

INTERACTIVE FINANCIAL SERVICES LIMITED

INTERACTIVE FINANCIAL SERVICES LIMITED

CIN: L65910GJ1994PLC023393

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024

(Rs. In Lakh except per share data)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations						
	Net sales or Revenue from Operations	178.889	347.900	103.700	526.789	167.668	306.655
II	Other Income	23.471	26.740	8.683	50.211	16.422	41.030
III	Total Income (I+II)	202.360	374.640	112.383	577.001	184.090	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	30.384	18.853	11.165	49.237	23.332	57.405
(e)	Finance Costs	2.101	0.191	0.000	2.292	0.045	1.514
(f)	Depreciation and amortisation expenses	0.521	0.398	0.152	0.920	0.228	0.634
(g)	Other Expenses	59.855	77.949	42.755	137.804	56.070	131.375
	Total Expenses (IV)	92.86	97.391	54.072	190.25	79.675	190.929
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	109.499	277.250	58.311	386.748	104.415	156.756
VI	Exceptional Items						
VII	Profit before extraordinary items and tax (V - VI)	109.499	277.250	58.311	386.748	104.415	156.756
VIII	Extraordinary items						
IX	Profit before tax (VII- VIII)	109.499	277.250	58.311	386.748	104.415	156.756
X	Tax Expense	22.500	75.000	14.700	97.500	26.300	95.814
(a)	Current tax	22.500	75.000	14.700	97.500	26.300	95.767
(b)	(Less)- MAT Credit	-	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	-	-	-	-	-	0.048
XI	Profit (Loss) for the period from continuing operations (IX-X)	86.999	202.250	43.611	289.248	78.115	60.943
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)	86.999	202.250	43.611	289.248	78.115	60.943
XVI	Other Comprehensive income / (Expenses) - (Net of Tax)	(9.66)	0.700	147.475	(8.957)	185.187	305.543
XVII	Total Comprehensive Income (XV + XVI)	77.342	202.950	191.086	280.291	263.303	366.485
XVIII	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	301.310	301.310	301.310	301.310	301.310	301.310
XIX	Reserves excluding revaluation reserve						947.809
XIX	Earning per equity share (for continuing operation)						
(a)	Basic earnings (loss) per share from continuing and discontinued operations	2.89	6.71	1.45	9.60	2.59	2.023
(b)	Diluted earnings (loss) per share continuing and discontinued operations	2.89	6.71	1.45	9.60	2.59	2.023

Notes on Financial Results:-

- 1 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 14.11.2024. The Statutory Auditors have carried out a Limited Review of the results for the quarter ended September 30, 2024.
- 2 The standalone quarterly and half yearly financial results include the results for the quarter ended 30.09.2024 being the balancing figure between the audited figures in respect of the quarter ended 30.06.2024 and unaudited figures up to 30.09.2024.
- 2 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.
- 3 Since the company has only one segment, there is no separate reportable segment as required under Ind AS 108.
- 4 The results for the Quarter and Half year ended on 30th September, 2024 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/>).
- 5 Previous year's/Period's figures have been re-grouped, re-arranged wherever considered necessary.

Date - 14.11.2024

Place:- Ahmedabad

For, Interactive Financial Services Limited

Pradip Sandhu
Managing Director
DIN: 06946411



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CIN: L65910GJ1994PLC023393 PH. No. +91-9898055647, +91 79 4908 8019 SEBI Reg. No. : INM000012856

