

# KJMC FINANCIAL SERVICES LTD.

NBFC : No. B-13.01633



November 09, 2022

To,  
General Manager,  
The Department of Corporate Services - CRD,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001

Dear Sir/Madam,

Scrip Code: 530235

Subject: Outcome of meeting of Board Meeting

Pursuant to regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015, we wish to inform you that Board of Directors of KJMC Financial Services Limited, at its meeting held today i.e. November 09, 2022, inter alia:

1. (i) Considered and approved the un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2022. (Enclosed)

(ii) Noted the Limited Review Report of the Financial Results of the Company for the quarter and half year ended September 30, 2022 issued by the Auditors of the Company. (Enclosed)

Please note that the Meeting commenced at 3.00 p.m. and concluded at 6.30 p.m.

Kindly take the above on your record.

Thanking You,  
For KJMC Financial Services Limited

*Mahipal*  
Mahipal Singh Chouhan  
Company Secretary

A41460

Encl: a/a



Regd. office : - 162, 16th Floor, Atlanta, Nariman Point, Mumbai - 400 021.

Tel.: +91-22-2288 5201-2, 4094 5500 ● Fax: +91-22-2285 2892 ● Email: info@kjmc.com ● Website : www.kjmcfinserve.com

CIN : L65100MH1988PLC047873

**Limited Review Report on Unaudited Quarterly Financial Results of KJMC Financial Services Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**TO THE BOARD OF DIRECTORS OF  
KJMC Financial Services Limited**

We have reviewed the accompanying Statement of unaudited standalone financial results of **KJMC Financial Services Limited** ("Company") for the quarter & half year ended 30<sup>th</sup> September 2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

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 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 Engagement (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 an analytical procedure applied to the 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.

**Conclusion**

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 recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Batliboi & Purohit**

**Chartered Accountants  
Firm Registration No.: 101048W**

  
**Gaurav Dhebar  
Partner**

**Membership No: 153493  
UDIN: 22153493BCPSIN8115**



**Date: November 9, 2022  
Place: Mumbai**

**BRANCHES :**

**NAVI MUMBAI :** 302 / 304 Arenja Corner, Sector 17, Vashi, Navi Mumbai - 400 703. • Tel. : +91-22-2766 6478  
**DELHI :** 505, Nirmal Tower, 26, Barakhamba Road, New Delhi -110 001. • Tel. : +91-11-4019 0200



