary business segment, namely dealing in Commodity Trading and others, the disclosure requirements as per Ind-AS 108 "operating - Segment" are not applicable.

3. The Company had not received any complaint during last quarter.

4. The Earning Per Shares has been computed in accordance with Accounting Standard on Earning Per Shares (AS 20).

5. Previous period figures have been regrouped/reclassified wherever necessary in accordance with the current periods classification/disclosure.



By Order of the Board of Directors  
 For Pulsar International Ltd.  
 Vikas Gohil  
 Chairman  
 DIN: 09578828

Place:- Mumbai  
 Date:- 11-11-2023.

**Limited Review Report**

Review Report to The Board of Directors  
**Pulsar International Ltd.**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Pulsar International Limited** (the "Company") for the 2<sup>nd</sup> quarter and Half Year ended September 30 th , 2023 (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, read with SEBI Circular No. CIR/CFD/CMD1/44/2019, dated 29-03-2019. (The Circular).
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (IND AS 34) [prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2013 read with SEBI Circular No. CIR/CFD/CMD1/44/2019, is the responsibility of the Company's management and has been taken on record by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2014, 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 applicable Indian Accounting Standards (IND AS) specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed or that it contains any material misstatement.
5. The accompanying INDAS financial results and other financial information for the corresponding 2<sup>nd</sup> quarter and Half Year ended 30-09-2023, have been subject to a limited review or audit and based on the information compiled by Management and has been taken on record by the Board of Directors.

**For H G Sarvaiya and Co.**  
**Chartered Accountants**  
**Firm's Regn. No. 115705W**

*H. G. Sarvaiya*

**Prop. Hasmukhbhai G Sarvaiya**  
**Membership No. 045038**  
**UDIN : 23045038BGSLEG8774**



**Date: 11-11-2023**  
**Place: Mumbai.**

