VALLEY MAGNESITE CO.LTD.

Regd Office: A-402, Mangalam, 24/26 Hemanta Basu Sarani, Kolkata- 700 001 CIN: L23109WB1988PLC045491, Tel No. (033)22436242, Email: valleymagnesite@gmail.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER, 30, 2024

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	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED		
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited		
1	Revenue from Operations	-		-					
2	Other Income	52.94	54.64	21.61	107.58	64.16	186.0		
3	Net Gain on Derecognition of Financial Assets on Amortized Cost	-	-	-	-				
4	Net Gain on Reclassification of Financial Assets	-	-		-	-	400.00		
5	Total Income (1+2+3+4)	52.94	54.64	21.61	107,58	64.16	186.0		
6	Expenses				458		10000		
	a) Purchases of Stock in Trade	-	-	-					
	b) (Increase) / Decrease in stock in trade	-	-	-	-	7			
	c) Employee benefits expenses	3.84	4.35	1.14	8.19	2.26	5.7		
	d) Finance costs	-	-	-	-	-			
	e) Depreciation & amoritzation expenses	0.13	0.13	(0.11)	0.26	0.20	0.3		
	f) Other Expenses	2.78	6.87	2.03	9.65	9.04	15.77		
	Total Expenses (6)	6.75	11.35	3.06	18.10	11.50	21.8		
7	Profit/(Loss) before Exceptional Items and tax (5-6)	46.19	43.29	18.55	89.48	62.66	164.2		
8	Exceptional Items	-	- 20	-			1		
9	Profit / (Loss) before Tax (7-8)	46.19	43,29	18,55	89.48	52.66	164.2		
10	Extraordinary Items	-		-	-	-			
11	Profit before Tax (9-10)	46,19	43.29	18,55	89.48	52.66	164.2		
12	Tax Expenses	122.000		-	0 10 E E				
	(i) Current Tax	-	-	-	-	-	(8.50		
	(ii) Deferred Tax Asset / (Liabilities)	(3.65)	2.63	(5.62)	(1.02)	(15.42)	(41.98		
	(iii) Minimum Alternative Tax Credit	-	-	-	1				
	(iv) Tax of earlier years	-	-	-		-	1.5		
	Total Tax Expenses (12)	(3.65)	2.63	(5.62)	(1.02)	(15.42)	(48.95		
13	Profit / (Loss) from contuining operations (11-12)	42.54	45.92	12.93	88.46	37.24	115.2		
14	Profit / (Loss) from discontinuing operations	-	-						
15	Tax Expense of discontinuing operations	-	-		-				
16	Profit /(Loss) from discontinuing operations (after tax)	-	-						
17	Profit / (Loss) for the period	42.54	45.92	12.93	88.46	37.24	115.2		
18	Other Comprehensive Income (net of taxes)	23102011							
	a) Items that will not be reclassified to Profit & Loss A/c	-	-	-	-	_	0.0		
	b) items that will be reclassified to Profit & Loss A/c	-	-		-				
	Total Other Comprehensive Income (18)				2		0.0		
19	Total Comprehensive Income for the period (17+18)	42.54	45.92	12.93	88.46	37.24	115.3		
20	Paid up Equity Share Capital (F.V-10/-)	105.00	105.00	105.00	105.00	105.00	105.0		
21	Reserves Le Other Equity	-	_	-	1000	-	772.3		
22	Earnings per Share(of INR 10/- each (Not annualised)				- 119		138 5		
	a) Basic	4.05	4.37	1.23	8.42	3.55	10.9		

4.05 1. The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors: at their meeting held on Wednesday, 13th November, 2024 and have also been subjected to "Limited Review" by the Statutory Auditors

2. The above results for the quarter and half year ended 30th. September, 2024, are IND AS complaint results and have been prepared in accordance with the applicable indian accounting standard (Ind AS) notified by the Ministry of Affairs

3. In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the Statutory Auditors of the Company have carried out Limited Review of the Results for the quarter ended September 30, 2024 only

4. The Company does have not more than one reportable segment. Accordingly, segment inform

For Valley Magnesite Co,Ltd

By order of the Board

Am var per (Arun Kumar Agarwalia) Managing Director

DIN: 00607272

Pisce Kolksta

Dated: the 13th November, 2024

VALLEY MAGNESITE CO.LTD

Disclosure of Assets & liabilities as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015

