POLSON LTD

Manufacturers & exporters of eco friendly tannin extracts & leather chemicals since 1906

Date: 04.03.2025

To,
The Secretary,
(Listing Department)
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, 21st Floor, Fort,
Mumbai – 400 001

Subject: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Ref: Scrip Code: 507645 / ISIN: INE339F01021

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The aforesaid information is also available on the website of the Company www.polsonltd.com.

This is for your information and records.

Yours faithfully,
For POLSON LIMITED

POLSON LIMITED MUMBAI

Sampada Sawant
Company Secretary & Compliance Officer

A. **THE UN-AUDITED STANDALONE FINANCIAL RESULTS TOGETHER WITH LIMITED REVIEW REPORT THEREON FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024, PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENT) REGULATION, 2015.**
The copy of the same is enclosed herewith.

POLSON LTD

CIN: L15203PN1938PLC002879

CORPORATE OFFICE 615/616 CHURCHGATE CHAMBERS 5 NEW MARINE LINES, CHURCHGATE, MUMBAI - 400020

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31 DECEMBER 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue**						
	Revenue from operations	2,258.50	2,115.84	2,029.23	6,844.16	7,220.88	9,639.36
	Other income	31.30	25.77	22.39	89.85	95.48	132.22
	Total Income	**2,289.80**	**2,141.61**	**2,051.62**	**6,934.01**	**7,316.36**	**9,771.58**
2	**Expenses**						
	(a) Cost of materials consumed	1,080.74	1,182.55	893.82	3,509.63	3,884.26	5,169.51
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	117.89	(172.58)	36.10	(59.86)	(56.90)	2.59
	(d) Employee benefits expense	174.84	164.19	168.84	506.97	498.36	684.22
	(e) Finance cost	82.84	92.71	95.88	269.84	304.26	406.46
	(f) Depreciation and amortisation expense	144.00	144.00	156.00	432.00	438.00	574.59
	(g) Other expenses	517.95	573.72	517.94	1,752.27	1,623.61	2,201.85
	Total expenses	**2,118.26**	**1,984.59**	**1,868.58**	**6,410.85**	**6,691.59**	**9,039.22**
3	**Profit/(loss) before exceptional items and tax**	**171.54**	**157.02**	**183.04**	**523.16**	**624.77**	**732.36**
4	**Exceptional items**	-	-	-	-	-	-
5	**Profit/(loss) before Tax**	**171.54**	**157.02**	**183.04**	**523.16**	**624.77**	**732.36**
6	**Tax Expense**						
	Current tax	43.19	39.53	46.07	131.70	157.25	180.49
	Deferred tax	2.50	2.50	2.50	7.50	7.50	37.24
	Prior years income tax adjustments	1.11	-	(5.08)	1.11	(5.08)	(5.08)
		46.80	42.03	43.49	140.31	159.67	212.65
7	**Profit or Loss for the period**	**124.74**	**114.99**	**139.55**	**382.85**	**465.10**	**519.71**
8	**Other comprehensive income (net of tax) / loss**						
	Remeasurement of defined employee benefit plans	0.86	0.93	1.05	2.82	2.75	3.59
	Fair value changes on Equity & other Instruments carried at fair value through OCI;	(9.59)	2.74	15.36	11.37	39.08	23.35
	Tax impact of items that will not be reclassified to statement of profit and loss	(0.22)	(0.23)	(0.26)	(0.71)	(0.69)	(0.90)
		(8.95)	3.44	16.15	13.48	41.14	26.04
9	**Total comprehensive income for the period (7+8)**	**115.79**	**118.43**	**155.70**	**396.33**	**506.24**	**545.75**
10	**Paid-up equity share capital** (Face Value Rs. 50/- per Share)	60.00	60.00	60.00	60.00	60.00	60.00
11	**Other Equity**	-	-	-	-	-	12,103.37
12	**Earnings per equity share**						
	(a) Basic	103.95	95.83	116.29	319.04	387.58	433.09
	(b) Diluted	103.95	95.83	116.29	319.04	387.58	433.09

Notes:

1. The financial result of the Company have been prepared in accordance with Indian Accounting Standard ('Ind AS') specified under section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
2. The above unaudited financial results are as per the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee in its meeting held on 14th February 2025 and approved & taken on record by the Board of Directors in its meeting held on 14th February 2025.
3. The Company is engaged in the business of "manufacturing synthetic organic tanning substance" and has only one reportable segment in accordance with Ind AS 108 "Operating Segment".
4. Previous period figures have been regrouped and reclassified, wherever necessary to conform to current year/ periods classification.

For Polson Ltd.

POLSON LIMITED MUMBAI

Amol Kapadia
Managing Director
DIN: 01462032

Date: 14.02.2025
Place: Mumbai

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

- Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES.

- Not Applicable.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

- Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)

- Not Applicable