

February 08, 2024

The Manager
Listing Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai – 400001

The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata -700 001

Name of Scrip: Elitecon International Limited
Scrip Code: **539533**

Dear Sirs,

Subject: Outcome of the Board Meeting held on February 08, 2024 (which was a continuation of meeting held on February 06, 2024).

Pursuant to the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on February 06, 2024, had deferred the same till further notice. The Board resumed the meeting today i.e., February 08, 2024 on the pending agenda items of the meeting held on February 06, 2024 and has inter-alia, considered and approved the following matters:

1. The Un-audited quarterly Financial Results (Standalone) for the quarter and nine months ended December 31, 2023.
2. Limited Review Report (Standalone) issued by the Statutory Auditors pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

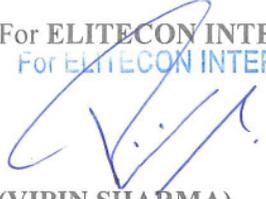
Further, in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed the Unaudited Financial Results (Standalone) for the quarter and nine months ended December 31, 2023 & Limited Review Report issued by Statutory Auditors.

The Board meeting commenced at 05:00 P.M and concluded at 05:30 P.M.

This is for your information and record.

Thanking you.
Yours faithfully,

For **ELITECON INTERNATIONAL LIMITED**
For **ELITECON INTERNATIONAL LTD.**



(VIPIN SHARMA)
Managing Director
DIN: 01739519

Director

Elitecon International Limited
(Formerly known as Kashiram Jain & Company Limited)
Regd Office: 152, Shivani Apartments, Plot No. 63, I.P. Extension, Patparganj, New Delhi-110092
CIN: L16000DL1987PLC396234, Phone: 9871761020
Email: admin@eliteconinternational.com, website: www.eliteconinternational.com

Un-Audited Financial Results of Elitecon International Limited (Formerly Kashiram Jain and Company Limited) for the quarter and nine month ended December 31st, 2023 prepared in compliance with the Indian Accounting Standards (IND-AS)

(₹ in Lakhs)

Sr. No.	Particulars	STANDALONE					
		3 Months ended 31.12.2023	3 Months ended 30.09.2023	Corresponding 3 Months ended 31.12.2022	Year to date figures for the current period ended as on 31.12.2023	Year to date figures for the previous period ended as on 31.12.2022	Year to date figures for the previous year ended 31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	a) Net Sales/Revenue from Operations	982.945	321.553	609.210	1,233.098	5,114.620	5,796.400
	b) Other Income	25.534	0.450	(9.140)	25.984	0.440	36.807
	Total Income from Operations (Net)	1,008.479	322.003	600.070	1,259.082	5,115.060	5,833.207
2	Expenses						
	(a) Cost of Material Consumed	696.429	141.272	1,635.540	920.301	6,680.240	12,286.820
	(b) Purchases of Stock-in-trade	-	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	176.635	(97.211)	(413.240)	0.015	(461.310)	49.460
	(d) Employees Benefit Expenses	48.123	55.558	97.590	164.231	349.090	437.852
	(e) Finance Cost	1.814	2.217	1.078	6.421	5.115	36.320
	(f) Depreciation & Amortization Expenses	71.369	69.190	40.696	206.459	119.810	239.862
	(g) Other Expenses	37.712	29.167	186.230	120.358	568.090	604.120
	Total Expenses	1,032.082	200.193	1,547.894	1,417.785	7,261.035	13,654.434
3	Profit(+)/Loss(-) from ordinary activities before Tax (1-2)	(23.603)	121.809	(947.824)	(158.703)	(2,145.975)	(7,821.217)
4	Tax Expenses						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	(0.004)	(3.576)	2.867	(6.500)	11.670	(3.111)
5	Profit for the period	(23.599)	125.385	(950.692)	(152.203)	(2,157.645)	(7,818.106)
6	Other Comprehensive income						
	i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-
	-Change in fair value of equity Instrument	-	-	-	-	-	-
	-Remeasurement of Post Employment Benefit obligations	-	-	-	-	-	-
	ii) Income tax relating to item that will not be reclassified to Profit or loss	-	-	-	-	-	-
7	Total comprehensive income for the period(5+6)(comprising profit and other comprehensive income for the period)	(23.599)	125.385	(950.692)	(152.203)	(2,157.645)	(7,818.106)
8	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	121.000	121.000	121.000	121.000	121.000	121.000
	Other Equity excluding Revaluation Reserves	(7,541.230)	(7,541.230)	276.880	(7,541.230)	276.880	276.880
9	Earning Per Share (Face value of Rs. 10/- each)						
	a) Basic	(1.950)	10.362	(78.570)	(12.579)	(178.318)	(646.125)
	b) Diluted	(1.950)	10.362	(78.570)	(12.579)	(178.318)	(646.125)

- Above results were reviewed by Audit Committee and taken on record by Board of Directors in meeting held on 8th February,2024. The statutory Auditors of the company have carried out a limited review of the result for the quarter and nine month ended December 31st, 2023.
- Segment Reporting as defined in Ind AS 108 is not applicable as the business of the Company falls under one segment i.e. tobacco and allied products.
- The above figures have been regrouped or rearranged where ever necessary.
- Corresponding figures of the Previous period have been regrouped and rearranged, wherever necessary to conform to the current period's classification.

For ELITECON INTERNATIONAL LTD.


Vipin Sharma
Managing Director
DIN: 01739519

Place :- Noida Uttar Pradesh
Date :- 8th February, 2024



V. N. PUROHIT & CO.

CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor,
27, Barakhamba Road,
New Delhi – 110 001
Phone : 011-43596011
Email: delhi@vnp.in
Website: <http://www.vnp.in>

INDEPENDENT AUDITOR’S REVIEW REPORT ON THE INTERIM UNAUDITED FINANCIAL RESULTS

**To Board of Directors of
Elitecon International Limited**
(Formerly known as Kashiram Jain & Company Limited)
152, Shivani Apartments, Plot No. 63,
I.P. Extension, Patparganj,
New Delhi-110092
(CIN: L16000DL1987PLC396234)

We have reviewed the accompanying statement of unaudited financial results of **M/s. Elitecon International Limited** (the “Company”) for the quarter and nine months ended on 31st December, 2023 (the “Statement”) being submitted by the Company pursuant to requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement which is the responsibility of the Company’s Management has been approved by the Board of Directors has been prepared according to the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR V. N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E

Om Prakash Pareek
Digitally signed by
Om Prakash Pareek
Date: 2024.02.08
17:49:47 +05'30'

O. P. Pareek
Partner
Membership No. 014238
UDIN: 24014238BKAUAE9333

New Delhi, the 8th day of February, 2024