



IKAB SECURITIES & INVESTMENT LTD.

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

Sr.No.	Particulars	Amount (Rs.) in lakhs (except EPS)					
		Quarter Ended			Nine Month Ended		Year Ended
		31.12.2021 Unaudited	30.09.2021 Unaudited	31.12.2020 Unaudited	31.12.2021 Unaudited	31.12.2020 Unaudited	31.03.2021 (Ind As) Audited
(I)	Revenue from operations						
(i)	Interest Income	60.48	82.34	29.05	177.36	57.41	125.25
(ii)	Dividend Income	-	(0.00)	0.02	-	0.55	6.99
(iii)	Net gain on fair value changes	396.36	594.37	135.93	1,166.87	494.50	691.22
	Total Revenue from operations	456.84	676.70	164.99	1,344.23	552.46	823.45
(II)	Other Income	0.57	0.49	0.59	1.32	1.14	7.23
(III)	Total Income (I+II)	457.40	677.20	165.58	1,345.55	553.59	830.69
(IV)	Expenses						
(i)	Finance Costs	211.69	354.63	69.55	672.06	189.57	429.17
(ii)	Impairment on financial instruments	0.04	0.01	20.60	1.13	20.42	(1.31)
(iv)	Employee Benefits Expenses	14.38	8.68	5.14	28.75	8.46	58.00
(v)	Depreciation, amortization and impairment	0.18	0.16	0.15	0.50	0.42	0.59
(vii)	Others expenses	17.14	7.73	24.44	31.73	31.75	18.13
	Total Expenses (IV)	243.43	371.21	119.88	734.17	250.62	504.58
(V)	Profit / (loss) before exceptional items and tax (III-IV)	213.98	305.98	45.70	611.38	302.97	326.11
(VI)	Exceptional items (Provision (other than tax) and contingencies)						
(VII)	Profit / (loss) before tax (V-VI)	213.98	305.98	45.70	611.38	302.97	326.11
(VIII)	Tax Expense						
(i)	- Current tax	175.60	-	50.00	175.60	50.00	62.74
(ii)	- Tax expense relating to prior years						
(iii)	- Deferred tax						(6.27)
(IX)	(i) total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
(X)	Profit / (loss) for the period from continuing operations (VII-VIII)	38.38	305.98	(4.30)	435.78	252.97	269.63
(XI)	Profit / (loss) from discontinued operations	-	-	-	-	-	-
(XII)	Tax Expense of discontinued operations	-	-	-	-	-	-
(XIII)	Profit / (loss) from discontinued operations (After tax) (X-XI)	-	-	-	-	-	-
(XIV)	Profit / (loss) for the period (IX+XII)	38.38	305.98	(4.30)	435.78	252.97	269.63
(XV)	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(5.43)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (A)	-	-	-	-	-	(5.43)
B	(i) Items that will be reclassified 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)	-	-	-	-	-	(5.43)
(XVI)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	38.38	305.98	(4.30)	435.78	252.97	264.20
(XVII)	Earnings per equity share (for continuing operations)						
	Basic (Rs.)	1.12	8.96	(0.13)	12.76	7.40	7.89
	Diluted (Rs.)	1.12	8.96	(0.13)	12.76	7.40	7.89
(XVIII)	Earnings per equity share (for discontinued operations)						
	Basic (Rs.)	-	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-	-
(XIX)	Earnings per equity share (for continuing and discontinued operations)						
	Basic (Rs.)	1.12	8.96	(0.13)	12.76	7.40	7.89
	Diluted (Rs.)	1.12	8.96	(0.13)	12.76	7.40	7.89

See accompanying notes to the financial statements





IKAB SECURITIES & INVESTMENT LTD.


Notes:

- 1) The above unaudited Financial Results for the quarter and half year ended December 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11.02.2022, in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.
- 2) The Statutory Auditors have carried out "Limited Review" of the financial results for the Quarter ended December 31, 2021.
- 3) The Company is currently engaged in NBFC activities and has only one segment.
- 4) Figures of the previous quarter have been regrouped, wherever necessary, to conform to the current quarter's presentation.

- 5) The Company has adopted Indian Accounting Standards (Ind AS) from April 1, 2019 with transaction date of April 1, 2019. Accordingly, these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issues thereunder and other accounting principles generally accepted in India. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.

- 6) The transition from previous GAAP to Ind AS has affected the company's financial position and the presentations namely as follows:
 1. The Stock of Shares and Securities, which was presented as Inventories as per previous IGAAP has been presented as Investments held for trading FVTPL and corresponding the sales and purchases of Shares and Securities has been disclosed as GAIN from Sale of Investments.
 2. The Loans to staff has been recalculated as per the fair valuation methodology.
 3. The provisions on the loans has been provided as per the Expected Credit loss method.Similar adjustments and reclassification effects has been presented in the financial statements.

For and on behalf of the Board of Directors of
IKAB SECURITIES & INVESTMENT LIMITED


Indra Kumar Bagri
Director
(DIN: 00014384)



Place: Mumbai
Date: 11.02.2022