

Kanoria Securities & Financial Services Ltd

CIN: L15421WB1916PLC104929

Regd. Office: 8, B.B.D. Bag (East),
Kolkata-700 001

Phone: (033) 2230-7391; **Fax:** (033) 2230-6317

Email: kanoriasecurities@gmail.com

Website: www.ksfsltd.in

Date: 14.11.2024

The Secretary
The Calcutta Stock Exchange Ltd
7, Lyons Range,
Kolkata - 700 001

Scrip Code: 10021118

Sub: Outcome of the Board Meeting held on 14th November 2024

Dear Sir/Madam,

This is to inform you that in pursuance to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in their meeting held today i.e., Thursday, the 14th day of November, 2024 started at 3.00 p.m. and concluded at 3.25 p.m. has inter-alia, considered and approved the Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter and half year ended 30th September, 2024.

The said Un-audited Financial Results (Standalone & Consolidated) along with the Limited Review Report of the Statutory Auditors of Company is enclosed herewith.

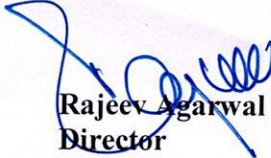
The said results will be duly published in leading newspapers as per Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the Company.

Kindly take the aforesaid information in your records.

Thanking you,

Yours faithfully,

For **Kanoria Securities & Financial Services Limited**


Rajeev Agarwal
Director
DIN: 00337332



Encl.: As above

KANORIA SECURITIES & FINANCIAL SERVICES LTD

Regd.Off: 8, B. B. D.Bag (East), KOLKATA - 700 001, West Bengal

Corporate Identity Number: L15421WB1916PLC104929

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Statement of Un-audited Standalone and Consolidated Financial Results for the Quarter and Half Year Ended 30th September, 2024

Sl. No	Particulars	Standalone						Consolidated					
		Three Months Ended 30.09.2024	Three Months Ended 30.06.2024	Corresponding Three months Ended 30.09.2023 in the previous year	Half Year Ended 30.09.2024	Corresponding Half Year Ended 30.09.2023 in the previous year	Previous Year Ended 31.03.2024	Three Months Ended 30.09.2024	Three Months Ended 30.06.2024	Corresponding Three months Ended 30.09.2023 in the previous year	Half Year Ended 30.09.2024	Corresponding Half Year Ended 30.09.2023 in the previous year	Previous Year Ended 31.03.2024
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	-	-	27.63	-	38.22	69.59	-	-	27.63	-	38.22	69.17
	Other Income	15.68	10.65	2.73	26.33	9.51	31.73	15.68	10.65	2.73	26.33	9.51	31.73
	Total Revenue (I+II)	15.68	10.65	30.36	26.33	47.73	101.32	15.68	10.65	30.36	26.33	47.73	100.90
II	Expenses												
	a) Cost of Material Consumed	-	-	-	-	-	-	-	-	-	-	-	-
	b) Purchase of Stock In Trade	-	-	-	-	-	-	-	-	-	-	-	-
	c) Employees Benefit Expenses	-	-	-	-	-	1.22	-	-	-	-	-	1.22
	d) Finance Cost	-	-	-	-	-	101.56	-	-	-	-	-	101.56
	e) Depreciation & amortisation exps	-	-	-	-	-	-	-	-	-	-	-	-
	f) Other Expenditure	0.92	0.54	0.49	1.46	34.17	61.44	0.96	0.57	0.51	1.53	34.24	61.71
	Total Expenses	0.92	0.54	0.49	1.46	34.17	164.22	0.96	0.57	0.51	1.53	34.24	164.49
III	Profit/(Loss) before exceptional items and tax (I-II)	14.76	10.11	29.87	24.87	13.56	(62.90)	14.72	10.08	29.85	24.80	13.49	(63.59)
VI	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
V	Profit/(Loss) before tax (III-IV)	14.76	10.11	29.87	24.87	13.56	(62.90)	14.72	10.08	29.85	24.80	13.49	(63.59)
VI	Tax Expenses												
	1) Current Tax	-	-	-	-	-	-	-	-	-	-	-	-
VII	Profit/(Loss) for the period (V-VII)	14.76	10.11	29.87	24.87	13.56	(62.90)	14.72	10.08	29.85	24.80	13.49	(63.59)
VIII	Other Comprehensive Income / (loss) net of tax												
	A. (i) Items that will not be reclassified to Profit or Loss	(32.03)	20.65	4.29	(11.38)	61.53	134.37	(32.03)	20.65	4.29	(11.38)	61.53	134.37
	(ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	13.97	-	-	-	-	-	13.97
	B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-	-	-
	(ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-	-	-
	Other Comprehensive income for the period	(32.03)	20.65	4.29	(11.38)	61.53	120.40	(32.03)	20.65	4.29	(11.38)	61.53	120.40
IX	Total Comprehensive income for the period (comprising Net Profit after tax and other Comprehensive income for the period (VII+VIII))	(17.27)	30.76	34.16	13.49	75.09	57.50	(17.31)	30.73	34.14	13.42	75.02	56.81
X	Profit attributable to-												
	a) Owner of the Company	14.76	10.11	29.87	24.87	13.56	(62.90)	14.72	10.08	29.85	24.80	13.49	(63.59)
	b) Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-



