

## NCL RESEARCH & FINANCIAL SERVICES LIMITED

Registered Office : 79, Nagindas Master Road, 3rd Floor, Fort, Mumbai-400 023

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### Statement of Un-Audited Standalone Financial Results for the Quarter and Nine Months ended 31st December 2022

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Nine Months	Corresponding	Year to date
		31.12.2022	Months ended	Months ended	ended	Nine Months	figures as on
		Un-Audited	30.09.2022	31.12.2021	31.12.2022	ended	31.03.2022
			Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	<b>Revenue from Operations</b>						
	Interest Income	92.337	89.823	50.742	229.708	115.819	184.341
	Dividend Income	0.674	13.080	-	13.754	-	-
	Revenue from Sale of Shares	-	-	0.549	-	3.406	3.406
	Net Gain on Fair Value of Changes	11.314	(8.865)	-	2.449	-	-
	Others (Gain From Trading in shares, FNO Segment)	37.424	8.686	-	45.464	-	-
	<b>Total Revenue from Operations</b>	<b>141.749</b>	<b>102.724</b>	<b>51.291</b>	<b>291.375</b>	<b>119.225</b>	<b>187.747</b>
II	<b>Other Income</b>						
	Others (Rental Income)	-	-	0.300	0.600	9.100	9.400
III	<b>Total Income (I+II)</b>	<b>141.749</b>	<b>102.724</b>	<b>51.591</b>	<b>291.975</b>	<b>128.325</b>	<b>197.147</b>
IV	<b>Expenses</b>						
	Finance Costs	-	-	-	-	-	-
	Fees & Commission Expenses	-	-	-	11.000	15.000	15.000
	Net loss on Fair Value Changes	-	-	-	-	-	-
	Impairment on Financial Instruments	-	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock-in-trade	-	-	-	-	1.989	1.989
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	24.437	59.482	(31.354)	103.824	(28.470)	(98.497)
	Employee Benefits Expenses	9.257	7.429	7.527	24.098	23.583	31.804
	Depreciation, Amortization and Impairment	1.272	1.213	1.315	3.698	3.477	5.260
	Other Expenses	10.558	11.123	53.492	106.804	66.123	135.638
	<b>Total Expenses (IV)</b>	<b>45.524</b>	<b>79.247</b>	<b>30.980</b>	<b>249.424</b>	<b>81.702</b>	<b>91.194</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>96.225</b>	<b>23.477</b>	<b>20.611</b>	<b>42.551</b>	<b>46.623</b>	<b>105.953</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>96.225</b>	<b>23.477</b>	<b>20.611</b>	<b>42.551</b>	<b>46.623</b>	<b>105.953</b>
VIII	<b>Tax Expenses</b>						
	Current	24.220	-	5.359	24.220	12.380	2.297
	Deferred Tax	-	(0.349)	-	-	(0.248)	(0.739)
	<b>Total Tax Expenses (VIII)</b>	<b>24.220</b>	<b>(0.349)</b>	<b>5.359</b>	<b>24.220</b>	<b>12.132</b>	<b>1.558</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>72.005</b>	<b>23.826</b>	<b>15.252</b>	<b>18.331</b>	<b>34.491</b>	<b>104.395</b>
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses Discontinued Operations	-	-	-	-	-	-
XII	<b>Profit for the Period / Year from continuing operations (X-XI)</b>	<b>72.005</b>	<b>23.826</b>	<b>15.252</b>	<b>18.331</b>	<b>34.491</b>	<b>104.395</b>
XIII	<b>Profit for the Period (IX-XII)</b>	<b>72.005</b>	<b>23.826</b>	<b>15.252</b>	<b>18.331</b>	<b>34.491</b>	<b>104.395</b>
XIV	<b>Other Comprehensive Income</b>						
	<b>Fair value changes on Instruments carried at FVTOCI</b>						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	1,664.408	2,862.213	-	4,888.431	-	-
	ii) Income Tax on above	(432.746)	(744.176)	-	(1,270.992)	-	-
	<b>Sub-Total A</b>	<b>1,231.662</b>	<b>2,118.037</b>	<b>-</b>	<b>3,617.439</b>	<b>-</b>	<b>-</b>
	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	-	-	-	-	-	-
	<b>Sub-Total B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>1,231.662</b>	<b>2,118.037</b>	<b>-</b>	<b>3,617.439</b>	<b>-</b>	<b>-</b>
XV	<b>Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)</b>	<b>1,303.667</b>	<b>2,141.863</b>	<b>15.252</b>	<b>3,635.770</b>	<b>34.491</b>	<b>104.395</b>
XVI	Paid-up Equity Share Capital	10,703.280	10,703.280	5,817.000	10,703.280	5,817.000	5,817.000
	Face Value of Equity Shares	1.00	1.00	1.00	1.00	1.00	1.00
XVII	Other Equity	-	-	-	4,117.510	-	481.740
XVIII	<b>Earnings per Share from Continuing Operations</b>						
	a) Basic	0.007	0.002	0.003	0.002	0.006	0.018
	b) Diluted	0.007	0.002	0.003	0.002	0.006	0.018
XIX	<b>Earnings per Share from Discontinued Operations</b>						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XX	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>						
	a) Basic	0.007	0.002	0.003	0.002	0.006	0.018
	b) Diluted	0.007	0.002	0.003	0.002	0.006	0.018

**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 9th February 2023.
- 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/15/2015 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.
- 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 : February 9, 2023