

Date: 02.02.2024

To,
The Corporate Relationship Department
Bombay Stock Exchange Limited
25th Floor, P J Tower, Dalal Street
Fort, Mumbai – 400 001

Company Code: 524514

**Sub: Copy of the Un-audited Financial Statements for the Quarter ended 31.12.2023 approved
at the Board Meeting held on 02nd February, 2024 at 03:00 P.M.**

Dear Sir,

Please find enclosed herewith copy of the Unaudited financial statements for the Quarter ended 31.12.2023. The Board Meeting Concluded at

Kindly take this on your records.

Thanking You

For TULASEE BIO-ETHANOL LIMITED



Managing Director
Mr. Kapil Lalitkumar Nagpal
DIN: 01929335



Encl.: As Above.

Statement of Standalone un-audited financial Results for the quarter and year ended 31st December, 2023

Sr. No.	Particulars	Quarterly			Half Yearly		Year ended	
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023	31/03/2022
		Un - Audited	Un - Audited	Un - Audited	Un - Audited	Un - Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-	-	-
II	Other Income	-	-	-	-	-	-	-
III	Total Revenue (I+II)	-	-	-	-	-	-	-
IV	Expenses							
	(a) Cost of Materials consumed							
	(b) Purchases of stock-in-trade							
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade							
	(d) Employee benefits expense							
	(e) Finance Costs							
	(f) Depreciation and amortisation expense							
	(g) Other expenses	3.58	1.96	1.95	5.54	4.19	12.76	14.16
	Total expenses(IV)	3.58	1.96	1.95	5.54	4.19	12.76	14.16
V	Profit/(loss) before exceptional items and tax (III - IV)	(3.58)	(1.96)	(1.95)	(5.54)	(4.19)	(12.76)	(14.16)
VI	Exceptional Items							
VII	Profit/ (loss) before exceptions items and tax(V-VI)	(3.58)	(1.96)	(1.95)	(5.54)	(4.19)	(12.76)	(14.16)
VIII	Tax Expense							
	(1) Current Tax							
	(2) Deferred tax							
IX	Profit/(loss) for the period form continuing operations(VII-VIII)	(3.58)	(1.96)	(1.95)	(5.54)	(4.19)	(12.76)	(14.16)
X	Profit/(Loss) from discontinued operations							
XI	Tax expenses of discontinued operations							
XII	Profit/(Loss) From discontinued operations (after tax) (X-XI)	-	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	(3.58)	(1.96)	(1.95)	(5.54)	(4.19)	(12.76)	(14.16)
XIV	Other Comprehensive Income							
	A. (i) Items that will not be reclassified to profit or loss							
	(ii) Income tax relating to items that will not be reclassified to profit or loss							
	B. (i) Items that will be reclassified to profit or loss							
	(ii) Income tax relating to items that will be reclassified to profit or loss							
XV	Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other comprehensive Income for the period)	(3.58)	(1.96)	(1.95)	(5.54)	(4.19)	(12.76)	(14.16)
XVI	Earnings per equity share (for continuing operation):							
	(1) Basic							
	(2) Diluted							
XVII	Earnings per equity share (for discontinued operation):							
	(1) Basic	(0.01)	(0.00)	(0.00)	(0.01)	(0.01)	(0.02)	(0.02)
	(2) Diluted							
XVIII	Earnings Per equity share(for discontinued & continuing operation)							
	(a) Basic							
	(b) Diluted							

- The above results for the quarter ended 31-12-2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 02-02-2024.
- The above results are reviewed by the Statutory Auditors of the company.
- Figures for previous year/period have been regrouped/ rearranged wherever considered necessary, to conform to the classification for the current quarter/year.
- The Company has adopted Indian Accounting standards (Ind AS) with effect from 01st April, 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
- The Ind AS compliant financial result, pertaining to period ended March 31, 2017 have not been subject to limited review to Audit. However, the management has exercised necessary due diligence to ensure that such financial result provide a true and fair view of its affairs.
- Reconciliation between Standalone Financial Results, as previously reported in accordance with the Accounting Standard framework (referred to as "Previous IGAAP") and Ind AS for the quarter and half year presented are as under.