# KJMC FINANCIAL SERVICES LTD.

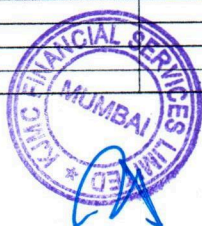
NBFC : No. B-13.01633



**KJMC FINSERV**  
MONEY MATTERS

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022  
(₹. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2022 (Unaudited)	30-Jun-2022 (Unaudited)	30-Sep-2021 (Unaudited)	30-Sept-2022 (Unaudited)	30-Sept-2021 (Unaudited)	31-Mar-2022 (Audited)
I	<b>(a) Revenue From Operations</b>						
	Interest Income	25.83	17.14	10.40	42.97	29.75	72.78
	Dividend Income	19.40	0.47	19.63	19.87	19.86	20.07
	Profit on Sale of Investments - Mutual Fund	-	-	0.01	-	0.35	1.65
	Net gain on Fair Value Changes - Mutual Fund	-	-	0.36	-	0.36	-
	Processing, Documentation & others Charges	1.27	1.34	2.37	2.61	6.76	8.60
	Profit on Equity shares & Derivative Instruments	29.62	29.72	90.50	59.35	98.17	232.44
	Net gain/Loss on Fair Value Changes - Equity	39.47	(11.36)	8.48	28.11	13.58	22.50
	<b>Total Revenue from Operations</b>	<b>115.59</b>	<b>37.31</b>	<b>131.75</b>	<b>152.91</b>	<b>168.83</b>	<b>358.04</b>
II	<b>(b) Other Income</b>	4.91	4.00	3.86	8.91	7.72	15.46
	<b>Total Income (a + b)</b>	<b>120.50</b>	<b>41.31</b>	<b>135.61</b>	<b>161.82</b>	<b>176.55</b>	<b>373.50</b>
III	<b>Expenses</b>						
	Finance Costs	16.11	11.08	28.91	27.19	38.02	85.85
	Employee Benefits Expenses	16.29	36.52	65.95	52.82	97.45	147.65
	Depreciation and Amortization Expenses	4.20	4.35	1.56	8.55	3.03	10.69
	Other Expenses	34.16	42.44	35.32	76.60	60.55	139.05
	<b>Total Expenses</b>	<b>70.76</b>	<b>94.39</b>	<b>131.74</b>	<b>165.16</b>	<b>199.05</b>	<b>383.24</b>
IV	<b>Profit/ (Loss) from ordinary activities before Tax (I+II-III)</b>	<b>49.74</b>	<b>(53.08)</b>	<b>3.87</b>	<b>(3.34)</b>	<b>(22.50)</b>	<b>(9.74)</b>
V	<b>Tax expense</b>						
	- Current Tax	-	-	-	-	-	-
	- Deferred tax	14.24	(1.58)	(0.22)	12.66	(0.42)	(7.74)
	- MAT Credit Entitlement	-	-	-	-	-	-
	- Earlier year Provision	-	-	-	-	-	(20.85)
	- MAT Credit Entitlement W/off	-	-	-	-	61.92	61.92
		14.24	(1.58)	(0.22)	12.66	61.50	33.33
VI	<b>Profit/(Loss) for the period after tax (IV-V)</b>	<b>35.50</b>	<b>(51.50)</b>	<b>4.09</b>	<b>(16.00)</b>	<b>(84.00)</b>	<b>(43.07)</b>
VII	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to profit or loss:						
	-Remeasurement gain/(loss) on defined benefit Plans	0.17	0.17	0.01	0.34	0.02	0.69
	-Net gain/(loss) on Equity Instrument through OCI	970.21	(1,481.99)	(510.68)	(511.78)	941.80	1,008.54
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	(98.56)	154.18	55.57	55.62	169.24	162.42
	<b>Other Comprehensive Income</b>	<b>871.82</b>	<b>(1,327.64)</b>	<b>(455.10)</b>	<b>(455.82)</b>	<b>1,111.06</b>	<b>1,171.65</b>
VIII	<b>Total Comprehensive Income for the Period (VI+VII)</b>	<b>907.32</b>	<b>(1,379.14)</b>	<b>(451.01)</b>	<b>(471.82)</b>	<b>1,027.06</b>	<b>1,128.58</b>
IX	<b>Paid-up equity share capital (Face value of ₹. 10/- each)</b>	<b>478.57</b>	<b>478.57</b>	<b>478.57</b>	<b>478.57</b>	<b>478.57</b>	<b>478.57</b>
X	<b>Other Equity excluding Revaluation Reserves</b>	<b>NA -</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>6,552.97</b>
XI	<b>Earnings per share</b>						
	(of ₹. 10/- each) (not annualised)						
	(a) Basic	0.74	(1.08)	0.09	(0.33)	(1.76)	(0.90)
	(b) Diluted	0.74	(1.08)	0.09	(0.33)	(1.76)	(0.90)



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CIN : L65100MH1988PLC047873



**Notes :**

- 1 The above financial results for the quarter and half year ended September 30, 2022 were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on November 9, 2022
- 2 Since the nature of activities carried out by the Company is such that profits/ losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative of financial results for the year. As such, the results for the current quarter are not comparable with the results of the corresponding quarter of the previous year.
- 3 There is no separate reportable segment as per Ind AS 108 - Operating Segments in respect of the Company.
- 4 The figures for the previous quarter/year to date have been regrouped/reclassified wherever necessary.

**For BATLIBOI & PUROHIT**  
Chartered Accountants  
Firm Reg. No. 101048W

*Gaurav Dhebar*

Gaurav Dhebar  
Partner

Place : Mumbai.

Date : 09th November 2022

Membership No. 153493

For and on behalf of Board  
KJMC Financial Services Limited

*Rajesh Jain*

Rajesh Jain  
Whole Time Director  
DIN- 00151988



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**UNAUDITED STANDALONE STATEMENT OF ASSET AND LIABILITIES AS AT  
30th SEPTEMBER 2022**

(₹ in Lakh)

