



Galactico Corporate Services Limited

A SEBI Registered Category I Merchant Banker

Date: 07.10.2022

BSE Limited

25th Floor,
Phiroz Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: 542802

Dear Sirs,

Sub.: Outcome of Board Meeting held on 6th October, 2022

Pursuant to provisions of Regulation 30 & 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on 6th October, 2022 which commenced on 3.00 p.m. and concluded on 7th October, 2022 at 9.30 p.m., inter-alia, transacted the following:

1. Considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the Quarter and half year ended 30th September, 2022 along with Limited Review Report are enclosed herewith for your record.

Thanking you.

Yours faithfully,
For Galactico Corporate Services Limited

Riddhi Bheda
Company Secretary & Compliance Officer
Add: Nashik

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Pune: 409 & 410, 4th Floor, City Square, 29/2, Bhamburda, CTS 1723, Shivaji Nagar, Pune (MH) - 411005.

Email: info@galacticocorp.com | Website: www.galacticocorp.com

CIN No.: L74110MH2015PLC265578 | SEBI Registration No.: INM000012519

Independent Auditor's Limited Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Galactico Corporate Services Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
Galactico Corporate Services Limited

We have reviewed the accompanying Statement of unaudited standalone financial results of **Galactico Corporate Services Limited** ('the Company') for the Quarter ended September 30, 2022 and year to date from April 1, 2022 to September 30, 2022 ('the Statement') attached herewith, being submitted by the Company to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement which is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised 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 M/s. GRANDMARK & Associates.
Chartered Accountants
FRN: 011317N



CA Vinit P. Picha
Partner

M. No. 159938

Place : Nashik

Date : October 6, 2022

UDIN : 22159938AYWBAH8317



GRANDMARK & Associates

CHARTERED ACCOUNTANTS

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GALACTICO CORPORATE SERVICES LIMITED

CIN: L74110MH2015PLC265578

UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2022

(Rs. In Lakhs)

Sr. No	Particulars	As at September 30,2022	As at March 31, 2022 (Audited)
A.	ASSETS		
1	Non-Current Assets		
(a)	Property Plant Equipment	735.01	744.40
(b)	Financial Assets	-	-
	(i) Investments	1,363.50	1,363.50
	(ii) Loans	-	-
	(iii) Other Financial Assets	-	-
(c)	Deferred Tax Assets (Net)	-	-
(d)	Other Non-Current Assets	-	-
	Total Non-Current Assets	2,098.51	2,107.90
2	Current Assets		
(a)	Inventories	-	-
(b)	Financial Assets	-	-
	(i) Investment	-	-
	(ii) Trade Receivables	131.97	34.50
	(iii) Cash and Cash Equivalents	5.41	13.47
	(iv) Loans	295.81	147.65
	(v) Other Financial Assets	13.83	2.60
(c)	Current Tax Assets (net)	14.61	3.62
(d)	Other Current Assets	8.34	12.56
	Total Non-Current Assets	469.96	214.41
	Total Assets	2,568.47	2,322.31
B.	EQUITY AND LIABILITIES		
1	Equity		
(a)	Equity Share Capital	1,490.11	1,146.24
(b)	Other Equity	225.83	484.76
	Equity	1,715.94	1,631.00
2	Liabilities		
2.1.	Non-Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	149.18	144.28
	(ii) Other financial Liabilities	8.00	8.00
(b)	Deferred Tax Liabilities (Net)	59.73	62.60
(c)	Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	216.90	214.88
2.2	Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	169.18	24.38
	(ii) Trade Payables	21.27	23.11
	(iii) Other Financial Liabilities	-	20.71
(b)	Other Current Liabilities	414.02	403.80
(c)	Provisions	2.28	4.44
(d)	Current Tax Liabilities (net)	28.87	-
	Total Current Liabilities	635.63	476.43
	Total Equity and Liabilities	2,568.47	2,322.31



