

TELEPHONE : 2212-6253, 2212-8016
FAX : 00-91-33-2212 7476
WEBSITE : www.gbasuandcompany.org
E-MAIL : s.lahiri@gbasu.com
anusree.lahiri@gmail.com

G. BASU & CO.
CHARTERED ACCOUNTANTS

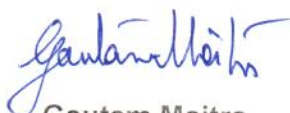
BASU HOUSE
1ST FLOOR
3, CHOWRINGHEE APPROACH
KOLKATA-700 072

Independent Auditor's Review Report on Unaudited Financial Results for the Quarter and Half year ended on 30th September, 2023

To the Board of Directors of Peterhouse Investments India Ltd.

1. We have reviewed the accompanying statement of **unaudited financial results** ('the Statement') of Peterhouse Investments India Ltd. ('the Company') for the quarter and half year ended 30th September, 2023 being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statements, which is the responsibility of the Company's management and approved by the Company's Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, Interim Financial Reporting ('AS 25'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 Accounting Standard 25, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G. Basu & Co
Chartered Accountants
Firm Registration No: 301174E



Gautam Maitra
Partner
Membership No. 054728



UDIN : 23054728BGZGRE3185
Place: Kolkata
Date : November 10, 2023

PETERHOUSE INVESTMENTS INDIA LTD.

CIN- L31300WB1997PLC085210

Registered Office: Godrej Waterside, Block-DP-5, Tower-2, 12th Floor, Unit No. 1206, Sector-V, Salt Lake, Kolkata-700 091

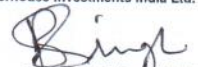
STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2023

Sl. No.	Particulars	Quarter ended			Six months ended		(Rs. In lacs)
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A	Revenue from operations						
1	Interest Income	4.93	1.66	0.01	6.59	0.21	31.68
2	Dividend Income	490.60	-	392.63	490.60	392.64	392.65
3	Rental Income	-	-	-	-	-	-
4	Fees & Commission Income	3.00	3.00	3.00	6.00	6.00	12.00
5	Profit on Sale of Investment	0.67	-	(1.54)	0.67	0.04	-
	Revenue from operations	499.20	4.66	394.10	503.86	398.89	436.33
	Other Income	0.54	0.05	0.38	0.59	0.71	0.99
	Total Income	499.74	4.71	394.48	504.45	399.60	437.32
B	Expenses						
1	Finance Costs	-	-	-	-	-	-
2	Fees and Commission expenses	0.31	0.52	0.10	0.83	0.66	1.10
3	Impairment on financial	-	-	-	-	-	-
4	Employees benefits expenses	0.30	0.30	0.30	0.60	0.65	1.26
5	Depreciation, amortization and impairment	3.77	-	-	-	-	-
6	Other expenses	9.85	16.66	2.80	26.51	5.01	20.84
	Total Expenses	14.22	17.48	3.20	27.93	6.32	23.20
C	Profit / (Loss) before exceptional items and tax	485.52	(12.77)	391.28	476.52	393.28	414.12
D	Exceptional Items						
	Profit / (Loss) before tax	485.52	(12.77)	391.28	476.52	393.28	414.12
	Tax expenses						
1	Current tax	-	-	-	-	-	108.35
2	Short/(Excess) provision of taxation for previous periods	-	-	-	-	-	-
3	Deferred tax	-	-	-	-	-	(0.99)
	Profit / (Loss) for the period / year	485.52	(12.77)	391.28	476.52	393.28	306.76
	Other Comprehensive Income (OCI)						
1	Items that will not be reclassified to profit or loss						
	Net gain/ (loss) on equity instruments through OCI	-	-	-	-	-	-
	Income tax relating to the above items	-	-	-	-	-	-
2	Items that will be reclassified to profit or loss						(4.82)
	Net gain/ (loss) on debt instruments through OCI	-	-	-	-	-	15,690.41
	Income tax relating to the above items	-	-	-	-	-	(4,775.45)
	Gain on sale of Investments	-	1.11	-	-	-	0.85
	Other Comprehensive Income / (Loss)	-	1.11	-	-	-	10,910.99
	Total Comprehensive income / (Loss) for the period / year	485.52	(11.66)	391.28	476.52	393.28	11,217.75
	Paid Up Equity Share Capital Face Value of Rs. 10/- each	261.78	261.78	261.78	261.78	261.78	261.78
	Earning Per equity share (face value of Rs.10/- each)						
	(a) Basic	18.55	(0.45)	14.95	18.20	15.02	11.53
	(b) Diluted	18.55	(0.45)	14.95	18.20	15.02	11.53

Notes :

- The above Financial Results, after review by the Audit Committee, have been approved and taken on record by the Board of Directors at their meeting held on 4th October, 2023. The Statutory Auditors of the Company have conducted Limited Review of the above Financial Statements.
- Since the company is engaged predominantly in investment activity, no other activity attaining the stipulated threshold, the question of preparation of segment report does not arise.
- Changes if any, in Fair value of investments in Quoted shares is not considered for previous quarter / year ended*in this financial statement.
- Previous quarter figures have been re-grouped / re-arranged wherever necessary.

For Peterhouse Investments India Ltd.


