

# SMART FINSEC LIMITED

(Formerly Known as Kevalin Securities Limited)

Registered Office:- FC-02, 4<sup>th</sup> Floor, TDI Mall, Vishal Enclave, Rajouri Garden, New Delhi-110027

CIN:- L74899DL1995PLC063562, Phone:-011- 25167071, 45004425 , Email Id:-smartfinsec@gmail.com

August 13<sup>th</sup>, 2021

BSE Limited  
Corporate Relationship Department  
1st Floor, New Trading Ring  
Rotunda Building, P J Towers  
Dalal Street  
Mumbai - 400 001

Sub: - Outcome of Board Meeting - June 30<sup>th</sup>, 2021.

Dear Sir,

In continuation of our Letter dated on 31/07/2021 , we wish to inform you that at its meeting held on today , Friday 13<sup>th</sup> August , 2021 at 03:00 p.m and concluded at 03:30 p.m the Board of Directors of the Company approved the Unaudited Financial results for the first quarter & three months ended on June 30<sup>th</sup>, 2021.

Pursuant to Regulation 33 of the SEBI (Listing Obligation and disclosure Requirements) Regulations ,2015, including Regulation 30 , this is to inform you that the Board of Directors of the Company at their meeting held today i.e. ; August 13<sup>th</sup> , has Inter alia:

- To Consider and approved the unaudited Financial Results of the Company for the first Quarter and three months ended on June 30<sup>th</sup> , 2021, on a standalone basis along with Limited Review Report issued by Statutory Auditor of the Company You are requested to kindly take the above on your record.
- Appointment of Pawan Kumar Mishra , Proprietor of PK Mishra & Associates , Practicing Company Secretary as Secretarial Auditor of the Company for F.Y 2021-2022.
- Fixation of Record Date for Sub-Division of Shares in terms of Regulation 42 of the SEBI ( Listing Obligations & Disclosure Requirements ) Regulations,2015.

For Smart Finsec Limited

  
Priyanka Sharma  
Company Secretary



**SMART FINSEC LIMITED**

CIN: L74899DL1995PLC063562

Regd. Office: FC-02, 4th Floor, TDI Mall, Rajouri Garden, New Delhi.

**Statement of Unaudited standalone Financial Results for the quarter and Three months ended June 30, 2021**

S.No.	Particulars	Quarter Ended			Year Ended
		June 30, 2021 Unaudited	June 30, 2020 Unaudited	March 31, 2021 Audited	March 31, 2021 Audited
		(Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)
<b>1</b>	<b>Net Sales/ Income From Operations</b>				
	Interest Income	6.12	3.47	12.13	51.84
	Dividend Income	-	-	0.31	0.31
	Profit/(loss) from F&O/Jobbing	(101.64)	(121.54)	-405.61	-874.38
	Rental Income	6.60	4.50	6.60	23.60
	Net gain on fair value changes	9.11	35.25	-9.84	24.23
	Profit on sale on Investments	0.58	-	-	-
	Sale of Shares	626.26	198.37	890.66	3,096.40
	<b>Total</b>	<b>547.03</b>	<b>120.05</b>	<b>494.25</b>	<b>2,322.00</b>
<b>2</b>	<b>Expenditures</b>				
	(Increase)/Decrease in stock in trade & work in progress	(247.16)	(106.71)	(144.03)	(379.72)
	Purchase of Stock in Trade	638.63	244	586.77	2,619.31
	Net Loss on fair value changes	-	-	-	-
	Finance Cost	-	-	9.66	9.66
	Employees benefit expenses	2.46	2.18	2.46	9.20
	Depreciation	1.36	1.37	1.34	5.45
	Demat Charges	0.01	-	0.03	0.03
	Adm. Exp.	5.71	4.82	3.53	13.70
	<b>Total</b>	<b>401.01</b>	<b>145.66</b>	<b>459.76</b>	<b>2,277.63</b>
<b>3</b>	<b>Profit/(Loss) before Tax</b>	<b>146.02</b>	<b>(25.61)</b>	<b>34.49</b>	<b>44.37</b>
<b>5</b>	<b>Tax Expenses</b>				
	Current Tax	31.75	-	(1.75)	-
	Deferred Tax	-	-	(0.38)	-0.38
	Total Tax Expense	31.75	-	(2.13)	(0.38)
<b>6</b>	<b>Net Profit / (Loss) after tax</b>	<b>114.27</b>	<b>-25.61</b>	<b>36.62</b>	<b>44.75</b>
<b>7</b>	<b>Other Comprehensive Income, net of tax</b>				
	(a) Items that will not be reclassified to profit or loss	-	-	-	-
	(b) Items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income, net of tax	-	-	-	-
<b>8</b>	<b>Total Comprehensive Income</b>	<b>114.27</b>	<b>-25.61</b>	<b>36.62</b>	<b>44.75</b>
<b>9</b>	<b>Paid up equity share capital</b>	<b>300.00</b>	<b>300.00</b>	<b>300</b>	<b>300.00</b>
	(Face value of share shall be indicated)	10.00	10.00	10	10.00
<b>10</b>	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>427.39</b>	<b>382.63</b>	<b>427.39</b>	<b>427.39</b>
<b>11</b>	<b>Basic &amp; diluted Earning per share (EPS)</b>	<b>3.81</b>	<b>-0.85</b>	<b>1.22</b>	<b>1.49</b>
<b>SEGMENT REPORTING</b>					
<b>1</b>	<b>Segment Revenue</b>				
	a) Real Estate	6.60	4.50	6.60	23.60
	b) NBFC Activity	540.43	115.55	487.65	2,298.40
	<b>Total</b>	<b>547.03</b>	<b>120.05</b>	<b>494.25</b>	<b>2,322.00</b>
<b>2</b>	<b>Segment Results</b>				
	(Profit before Tax , Interest & Extraordinary Items)				
	a) Real Estate	5.24	4.50	1.15	18.15
	b) NBFC Activity	140.78	(30.11)	33.34	26.22
	<b>Total PBT</b>	<b>146.02</b>	<b>(25.61)</b>	<b>34.49</b>	<b>44.37</b>
<b>3</b>	<b>Segment Capital Employed</b>				
	a) Real Estate	149.45	154.88	150.82	150.82
	b) NBFC Activity	1,172.21	982.14	1056.57	1,056.57
	<b>Total</b>	<b>1321.66</b>	<b>1137.02</b>	<b>1207.39</b>	<b>1207.39</b>

