General information about company

Scrip code*	532668
NSE Symbol*	MOTILALOSF
MSEI Symbol*	MOTILALOSF
ISIN*	INE142I01014
Name of company	MOTIL LAL OSWAL FINANCIAL LIMITED
Type of company	Non-Retail
Class of security	Debt
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	30-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange(s)*	20-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended(year ended)	Audited
Segment Reporting	Single segment
Description of single segment	SALE OF METAL AND METAL PRODUCTS
Date from and time of board meeting	30-05-2025 02:30
End date and time of board meeting	30-05-2025 08:30
Nature of report standalone or consolidated	Standalone
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any subsidiary company	No
Whether the company has entered into any Related Party transaction during the selected half year for which disclosure is required	No
(1) We declare that the acceptance of listed securities by the Issuer/Non-Banking Finance Company are as per the terms authorized, applicable thereof or all shareholders rights	NA
(2) Disclosure of Related Party Transactions in accordance with Regulation 23(9) SEBI (LODR) 2015 (30 days from the 6th, 12th, half yearly and annual submission of unit and per year from quarter, year and always the one or interest mentioned in the schedule of interest, notes on coverage or a note disposal of funds) Sd/ and Ms. Ankita Agarwal, Company Secretary & Compliance Officer and Mr. Ashish Agarwal, Managing Director, Executive Director or as an other Executive equivalent for a listed entity	
(B) Whether the company is a Ind-AS compliant and is preparing its regulation 33 (3) (b)*	No
(C) Whether company is required to prepare a cash flow statement under SEBI (LODR) 2015 (30 days from the 6th, 12th, half yearly and annual submission of unit and per year from quarter, year and always the one or interest mentioned in the schedule of interest, notes on coverage or a note disposal of funds) Sd/ and Ms. Ankita Agarwal, Company Secretary & Compliance Officer and Mr. Ashish Agarwal, Managing Director, Executive Director or as an other Executive equivalent for a listed entity	
Whether the company listed in Ind-AS compliant and is required to prepare a cash flow statement	No
Whether the company is a Ind-AS compliant and is required to prepare a cash flow statement	No
Lacs or Crore in which INR value is updated	AND 2025
Indicate Company website link for updated IEPF policy of the Company	https://www.bse.com/pdf/XBRL/Notices/Equity_IEPF_policy.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue or qualified institutional placement as specified in regulation 32(1) is applicable	No
No. of issue funds raised during the quarter	0
Whether the disclosure for the Default on Loan and Debt Securities is applicable to the entity?	There are no loans and debt securities hence not applicable