GALACTICO CORPORATE SERVICES LIMITED
CIN: L74110MH2015PLC265578

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

Sr. No.	Particulars	Rs. In Lakhs (except per share data)					
		Quarter ended		Half Year ended		Year ended	
		September 30, 2022	June 30, 2022	September 30, 2022	September 30, 2021	March 31, 2022	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
(a)	Revenue from Operations (Net of taxes)	117.73	37.29	155.01	208.44	325.90	
(b)	Other Income	30.37	29.82	60.20	40.60	135.22	
	Total Income	148.10	67.11	215.21	249.05	461.12	
2	Expenses						
(a)	Cost of Materials consumed	-	-	-	-	-	
(b)	Direct Expenses	-	-	-	-	-	
(c)	Changes in inventories of finished goods, Work in Progress and Stock in Trade	-	-	-	-	-	
(d)	Employee Benefits Expense	9.03	10.02	19.05	16.95	43.81	
(e)	Finance Cost	4.98	4.99	9.97	10.01	20.48	
(f)	Depreciation and Amortisation Expenses	9.14	9.14	18.25	17.03	34.34	
(g)	Other Expenses	27.32	29.99	57.31	60.86	123.48	
	Total Expenses	50.47	54.15	104.59	104.85	222.10	
3	Profit before Tax and Exceptional Items	97.62	12.96	110.62	144.20	239.01	
4	Exceptional Items	-	-	-	-	-	
5	Profit before tax	97.62	12.96	110.62	144.20	239.01	
6	Tax expense						
(a)	Current Tax	26.79	1.76	28.55	35.39	56.92	
(b)	(Excess)/short provision for earlier years	-	-	-	-	0.13	
(c)	Deferred Tax	4.54	1.66	2.87	4.73	13.13	
7	Profit for the period	75.38	9.54	84.94	104.08	168.83	
8	Other Comprehensive Income (OCI)						
	Total Other Comprehensive Income (OCI)	-	-	-	-	-	
9	Total Comprehensive Income for the period	75.38	9.54	84.94	104.08	168.83	
10	Details of Equity Share Capital						
	Paid Up Equity Share Capital [Face value of Rs. 1/- each (Previously Face value of Rs. 10/- each)]	1,490.11	1,490.11	1,490.11	573.12	1,146.24	
11	Earning per equity share (Face Value of Rs. 1 each) (Not Annualised for the quarter/half year) (before and after exceptional items)						
(a)	Basic	0.20	0.03	0.11	0.14	0.11	
(b)	Diluted	0.20	0.03	0.11	0.14	0.11	

See accompanying notes to the Financial Results



(Handwritten Signature)

GALACTICO CORPORATE SERVICES LIMITED

CIN: L74110MH2015PLC265578

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

PARTICULARS		As at September 30, 2022	As at March 31, 2022
		Unaudited	Audited
I)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax	110.62	239.01
	<u>Adjustments for Non-Cash and Non-Operating Items</u>		
	<u>Add:</u> Depreciation and amortisation	18.25	34.34
	Interest Expense	9.97	20.48
	<u>Less:</u> Interest Income	(48.01)	(107.44)
	Leave & License Fees Received	(12.00)	(27.57)
	Operating profit / (loss) before working capital changes	78.83	158.82
	Changes in Working Capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Trade Receivables	(97.46)	2.73
	Loans and Advances	(148.16)	239.33
	Other Financial Assets	(11.23)	1.45
	Current Tax Assets (net)	(10.99)	14.06
	Other Current Assets	4.23	(1.92)
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payables	(1.83)	21.65
	Other Financial Liability	-	1.71
	Other Current Liabilities	10.23	335.43
	Provisions	(2.16)	2.92
	Current Tax Liabilities	28.87	(0.53)
	Cash generated from operations	(149.68)	776
	<u>Less:</u> Net income tax (paid) / refunds	(28.55)	(57.05)
	Exceptional/Extra ordinary Items		
	NET CASH FLOW FROM OPERATING ACTIVITIES	(178.23)	718.58
II)	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital expenditure on fixed assets, including capital advances	(8.86)	(22.74)
	Leave & License Fees received	12.00	27.57
	Interest received	48.01	107.44
	Purchase of Share /(Sale of Shares)	-	(800.00)
	Securities Deposit received	-	(2.00)
	NET CASH FLOW FROM INVESTING ACTIVITIES	51.14	(689.73)
III)	CASH FLOW FROM FINANCING ACTIVITIES		
	Finance cost	(9.97)	(20.48)
	Issue of Shares (Application Money)	-	-
	Excess Securities Premium	-	-
	Listing expenses	-	-
	Short term Borrowings	124.09	24.38
	Long term Borrowings	4.90	(20.71)
	NET CASH FLOW FROM FINANCING ACTIVITIES	119.02	(16.81)
	NET CASH FLOW FROM OPERATING, INVESTING AND FINANCING ACTIVITIES	(8.07)	12.04
	<u>Add: Cash and cash equivalents at the beginning of the year</u>		
	Cash in Hand	0.27	1.07
	Cash at Bank	13.20	0.36
	Balances held with bank	-	-
	<u>Less: Cash and cash equivalents at the end of the year</u>		
	Cash in Hand	0.78	0.27
	Cash at Bank	4.63	13.20
	Balances held with bank	-	-
	Reconciliation of cash and cash equivalents with Balance Sheet		
	Cash and cash equivalents as per Balance Sheet	5.41	13.47
	<u>Less:</u> Deposits with Banks with original maturity of 3-12 months	-	-
	Cash and cash equivalents at the end of year as per cash flow	5.41	13.47