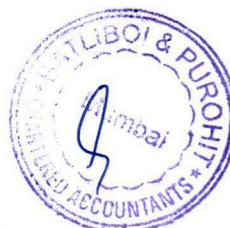
Particulars		As at 30-Sep-22 (Unaudited)	As at 31-Mar-22 (Audited)
<b>A ASSETS</b>			
<b>1 Financial Assets</b>			
(a) Cash and cash equivalents		6.92	33.18
(b) Bank Balance other than (a) above		4.00	4.00
(c) Loans		660.36	508.31
(d) Investments		6,745.24	7,140.11
(e) Other Financial Assets.		281.97	229.55
		<b>7,698.49</b>	<b>7,915.15</b>
<b>2 Non-Financial Assets</b>			
(a) Current Tax Assets		29.30	43.39
(b) (i) Property, Plant & Equipment		82.37	84.89
(ii) Intangible Asset		0.01	0.01
(c) Other Non Financial Assets.		8.10	4.35
		<b>119.78</b>	<b>132.64</b>
<b>Total Assets</b>		<b>7,818.27</b>	<b>8,047.79</b>
<b>B Liabilities and Equity</b>			
<b>1 Financial Liabilities</b>			
(a) Payables			
(i) Other Payables		1.70	8.57
(b) Debt Securities		-	-
(c) Borrowings(other than Debt Securities)		682.37	398.95
(d) Deposits		111.17	111.10
(e) Other Financial Liabilities		16.75	7.37
		<b>811.99</b>	<b>525.99</b>
<b>2 Non-Financial Liabilities</b>			
(a) Provision		48.93	45.42
(b) Other Non Financial Liabilities		3.30	7.53
(c) Deferred Tax Liability		394.35	437.31
		<b>446.58</b>	<b>490.26</b>
<b>3 Equity</b>			
(a) Equity Share Capital		478.57	478.57
(b) Other Equity		6,081.13	6,552.97
		<b>6,559.70</b>	<b>7,031.54</b>
<b>Total Liabilities and Equity</b>		<b>7,818.27</b>	<b>8,047.79</b>



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## STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022

PARTICULARS	(₹. in Lakhs)	
	For the Half Year ended 30-Sept -2022 (Unaudited)	For the Year ended 31-Mar -2022 (Audited)
<b>Cash Flow from Operating Activities</b>		
Net Profit Before Tax	(3.35)	(9.75)
Adjustment for:		
Depreciation & amortisation	8.55	10.69
Gratuity Provision through OCI	0.34	0.69
Addition/(Reversal) of Provision of Standard Assets	3.13	6.21
Interest and Financial Charges	27.19	85.85
<b>Operating Profit Before Working Capital Changes</b>	<b>35.86</b>	<b>93.69</b>
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Loans	(152.05)	(6.49)
(Increase)/Decrease in other financial assets	(52.42)	(2.06)
(Increase)/Decrease in other non financial assets	(3.76)	(2.44)
Stock in Trade (Securities held for trading)	(131.45)	(200.39)
Increase/( Decrease) in other payables	(6.88)	0.36
Increase/(Decrease) in other financial liabilities	9.38	0.34
Increase / (Decrease) in Deposit (Liability)	0.07	(0.62)
Increase / (Decrease) in provisions	0.38	0.76
Increase/(Decrease) in other non financial Liabilities	(4.23)	(8.23)
<b>(Increase)/ Decrease in Net Current Assets</b>	<b>(340.95)</b>	<b>(218.77)</b>
<b>Cash generated from Operations</b>	<b>(305.09)</b>	<b>(125.08)</b>
Direct taxes paid (Net of refund)	14.09	(3.18)
<b>Cash Flow Before Extraordinary Items</b>	<b>(291.00)</b>	<b>(128.26)</b>
Extraordinary Items		
<b>Net Cash flow from Operating Activities</b>	<b>(291.00)</b>	<b>(128.26)</b>
<b>Cash Flow from Investment Activities</b>		
Purchase & Sale of Shares/ units (Net)	526.32	(845.52)
Net (gain)/loss on Equity instruments at fair value through OCI	(534.82)	982.98
Net (gain)/loss on Equity instruments through OCI	23.03	25.56
Purchase of Property Plant & Equipment	(6.02)	(76.78)
<b>Net Cash Flow from Investing Activities</b>	<b>8.51</b>	<b>86.24</b>
<b>Cash Flow From Financing Activities</b>		
Borrowings other than debt securities issued (net)	283.41	139.78
Interest and Financial Charges	(27.19)	(85.85)
<b>Net Cash Flow from Financing Activities</b>	<b>256.22</b>	<b>53.93</b>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>(26.27)</b>	<b>11.91</b>
Cash and Cash Equivalents at the beginning of the Year *	37.18	25.27
Cash and Cash Equivalents at the close of the Year *	<b>10.92</b>	<b>37.18</b>
<b>* Cash and Cash Equivalents comprise of :</b>		
Cash in hand	6.91	0.90
Balance in current account	0.01	32.28
In Deposit Accounts with Less than 12 months	4.00	4.00
<b>Total</b>	<b>10.92</b>	<b>37.18</b>