XI	Other Comprehensive income attributable to-												
	a) Owner of the Company	(32.03)	20.65	4.29	(11.38)	61.53	120.40	(32.03)	20.65	4.29	(11.38)	61.53	120.40
	b) Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
XII	Total Comprehensive income attributable to-												
	a) Owner of the Company	(17.27)	30.76	34.16	13.49	75.09	57.50	(17.31)	30.73	34.14	13.42	75.02	56.81
	b) Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
XIII	Paid-up Equity Share Capital (face value of Rs 10/- each)	408.00	408.00	408.00	408.00	408.00	408.00	408.00	408.00	408.00	408.00	408.00	408.00
XIV	Other Equity						(185.17)						(402.41)
XV	Earning Per Share: (in Rupees)												
	-Basic	0.36	0.25	0.73	0.61	0.33	(1.54)	0.36	0.25	0.73	0.61	0.33	(1.56)
	-Diluted	0.36	0.25	0.73	0.61	0.33	(1.54)	0.36	0.25	0.73	0.61	0.33	(1.56)

NOTES:

- The above Financial results have been approved and taken on record by the Board of Directors in their meeting held on November 14, 2024.
- Financial results for all the periods presented have been prepared in accordance with the recognition and measure principles of Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- Figures for the quarter ended September 30, 2024 are the balancing figures between unaudited figures in respect of the half yearly and the published unaudited figures up to the first quarter of the relevant financial year.
- Pursuant to the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the Company has published consolidated quarterly results for the corresponding quarter ended 30th September, 2023 and the preceding quarter ended 30th June, 2024, as reported herein above, have been approved by the Board of Directors, but have not been subject to audit or review.
- The Company is engaged in investment and financing activities. As such there are no separate reportable segments as per Accounting Standard (AS) 17 "Segment Reporting" in respect of the Company.
- The above quarterly results have been subjected to Limited Review by the Statutory Auditors' of the Company.
- Previous period's figures have been regrouped or reclassified wherever necessary.

Place: Kolkata
Date: 14th November, 2024



For and on behalf of the Board of Directors
Kanoria Securities & Financial Services Limited

Rajeev Agarwal
DIRECTOR
DIN: 00337332

KANORIA SECURITIES & FINANCIAL SERVICES LTD

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STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lakhs)

Particulars	Standalone		Consolidated	
	As at 30.09.2024	As at 31.03.2024	As at 30.09.2024	As at 31.03.2024
Non Current Assets				
Property Plant and Equipment	19.27	19.27	19.27	19.27
Financial Assets				
i) Investments in Subsidiaries	261.00	261.00	-	-
ii) Other Non Current Investments	422.91	410.40	473.15	460.65
iii) Long Term Loans and advances	25.86	25.86	25.86	25.86
iv) Deferred Tax Asset	-	-	-	-
Total Non Current Assets	729.04	716.53	518.28	505.78
Current Assets				
Financial Assets				
i) Current Investments	6.09	6.24	6.09	6.24
ii) Cash and Cash Equivalents	79.70	412.95	79.89	413.25
iii) Other Bank Balances (other than [ii])	4.96	4.96	4.96	4.96
iv) Trade Receivable	-	-	-	-
v) Short Term Loans and Advances	928.55	654.40	921.81	647.65
Other Current Assets	66.89	66.72	66.89	66.74
Total Current Assets	1,086.19	1,145.27	1,079.64	1,138.84
Total Assets	1,815.23	1,861.80	1,597.92	1,644.62
Equity and Liabilities				
Equity				
Equity Share Capital	408.00	408.00	408.00	408.00
Other Equity	(171.68)	(185.17)	(388.99)	(402.41)
Total Equity	236.32	222.83	19.01	5.59
Non Controlling Interest				
Liabilities				
Non Current Liabilities				
Financial Liabilities				
i) Other Financial Liabilities	39.41	39.41	39.41	39.41
ii) Long term Provisions	10.62	10.62	10.62	10.62
iii) Preference shares due for redemption	370.00	370.00	370.00	370.00
Deferred Tax Liabilities	6.26	6.26	6.26	6.26
Total Non Current Liabilities	426.29	426.29	426.29	426.29
Current Liabilities				
Financial Liabilities				
i) Short Term Borrowings	1,142.15	1,159.65	1,142.15	1,159.65
Other Current Liabilities	10.47	53.03	10.47	53.09
Total Current Liabilities	1,152.62	1,212.68	1,152.62	1,212.74
Total Liabilities	1,578.91	1,638.97	1,578.91	1,639.03
Total Equities and Liabilities	1,815.23	1,861.80	1,597.92	1,644.62

For and on behalf of the Board of Directors

Place: Kolkata

Date: 14.11.2024



Rajeev Agarwal

DIRECTOR

DIN: 00337332

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Unaudited Standalone & Consolidated Cash Flow

(Rupees in Lakhs)