Independent Auditor's Limited Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Galactico Corporate Services Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Galactico Corporate Services Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **Galactico Corporate Services Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
Instant Finserve Private Limited (IFPL)	Subsidiary
Seven Hills Beverages Limited (SHBL)	Subsidiary
Palwe Pest Control Private Limited (PPCPL)	Step Down Subsidiary (Subsidiary of SHBL)

5. Based on our review conducted and procedures performed as stated above and based on the consideration of the review reports of the other auditors, nothing has come to our attention that causes us to believe that the accompanying Statement, 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.

GRANDMARK & Associates

CHARTERED ACCOUNTANTS

406, Samruddhi Residency, Opp. To Hotel City Pride, Tilak Wadi, Nashik, Maharashtra – 422002

0253-2580699, 9021952339, vinitpicha@grandmarkca.com, vppicha999@yahoo.co.in

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6. We did not review the interim financial statement of Instant Finserve Private Limited (Subsidiary), Seven Hills Beverages Limited (Subsidiary) and Palwe Pest Control Private Limited (Step Down Subsidiary) included in the consolidated half yearly financial results which reflect total assets of Rs. 5,313.76 lakhs as at September 30, 2022 and at the quarter ended September 30, 2022 (date of quarter end); as well as the total revenue of Rs. 1,037.05 lakhs as at September 30, 2022 (year to date) and the total revenue of Rs. 480.48 lakhs at the quarter ended September 30, 2022 (date of quarter end).
7. These interim financial statements and other financial information have been reviewed by other auditors whose reports have been furnished to us by the Management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate, is based solely on the report of such other auditors and the procedures performed by us as stated above.

Our conclusion on the Statement is not modified in respect of the above matter.

For M/s. GRANDMARK & Associates.
Chartered Accountants
FRN: 011317N



CA Vinit P. Picha

Partner

M. No. 159938

Place : Nashik

Date : October 6, 2022

UDIN : 22159938AYWBYS2354



GALACTICO CORPORATE SERVICES LIMITED

CIN: L74110MH2015PLC265578

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2022

(Rs. In Lakhs)