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**Limited Review Report on Unaudited Consolidated Quarterly Financial Results of KJMC Financial Services Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.****TO THE BOARD OF DIRECTORS OF  
KJMC Financial Services Limited**

We have reviewed the accompanying Statement of unaudited Consolidated financial results of **KJMC Financial Services Limited** ("the Holding Company") and its Subsidiaries (the Holding Company and its Subsidiaries together referred as "the Group") and its share of profit in associate for the quarter & half year ended 30<sup>th</sup> September 2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

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 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 Engagement (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 an analytical procedure applied to the 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.

The statement includes the result of the following entities:

Name of Entity	Relationship
KJMC Financial Services Limited	Holding Company
KJMC Trading and Agency Limited	Subsidiary
KJMC Platinum Builders Limited	Associate


**BRANCHES :**

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**Conclusion**

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 recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Batliboi & Purohit**  
**Chartered Accountants**  
**Firm Registration No.: 101048W**

  
**Gaurav Dhebar**  
**Partner**  
**Membership No: 153493**  
**UDIN: 22153493BCPSOS8674**

Date: November 9, 2022  
Place: Mumbai





# KJMC FINANCIAL SERVICES LTD.

NBFC : No. B-13.01633



**KJMC FINSERV**  
MONEY MATTERS

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

(₹. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended		
		30-Sep-2022 (Unaudited)	30-Jun-2022 (Unaudited)	30-Sep-2021 (Unaudited)	30-Sept-2022 (Unaudited)	30-Sept-2021 (Unaudited)	31-Mar-2022 (Audited)
I	<b>(a) Revenue From Operations</b>						
	Interest Income	25.83	17.14	10.40	42.97	29.75	72.78
	Dividend Income	23.45	0.47	23.83	23.92	24.06	20.07
	Profit on Sale of Investments - Mutual Fund	-	-	0.01	-	0.35	1.65
	Net gain on Fair Value Changes - Mutual Fund	-	-	0.36	-	0.36	-
	Processing, Documentation & others Charges	1.27	1.34	2.37	2.61	6.76	8.60
	Profit on Equity shares & Derivative Instruments	29.62	29.72	90.50	59.34	98.18	233.96
	Net gain/Loss on Fair Value Changes Equity	39.48	(11.36)	8.49	28.11	13.58	22.50
	<b>Total Revenue from Operations</b>	<b>119.65</b>	<b>37.31</b>	<b>135.96</b>	<b>156.95</b>	<b>173.04</b>	<b>359.56</b>