Sr. No.	Particulars	Quarter ended 31-12-2023	Year ended 31-03-2023 Audited
	Profit / (Loss) for the period as per I GAAP	(3.58)	(12.76)
(a)	Amortization of Goodwill	-	-
(b)	Reclassification of net actuarial loss on defined obligation to other	-	-
(c)	Tax impact on Ind AS Adjustments	-	-
	Profit for the period under Ind AS	(3.58)	(12.76)
	Other comprehensive Income as per Ind AS	-	-
	Total Comprehensive Income as per Ind AS	(3.58)	(12.76)

For Tulasee Bio-Ethanol Limited

Name of Director : Kapil Nagpal
Designation: Director
DIN: 01929335



Place : Mumbai
Date: 02.02.2024

Statement of Assest and Liabilities			
	Particulars	As at 31-12-2023 (Unaudited)	As at 31-03-2023 (Audited)
(I)	Assets		
1	Non-current assets		
	Property, plant and equipment	467.18	467.18
	Capital work-in-progress		
	Investment property		
	Goodwill		
	Other intangible assets		
	Intangible assets under development		
	Biological-assets other than bearer plants		
	Investments accounted for using equity method		
	Non-current financial assets		
	Non-current investments	0.20	0.20
	Trade receivables, non-current		
	Loans, non-current		
	Other non-current financial assets		
	Total non-current financial assets	467.38	467.38
	Deferred tax assets (net)	18.54	18.54
	Other non-current assets		
	Total non-current assets	485.92	485.92
2	Current assets		
	Inventories	21.21	21.21
	Current financial asset		
	Current investments		
	Trade receivables, current		
	Cash and cash equivalents	0.88	1.03
	Bank balance other than cash and cash equivalents		
	Loans, current	237.96	236.90
	Other current financial assets		
	Total current financial assets	260.05	259.14
	Current tax assets (net)		
	Other current assets	93.49	93.49
	Total current assets	353.54	352.63
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	839.46	838.55
(II)	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	583.66	583.66
	Other equity	(498.34)	(487.57)
	Total equity attributable to owners of parent		
	Non controlling interest		
	Total equity	85.31	96.08
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	721.31	710.16
	Trade payables, non-current		
	Other non-current financial liabilities		
	Total non-current financial liabilities	721.31	710.16
	Provisions, non-current		
	Deferred tax liabilities (net)		
	Deferred government grants, Non-current		
	Other non-current liabilities		
	Total non-current liabilities	721.31	710.16
	Current liabilities		
	Current financial liabilities		
	Borrowings, current		
	Trade payables, current	24.89	24.39
	Other current financial liabilities		
	Total current financial liabilities		
	Other current liabilities	7.95	7.92
	Provisions, current		
	Current tax liabilities (Net)		
	Deferred government grants, Current		
	Total current liabilities	32.84	32.31
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities		
	Total equity and liabilities	839.46	838.55



Statement of Cash Flows for the year ended December 31, 2023

Particulars	For the Year ended Dec 31, 2023	For the Year ended March 31, 2023
	Amount	Amount
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit /(Loss) Before tax paid and extra ordinary items	(10,77,110)	(12,75,795)
Less : Extra-ordinary items	(10,77,110)	(12,75,795)
Adjusted for :		
Income Tax Paid/Provided	-	-
Depreciation & Preliminary Exp	-	-
Operating Profit/(Loss)before Working Capital Changes	(10,77,110)	(12,75,795)
Adjusted for :		
Trade Payable	50,118	(73,924)
Other Current Liabilities	11,17,850	15,13,100
Inventory		
Short Term Loans & Advances		
Trade Receivable	(1,06,293)	(1,28,332)
Short Term Provision		
Other Current Assets		
Deferred tax		
NET CASH FROM OPERATING ACTIVITIES	(A)	
	(15,435)	35,049
CASH FLOW FROM INVESTING ACTIVITIES		
Other Non-Current Assets		
Long term Loans Given		
Fixed Assets		
NET CASH FROM INVESTING ACTIVITIES	(B)	
	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Equity		
	-	-
NET CASH FROM FINANCING ACTIVITIES	(C)	
	-	-
NET INCREASE IN CASH & CASH EQUIVALENT	(A+B+C)	
	(15,435)	35,049
OPENING BALANCE OF CASH & CASH EQUIVALENT		
	1,03,165	68,116
CLOSING BALANCE OF CASH & CASH EQUIVALENT		
	87,731	1,03,165

For and on behalf of the board


Kapil Lalitkumar Nagpal
 Managing Director
 DIN: 01929335



PLACE: MUMBAI
Date: 02-02-2024