Sr. No	Particulars	As at September 30,2022	As at March 31, 2022 (Audited)
A.	ASSETS		
1	Non-Current Assets		
(a)	Property Plant Equipment	1,471.09	1,509.68
(b)	Financial Assets	-	-
	(i) Investments	740.34	695.07
	(ii) Loans	17.18	13.46
	(iii) Other Financial Assets	-	-
(c)	Deferred Tax Assets (Net)	-	-
(d)	Other Non-Current Assets	0.85	1.70
	Total Non-Current Assets	2,229.45	2,219.91
2	Current Assets		
(a)	Inventories	126.61	37.56
(b)	Financial Assets	-	-
	(i) Investment	360.28	-
	(ii) Trade Receivables	42.86	282.25
	(iii) Cash and Cash Equivalents	2,328.28	389.47
	(iv) Loans	157.51	1,353.84
	(v) Other Financial Assets	241.75	150.42
(c)	Current Tax Assets (net)	611.83	224.23
(d)	Other Current Assets	-	633.81
	Total Non-Current Assets	3,869.12	3,071.58
	Total Assets	6,098.57	5,291.49
B.	EQUITY AND LIABILITIES		
1	Equity		
(a)	Equity Share Capital	1,490.11	1,146.24
(b)	Other Equity	814.30	1,010.40
(c)	Non-Controlling Interest	371.25	345.16
	Equity	2,675.66	2,501.81
2	Liabilities		
2.1.	Non-Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	281.22	263.38
	(ii) Other financial Liabilities	13.00	8.00
(b)	Deferred Tax Liabilities (Net)	104.40	103.22
(c)	Other Non-Current Liabilities	11.60	11.60
	Total Non-Current Liabilities	410.22	386.20
2.2	Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	527.38	388.70
	(ii) Trade Payables	249.92	264.92
	(iii) Other Financial Liabilities	-	20.71
(b)	Other Current Liabilities	2,136.02	1,680.62
(c)	Provisions	44.56	45.08
(d)	Current Tax Liabilities (net)	54.80	3.47
	Total Current Liabilities	3,012.68	2,403.49
	Total Equity and Liabilities	6,098.57	5,291.49



STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022



Sr. No.	Particulars	Rs. In Lakhs (except per share data)					
		Quarter ended		Half Year ended		Year ended	
		September 30, 2022	June 30, 2022	September 30, 2022	September 30, 2021	March 31, 2022	
		Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
(a)	Revenue from Operations (Net of taxes)	598.20	593.86	1,192.06	883.52	1,985.49	
(b)	Other Income	50.68	40.07	114.54	99.43	175.07	
	Total Income	648.89	633.92	1,306.60	982.95	2,160.56	
2	Expenses						
(a)	Cost of Materials consumed	295.20	387.79	682.99	348.81	957.85	
(b)	Direct Expenses	24.26	21.45	45.71	31.42	83.53	
(c)	Changes in Inventories of finished goods, Work in Progress and Stock in Trade	(35.92)	(53.13)	(89.05)	1.46	5.74	
(d)	Employee Benefits Expense	103.06	96.34	199.40	187.03	404.67	
(e)	Finance Cost	42.09	17.41	83.28	50.69	56.04	
(f)	Depreciation and Amortisation Expenses	24.42	24.90	49.29	50.78	105.77	
(g)	Other Expenses	49.33	49.47	98.80	82.28	169.68	
	Total Expenses	502.43	544.23	1,070.42	752.47	1,783.29	
3	Profit before Tax and Exceptional Items	146.45	89.69	236.18	230.48	377.27	
4	Exceptional Items						
5	Profit before tax	146.45	89.69	236.18	230.48	377.27	
6	Tax expense						
(a)	Current Tax	42.82	13.76	56.58	61.35	86.13	
(b)	(Excess)/short provision for earlier years	3.00	0.13	-	10.29	5.23	
(c)	Deferred Tax	(4.03)	2.18	1.28	5.22	14.92	
7	Profit for the period	104.67	73.63	178.32	153.62	268.99	
8	Profit from Associates				95.45	184.13	
9	Profit for the period after considering Associate's share of profit	104.67	73.63	178.32	249.07	453.12	
10	Other Comprehensive Income (OCI)						
	Remeasurement of post-employment benefit obligation					(2.16)	
	Fair Value Measurement of Non - Current Investments	(2.23)	(2.23)	(4.46)	17.14	23.91	
	Total Other Comprehensive Income (OCI)	(2.23)	(2.23)	(4.46)	17.14	21.75	
11	Total Comprehensive Income for the period	102.44	71.39	173.85	266.21	474.87	
12	Total Comprehensive Income for the period attributable to:						
(a)	Owners of the Company	91.02	56.72	147.77	236.71	432.39	
(b)	Non-Controlling Interest	11.41	14.67	26.09	29.50	42.48	
13	Details of Equity Share Capital						
	Paid Up Equity Share Capital [Face value of Rs. 1/- each (Previously Face value of Rs. 10/- each)]	1,490.11	1,490.11	1,490.11	573.12	1,146.24	
14	Earning per equity share (Face Value of Rs. 1 each) (Not Annualised for the quarter/half year) (before and after exceptional items)						
(a)	Basic	0.28	0.19	0.23	0.36	0.32	
(b)	Diluted	0.28	0.19	0.23	0.36	0.32	
	See accompanying notes to the Financial Results						



