

**Independent Auditor's Report on Audited Standalone Quarterly and Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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

**Opinion**

We have audited the accompanying standalone quarterly and annual financial results of **Interactive Financial Services Limited** for the quarter and year ended **31<sup>st</sup> March, 2025**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

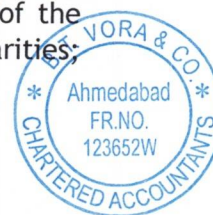
In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss after tax and other comprehensive income and other financial information for the quarter ended **31<sup>st</sup> March, 2025** and net profit after tax and other comprehensive income and other financial information for the year ended **31<sup>st</sup> March, 2025**

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities;





selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

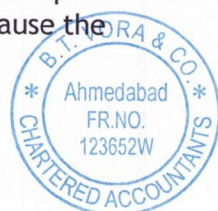
The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.





- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

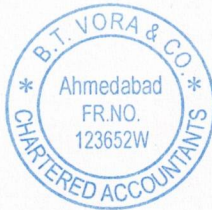
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For, **B T Vora & Co.**

Chartered Accountants

FRN: 123652W



**C. A. SHETH**

Partner

Mem. No. 180506

**UDIN: 25180506BMLXRE3629**

Place: Ahmedabad

Date: 29.05.2025

# INTERACTIVE FINANCIAL SERVICES LIMITED

CIN: L65910GJ1994PLC023393

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2025

(Rs. In Lakh except per share data)

Sr. No.	Particulars	Quarter ended 31-03-2025 Audited	Quarter ended 31-12-2024 Unaudited	Quarter ended 31-03-2024 Audited	Year ended 31-03-2025 Audited	Year ended 31-03-2024 Audited
I	Revenue from Operations					
	Net sales or Revenue from Operations	84.919	129.100	72.500	740.809	306.655
II	Other Income	42.299	17.809	15.926	110.319	41.030
III	Total Income (I-II)	127.218	146.909	88.426	851.128	347.684
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	42.228	31.526	18.715	122.991	57.405
(e)	Finance Costs	1.103	8.907	0.011	12.302	1.514
(f)	Depreciation and amortisation expenses	0.482	0.424	0.211	1.826	0.634
(g)	Other Expenses	136.713	46.132	43.770	320.648	131.375
	Total Expenses (IV)	180.526	86.990	62.706	457.768	190.929
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	(53.308)	59.919	25.719	393.360	156.755
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	(53.308)	59.919	25.719	393.360	156.755
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VII- VIII)	(53.308)	59.919	25.719	393.360	156.755
X	Tax Expense	(14.751)	25.250	62.514	107.999	95.814
(a)	Current tax	(16.037)	25.250	62.467	106.713	95.767
(b)	(Less) - MAT Credit	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	1.286	-	0.048	1.286	0.048
XI	Profit (Loss) for the period from continuing operations (IX-X)	(38.557)	34.669	(36.795)	285.361	60.941
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)	(38.557)	34.669	(36.795)	285.361	60.941
XVI	Other Comprehensive Income / (Expenses) - (Net of Tax)	(2.134)	120.836	29.980	109.745	305.543
XVII	Total Comprehensive Income (XV + XVI)	(40.690)	155.505	(6.815)	395.106	366.483
XVIII	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	693.103	301.310	301.310	693.103	301.310
XIX	Reserves excluding revaluation reserve				2,115.623	947.809
XX	Earning per equity share (for continuing operation)					
(a)	Basic earnings (loss) per share from continuing and discontinued operations	(0.915)	0.943	(1.001)	6.772	1.658
(b)	Diluted earnings (loss) per share continuing and discontinued operations	(0.915)	0.943	(1.001)	6.772	1.658

## 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 29.05.2025
- 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 standalone annual financial results include the results for the quarter ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited figures up to 31st December, 2024.
- During the quarter ended 31 March 2025, the Company made a rights issue of 39,17,030 equity shares at ₹30 per share. The market price immediately prior to the issue was ₹44.27. The issue contains a bonus element as the issue price was lower than the market price. Accordingly, in compliance with Ind AS 33 - Earnings Per Share, the earnings per share for all prior periods presented have been adjusted retrospectively using an adjustment factor of 1.22. This adjustment ensure comparability across all periods. Therefore, weighted average number of equity shares outstanding as at 31st March, 2025 is 42,13,681 equity shares & for other periods i.e. before right issue periods, adjusted weighted average number of equity shares outstanding is 36,75,982 equity shares. Accordingly the calculation of EPS is adjusted retrospectively.
- The results for the Quarter and year ended on 31 March, 2025 are available on the website of BSE Limited (URL: [www.bseindia.com](http://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 :-29-05-2024

Place :-Ahmedabad

For, Interactive Financial Services Limited

Pradip Sandhir

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CIN: L65910GJ1994PLC023393 PH. No. +91-9898055647, +91 79 4908 6019 SEBI Reg. No. : INM00012856

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# INTERACTIVE FINANCIAL SERVICES LIMITED

