

<b>General information about company</b>	
Scrip code	26167
NSE Symbol	0
MSEI Symbol	0
ISIN*	INE346C01015
Name of company	PNC CAPITAL TRUST LTD.
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	11-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	11-05-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	11-05-2024 10:00
End date and time of board meeting	11-05-2024 11:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Direct
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	412000	5176980
	Other income	6352892	34285581
	<b>Total income</b>	<b>6764892</b>	<b>39462561</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	172000	172000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	960000	2492759
(d)	Employee benefit expense	1641062	3361517
(e)	Finance costs	0	0
(f)	Depreciation, depletion and amortisation expense	0	0
<b>(f)</b>	<b>Other Expenses</b>		
1	TRAVELLING & CONVEYANCE	4418	45823
2	RENT	108000	198000
3	TELEPHONE	2256	5280
4	REPAIR & MAINTENANCE	4324	7022
5	PROFESSIONAL TAX	0	2500
6	TRANSACTION & STAMP CHARGES	90380	282081
7	AUDIT FEES	25000	25000
8	FOREINSIC AUDIT FEES	0	59000
9	OTHER EXPENSES	470857	785177
10	0	0	0
	<b>Total other expenses</b>	<b>705235</b>	<b>1409883</b>
	<b>Total expenses</b>	<b>3478297</b>	<b>7436159</b>

<b>Financial Results – Ind-AS</b>			
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A	Date of start of reporting period	01-01-2024	01-04-2023
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D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	3286595	32026402
4	Exceptional items	0	-189769
<b>5</b>	<b>Total profit before tax</b>	3286595	31836633
<b>7</b>	<b>Tax expense</b>		
8	Current tax	0	3240758
9	Deferred tax	0	0
<b>10</b>	<b>Total tax expenses</b>	0	3240758
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	3286595	28595875
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	3286595	28595875

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-01-2024	01-04-2023
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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>			
<b>1</b>	<b>Amount of items that will not be reclassified to profit and loss</b>		
	<b>Total Amount of items that will not be reclassified to profit and loss</b>		
<b>2</b>	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	0	0
<b>3</b>	<b>Amount of items that will be reclassified to profit and loss</b>		
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
<b>4</b>	<b>Income tax relating to items that will be reclassified to profit or loss</b>	0	0
<b>5</b>	<b>Total Other comprehensive income</b>	0	0

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	3286595	28595875
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	72625000	72625000
	Face value of equity share capital	10	10
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		0
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.45	3.94
	Diluted earnings (loss) per share from continuing operations	0.45	3.94
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	0.45	3.94
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	0.45	3.94
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
<b>33</b>	<b>Disclosure of notes on financial results</b>		

<b>Statement of Asset and Liabilities</b>	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	31-03-2024
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>
Property, plant and equipment	2945139
Capital work-in-progress	0
Investment property	0
Goodwill	0
Other intangible assets	0
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
<b>Non-current financial assets</b>	
Non-current investments	0
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	0
<b>Total non-current financial assets</b>	<b>0</b>
Deferred tax assets (net)	0
Other non-current assets	2993810
<b>Total non-current assets</b>	<b>5938949</b>
<b>2</b>	<b>Current assets</b>
Inventories	54051484
<b>Current financial asset</b>	
Current investments	39705985
Trade receivables, current	0
Cash and cash equivalents	2125521
Bank balance other than cash and cash equivalents	0
Loans, current	76384591
Other current financial assets	15000
<b>Total current financial assets</b>	<b>118231097</b>
Current tax assets (net)	0
Other current assets	34845000
<b>Total current assets</b>	<b>207127581</b>

<b>Statement of Asset and Liabilities</b>		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
<b>Total assets</b>		<b>213066530</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
<b>Equity attributable to owners of parent</b>		
Equity share capital		72625000
Other equity		118784975
<b>Total equity attributable to owners of parent</b>		<b>191409975</b>
Non controlling interest		
<b>Total equity</b>		<b>191409975</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
Borrowings, non-current		0
Trade payables, non-current		0
Other non-current financial liabilities		0
<b>Total non-current financial liabilities</b>		<b>0</b>
Provisions, non-current		0
Deferred tax liabilities (net)		0
Deferred government grants, Non-current		0
Other non-current liabilities		0
<b>Total non-current liabilities</b>		<b>0</b>
<b>Current liabilities</b>		
<b>Current financial liabilities</b>		
Borrowings, current		3000000
Trade payables, current		12118071
Other current financial liabilities		0
<b>Total current financial liabilities</b>		<b>15118071</b>
Other current liabilities		2377320
Provisions, current		4161164
Current tax liabilities (Net)		0
Deferred government grants, Current		0
<b>Total current liabilities</b>		<b>21656555</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
<b>Total liabilities</b>		<b>21656555</b>
<b>Total equity and liabilities</b>		<b>213066530</b>
<b>Disclosure of notes on assets and liabilities</b>		