Bablu Kumar Singh
Whole-time Director
DIN: 02560547

Place : Kolkata
Dated :

10 NOV 2023

For G. BASU & CO.
Chartered Accountants
R. No. 301174E


GAUTAM MAITRA
Partner
M. No. 054728

U#IN: 23054728BGZGRE3185

Peterhouse Investments India Ltd.

CIN: L31300WB1997PLC085210

Cash Flow Statement for the Half Year ended September, 2023

Particulars	(Rs. In Lakh) Period ended September 30, 2023 (Unaudited)	(Rs. In Lakh) Period ended September 30, 2022 (Unaudited)
A. Cash Flow generated / (used) in Operating Activities		
Profit / (Loss) before tax	472.76	393.29
Adjustment for:		
Depreciation and Amortization	3.77	-
Dividend	(490.60)	(392.64)
Interest Income	(6.59)	(0.21)
Bad Debts / Sundry balances written off (net)	-	-
Diminution in Value of Investments	-	-
Decrease in fair value of Investments	-	-
Loss / (Profit) on Sale of Investments	(0.67)	(0.06)
Adjustment relating to earlier Years	-	-
Operating Profit before working capital changes	(21.33)	0.38
Adjustment for changes in Working Capital :		
- (Decrease) / Increase in Trade Payables	(9.03)	(9.92)
- (Decrease) / Increase in Provisions	-	-
- (Decrease) / Increase in Other Financial Liabilities	-	-
- (Decrease) / Increase in Other Current Liabilities	-	-
- (Decrease) / Increase in Trade Receivables	2.61	35.08
- Refund / (payment) of tax	-	-
- Decrease / (Increase) Other in Non-Current Financial Assets	-	-
- Decrease / (Increase) in Loans and Advance Given (Net)	55.00	(3.00)
Cash generated from Operations	27.25	22.54
Direct Taxes Paid (Net)	(55.80)	(45.40)
Net Cash generated from Operating Activities	(28.55)	(22.86)
B. Cash Flow used in Investing Activities		
Payments to acquire property, plant and equipment- Share Investments	(64.78)	(97.73)
Payments to acquire property,	(675.55)	-
Proceeds from disposal of Share Investments	70.63	88.41
Redemption of Investment in Mutual fund	-	-
(Increase) / Decrease in Other bank Balances	-	-
Dividend Received	490.60	392.64
Net Cash used in Investing Activities	(179.10)	383.32
C. Cash Flow used in Financing Activities		
Proceeds from loan	-	-
Re-payment of loan	-	(9.00)
Interest Received	6.59	0.21
Finance Costs	-	-
Net Cash used in Financing Activities	6.59	(8.79)
Net increase / decrease in Cash and Cash equivalents	(201.06)	351.67
Cash and Cash Equivalents at the beginning of the year	421.47	69.79
Cash and Cash Equivalents at the end of the year	148.19	421.47
	(273.28)	351.67
* Amount is below the rounding off norm adopted by the Company		
Cash and Cash Equivalents comprise:	As at	As at
	September 30, 2023	September 30, 2022
Cash on hand	0.09	1.58
Balances with Banks		
-In Fixed Deposits accounts	137.00	418.00
-In current accounts	11.10	1.89
	148.19	421.47

Previous years' figures have been re-grouped / re-arranged wherever necessary

For Peterhouse Investments India Ltd.

Place : Kolkata

Dated :

10 NOV 2023

For G. BASU & CO.
Chartered Accountants
R. No. 301174E

Gautam Maitra
GAUTAM MAITRA
Partner
M. No. 054728

Bingl
(Bablu Kumar Singh)
Whole-time Director
DIN: 02560547

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STATEMENT OF ASSETS & LIABILITIES

(Rs. in Lakh)


		(30-09.2023)	(31-03.2023)
		Un-audited	Audited
ASSETS			
Financial Assets			
	Cash & Cash Equivalents	148.19	349.25
	Non-Current Investments	43,289.00	43,289.00
	Other Financial Assets	238.63	286.65
		43,675.82	43,924.90
Non- Financial Assets			
	Property Plant & Equipment	672.20	0.43
	Investment Property	10.03	10.03
	Other Non -Financial Assets	174.82	31.37
		857.05	41.83
	Total Assets	44,532.87	43,966.73
Financial Liabilities			
	Borrowings	124.00	124.00
	Other Financial Liabilities		
		124.00	124.00
Non- Financial Liabilities			
	Provisions	104.16	-
	Other Non Financial Liabilities	10.72	22.22
	Deferred Tax Liabiliteis (Net)	9,779.21	9,779.22
		9,894.09	9,801.44
Equity			
	Equity Share Capital	261.78	261.78
	Other Equity	34,253.00	33,779.51
		34,514.78	34,041.29
	Total Liabilities & Equity	44,532.87	43,966.73

For Peterhouse Investments India Ltd.

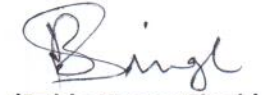
Place : Kolkata

Dated : 10 NOV 2023

For G. BASU & CO.
Chartered Accountants
R. No. 301174E


GAUTAM MAITRA
Partner
M. No. 054728

UDIN : 23054728BGZGRE3185


(Bablu Kumar Singh)

Whole-time Director

DIN: 02560547