	Standalone		Consolidated	
	Year Ended 30.09.2024	Year Ended 30.09.2023	Year Ended 30.09.2024	Year Ended 30.09.2023
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit before tax & extraordinary items	24.87	13.56	24.80	13.49
Adjustments for:				
Depreciation	-	-	-	-
(Profit)/Loss on sale of Investments	(24.26)	29.25	(24.26)	29.25
Dividend received	(2.22)	(4.83)	(2.22)	(4.83)
Interest received	-	(38.22)	-	(38.22)
Operating Profit/(Loss) before working capital changes	(26.48)	(13.80)	(26.48)	(13.80)
Adjustments for:	(1.61)	(0.24)	(1.68)	(0.31)
(Increase)/Decrease in Stock-in-Trade	0.15	(1.12)	0.15	(1.12)
(Increase)/Decrease in Fixed Deposit	-	-	-	-
(Increase)/Decrease in Long Term Loans & Advances	-	-	-	-
(Increase)/Decrease in Trade Receivables	-	-	-	-
(Increase)/Decrease in Short Term Loans & Advances	(273.93)	(532.44)	(273.93)	(532.20)
(Increase)/Decrease in Other Current Assets	(0.17)	0.18	(0.17)	0.19
Increase/(Decrease) in Current Liabilities	(42.56)	(42.90)	(42.60)	(42.93)
Cash generated from operations	(318.12)	(576.52)	(318.23)	(576.37)
Taxes Paid	(0.22)	(12.52)	(0.22)	(12.52)
Net Cash used in operating activities (A)	(318.34)	(589.04)	(318.45)	(588.89)
B. Cash Flow from Investing Activities:				
(Profit)/Loss on sale of Investments	24.26	(29.25)	24.26	(29.25)
Dividend Income	2.22	4.83	2.22	4.83
Sale/(Purchase) of Investments	(23.89)	314.09	(23.89)	314.09
Net Cash from Investing Activities (B)	2.59	289.67	2.59	289.67
C. Cash Flow from Financing Activities:				
Proceed from Short Term Borrowings (net)	(17.50)	470.64	(17.50)	470.64
Interest Received	-	38.22	-	38.22
Net Cash from Financing Activities (C)	(17.50)	508.86	(17.50)	508.86
Net Increase/(Decrease) in cash & cash equivalents (A+B+C)	(333.25)	209.49	(333.36)	209.64
Cash & cash equivalents as on 1st April, 2024	412.95	47.80	413.25	47.90
Cash & cash equivalents as on 30th Sept, 2024	79.70	257.29	79.89	257.54

For and on behalf of the Board of Directors
Kanoria Securities & Financial Services LimitedPlace: Kolkata
Date: 14th Nov, 2024Rajeev Agarwal
DIRECTOR
DIN: 00337332

S.B.DANDEKER & CO.

Chartered Accountants

P-36 India Exchange Place, Kolkata 700001

Tel # 033-22254832, Tele-fax # 91-33-22258149, Email- kabkol@yahoo.com

Independent Auditor's Report on Quarterly and Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors
Kanoria Securities & Financial Services Ltd
8, B.B.D Bag (East)
Kolkata- 700001

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **Kanoria Securities & Financial Services Limited** ("the Company") for the quarter and half year ended 30th September 2024, 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.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
S.B. Dandeker & Co
Chartered Accountants
(Registration No. 301009E)



Kedarashish Bapat
Partner

(Membership No.: 057903)

WDIN:-24057903BJ2W8L5803

Place: Kolkata
Date: 14/11/2024

S.B.DANDEKER & CO.

Chartered Accountants

P-36 India Exchange Place, Kolkata 700001

Tel # 033-22254832, Tele-fax # 91-33-22258149, Email- kabkol@yahoo.com

Independent Auditor's Report on Quarterly and Half Yearly Unaudited Consolidated Financial Results of the Company Pursuant to Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors of
Kanoria Securities & Financial Services Ltd
8, B.B.D Bag (East)
Kolkata- 700001

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of **Kanoria Securities & Financial Services Limited** ("The Parent") and its subsidiaries (The parent and its subsidiaries together referred to as "the Group"), and total comprehensive income for the quarter and half year ended 30th September, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This statement which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting standard 34 "Interim financial Reporting" (Ind As 34), Prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. 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 Entity", Issued by the Institute of Chartered Accountants of India (ICAI), A review of interim financial information consists of making inquiries, primarily of persons 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing obligations and Disclosure Requirements) regulations, 2015 as amended, to the extent applicable.



4. The statements included the results of the following Subsidiaries:

Sr. No.	Name of the entity	Relationship
1.	Agaresh Finance & Properties Ltd.	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 nothing has come to our attention that caused us to believe that the accompanying financial statements, 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.

Our opinion on the Statement is not modified in respect of the above matter.

For and on behalf of
S.B. Dandekar & Co
Chartered Accountants
(Registration No. 301009E)



Kedarashish Bapat
Partner

(Membership No.: 057903)

UDIN:- 24057903BJZHGME380

Place: Kolkata
Date: 14/11/2024