Website: www.ifinservices.in; Email : info@ifinservices.in

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2024

Rs. In Lakhs

Particulars		30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before taxation and extraordinary items		386.75	104.42	156.75
Adjustment for :-				
Depreciation and Amortization		0.92	0.23	0.63
Finance Cost		2.29	0.04	1.51
Advances Written off as Impairment Loss		-	-	29.88
Dividend Income on Equity Shares		-	(0.08)	(0.08)
Accrued Interest on FDR		-	-	(0.40)
Interest Income		49.51	(16.25)	(40.60)
Operating Profit before working capital changes		439.47	88.37	147.71
Change in working Capital :				
Adjustment for :-				
Decrease/(Increase) in Trade receivables		(5.79)	(25.52)	(22.47)
Decrease/(Increase) in Other Non-current Assets		-	-	(1.32)
Decrease/(Increase) in Other current Assets		(1.37)	4.49	(4.44)
(Decrease)/Increase in Trade payables		6.30	3.61	4.79
(Decrease)/Increase in Other current liabilities		65.15	(12.42)	(37.08)
Cash Generated from Operations		503.77	58.52	87.18
Direct tax Paid (net of refund)		(59.63)	(14.92)	(42.87)
Cash Flow before extraordinary items		444.14	43.61	44.32
Extraordinary Items/Prior Period Items		-	-	-
Net cash from/ (used in) Operating Activities		444.14	43.61	44.32
B. NET CASH FLOW FROM INVESTMENT ACTIVITIES				
Proceeds from sale of Non-current investments		-	-	692.19
Purchase of Non-current investments		-	-	-
(Increase)/Decrease in Current - Financial loans/advances		(51.85)	(102.43)	(713.56)
(Increase)/Decrease in Current - Financial loans		164.05	-	-
Dividend Income on Equity shares		-	0.08	0.08
Purchase of Fixed Assets		(3.13)	(0.69)	(4.43)
Interest income		(49.51)	16.25	40.60
Net Cash from/(used in) Investment Activities		59.56	(86.79)	14.88
C. CASH FLOWS FROM FINANCING ACTIVITIES				
Finance Cost Expense		(2.29)	(0.04)	(1.51)
Net Cash from/ (used in) Financial activities		(2.29)	(0.04)	(1.51)
NET INCREASE /(-) DECREASE IN CASH AND CASH EQUIVALENTS		501.41	(43.23)	57.68
OPENING BALANCE IN CASH AND CASH EQUIVALENTS		151.07	93.39	93.39
CLOSING BALANCE IN CASH AND CASH EQUIVALENTS		652.48	50.16	151.07

Note:

- 1 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'
- 2 Previous year/period figures have been regrouped or recast wherever, considered necessary
- 3 **Component of Cash & Cash Equivalents**

Cash on Hand	2.11	0.91	0.98
Balances with bank - In Current accounts	265.38	18.95	20.09
Other Bank Balances - FDR maturity less than three months	385.00	30.31	130.00
Total	652.48	50.16	151.07

Date - 14.11.2024
Place - Ahmedabad

For, Interactive Financial Services Limited

Pradip Sandhir
Managing Director
DIN: 06946411



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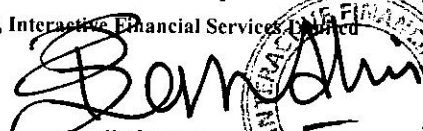
Audited Statement of Assets and Liabilities

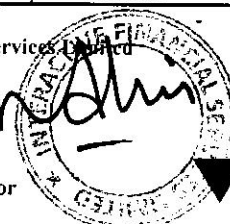
Rs. In Lakhs

	Particulars	As At 30-09-2024	As At 31-03-2024
		Unaudited	Audited
	Assets		
1	Non-current assets		
	Property, plant and equipment	6.92	4.71
	Non-current financial assets		
	Non-current investments	93.59	103.88
	Loans, non-current	-	-
	Total non-current financial assets	93.59	103.88
	Deferred tax assets (net)	5.13	3.79
	Other non-current assets	2.40	2.40
	Total non-current assets	108.04	114.78
2	Current assets		
	Current financial asset		
	Current investments	-	-
	Trade receivables, current	30.24	24.45
	Cash and cash equivalents	267.48	21.07
	Bank balance other than cash and cash equivalents	385.00	130.00
	Loans, current	1085.57	1033.73
	Other current financial assets	-	-
	Total current financial assets	1768.29	1209.25
	Current tax assets (net)	-	-
	Other current assets	13.35	11.98
	Total current assets	1781.64	1221.23
3	Non-current assets classified as held for sale	1.58	1.58
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	1891.26	1337.59
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	301.31	301.31
	Other equity	1228.10	947.81
	Total equity attributable to owners of parent	1529.41	1249.12
	Non controlling interest	-	-
	Total equity	1529.41	1249.12
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	-	-
	Total non-current financial liabilities	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current liabilities		
	Current financial liabilities		
	Borrowings, Current	164.05	-
	Trade payables, Current	13.43	7.12
	Total current financial liabilities	177.48	7.12
	Other current liabilities	79.34	14.18
	Current tax liabilities (Net)	105.03	67.16
	Total current liabilities	361.85	88.47
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total liabilities	361.85	88.47
	Total equity and liabilities	1891.26	1337.59

Date :- 14.11.2024
Place:- Ahmedabad

For, Interactive Financial Services Limited


Pradip Sandhir
Managing Director
DIN: 06946411



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**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, 2024 (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

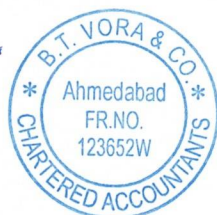


C. A. SHETH

Partner

M. No.: 180506

UDIN: 24180506BKHAHX6701



Date: 14th November, 2024

Place: Ahmedabad