



INTERACTIVE FINANCIAL SERVICES LIMITED

CIN: L65910GJ1994PLC023393

Address: 612, 6th Floor, Shree Balaji Heights, Kokilaben Vyas Marg, Ellisbridge, Ahmedabad-380009, Gujarat, India

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2022

(Rs. In Lakh except per share data)

Sr. No.	Particulars	Quarter ended 30.09.2022	Quarter ended 30.06.2022	Quarter ended 30.09.2021	Half Year ended 30.09.2022	Half Year ended 30.09.2021	Year ended 31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations						
	Net sales or Revenue from Operations	36.07	57.950	15.02	94.02	30.00	45.42
II	Other Income	14.88	5.960	103.17	20.84	115.39	131.83
III	Total Income (I+II)	50.950	63.910	118.190	114.860	145.390	177.24
IV	Expenses						
(a)	Cost of Materials consumed	-	-	-	-	-	-
(b)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-
(d)	Employee benefits expenses	3.94	2.400	2.83	6.34	4.06	9.34
(e)	Finance Costs	0.12	0.010	0.01	0.13	0.02	0.05
(f)	Depreciation and amortisation expenses	-	-	0.07	-	0.15	0.30
(g)	Other Expenses	21.86	9.320	29.28	31.18	34.65	46.87
	Total Expenses (IV)	25.920	11.730	32.19	37.650	38.88	56.56
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	25.030	52.180	86.00	77.210	106.51	120.68
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	25.030	52.180	86.00	77.210	106.51	120.68
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII- VIII)	25.030	52.180	86.00	77.210	106.51	120.68
X	Tax Expense	3.76	13.570	10.34	17.330	14.08	20.58
(a)	Current tax	-	13.570	8.48	17.33	11.12	17.53
(b)	(Less):- MAT Credit	-	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-	0.02
(d)	Deferred Tax (Asset)/Liabilities	-	-	1.86	-	2.96	3.02
XI	Profit (Loss) for the period from continuing operations (IX-X)	21.270	38.610	75.66	59.880	92.43	100.10
XII	Profit/(loss) from discontinued operations before tax	-	-	-	-	-	-
XIII	Tax Expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	21.270	38.610	75.66	59.880	92.43	100.10
XVI	Other Comprehensive Income / (Expenses) - (Net of Tax)	200.69	(109.800)	(79.92)	90.89	4.73	198.54
XVII	Total Comprehensive Income (XV + XVI)	221.960	(71.190)	(4.26)	150.770	97.16	298.65
XVIII	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	301.310	301.310	301.310	301.310	301.310	301.31
XIX	Earning per equity share (for continuing operation)						
(a)	Basic earnings (loss) per share from continuing and discontinued operations	0.71	1.28	2.51	1.99	3.07	3.32
(b)	Diluted earnings (loss) per share continuing and discontinued operations	0.71	1.28	2.51	1.99	3.07	3.32

Notes on Financial Results:-

- The above Standalone financial results of the company, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 14.11.2022.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable
- Since the company has only one segment, there is no separate reportable segment as required under Ind As 108.
- The results for the Quarter and Half year ended on 30th September, 2022 are available on the website of BSE Limited (URL: www.bseindia.com) and also on the company's website (URL: <https://ifinservices.in/Financial-Results/>).
- Previous year's/Period's figures have been re-grouped, re-arranged wherever considered necessary.

Date :-14.11.2022
Place :-Ahmedabad

For, Interactive Financial Services Limited


Pradip Sandhir
Managing Director
DIN: 06946411




INTERACTIVE FINANCIAL SERVICES LIMITED
CIN: L65910GJ1994PLC023393

Statement of Assets and Liabilities

Particulars	Rs. In Lakhs	
	As At 30.09.2022 UnAudited	As At 31.03.2022 Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	2.26	1.58
(b) Capital work-in-progress	-	-
(c) Goodwill	-	-
(d) Other intangible assets	-	-
(e) Intangible assets under development	-	-
(e) Financial assets	-	-
i. Investments	526.03	507.13
ii. Loans		29.88
iii. Others		-
(f) Deferred tax assets (Net)		7.76
(f) Other non-current assets		0.06
Total non-current assets	528.29	546.42
Current assets		
(a) Inventories		-
(b) Financial assets		-
i. Investments		-
ii. Trade receivables		0.40
iii. Cash and cash equivalents	30.15	37.31
iv. Bank balances other than (iii) above		
v. Loans	314.52	228.55
vi. Others		-
(c) Current tax Assets (Net)		-
(d) Other current assets	8.29	0.46
Total current assets	352.96	266.72
Total assets	881.25	813.14
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	301.31	301.31
(b) Other equity	522.81	486.55
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
i. Borrowings		-
ii. Trade Payables		-
iii. Other financial liabilities		-
(b) Provisions		-
(c) Deferred tax liabilities (Net)	15.87	-
(d) Other non-current liabilities		-
Total non-current liabilities	15.87	-
Current liabilities		
(a) Financial liabilities		
i. Borrowings		-
i. Trade payables		-
(a) Total outstanding dues of micro and small enterprises		-

