



BOTHRA VISHAL & CO.
Chartered Accountants

(ICAI Reg. No. 328695E)

SRI BALAJI OIL MILL, P.O.-KOLAGHAT, DIST. PURBA MIDNAPUR
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To
The Board of Directors
Galaxy Commercials Limited,
132/1 Mahatma Gandhi Road,
Kolkata- 700007

Dear Sir

Sub: Limited Review Report of the Unaudited Financial Results for the quarter ended 31st December, 2023

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Galaxy Commercials Limited** (the "Company") for the quarter ended **31st December, 2023** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI Circular No.- CIR/CFD/FAC/62/20169 dated 29th March, 2019 ('the circular').
2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors has been prepared in accordance with 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 read with Rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standards on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditors 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 statement is free of material misstatements. A review is limited primarily to inquiries of the company personal and analytical procedures applied to financial data and thus provides less assurance than the audit. We have not performed the audit and 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 the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulations 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatements.

For Bothra Vishal & Co.
Chartered Accountants
Firm's Registration No. 328695E

Vishal Bothra

Vishal Bothra
Proprietor
Membership No. 304756
UDIN: 24304756BKFPYJ4150
Place: Kolkata
Date: 13th Day of February 2024



Galaxy Commercials Limited
132/1 MAHATMA GANDHI ROAD, KOLKATA WB 700007
CIN: L65993WB1982PLC034673

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023.

Part I

(Rs. In Hundreds)

Particulars	Quarter Ended on			Nine Months Ended on		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue From operations	-	-	-	-	-	-
II. Other Income	5,745.22	654.36	3,819.94	6,690.41	9,885.27	23,637.10
III. Net gain on fair value changes	4,676.08	5,477.46	-	21,109.89	-	-
IV. Total Income from operations	10,421.30	6,131.82	3,819.94	27,800.30	9,885.27	23,637.10
V. Expenses						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock in Trade	-	-	-	-	-	-
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-	-
Employee Benefit Expenses	360.00	360.00	-	960.00	1,844.36	3,209.06
Finance Costs	-	-	-	-	-	-
Depreciation and Amortisation Expenses	-	-	-	-	-	-
Other expenditure	309.40	809.76	537.42	1,476.74	1,162.26	2,433.52
Total Expenses (V)	669.40	1,169.76	537.42	2,436.74	3,006.62	5,642.58
VI. Profit/(loss) before tax (IV-V)	9,751.90	4,962.06	3,282.52	25,363.56	6,878.65	17,994.52
VII. Tax expense :						
(1) Current tax	-	-	-	-	-	3,146.48
(2) Tax Expenses for Earlier Years	-	-	175.22	-	175.22	791.88
(3) Deferred tax	-	-	-	-	-	-
VIII. Profit (Loss) for the period (VI-VII)	9,751.90	4,962.06	3,107.30	25,363.56	6,703.43	14,556.16
IX. Other Comprehensive Income	-	-	-	-	-	-
X. Total Comprehensive Income for the period (VIII+IX) Comprising Profit (Loss) and Other comprehensive Income for the period)	9,751.90	4,962.06	3,107.30	25,363.56	6,703.43	14,556.16
XI. Earnings per equity share (for continuing operation):						
(1) Basic	4.06	2.07	1.29	10.57	2.79	6.07
(2) Diluted	4.06	2.07	1.29	10.57	2.79	6.07
XII. Paid-up Equity Share Capital	24000.00	24000.00	24000.00	24000.00	24000.00	24000.00
Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
XIII. Other Equity (Reserves excluding Revaluation Reserves)	1,50,418.90	1,40,667.00	1,17,202.61	1,50,418.90	1,17,202.61	1,25,055.34

Part II

Select Information for the Quarter and Nine Months ended on 31st December 2023

Particulars	Quarter Ended on			Nine Months Ended on		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A. PARTICULARS OF SHAREHOLDING						
1 Public shareholdings						
No. of shares	83375	83375	83375	83375	83375	83375
- % of Shareholdings	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%
2 Promoters and promoter group shareholding						
a) Pledged/Encumbered						
Number of shares	-	-	-	-	-	-
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-	-
Percentage of shares (as a % of the total share capital of the Company)	-	-	-	-	-	-
b) Non-encumbered						
Number of shares	156425	156425	156425	156425	156425	156425
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
Percentage of shares (as a % of the total share capital of the Company)	65.18%	65.18%	65.18%	65.18%	65.18%	65.18%

Investors Complaint	As at 31/12/2023
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

Notes:

1.The above unaudited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 13th February, 2024. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter and Nine Months ended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.

2.No Investors complaint remains pending at the quarter ended on 31st December, 2023

3.The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.

4.Provision for Deferred Tax Liability, if any will be considered at year end.

By order of the Board

For Galaxy Commercials Limited

For GALAXY COMMERCIALS LTD.

S. Saraogi

Surendra Kumar Saraogi

Director

SKS

Director

DIN: 00480179

For GALAXY COMMERCIALS LTD.

Sandeep Periwai

Sandeep Periwai

Director

DIN: 07383940

Director

Date: 13th Day of February, 2024