Financial Results /Ind-AS

Particulars	3 months 9 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 9 months ended, in such case zero shall be mentioned in the corresponding cells.		
1 Income		
Revenue from operations	4878.25	16025.02
Other income	5.76	74.78
Total income	**4884.01**	**16099.8**
2 Expenses		
(a) Cost of materials consumed	3651.07	13650.37
(b) Purchases of stock-in-trade	0	0
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	48.41	-65.39
(d) Employee benefits expense	495.45	551.08
(e) Finance costs	3.02	227.41
(f) Depreciation, depletion and amortisation expense	14.80	60.51
(h) Other Expenses		
Other Expenses	406.72	1003.2
Total other expenses	**406.72**	**1003.2**
Total expenses	**4619.47**	**15427.18**
3 Total profit before exceptional items and tax	**264.54**	**672.62**
4 Exceptional items	0	0
5 Total profit before tax	**264.54**	**672.62**
6 Tax expense		
(1) current tax	62.85	169.7
(2) deferred tax	6.19	10.09
7 Total tax expenses	**69.07**	**179.79**
8 Net income from continuing operations	**195.47**	**492.83**
9 Net income from discontinued operations before tax	**195.06**	**296.96**
10 Profit/(loss) from discontinued operations before tax	0	0
11 Tax expense of discontinued operations	0	0
12 Net profit/(loss) from discontinued operation after tax	**0**	**0**
13 Share of profit (loss) of associates and joint venture accounted for using equity method	0	0
14 Total profit (loss) for period	**195.06**	**296.96**
17 Other comprehensive income net of taxes	12.1	16.05
18 Total Comprehensive Income for the period	**195.06**	**293.08**
19 Total profit or loss, attributable to		
Profit or loss, attributable to owners of parent		
Total profit or loss, attributable to non-controlling interests		
20 Total comprehensive income for the period attributable to		
Comprehensive income for the period attributable to owners of parent		
Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21 Details of equity share capital		
Paid up equity share capital	731.08	731.08
Face value of equity share capital	10	10
22 Reserves excluding revaluation reserve	**3446.29**	
23 Earnings per share		
i Earnings per equity share for continuing operations		
Basic earnings (loss) per share from continuing operations	1.84	5.23
Diluted earnings (loss) per share from continuing operations	1.84	5.23
ii Earnings per equity share for discontinued operations		
Basic earnings (loss) per share from discontinued operations	0	0
Diluted earnings (loss) per share from discontinued operations	0	0
24 Debt equity ratio		Textual Information(1)
25 Debt service coverage ratio		Textual Information(1)
26 Interest service coverage ratio		Textual Information(1)
27 Disclosure of notes on financial results	**Textual Information(1)**	

Statement of Asset and Liabilities

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
1 Assets	
1 Non-current assets	
Property, plant and equipment	361.18
Capital work-in-progress	
Investment property	
Goodwill	0
Other intangible assets	0
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current investments	
Non-current biological assets	0
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	
Total non-current financial assets	**0**
Deferred tax assets (net)	416.41
Other non-current assets	0.01
Total non-current assets	**777.61**
2 Current assets	
Inventories	924.47
Current financial asset	
Current investments	611.45
Trade receivables, current	1251.14
Cash and cash equivalents	0.01
Bank balance other than cash and cash equivalents	35.25
Loans, current	553.98
Other current financial assets	
Total current financial assets	**3414.57**
Current tax assets (net)	25.38
Other current assets	0.01
Total current assets	4363.43
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	5140.26
1 Equity and liabilities	
2 Non-current assets classified as held for sale	
3 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	5140.26
1 Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	731.08
Other equity	3446.29
Total equity attributable to owners of parent	4177.36
Non-controlling interest	
Total equity	4177.36
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	0
Trade Payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
Total Trade payable	
Other non-current financial liabilities	
Total non-current financial liabilities 0	
Provisions, non-current	111.17
Deferred tax liabilities (net)	
Deferred government grants, Non-current	
Other non-current liabilities	
Total non-current liabilities 111.17	
Current liabilities	
Current financial liabilities	
Borrowings, current	159.64
Trade Payables, current	
(A) Total outstanding dues of micro enterprises and small enterprises	14.86
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	133.44
Total Trade payable 148.3	
Other current financial liabilities	160.87
Total current financial liabilities 482.81	
Other current liabilities	113.39
Provisions, current	276.51
Current tax liabilities (Net)	
Deferred government grants, Current	
Total current liabilities 876.71	
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 1093.7	
Total equity and liabilities 5271.06	
Disclosure of notes on assets and liabilities	**Textual Information(1)**

Other Comprehensive Income

	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Unaudited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income (Interest)		
1	Amount of items that will not be reclassified to profit and loss		
2	Items that will not be re-classified to profit or loss	16.07	22.25
3	Total Income of items that will not be reclassified to profit and loss	16.07	22.25
4	Income tax relating to items that will not be reclassified to profit or loss	3.97	6.20
5	Amount of items that will be reclassified to profit and loss		
6	Total Amount of items that will be reclassified to profit and loss		
7	Income tax relating to items that will be reclassified to profit or loss		
8	Other comprehensive income	12.10	16.05

