

FINANCIAL EXPRESS



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Extract of Unaudited Financial Results for the quarter ended on September 30, 2024
[Regulation 52(8), read with Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Requirements)]

(₹ in Lakhs, except per equity share data and Debt Equity Ratio)

Sr. No.	PARTICULARS	Quarter ended		Year ended
		September 30, 2024	September 30, 2023	March 31, 2024
		UNAUDITED	UNAUDITED	AUDITED
1	Total Income from Operations	7043.95	8861.30	25136.40
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items #)	937.42	878.01	2995.29
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items #)	937.42	878.01	2995.29
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	707.59	683.78	2218.06
5	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	676.09	692.20	2213.79
6	Paid up Equity Share Capital	1233.68	1233.68	1233.68
7	Reserves (excluding Revaluation Reserve)	15721.61	13226.87	14263.84
8	Securities Premium Account	14123.94	14123.94	14123.94
9	Net worth (Including Retained earnings and ESOP)	31079.23	28584.49	29621.46
10	Paid up Capital/ Outstanding Debt	112761.95	86477.00	97841.17
11	Outstanding Redeemable Preference Shares	NA	NA	NA
12	Debt Equity Ratio	3.63	3.03	3.30
13	Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations)*	5.74	5.54	17.98
a)	Basic	5.72	5.52	17.92
b)	Diluted	NA	NA	NA
14	Capital Redemption Reserve	NA	NA	NA
15	Debenture Redemption Reserve	NA	NA	NA
16	Debt Service Coverage Ratio	NA	NA	NA
17	Interest Service Coverage Ratio	NA	NA	NA

Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind AS Rules.

* Not annualised for quarter ended September 30, 2024 and September 30, 2023.

Notes :

- a) The above Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on November 13, 2024 and November 14, 2024.
- b) The above is an extract of the detailed format of financial results filed with the BSE Limited ("Stock Exchange") under Regulation 52 of the SEBI Listing Regulations. The full format of the financial results is available on the website of the Stock Exchange i.e. www.bseindia.com and on the website of the Company i.e. www.berarfinance.com
- c) For the other line items referred in regulation 52 (4) of the SEBI Listing Regulations, pertinent disclosures have been made to BSE Limited and can be accessed on www.bseindia.com and on the website of the Company i.e. www.berarfinance.com
- d) This Extract of Financial Results has been prepared in accordance with the requirement of Regulation 52 of the SEBI Listing Regulations, in the format as prescribed in Master Circular bearing reference no. SEBI /HO / DDHS / DDHS-PoD-1/P/CIR/2024/48 dated May 21, 2024.

For and on behalf of Board of Directors of Berar Finance Limited

Sd/-
(Sandeep Jawanjal)
Managing Director
DIN: 01490054

Place: Nagpur
Date: November 14, 2024

LANCER CONTAINER LINES LIMITED

Regd. Office: Mayuresh Chambers Premises Co-op Society Ltd, Plot No.60, Unit No.402, H02-3, H02-4, Sector-11, CBD Belapur, Navi Mumbai-400614.

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

(₹ in Lakh)

S. No.	Particulars	Quarter Ended		Half Year Ended	Year Ended
		30-Sep-2024	30-Jun-2023	30-Sep-2024	30-Sep-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	11,874.27	11,786.61	11,701.00	23,052.88
2	Net Profit/(Loss) for the period (before tax, exceptional and/or extraordinary items)	393.77	451.98	1,024.45	845.75
3	Net Profit/(Loss) for the period before tax (after exceptional and/or extraordinary items)	393.77	451.98	1,024.45	845.75
4	Net Profit/(Loss) for the period after tax (after exceptional and/or extraordinary items)	292.27	334.48	705.67	626.74
5	Total Comprehensive income for the period comprising Profit/(Loss) for the period (after tax) and other comprehensive income (after tax)	293.02	335.23	704.92	628.24
6	Equity Share Capital	11,904.34	11,761.24	10,807.24	11,904.34
7	Reserves (excluding revaluation reserve) as shown in the audited balance sheet of the previous year	-	-	-	-
8	Earnings Per Share (of Rs 5/-each) (for continuing and discontinued operations)	11,904.34	11,761.24	10,807.24	11,904.34
	Basic	0.12	0.14	0.31	0.26
	Diluted	0.12	0.14	0.31	0.26
		1.07	1.07	1.07	1.07

