

## GREENCREST FINANCIAL SERVICES LIMITED

Regd. Office : 8, Ganesh Chandra Avenue, 1st Floor, Kolkata-700013  
CIN : L65921WB1993PLC057785 Email : greencrestfin@gmail.com, Website : www.greencrestfin.com  
Statement of Un-Audited Standalone Financial Results for the Quarter ended 30th June 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date
		30.06.2023	Months ended	Months ended	figures as on
		Un-Audited	31.03.2023	30.06.2022	31.03.2023
			Audited	Un-Audited	Audited
<b>I</b>	<b>Revenue from Operations</b>				
	Interest Income	102.230	118.216	100.320	446.409
	Dividend Income	-	2.287	-	6.922
	Revenue from Sale of Shares	386.570	978.739	51.529	1,940.379
	Net Gain on Fair Value of Changes	89.806	-	20.147	-
	Others (Gain from Trading in Shares, FNO Segment)	110.992	(12.385)	(2.933)	54.044
	<b>Total Revenue from Operations</b>	<b>689.598</b>	<b>1,086.857</b>	<b>169.063</b>	<b>2,447.754</b>
<b>II</b>	<b>Other Income</b>				
	Others (Please Specify)	-	-	-	0.961
<b>III</b>	<b>Total Income (I+II)</b>	<b>689.598</b>	<b>1,086.857</b>	<b>169.063</b>	<b>2,448.715</b>
<b>IV</b>	<b>Expenses</b>				
	Finance Costs	42.750	52.964	23.430	126.842
	Fees & Commission Expenses	-	-	-	-
	Net loss on Fair Value Changes	-	26.629	-	-
	Impairment on Financial Instruments	-	-	-	-
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock-in-trade	865.363	574.13	-	2,534.464
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(392.503)	658.40	29.700	(457.281)
	Employee Benefits Expenses	6.498	8.481	6.498	28.060
	Depreciation, Amortization and Impairment	0.455	1.833	0.455	1.833
	Bad Debts Written Off	-	(1.365)	-	-
	Other Expenses	12.690	13.789	12.690	47.005
	<b>Total Expenses (IV)</b>	<b>535.252</b>	<b>1,334.860</b>	<b>72.772</b>	<b>2,280.923</b>
<b>V</b>	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>154.346</b>	<b>(248.003)</b>	<b>96.291</b>	<b>167.792</b>
<b>VI</b>	<b>Exceptional Items</b>				
<b>VII</b>	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>154.346</b>	<b>(248.003)</b>	<b>96.291</b>	<b>167.792</b>
<b>VIII</b>	<b>Tax Expenses</b>				
	Current	38.844	(82.123)	28.887	42.327
	Deferred Tax	-	0.023	0.040	(0.097)
	<b>Total Tax Expenses (VIII)</b>	<b>38.844</b>	<b>(82.100)</b>	<b>28.927</b>	<b>42.230</b>
<b>IX</b>	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>115.502</b>	<b>(165.903)</b>	<b>67.364</b>	<b>125.562</b>
<b>X</b>	<b>Profit/(Loss) from Discontinued Operations</b>				
<b>XI</b>	<b>Tax Expenses Discontinued Operations</b>				
<b>XII</b>	<b>Profit for the Period / Year from continuing operations (X-XI)</b>				
<b>XIII</b>	<b>Profit for the Period (IX-XII)</b>	<b>115.502</b>	<b>(165.903)</b>	<b>67.364</b>	<b>125.562</b>
<b>XIV</b>	<b>Other Comprehensive Income</b>				
	<b>A. Items that will not be classified to Profit or Loss</b>				
	i) Fair value changes on instruments carried at FVTOCI	-	-	-	-
	ii) Income Tax on above	-	-	-	-
	<b>Sub-Total A</b>	-	-	-	-
	<b>B. i) Items that will be classified to Profit or Loss</b>				
	ii) Income Tax relating to above Items	-	-	-	-
	<b>Sub-Total B</b>	-	-	-	-
	<b>Other Comprehensive Income (A+B)</b>	-	-	-	-
<b>XV</b>	<b>Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)</b>	<b>115.502</b>	<b>(165.903)</b>	<b>67.364</b>	<b>125.562</b>
<b>XVI</b>	<b>Paid-up Equity Share Capital</b>	<b>3,655.080</b>	<b>3,655.080</b>	<b>3,655.080</b>	<b>3,655.080</b>
	Face Value (in ₹)	1.000	1.000	10.000	1.000
<b>XVII</b>	<b>Other Equity</b>				<b>1,612.498</b>
<b>XVIII</b>	<b>Earnings per Share from Continuing Operations</b>				
	a) Basic	0.032	(0.045)	0.184	0.034
	b) Diluted	0.032	(0.045)	0.184	0.034
<b>XIX</b>	<b>Earnings per Share from Discontinued Operations</b>				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
<b>XX</b>	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>				
	a) Basic	0.032	(0.045)	0.184	0.034
	b) Diluted	0.032	(0.045)	0.184	0.034

**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 14th August 2023.
- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind-AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 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.
- The Auditors of the Company have carried out "Limited Review" of the above financial Results.
- Figures for previous quarter/year have been re-stated/re-classified wherever necessary.

**For Greencrest Financial Services Limited**

Sd/-

**Sushil Parakh**  
Managing Director

Place : Kolkata

Date : August 14, 2023