Cash flow statement, indirect

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Part A Blue color marked fields are non-mandatory.	
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	367.76
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	157.41
Adjustments for decrease (increase) in inventories	-147.12
Adjustments for decrease (increase) in trade receivables, current	1014.58
Adjustments for decrease (increase) in trade receivables, non-current	0
Adjustments for decrease (increase) in other current assets	-425.35
Adjustments for decrease (increase) in other non-current assets	0
Adjustments for other financial assets, non-current	-0.04
Adjustments for other financial assets, current	0
Adjustments for other bank balances	0
Adjustments for increase (decrease) in trade payables, current	0
Adjustments for increase (decrease) in trade payables, non-current	0
Adjustments for increase (decrease) in other current liabilities	391.55
Adjustments for increase (decrease) in other non-current liabilities	0
Adjustments for depreciation and amortisation expense	60.51
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
Adjustments for provisions, current	110.34
Adjustments for provisions, non-current	14.64
Adjustments for other financial liabilities, current	0
Adjustments for other financial liabilities, non-current	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for interest income	-1.68
Adjustments for share based payments	0
Adjustments for fair value losses (gains)	0
Adjustments for undistributed profits of associates	0
Other adjustments for which cash effects are investing or financing cash flow	47.85
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	35.29
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
Total adjustments for reconcile profit (loss) **-92.39**	
Net cash flows from (used in) operations **275.36**	
Dividends received	0
Interest paid	0
Interest received	0
Income taxes paid (refund)	-104.7
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities **-104.7**	
3 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from short-term loans	0
Cash payments for loans	0
Cash receipts from short-term loans to parties to joint ventures	0
Cash payments for short-term loans to parties to joint ventures	0
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	1.68
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities **-106.47**	
4 Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures, notes bonds etc	0
Proceeds from borrowings	-44.57
Repayments of borrowings	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	-157.41
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities **-201.98**	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes **-12.1**	
Effect of exchange rate changes on cash and cash equivalents 0	
Effect of exchange rate changes on cash and cash equivalents	0
Net decrease (decrease) in cash and cash equivalents **-12.1**	
Cash and cash equivalents cash flow statement at beginning of period	7.36
Cash and cash equivalents cash flow statement at end of period **-4.74**	