GALACTICO CORPORATE SERVICES LIMITED

CIN: L74110MH2015PLC265578

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

PARTICULARS		As at September 30, 2022	As at March 31, 2022
		Unaudited	Audited
I)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax	236.18	377.27
	<u>Adjustments for Non-Cash and Non-Operating Items</u>		
	<u>Add:</u> Other Comprehensive Income	(4.46)	1.33
	Depreciation and amortisation	49.29	105.77
	Preliminary Expenses	9.97	0.00
	Dividend Received	(49.40)	(2.38)
	Finance costs	61.31	163.14
	<u>Less:</u> Interest Income	(48.81)	(239.86)
	Leave & License Fees Received	-	(27.57)
	Operating profit / (loss) before working capital changes	254.08	377.72
	<u>Changes in Working Capital:</u>		
	<u>Adjustments for (increase) / decrease in operating assets:</u>		
	Inventories	(41.91)	5.74
	Trade Receivables	(149.86)	(13.47)
	Loans and Advances	(1,194.12)	(378.04)
	Other Financial Assets	248.14	(260.79)
	Non Current Investments	(16.28)	(1.51)
	Other Non-current Assets	55.10	1.70
	Current Tax Assets (net)	(28.81)	(357.00)
	Other Current Assets	(1.24)	(38.99)
	<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
	Trade Payables	(15.01)	45.34
Other Financial Liabilities	5.00	1.71	
Other Current Liabilities	455.41	1,448.79	
Provisions	10.90	0.97	
Current Tax Liabilities	39.92	(10.69)	
Cash generated from operations	(378.68)	821.47	
<u>Less:</u> Net income tax (paid) / refunds	(56.67)	(87.70)	
Exceptional/Extra ordinary Items			
NET CASH FLOW FROM OPERATING ACTIVITIES	(435.35)	733.76	
II)	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital expenditure on fixed assets, including capital advances	(10.69)	(77.74)
	(Increase)/Decrease in Non-current Investments	(44.43)	(112.40)
	Leave & License Fees received	12.00	27.57
	Interest received	96.81	239.86
	Dividend Received	1.39	2.38
	Purchase of Share / (Sale of Shares)	-	(800.00)
	Securities Deposit received	-	(2.00)
	NET CASH FLOW FROM INVESTING ACTIVITIES	55.09	(722.34)
	III)	CASH FLOW FROM FINANCING ACTIVITIES	
Finance cost		(83.28)	(163.14)
Issue of Shares (Application Money)		-	-
Excess Securities Premium		-	-
Listing expenses		-	-
Short term Borrowings		358.04	(533.53)
Long term Borrowings		17.84	808.35
NET CASH FLOW FROM FINANCING ACTIVITIES		292.60	111.68
NET CASH FLOW FROM OPERATING, INVESTING AND FINANCING ACTIVITIES		(87.66)	123.10
<u>Add:</u> Cash and cash equivalents at the beginning of the year			
Cash in Hand		14.99	4.08
Cash at Bank		115.53	3.33
Balances held with bank		-	-
<u>Less:</u> Cash and cash equivalents at the end of the year			
Cash in Hand	34.71	14.99	
Cash at Bank	8.14	115.53	
Balances held with bank	-	-	
Reconciliation of cash and cash equivalents with Balance Sheet			
Cash and cash equivalents as per Balance Sheet	42.86	130.52	
<u>Less:</u> Deposits with Banks with original maturity of 3-12 months	-	-	
Cash and cash equivalents at the end of year as per cash flow	42.86	130.52	