(b) Total outstanding dues of creditors other than micro and small enterprises	0.01	2.67
iii. Other financial liabilities		
(b) Other current liabilities	6.41	10.93
(c) Provisions	17.51	-
(c) Current Tax Liabilities (Net)	17.33	11.68
Total current liabilities	41.26	25.28
Total liabilities	57.13	25.28
Total equity and liabilities	881.25	813.14

Date :-14.11.2022
Place :-Ahmedabad

For, Interactive Financial Services Limited

Sandhir

Pradip Sandhir
Managing Director
DIN: 06946411





INTERACTIVE FINANCIAL SERVICES LIMITED
CIN: L65910GJ1994PLC023393

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2022

		Rs. In Lakhs	
	Particulars	30.09.2022	30.09.2021
		Unaudited	Unaudited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before taxation and extraordinary items	77.21	106.51
	Adjustment for :-		
	Depreciation and Amortization	-	0.15
	Long Term Capital Loss	-	-
	Short Term Capital Loss	-	-
	Loss on fair valuation of MF - Ind AS	-	-
	Foreign Exchange Rate Fluctuation	-	0.02
	Finance Costs	-	-
	Advances Written off	-	-
	provision for Doubtful Advance w/back, no longer required	-	-
	MAT Credit Written off	-	-
	Excess provision w/back for Taxation of earlier years	-	-
	sub-total	-	0.17
	Profit on sales of fixed assets	-	-
	Loss on sales of fixed assets	-	-
	Short Term Capital Gain	-	0.38
	Long Term Capital Gain	-	93.38
	Gain on Fair Valuation on Financial Instruments (MF)	-	17.29
	Provision written back	-	-
	Foreign Exchange Rate Fluctuation	-	-
	Interest income	-	4.33
		-	(115.21)
	Operating Profit before working capital changes	-	(8.71)
	Change in working Capital :		
	Adjustment for Decrease (Increase) in operating assets		
	Inventories	-	-
	Trade receivables	0.40	(5.25)
	Other Current Assets	(7.77)	-
	Other Non-current Assets	-	(0.58)
	Other current Assets	-	(13.84)
	Fixed Deposits Having Maturity of More than Three Months	-	-
	Adjustment for (Decrease) Increase in operating liabilities		
	Trade payables	(2.66)	0.04
	Other current liabilities	(4.52)	0.93
	Other long term liabilities	-	-
	Non current provision	17.51	-
	Cash Generated from Operations	2.96	(27.51)
	Direct tax Paid	(11.66)	(4.16)
	Income tax refund received	-	-
	Cash Flow before extraordinary items	-	-
	Extraordinary Items/Prior Period Items	-	-
	Net cash from Operating Activities	(8.70)	(31.67)
B.	NET CASH FLOW FROM INVESTMENT ACTIVITIES		
	Purchase of Fixed Assets	(0.68)	-

(Increase) / Decrease in Non-Current Investments	-	-
Proceeds from sale of Non-current investments	(18.90)	267.72
Purchase of Non-current investments	(56.09)	(266.30)
Loans given	-	-
Bank deposits not considered under Cash and cash equivalents	-	-
(Increase) / Decrease in Current - financial loans	-	-
Long Term Capital Loss	-	-
Short Term Capital Loss	-	-
Short Term Capital Gain	-	0.38
Long Term Capital Gain	-	93.38
Interest income	-	-
Proceeds from sale of fixed assets	-	-
Net Cash from Investment Activities	(75.67)	95.19
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Finance Cost Expense	-	-
Foreign Exchange Rate Fluctuation	-	-
Proceeds of long term borrowings	-	-
Repayment of long term borrowings	-	-
Non Current - financial loans	-	-
Repayment of current financial borrowing	-	-
Proceeds of short term borrowings	-	-
Net Cash from financial activities	-	-
NET INCREASE /(-) DECREASE IN CASH AND CASH EQUIVALENTS	(84.37)	63.52
FOREIGN EXCHANGE RATE FLUCTUATION		
OPENING BALANCE IN CASH AND CASH EQUIVALENTS	37.31	41.84
CLOSING BALANCE IN CASH AND CASH EQUIVALENTS	30.15	105.36

Date :-14.11.2022
Place :-Ahmedabad

For, Interactive Financial Services Limited

Sandhir

Pradip Sandhir
Managing Director
DIN: 06946411



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE
FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
INTERACTIVE FINANCIAL SERVICES LIMITED**

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of INTERACTIVE FINANCIAL SERVICES LIMITED (the "Company"), for the quarter and half year ended September 30, 2022 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **B T Vora & Co.**
Chartered Accountants
FRN: 123652W


C. A. SHETH

Partner
M. No.: 180506
UDIN: 22180506BDBYXY8519
Date: 14th November, 2022
Place: Ahmedabad