Notes:

- 1. The Company does not have different segments and hence segment wise reporting is not applicable to the company.
- 2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS), prescribed under Section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extend applicable.
- 3. Finance Cost includes Rs. 16,82,428/- provided on Zero Percentage FCCB Bonds in terms of AS 109.
- 4. During the half-year under review, all FCCB bonds were successfully converted into equity. As of March 31, 2024, only 50 bonds remained to be converted.
- In Quarter 1 (April 2024), the company received a request from bondholders to convert USD 3.5 million worth of FCCB bonds into 6,678,000 equity shares (comprising 2,226,000 shares as principal and 4,452,000 bonus shares). Accordingly, the company allotted 6,678,000 shares on April 8, 2024, and received trading approval from the stock exchange on May 2, 2024. In Quarter 2 (August 2024), the company received another request from bondholders to convert USD 1.5 million worth of FCCB bonds into 2,862,000 equity shares (comprising 954,000 shares as principal and 1,908,000 bonus shares). The company allotted 2,862,000 shares on August 7, 2024, and trading approval was received from the stock exchange on August 29, 2024. As a result thereof, earnings per share has also been adjusted for all the previous periods and previous year and is presented in accordance with Ind AS 33 Earnings per share.
- 6. The Red Sea shipping crisis, which began in December 2023 onwards, is significantly disrupting global supply chains and contributing to higher slot charges. The crisis, caused by geopolitical tensions and security concerns in key trade routes like the Suez Canal.
- 7. The above unaudited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on 13th November, 2024.
- 8. Previous year's figures have been regrouped/ reclassified wherever necessary to correspond with the current year's classification/ disclosure.

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

(₹ in Lakh)

S. No.	Particulars	Quarter Ended		Half Year Ended	Year Ended
		30-Sep-2024	30-Jun-2023	30-Sep-2024	30-Sep-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	20,922.04	17,473.12	17,068.46	38,395.16
2	Net Profit/(Loss) for the period (before tax, exceptional and/or extraordinary items)	1,590.93	1,206.32	1,420.69	2,797.25
3	Net Profit/(Loss) for the period before tax (after exceptional and/or extraordinary items)	1,857.15	1,356.52	1,762.94	3,213.67
4	Net Profit/(Loss) for the period after tax (after exceptional and/or extraordinary items)	1,590.93	1,206.32	1,420.69	2,797.25
5	Total Comprehensive income for the period comprising Profit/(Loss) for the period (after tax) and other comprehensive income (after tax)	1,171.61	1,207.06	1,537.03	2,378.66
6	Equity Share Capital	11,904.34	11,761.24	10,807.24	11,904.34
7	Reserves (excluding revaluation reserve) as shown in the audited balance sheet of the previous year	-	-	-	-
8	Earnings Per Share (of Rs 5/-each) (for continuing and discontinued operations)	11,904.34	11,761.24	10,807.24	11,904.34
	Basic	0.67	0.51	0.62	1.18
	Diluted	0.67	0.51	0.62	1.18
		2.48	2.48	2.48	2.48

KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS - ₹ IN LAKHS

Particulars	Quarter Ended		Half Year Ended	Year Ended
	30-Sep-2024	30-Jun-2023	30-Sep-2024	30-Sep-2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Net Sales / Income from operation	11,874.27	11,786.61	11,701.00	23,052.88
Profit Before Tax	393.77	451.98	1,024.45	845.75
Profit After Tax	292.27	334.48	705.67	626.74
				2,513.40

Notes:

- 1. The Company does not have different segments and hence segment wise reporting is not applicable to the company.
- 2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS), prescribed under Section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extend applicable.
- 3. Finance Cost includes Rs. 16,82,428/- provided on Zero Percentage FCCB Bonds in terms of AS 109.
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