<b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period		01-01-2024	01-04-2023
Date of end of reporting period		31-03-2024	31-03-2024
Whether accounts are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	BUSINESS INCOME AND ALLIED ACTIVITIES	6764892	39462561
2	0	0	0
3	0	0	0
4	0	0	0
5	0	0	0
6	0	0	0
7	0	0	0
8	0	0	0
9	0	0	0
10	0	0	0
11	0	0	0
12	0	0	0
13	0	0	0
14	0	0	0
15	0	0	0
	<b>Total Segment Revenue</b>	6764892	39462561
	<b>Less: Inter segment revenue</b>	0	0
	<b>Revenue from operations</b>	6764892	39462561
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	BUSINESS INCOME AND ALLIED ACTIVITIES	3286594	32026402
2	0	0	0
3	0	0	0
4	0	0	0
5	0	0	0
6	0	0	0
7	0	0	0
8	0	0	0
9	0	0	0
10	0	0	0
11	0	0	0
12	0	0	0
13	0	0	0
14	0	0	0
15	0	0	0
	<b>Total Profit before tax</b>	3286594	32026402
	<b>i. Finance cost</b>	0	0
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	0	0
	<b>Profit before tax</b>	3286594	32026402
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		

1	BUSINESS INCOME AND ALLIED ACTIVITIES	205216180	213066530
2	0	0	0
3	0	0	0
4	0	0	0
5	0	0	0
6	0	0	0
7	0	0	0
8	0	0	0
9	0	0	0
10	0	0	0
11	0	0	0
12	0	0	0
13	0	0	0
14	0	0	0
15	0	0	0
	<b>Total Segment Asset</b>	205216180	213066530
	<b>Un-allocable Assets</b>	0	0
	<b>Net Segment Asset</b>	205216180	213066530
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	BUSINESS INCOME AND ALLIED ACTIVITIES	18551081	21656555
2	0	0	0
3	0	0	0
4	0	0	0
5	0	0	0
6	0	0	0
7	0	0	0
8	0	0	0
9	0	0	0
10	0	0	0
11	0	0	0
12	0	0	0
13	0	0	0
14	0	0	0
15	0	0	0
	<b>Total Segment Liabilities</b>	18551081	21656555
	<b>Un-allocable Liabilities</b>	0	0
	<b>Net Segment Liabilities</b>	18551081	21656555
	<b>Disclosure of notes on segments</b>		

<b>Cash flow statement,direct</b>		
Particulars		Year ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-04-2023
<b>B</b>	Date of end of reporting period	31-03-2024
<b>C</b>	Whether results are audited or unaudited	Audited
<b>D</b>	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	<b>Classes of cash receipts from operating activities</b>	
	Receipts from sales of goods and rendering of services	0
	Receipts from royalties fees, commissions and other revenue	0
	Receipts from contracts held for dealing or trading purpose	0
	Receipts from premiums and claims annuities and other policy benefits	0
	Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale	0
	Other cash receipts from operating activities	3483738
	<b>Classes of cash payments from operating activities</b>	
	Payments to suppliers for goods and services	0
	Payments from contracts held for dealing or trading purpose	0
	Payments to and on behalf of employees	0
	Payments for premiums and claims, annuities and other policy benefits	0
	Payments to manufacture or acquire assets held for rental to others and subsequently held for sale	0
	Other cash payments from operating activities	0
	<b>Net cash flows from (used in) operations</b>	3483738
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	3483738
	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	1605574
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from sales of other long-term assets	0

	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Proceeds from government grants	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-1605574</b>
	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	0
	Payments from changes in ownership interests in subsidiaries that do not result in loss of control	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>0</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>1878164</b>
	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>1878164</b>
	Cash and cash equivalents cash flow statement at beginning of period	247357
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>2125521</b>

