

NCL RESEARCH & FINANCIAL SERVICES LIMITED

Registered Office : 79, Nagindas Master Road, 3rd Floor, Fort, Mumbai-400 023
CIN - L65921MH1985PLC284739, Email : ncl.research@gmail.com, Website : www.nclfin.com
Statement of Un-Audited Standalone Financial Results for the Quarter ended 30th June 2024

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date
		30.06.2024	Months ended	Months ended	figures as on
		Un-Audited	31.03.2024	30.06.2023	31.03.2024
			Audited	Un-Audited	Audited
I	Revenue from Operations				
	Interest Income	114.942	125.991	108.070	471.745
	Dividend Income	0.312	0.634	0.581	2.728
	Revenue from Sale of Shares	22.648	593.825	(0.854)	594.332
	Net Gain on Fair Value of Changes	-	-	-	-
	Other Income	0.414	-	-	-
	Total Revenue from Operations	138.316	720.450	107.797	1,068.805
II	Other Income				
	Others [(Profit)/(Loss) in F&O Trading]	85.808	1.182	(7.453)	17.615
	Others [Gain/(loss) from Investments]	-	115.570	-	62.561
	Others (Interest on FDR)	3.615	3.614	3.241	13.915
III	Total Income (I+II)	227.739	840.816	103.585	1,162.896
IV	Expenses				
	Finance Costs	-	-	-	-
	Fees & Commission Expenses	-	-	-	-
	Net loss on Fair Value Changes	-	-	-	-
	Impairment on Financial Instruments	-	-	-	-
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock-in-trade	258.149	738.862	-	738.862
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(235.120)	(69.222)	12.237	(65.175)
	Employee Benefits Expenses	22.764	25.061	13.426	75.370
	Depreciation, Amortization and Impairment	1.237	1.543	1.165	5.286
	Loss on Sale of Investments (Long Term Capital Loss)	340.795	-	-	-
	Other Expenses	14.326	128.925	11.527	209.798
	Total Expenses (IV)	402.151	825.169	38.355	964.141
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(174.412)	15.647	65.230	198.755
VI	Exceptional Items				
VII	Profit / (Loss) before Tax (V-VI)	(174.412)	15.647	65.230	198.755
VIII	Tax Expenses				
	Current	42.006	(8.192)	16.960	38.249
	Deferred Tax	(0.086)	(0.153)	(0.154)	(0.560)
	Total Tax Expenses (VIII)	41.920	(8.345)	16.806	37.689
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(216.332)	23.992	48.424	161.066
X	Profit/(Loss) from Discontinued Operations				
XI	Tax Expenses Discontinued Operations				
XII	Profit for the Period / Year from continuing operations (X-XI)				
XIII	Profit for the Period (IX-XII)	(216.332)	23.992	48.424	161.066
XIV	Other Comprehensive Income				
	Fair value changes on Instruments carried at FVTOCI				
	A. Items that will not be classified to Profit or Loss				
	i) Fair value changes on instruments carried at FVTOCI	549.047	(292.257)	(1,560.991)	(2,001.950)
	ii) Income Tax on above	(138.195)	73.561	392.901	503.891
	Sub-Total A	410.852	(218.696)	(1,168.09)	(1,498.06)
	B. i) Items that will be classified 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)	410.852	(218.696)	(1,168.090)	(1,498.059)
XV	Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	194.520	(194.704)	(1,119.666)	(1,336.993)
XVI	Paid-up Equity Share Capital	10,703.280	10,703.280	10,703.280	10,703.280
	Face Value of Equity Shares	1.000	1.000	1.000	1.000
XVII	Other Equity				370.473
XVIII	Earnings per Share from Continuing Operations				
	a) Basic	(0.020)	0.002	0.005	0.015
	b) Diluted	(0.020)	0.002	0.005	0.015
XIX	Earnings per Share from Discontinued Operations				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
XX	Earnings per Share from Continuing & Discontinued Operations				
	a) Basic	(0.020)	0.002	0.005	0.015
	b) Diluted	(0.020)	0.002	0.005	0.015

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 13th August 2024.
- 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/IS/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.
- Figures for the quarters ended 31st March 2024 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.
- 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 NCL Research & Financial Services Limited

Sd/-

Goutam Bose
Managing Director

Place : Mumbai

Date : August 13, 2024