As of 30th September , 2024

	A THE RESIDENCE AND A SECOND CO.	in lakhs
	Asa	At the second
	30.09.2024	
	Audited	Audited
ASSETS		
Non Current Assets		
a) Property Plant and Equipments	1.60	1.86
b) Capital Work in Progress		
c) Financial Assets		
i) Investments	8.37	8.37
ii) Loans		
iii) Other Financial Assets		
d) Deferred Tax Assets (net)	(79.48)	(78.46)
e) Other non-current assets	15.00	15.00
Sub - Total Non Current Assets (A)	(54.51)	(53.23)
Current Assets		
Inventories		
Financial Assets		
a) Investments	886.45	779.18
b)Cash & Cash Equivalents	5.64	32.49
c) Trade Receivables		
d) Other Financial Assests		-
Current Tax Assets(Net)	15.00	5.00
Other Current Assets	6.77	6.77
Assets held for sale	119.68	119.68
Sub - Total Current Assets (B)	1033.54	943.10
TOTAL - ASSETS (A+B)	979.03	889.87
EQUITY & LIABILITIES		PANTE STEE
Equity		
a) Equity Share Capital	105.00	105.00
b) Other Equity	860.80	772.33
Sub - Total Equity (A)	965.80	877.33
Non-Current Liabilities		
Financial Liabilities		
a) Long Term Borrowings	The state of the s	
Deferred Tax Liabilities (Net)		
Provisions	0.62	0.62
Sub - Total Non Current Liabilities (B)	0.62	0.62
Current Liabilities		
a) Short Term Borrowings		
b) Trade Payables	2.99	2.29
Provisions	1,11	1.12
Other Current Liabilities	8.51	8.51
Sub - Total Current Liabilities (C)	12.61	11.92
TOTAL - EQUITIES & LIABILITIES (A+B+C)	979.03	889.87

Place:Kolkata

Dated: the 13th November, 2024

By order of the Board For Valley Magnesite Co.Ltd

on lay of (Arun Kumar Agarwalia) Managing Director DIN: 00607272 VALLEY MAGNESITE COMPANY LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

23		YEAR ENDED OF	
	PARTICULARS	30.09,2024	31.03.2024
		Rs. P.	Rs. P.
1	CASH FLOW FROM OPERATING ACTIVITIES		The state of the s
	Net Profit Before Tax	89.	.48 164.21
	Addition/Deduction:		
	Depreciation	0.	26 0.39
	Interest Received		
	Re-measurement gains/(losses) on employee defined benefit plans		- 0.07
	Loss on sale of Property, Plant and Equipment		CONTRACTOR OF THE PARTY OF THE
	Profit on sale of Assets held for sale		(45.83)
	Profit/Loss on sale of investments		.47) (10.54)
	Investments on Mutual Funds measured at FVTPL	(100	
	Cash Flow from Operating Activities before Working Capital changes	(17	.84) (21.01)
	Adjustments: Decrease/(igcrease) in current financial and non financial assets	(10	.00) 2.29
	Increase/(decrease) in other financial and non financial liabilities	(3.7)	70 9.54
	Cash Generated From Operation		.14) (9.18)
	Taxes Paid		(6.97)
	Cash Flow from Operating Activities	(27	.14) (16.15)
2	CASH FLOW FROM INVESTING ACTIVITIES		
-	Increase/Decrease in Property, Plant and equipment and Other Intangible		E CONTRACTOR OF THE STATE OF TH
	Sale of Assets held for sale	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	68.08
	Purchase of Assests held for sale	1 200	(1.91)
	Interest Received		
	Purchase of Investments	(249	.00) (180.09)
	Sale of Investments	249	.29 154,48
	Decrease/(increase) in other non-current assets		
	Net Cash Flow from Investing Activities	0	.29 40.56
3	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase/Decrease in Borrowings		
	Increase/Decrease in Share Capital	The second second	
	Net Cash Flow from Financing Activities		
	NET CHANGE IN CASH & CASH EQUIVALENT	04	(85) 24,41
	Opening Balance of Cash & Cash Equivalent	(20	8.08
	Opening Bank Balances other then above	32	49
	CLOSING BALANCE OF CASH & CASH EQUIVALENT		.64 32.49
	Closing Bank Balances other then above		32.77

SELECTION OF THE SELECT

By order of the Board For Valley Magnesite Co.Ltd

(Amount in Lakhs)

(Arun Kumar Agarwalla)

(Arun Kumar Agarwalla) Managing Director DIN: 00607272

Place:Kolkata

Dated: the 13th November, 2024