For & on behalf of the Board

For SMART FINSEC LIMITED

Arun Khera  
Managing Director

DIN NO - 00055604

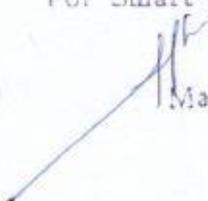
Notes:

- 1 The financial results of the Company for the Quarter ended June 30, 2021 are prepared in accordance with the Ind AS and have been subjected to limit by the Statutory Auditors of the Company.
- 2 Information on investor complaints for the Quarter - (Nos.): Opening Balance - Nil, New - Nil
- 3 Deferred Tax asset/liability shall be calculated at the end of accounting year as per Ind AS 12
- 4 The above Results were reviewed by the Audit Committee. The board of directors at their meeting held on 13.08.2021 approved the above results and its release.
- 5 The Company operates in two segments - Real Estate and Non Banking Financial Activity.
- 6 Previous Quarter's/Year's figures have been regrouped/reworked wherever necessary to make them compareable with those of current quarter/year.

Place : New Delhi

Date :13/08/2021

For Smart Finsec Limited

  
Managing Director



# H.K. DUA & CO.

CHARTERED ACCOUNTANTS

309, Jyoti Shikhar 8, District Centre, Janakpuri, New Delhi-110058

Ph.: 011-25511883, 011-45530162

Email: harshdua@hotmail.com, harshduaca@hotmail.com

## Limited Review Report on unaudited Quarterly Standalone Financial Results of Smart Finsec Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015

**The Board Of Directors  
Smart Finsec Limited,  
Rajouri Garden,  
New Delhi-110027**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Smart Finsec Limited (the Company) for the quarter ended June 30, 2021 (the Statement).
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, 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 the Statements 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





# H.K. DUA & CO.

CHARTERED ACCOUNTANTS

309, Jyoti Shikhar 8, District Centre, Janakpuri, New Delhi-110058

Ph.: 011-25511883, 011-45530162

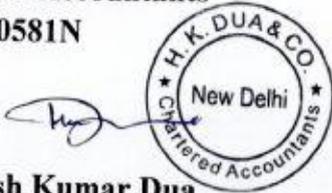
Email: harshdua@hotmail.com, harshduaca@hotmail.com

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 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 Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For H.K.Dua & Co.**

**Chartered Accountants**

**FRN:000581N**



**CA Harsh Kumar Dua**

**M.No.080727**

**Place: New Delhi**

**Date: 13.08.2021**

**UDIN: 21080727AAAAC3866**