II	<b>(b) Other Income</b>	<b>4.91</b>	<b>4.00</b>	<b>3.86</b>	<b>8.91</b>	<b>7.72</b>	<b>19.35</b>
	<b>Total Income (a + b)</b>	<b>124.56</b>	<b>41.31</b>	<b>139.82</b>	<b>165.86</b>	<b>180.76</b>	<b>378.91</b>
III	<b>Expenses</b>						
	Finance Costs	17.39	12.34	32.44	29.73	45.04	97.66
	Employee Benefits Expenses	18.61	38.84	68.16	57.45	102.38	157.23
	Depreciation and Amortization Expenses	4.20	4.35	1.56	8.55	3.03	10.69
	Other Expenses	31.86	40.23	33.34	72.09	55.97	130.59
	<b>Total Expenses</b>	<b>72.06</b>	<b>95.76</b>	<b>135.50</b>	<b>167.82</b>	<b>206.42</b>	<b>396.17</b>
IV	<b>Profit/ (Loss) from ordinary activities before Tax (I+II-III)</b>	<b>52.50</b>	<b>(54.45)</b>	<b>4.32</b>	<b>(1.96)</b>	<b>(25.66)</b>	<b>(17.26)</b>
V	<b>Tax expense</b>						
	- Current Tax	-	-	-	-	-	-
	- Deferred tax	14.24	(1.58)	(0.22)	12.66	(0.42)	(7.75)
	- Earlier year Provision	-	-	-	-	-	(20.85)
	- MAT Credit Entitlement W/off	-	-	-	-	61.92	61.92
		<b>14.24</b>	<b>(1.58)</b>	<b>(0.22)</b>	<b>12.66</b>	<b>61.50</b>	<b>33.32</b>
VI	<b>Profit/(Loss) for the period after tax (IV-V)</b>	<b>38.26</b>	<b>(52.87)</b>	<b>4.54</b>	<b>(14.62)</b>	<b>(87.16)</b>	<b>(50.58)</b>
VII	<b>Add: Share in Profit/(Loss) in Associates</b>	<b>0.18</b>	<b>(0.11)</b>	<b>(0.13)</b>	<b>0.07</b>	<b>(0.37)</b>	<b>(0.09)</b>
VIII	<b>Profit/(Loss) for the period (VI+VII)</b>	<b>38.44</b>	<b>(52.98)</b>	<b>4.41</b>	<b>(14.55)</b>	<b>(87.53)</b>	<b>(50.67)</b>
IX	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to profit or loss:						
	-Remeasurement gain/(loss) on defined benefit Plans	0.17	0.17	0.01	0.34	0.02	0.69
	-Net gain/(loss) on Equity Instrument through OCI	1,171.16	(1,801.27)	(663.03)	(630.10)	1,126.69	1,230.61
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	(98.56)	154.18	55.57	55.62	169.24	162.41
	Share in Profit/ (Loss) in Associates	-	-	-	-	-	1.66
	<b>Other Comprehensive Income</b>	<b>1,072.77</b>	<b>(1,646.92)</b>	<b>(607.45)</b>	<b>(574.14)</b>	<b>1,295.95</b>	<b>1,395.37</b>
X	<b>Total Comprehensive Income for the Period (VIII+IX)</b>	<b>1,111.21</b>	<b>(1,699.90)</b>	<b>(603.04)</b>	<b>(588.69)</b>	<b>1,208.42</b>	<b>1,344.70</b>
XI	<b>Paid-up equity share capital (Face value of ₹. 10/- each)</b>	<b>478.57</b>	<b>478.57</b>	<b>478.57</b>	<b>478.57</b>	<b>478.57</b>	<b>478.57</b>
XII	<b>Other Equity excluding Revaluation Reserves</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>8,013.16</b>
XIII	<b>Earnings per share</b>						
	(of ₹. 10/- each) (not annualised)						
	(a) Basic	0.80	(1.10)	0.09	(0.30)	(1.83)	(1.06)
	(b) Diluted	0.80	(1.10)	0.09	(0.30)	(1.83)	(1.06)