Galactico Corporate Services Limited
Note on Operating Segments

Information given in accordance with the requirements of Ind AS 108 on Operating Segments:

Business Segment

The chief operating decision maker (CODM) has identified four primary business segments viz. Investment Banking, Financial Services & Investment, Packaged Drinking Water, Bottles Manufacturing and Pest Control Services. These segments have been identified and reported taking into account the nature of the products / services, the differing risks and returns, the organisational structure and internal business reporting system.

- Investment Banking Segment - Engaged in Investment Banking, Issue Management Activities whereby the Company provide services to the Mid-cap, SME and Startup segment.

- Financial Services & Investment Segment - Engaged in Financial Services and Investments.

- Packaged Drinking Water Bottles Manufacturing Segment - Engaged in business of manufacturing packaged drinking water.

- Pest Control Services Segment - Engaged in rendering pest control services to corporate, societies and household.

1. Revenue and expenses have been identified to a segment on the basis of direct relationship to operating activities of the segment. Expenditure which are not directly identifiable but has a relationship to the operating activities of the segment are allocated on a reasonable basis.

2. Revenue and expenses which relate to enterprise as a whole and are not allocable to a segment on reasonable basis have been disclosed as "Unallocable".

3. Segment assets and segment liabilities represent assets and liabilities of respective segment. Investments, tax related assets/ liabilities and other common assets and liabilities that cannot be allocated to a segment on reasonable basis have been disclosed as "Unallocable".

4. Inter segment transfer consists of material, labour and overhead which are recorded at cost.

Information given in accordance with the requirements of Ind AS 108 on Operating Segments on the basis of Consolidated Financials

Sr. No.	Particulars	Quarter ended September 30, 2022	June 30, 2022	Half Year ended September 30, 2022	September 30, 2021	Year ended March 31, 2022
1	Segment Value of Sales and Services (Revenue)					
	- Investment Banking	117.73	37.28	155.01	206.44	325.90
	- Financial Services & Investment	-	-	-	-	-
	- Packaged Drinking Water Bottle Manufacturing	286.45	400.85	687.29	287.05	874.38
	- Pest Control Services	194.03	155.72	349.75	388.52	785.22
	Gross Value of Sales and Services	598.20	593.86	1,192.06	883.02	1,985.49
	Less: Inter Segment Revenue	-	-	-	-	-
	External Revenue of Sales and Services	598.20	593.86	1,192.06	883.02	1,985.49
	Other Revenue	50.68	6.04	114.54	99.43	28.12
	Total Revenue of Sales and Services	648.88	599.89	1,306.60	982.95	2,013.61
2	Segment Results (EBITDA)					
	- Investment Banking	111.74	27.10	138.84	171.24	366.83
	- Financial Services & Investment	17.99	27.00	45.00	53.53	16.73
	- Packaged Drinking Water Bottle Manufacturing	42.59	83.62	96.20	17.10	88.59
	- Pest Control Services	40.64	48.07	88.71	90.08	140.31
	Total Segment Results (EBITDA)	212.96	155.79	369.75	331.95	642.45
3	Finance Costs	42.09	17.41	83.28	50.89	56.04
4	Profit Before Exceptional Item and Tax	146.45	87.46	231.71	247.62	583.15
	Exceptional Item (Net of Taxes)	-	-	-	-	-
	Profit Before Tax	146.45	87.46	231.71	247.62	583.15
	(i) Current Tax	45.81	13.89	56.58	71.64	93.38
	(ii) Deferred Tax	4.03	2.18	1.28	5.22	14.92
	Profit After Tax	102.44	71.39	173.85	170.76	474.87
4	Segment Assets					
	- Investment Banking	2,568.47	2,400.69	2,568.47	1,886.56	2,322.31
	- Financial Services & Investment	3,253.97	2,932.32	3,253.97	1,453.57	2,560.92
	- Packaged Drinking Water Bottle Manufacturing	966.17	985.02	966.17	934.04	957.25
	- Pest Control Services	1,073.63	1,071.72	1,073.63	871.39	994.72
	Total Segment Assets	7,862.24	7,389.75	7,862.24	5,145.57	6,836.09
5	Segment Liabilities					
	- Investment Banking	852.53	760.15	852.53	320.31	691.31
	- Financial Services & Investment	2,797.13	2,434.20	2,797.13	1,056.78	2,090.81
	- Packaged Drinking Water Bottle Manufacturing	485.12	459.28	485.12	518.84	505.82
	- Pest Control Services	332.49	353.63	332.49	207.88	306.05
	Total Segment Liabilities	4,467.28	4,017.26	4,467.28	2,113.81	3,593.99



