

GREENCREST FINANCIAL SERVICES LIMITED

Regd. Office : 8, Ganesh Chandra Avenue, 1st Floor, Kolkata-700013

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Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December 2021

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	9 Months	Corresponding 9	Year to date
		31.12.2021	Months ended	Months ended	Months ended	Months ended	figures as on
		Un-Audited	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
			Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations						
	Interest Income	75.000	75.000	75.000	225.000	201.000	284.387
	Dividend Income	0.846	0.104	0.127	0.950	0.231	0.240
	Revenue from Sale of Shares	-	-	-	-	-	-
	Net Gain on Fair Value of Changes	26.394	(28.583)	-	70.679	14.401	90.835
	Others (Gain from Trading in Shares, FNO Segment)	-	-	-	-	5.205	5.205
	Total Revenue from Operations	102.240	46.521	75.127	296.629	220.837	380.667
II	Other Income						
	Others (Plesae Specify)	-	-	-	-	-	-
III	Total Income (I+II)	102.240	46.521	75.127	296.629	220.837	380.667
IV	Expenses						
	Finance Costs	-	(0.056)	-	-	-	0.056
	Fees & Commission Expenses	-	-	-	-	-	-
	Net loss on Fair Value Changes	-	-	-	-	-	-
	Impairment on Financial Instruments	-	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock-in-trade	-	-	-	-	-	-
	Changes in Inventories of finished goods, stock-in-trade and WIP	-	-	-	-	-	-
	Employee Benefits Expenses	6.727	4.336	4.730	18.763	16.724	24.424
	Bad Debts Written Off	-	-	-	-	-	259.728
	Depreciation, Amortization and Impairment	0.581	0.581	0.290	1.743	0.870	3.441
	Other Expenses	3.252	6.691	4.657	20.653	17.424	27.694
	Total Expenses (IV)	10.560	11.552	9.677	41.159	35.018	315.343
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	91.680	34.969	65.450	255.470	185.819	65.324
VI	Exceptional Items						
	Exceptional Items	-	-	-	-	-	0.557
VII	Profit / (Loss) before Tax (V-VI)	91.680	34.969	65.450	255.470	185.819	64.767
VIII	Tax Expenses						
	Current	16.646	9.745	16.362	65.783	46.454	16.853
	Deferred Tax	-	(0.120)	(0.052)	(0.060)	(0.156)	(0.063)
	Total Tax Expenses (VIII)	16.646	9.625	16.310	65.723	46.298	16.790
IX	Profit for the Period / Year from continuing operations (VII-VIII)	75.034	25.344	49.140	189.747	139.521	47.977
X	Profit/(Loss) from Discontinued Operations						
	Tax Expenses Discontinued Operations	-	-	-	-	-	-
XI	Profit for the Period / Year from continuing operations (X-XI)						
XII	Profit for the Period (IX-XII)	75.034	25.344	49.140	189.747	139.521	47.977
XIII	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Items that will not be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Sub-Total A						
	B. i) Items that will be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Sub-Total B						
	Other Comprehensive Income (A+B)						
XIV	Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	75.034	25.344	49.140	189.747	139.521	47.977
XV	Paid-up Equity Share Capital	3,655.080	3,655.080	3,655.080	3,655.080	3,655.080	3,655.080
XVI	Face Value of Equity Shares	10.00	10.00	1.00	10.00	1.00	1.00
XVII	Other Equity				1,621.118		1,431.371
XVIII	Earnings per Share from Continuing Operations						
	a) Basic	0.205	0.069	0.013	0.519	0.038	0.013
	b) Diluted	0.205	0.069	0.013	0.519	0.038	0.013
XIX	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XX	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.205	0.069	0.013	0.519	0.038	0.013
	b) Diluted	0.205	0.069	0.013	0.519	0.038	0.013

Notes :

- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The aforesaid financial Results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on 8th February 2022.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- The format of above results has been prescribed by SEBI vide their Circular No.CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirement of the SEBI Circular dated 5th July, 2016, Ind AS and in accordance with NBFC (Division III) format of Companies Act, 2013 (Refer MCA Notification dated October 11, 2018) applicable to the Companies those are required to comply with Ind AS.
- COVID IMPACT:** The Management has made an assessment of the impact of COVID-19 on the operations, financial performance and position as at and for the quarter and nine months ended 31st December 2021 and has concluded that the impact is primarily on the operational aspects of the business during the initial months of nine months ended 31st December 2021. The Company has used the principles of prudence in applying judgments, estimates and assumptions based on current assessments and do not foresee any significant impact of Covid-19 on the operations. In assessing the recoverability of assets such as inventories, financial assets and other assets, based on current indicators of future economic conditions, the Company expects to recover the carrying amounts of its assets.
- The Auditors of the Company have carried out "Limited Review" of the above financial Results.
- Figures for pervious quarter/year have been re-stated/re-classified wherever necessary.

Place : Kolkata
Date: 8th February, 2022

For **Greencrest Financial Services Limited**
Sd/-
Sushil Parakh
Managing Director