Format for Disclosure of Related Party Transactions (applicable only for half yearly filings i.e. 2nd and 4th quarter)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty																				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remains in force/ Approval is required for future transactions	Value of related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ Unsecured	Purpose for which the funds will be utilized by the ultimate beneficiary of funds (end usage)	Notes
1	Motilal Oswal Financial Limited	AAACM1551M	Mr. Vinod Kumar Tulsyan	AAAPK6167A	Director of Holding Company	Non-cash Payables	0.18	Not Applicable		0.18	0	0											
2	Motilal Oswal Financial Limited	AAACM1551M	M/s. Motilal Oswal Wealth Management Private Limited	AAACO6206M	Director of Holding Company is Director of Enterprise Group Entity (as per the SCI Regulations) Whole Time Director of Holding Company is Director of Enterprise Group Entity (as per the SCI Regulations)	Purchase of goods or services	200	Not Applicable		86.95	0	103.49											
3	Motilal Oswal Financial Limited	AAACM1551M	Mr. R. A. Lakhotia	AAJPL7272A	Whole Time Director of Holding Company	Remuneration		Not Applicable		180.17	0.90	54.37											
4	Motilal Oswal Financial Limited	AAACM1551M	M/s. Rapid Logistics	AAGFR4829D	Director of Holding Company	Job work	Sitting Fee	Not Applicable		0.12	0.36	0.34											
5	Motilal Oswal Financial Limited	AAACM1551M	Ms. Sneha Agarwal	AHOPS5242A	Independent Director of Holding Company	Job work	Sitting Fee	Not Applicable		0.08	0.12	0.1											
6	Motilal Oswal Financial Limited	AAACM1551M	Ms. Ankita Agarwal	AEPKA3998B	Independent Director of Holding Company	Job work	Sitting Fee	Not Applicable		0.08	0.2	0.28											
7	Motilal Oswal Financial Limited	AAACM1551M	Mr. Ashish Agarwal	AHEPA7696Q	Independent Director of Holding Company	Job work	Sitting Fee	Not Applicable		0.12	0.06	0.18											
8	Motilal Oswal Financial Limited	AAACM1551M	Mr. R. A. Sharma	AFCPS1384J	Chief Financial Officer	Remuneration		Not Applicable		7.15	0.97	6.97											
9	Motilal Oswal Financial Limited	AAACM1551M	M/s. Motilal Oswal Finvisor Pvt. Ltd.	CHEPG1428F	Company is Fellow Subsidiary Company	Remuneration		Not Applicable		1.45	0.12	9.55											
10	Motilal Oswal Financial Limited	AAACM1551M	M/s. Motilal Oswal Wealth Management Private Limited	AAACO6206M	Company is Fellow Subsidiary Company (as per the SCI Regulations) Whole Time Director of Holding Company is Director of Enterprise Group Entity (as per the SCI Regulations) Whole Time Director of Holding Company is Director of Enterprise Group Entity (as per the SCI Regulations)	Sale of goods or services	1000	Not Applicable		2040.5	417.16	1555.5											
11	Motilal Oswal Financial Limited	AAACM1551M	M/s. Motilal Oswal Infrastructure Pvt. Ltd.	AAACM1551M	Company is Fellow Subsidiary Company (as per the SCI Regulations) Whole Time Director of Holding Company is Director of Enterprise Group Entity (as per the SCI Regulations) Whole Time Director of Holding Company is Director of Enterprise Group Entity (as per the SCI Regulations)	Rent/ reimbursement	30	Not Applicable		20.4	0	0											
12	Motilal Oswal Financial Limited	AAACM1551M	Mr. Pankaj Agarwal	AAAPA1286A	Managing Director of Holding Company	Remuneration		Not Applicable		173.67	0.38	52.14											
13	Motilal Oswal Financial Limited	AAACM1551M	Mr. Pankaj Agarwal	AAAPA1286A	Managing Director of Holding Company	Interest Income		Not Applicable		3.13	0	0											
14	Motilal Oswal Financial Limited	AAACM1551M	Mr. Pankaj Agarwal	AAAPA1286A	Managing Director of Holding Company	Loans		Not Applicable		535	0	535											
15	Motilal Oswal Financial Limited	AAACM1551M	Mr. Pankaj Agarwal	AAAPA1286A	Managing Director of Holding Company	Loan repaid		Not Applicable		35	0	0											
16	Motilal Oswal Financial Limited	AAACM1551M	M/s. Motilal Oswal Wealth Management Private Limited	AAACO6206M	Company is Fellow Subsidiary Company (as per the SCI Regulations) Whole Time Director of Holding Company is Director of Enterprise Group Entity (as per the SCI Regulations) Whole Time Director of Holding Company is Director of Enterprise Group Entity (as per the SCI Regulations)	Job work	Cash Discount	Not Applicable		39.51	0	0											Cash Discount received from vendor for timely payment of invoices. Transaction was entered into in the ordinary course of carrying on business of the aforementioned listed entity and the transaction was not material and hence approval of the audit committee for the transaction was not required. For details, consult the listed entity's website.
Total value of transaction during the reporting period																							

Details of Impact of Audit Qualification

Whether results are audited or unaudited	Audited
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Auditor's opinion	
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulations, 2015: The company/ Company has/ have not been issued any Audit Report with unmodified opinion for the period or financial results	No
Audit firm name	Whether the firm holds a valid peer review certificate issued by the Peer Review Board of ICAI
M/s Mehta Gupta & Co.	Yes
	Certificate validity
	06-08-2027