Notes:					
1	The above unaudited financial results and statement of Assets & Liabilities were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held today i.e. October 6, 2022.				
2	<p>The Company adopted Indian Accounting Standard ("Ind AS") and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.</p> <p>The Company has for the first time adopted Ind AS with a transition date of April 1, 2021 and with a financial year beginning from April 1, 2022.</p> <p>The Limited Review Report (in the format as prescribed by SEBI through its circular CIR/CFD/CMD1/44/2019 dated 29th March, 2019) is annexed hereto alongwith the unaudited standalone and consolidated financial results. These results have been prepared in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated 5th July, 2016.</p>				
3	<p>In the Unaudited Standalone Financial Results, the Company has one segment only and therefore Segment Reporting is not applicable to the Unaudited Standalone Financials of the Company. The Company caters mainly the needs of the Indian Market hence separate geographical segmental information has not been given.</p> <p>The Company have four reportable segments as per Consolidated Financial Statements in line with the Indian Accounting Standard 108 (Ind AS 108) "Operating Segments" issued by the Institute of Chartered Accountants of India. The Chief Operating Decision Maker (CODM) has identified four primary business segments viz. Investment Banking, Financial Services & Investment, Packaged Drinking Water Bottles Manufacturing and Pest Control Services.</p>				
4	The Company was listed on SME Board of Bombay Stock Exchange ("BSE") and migrated to the Main Board of BSE on April 7, 2022. Before Migration the Company was required to give half yearly results and therefore figures for the comparative quarter ended September 30, 2021 have not been given.				
5	The figures have been regrouped, restated and/ or rearranged wherever considered necessary.				
6	Following is the reconciliation between Financial Results, as previously Reported under Previous GAAP and Ind AS:				
Amount (Rs. in lakhs)					
i	Reconciliation of Profit:	Standalone - FY 2021-22	Standalone - HYE 30.09.2021	Consolidated - FY 2021-22	Consolidated - HYE 30.09.2021
	Net Profit as per previous Ind GAAP	168.83	104.08	453.74	249.07
	IND AS Impact Adjustments:				
	Effect of measuring investments at Other Comprehensive Income	-	-	23.91	17.14
	Tax Impact	-	-	-	-
	Actuarial (gain) / loss on employee defined benefit plan, etc	-	-	-2.16	-
	Others	-	-	-0.62	-
	Net Profit before OCI for the period under Ind AS	168.83	104.08	453.12	249.07
	Other Comprehensive Income under Ind AS	-	-	21.75	17.14
	Total Comprehensive Income under Ind AS	168.83	104.08	474.87	266.21
Amount (Rs. in lakhs)					
ii	Reconciliation of Other Equity	Standalone - FY 2021-22	Standalone - HYE 30.09.2021	Consolidated - FY 2021-22	Consolidated - HYE 30.09.2021
	Other Equity as reported under previous GAAP	484.76	993.13	985.17	1,370.10
	Effect of measuring Investments at Fair Value through OCI	-	-	25.86	17.14
	Others	-	-	-0.62	-
	Equity as reported under Ind AS	484.76	993.13	1,010.40	1,387.24
<p>Place: Nashik Date: October 6, 2022</p>					