CIN: L65910GJ1994PLC023393

Audited Statement of Assets and Liabilities

Rs. In Lakhs

	Particulars	As At 31-03-2025 Audited	As At 31-03-2024 Audited
	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and equipment	27.29	4.71
	<b>Non-current financial assets</b>		
	Non-current investments	398.86	103.88
	Loans, non-current	-	-
	<b>Total non-current financial assets</b>	<b>398.86</b>	<b>103.88</b>
	Deferred tax assets/(Liabilities) (net)	(8.31)	3.79
	Other non-current assets	2.40	2.40
	<b>Total non-current assets</b>	<b>420.24</b>	<b>114.78</b>
<b>2</b>	<b>Current assets</b>		
	<b>Current financial asset</b>		
	Current investments	312.08	-
	Trade receivables, current	2.53	24.45
	Cash and cash equivalents	129.95	21.07
	Bank balance other than cash and cash equivalents	806.07	130.00
	Loans, current	936.92	1033.73
	Other current financial assets		
	<b>Total current financial assets</b>	<b>2187.54</b>	<b>1209.25</b>
	Current tax assets (net)	16.39	-
	Other current assets	367.61	11.98
	<b>Total current assets</b>	<b>2571.55</b>	<b>1221.23</b>
<b>3</b>	Non-current assets classified as held for sale	1.58	1.58
<b>4</b>	Regulatory deferral account debit balances and related deferred tax Assets		
	<b>Total assets</b>	<b>2993.37</b>	<b>1337.59</b>
	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	693.01	301.31
	Other equity	2115.62	947.81
	<b>Total equity attributable to owners of parent</b>	<b>2808.64</b>	<b>1249.12</b>
	Non controlling interest	-	-
	<b>Total equity</b>	<b>2808.64</b>	<b>1249.12</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	-	-
	<b>Total non-current financial liabilities</b>	<b>-</b>	<b>-</b>
	Other non-current liabilities	-	-
	<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, Current	55.85	-
	Trade payables, Current	69.13	7.12
	<b>Total current financial liabilities</b>	<b>124.98</b>	<b>7.12</b>
	Other current liabilities	59.76	14.18
	Current tax liabilities (Net)	-	67.16
	<b>Total current liabilities</b>	<b>184.73</b>	<b>88.47</b>
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability	-	-
	<b>Total liabilities</b>	<b>184.73</b>	<b>88.47</b>
	<b>Total equity and liabilities</b>	<b>2993.37</b>	<b>1337.59</b>

Date :- 29-05-2025

Place:- Ahmedabad

For, Interactive Financial Services Limited

**Regd office :** Office No. 508, Fifth Floor, Priviera, Nehru Nagar, Ahmedabad-380015, Gujarat, India.

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# INTERACTIVE FINANCIAL SERVICES LIMITED

## CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

[Amount in Lakhs]

Particulars	2024-2025	2023-2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before taxation and extraordinary items	393.34	156.75
Adjustment for :-		
Depreciation and Amortization	1.83	0.63
Interest Expense	12.30	1.51
Impairment Allowance on ECL (net of write offs)	2.53	-
Bad Debts & Advances Written off	-	29.88
Gain on Fair Valuation on Mutual Fund (FVTPL)	(12.09)	-
Dividend Income on Equity Shares	(0.00)	(0.08)
Interest Income	(93.52)	(40.60)
<b>Operating Profit before working capital changes</b>	<b>304.40</b>	<b>148.11</b>
Change in working Capital :		
Adjustment for :-		
Decrease/(increase) in Trade receivables	21.92	(22.47)
Decrease/(increase) in Other Non-current Assets	-	(1.32)
Decrease/(increase) in Other current Assets	(355.63)	(4.84)
(Decrease) /increase in Trade payables	62.01	4.79
(Decrease) /increase in Other current liabilities	45.58	(37.08)
<b>Cash Generated from Operations</b>	<b>78.26</b>	<b>87.18</b>
Direct tax Paid (net of refund)	(192.80)	(42.87)
<b>Cash Flow before extraordinary items</b>	<b>(114.53)</b>	<b>44.32</b>
Extraordinary Items/Prior Period Items	-	-
<b>Net cash from/ (used in) Operating Activities</b>	<b>(114.53)</b>	<b>44.32</b>
<b>B. NET CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
Proceeds from sale of Non-current investments	123.35	692.19
Purchase of Non-current investments	(597.76)	0.00
(Increase)/Decrease in Current - Financial loans/advances	96.80	(713.56)
Dividend Income on Equity shares	0.00	0.08
Purchase of Fixed Assets	(24.41)	(4.43)
Interest income	93.52	40.60
<b>Net Cash from/(used in) Investment Activities</b>	<b>(308.50)</b>	<b>14.88</b>
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Finance Cost Expense	(12.30)	(1.51)
Proceeds from Right Issue (net of expenses)	1164.43	-
Repayment of current financial borrowing	(106.13)	-
Proceeds of current financial borrowing	161.97	-
<b>Net Cash from/ (used in) Financial activities</b>	<b>1207.97</b>	<b>(1.51)</b>
<b>NET INCREASE /(-) DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>784.94</b>	<b>57.68</b>
<b>OPENING BALANCE IN CASH AND CASH EQUIVALENTS</b>	<b>151.07</b>	<b>93.39</b>
<b>CLOSING BALANCE IN CASH AND CASH EQUIVALENTS</b>	<b>936.01</b>	<b>151.07</b>

**Note:**

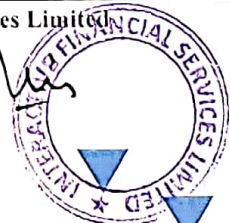
- The above statements of the cash flow has been prepared under the "Indirect methods" set out in Ind As - 7 on 'Statement of Cash Flow'
- Previous year figures have been regrouped or recast wherever, considered necessary
- Component of Cash & Cash Equivalents**

Cash on Hand	3.07	0.98
Balances with bank - In Current accounts	126.88	20.09
Other Bank Balances - FDR maturity less than three months	806.07	130.00
<b>Total</b>	<b>936.01</b>	<b>151.07</b>

Date :- 29-05-2025  
Place:- Ahmedabad

For, Interactive Financial Services Limited

*Pradip Sandhir*  
Pradip Sandhir  
Managing Director  
DIN: 06946411



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