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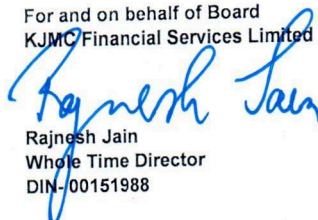
CIN : L65100MH1988PLC047873



**Notes :**

- 1 The above financial results for the quarter and half year ended September 30, 2022 were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on November 9, 2022
- 2 The Consolidated financial results include the financial results of the company, its wholly owned subsidiary namely KJMC trading and agency Ltd and its associate namely , KJMC Platinum Builders Pvt Ltd.
- 3 Since the nature of activities carried out by the Company is such that profits/ losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative of financial results for the year. As such, the results for the current quarter are not comparable with the results of the corresponding quarter of the previous year.
- 4 There is no separate reportable segment as per Ind AS 108 - Operating Segments in respect of the Company.
- 5 The figures for the previous quarter/year to date have been regrouped/reclassified wherever necessary.

For and on behalf of Board  
KJMC Financial Services Limited

  
Rajnesh Jain  
Whole Time Director  
DIN- 00151988

Place : Mumbai.

Date : 09th November 2022



For BATLIBOI & PUROHIT  
Chartered Accountants  
Firm Reg. No. 101048W

  
Chartered Accountant  
Partner  
Membership No. 153493




**UNAUDITED CONSOLIDATED STATEMENT OF ASSET AND LIABILITIES AS AT  
 30th SEPTEMBER 2022**

		(₹. in Lakhs)	
Particulars		As at 30-Sep-22 (Audited)	As at 31-Mar-22 (Audited)
A	<b>ASSETS</b>		
1	<b>Financial Assets</b>		
	(a) Cash and cash equivalents	8.77	35.88
	(b) Bank Balance other than (a) above	4.00	4.00
	(c) Loans	660.36	508.31
	(d) Investments	8,140.80	8,650.39
	(e) Other Financial Assets.	285.22	229.55
		9,099.15	9,428.13
2	<b>Non-Financial Assets</b>		
	(a) Current Tax Assets	30.24	44.42
	(b) (i) Property, Plant & Equipment	82.37	84.89
	(ii) Intangible assets	0.01	0.01
	(c) Other Non Financial Assets.	8.11	4.36
		120.73	133.68
	<b>Total Assets</b>	9,219.88	9,561.81
B	<b>Liabilities and Equity</b>		
1	<b>Financial Liabilities</b>		
	(a) Payables		
	(i) Other Payables	0.81	6.22
	(b) Debt Securities	-	-
	(b) Borrowings(other than Debt Securities)	740.36	453.95
	(c) Deposits	111.17	111.10
	(d) Other Financial Liabilities	17.79	8.42
		870.13	579.69
2	<b>Non-Financial Liabilities</b>		
	(a) Provision	48.93	45.42
	(b) Other Non Financial Liabilities	3.43	7.66
	(c) Deferred Tax Liability	394.35	437.31
		446.71	490.39
3	<b>Equity</b>		
	(a) Equity Share Capital	478.57	478.57
	(b) Other Equity	7,424.47	8,013.16
		7,903.04	8,491.73
	<b>Total Liabilities and Equity</b>	9,219.88	9,561.81




**CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022**

PARTICULARS	₹. in Lakhs)	
	For the Half Year ended 30-Sept -2022 (Unaudited)	For the Year ended 31-Mar -2022 (Audited)
<b>Cash Flow from Operating Activities</b>		
Net Profit Before Tax	(1.88)	(15.70)
Adjustment for:		
Depreciation & amortisation	8.55	10.69
Gratuity Provision through OCI	0.34	0.69
Addition/(Reversal) of Provision of Standard Assets	3.13	6.21
Interest and Financial Charges	29.73	97.66
<b>Operating Profit Before Working Capital Changes</b>	<b>39.87</b>	<b>99.55</b>
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Loans	(152.05)	(6.49)
(Increase)/Decrease in other financial assets	(55.67)	(2.06)
(Increase)/Decrease in other non financial assets	(3.75)	(2.31)
Stock in Trade (Securities held for trading)	(131.45)	(200.39)
Increase/( Decrease) in other payables	(5.41)	(0.65)
Increase/(Decrease) in other financial liabilities	9.37	(0.06)
Increase / (Decrease) in Deposit (Liability)	0.07	(0.63)
Increase / (Decrease) in provisions	0.38	0.76
Increase/(Decrease) in other non financial Liabilities	(4.23)	(8.49)
<b>(Increase)/ Decrease in Net Current Assets</b>	<b>(342.74)</b>	<b>(220.32)</b>
<b>Cash generated from Operations</b>	<b>(302.87)</b>	<b>(120.77)</b>
Direct taxes paid (Net of refund)	14.18	(3.45)
<b>Cash Flow Before Extraordinary Items</b>	<b>(288.69)</b>	<b>(124.22)</b>
Extraordinary Items		
<b>Net Cash flow from Operating Activities</b>	<b>(288.69)</b>	<b>(124.22)</b>
<b>Cash Flow from Investment Activities</b>		
Purchase & Sale of Shares/ units (Net)	641.04	(982.48)
Net (gain)/loss on Equity instruments at fair value through OCI	(653.13)	1,205.07
Net (gain)/loss on Equity instruments through OCI	23.03	25.56
Purchase of Property Plant & Equipment	(6.02)	(76.77)
<b>Net Cash Flow from Investing Activities</b>	<b>4.91</b>	<b>171.38</b>
<b>Cash Flow From Financing Activities</b>		
Borrowings other than debt securities issued (net)	286.40	62.15
Interest and Financial Charges	(29.73)	(97.66)
<b>Net Cash Flow from Financing Activities</b>	<b>256.67</b>	<b>(35.51)</b>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>(27.11)</b>	<b>11.65</b>
Cash and Cash Equivalents at the beginning of the Year *	39.88	28.23
Cash and Cash Equivalents at the close of the Year *	<b>12.77</b>	<b>39.88</b>
<b>* Cash and Cash Equivalents comprise of :</b>		
Cash in hand	2.13	2.55
Balance in current account	6.64	33.33
In Deposit Accounts with Less than 12 months'	4.00	4.00
<b>Total</b>	<b>12.77</b>	<b>39.88</b>

