

(Rs. in Lacs)					
Audited Financial Results for the Quarter and Audited for the Year Ended 31st March, 2023					
Particulars	Quarter Ended			Year Ended	
	31st March, 2023	31st December, 2022	31st March, 2022	31st March, 2023	31st March, 2022
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Income from Operations					
(a) Net Sales / Income from Operations (Net of excise duty)	4.57	7.70	11.35	28.14	27.72
(b) Other Operating Income	11.04	20.92	39.70	93.94	158.37
(c) Other Income	0.00	0.00	0.00	0.00	0.00
Total Income from Operations	15.61	28.62	51.05	122.08	186.09
2. Expenses					
(a) Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
(d) Employee benefits expense	3.81	4.87	3.72	17.09	17.01
(e) Finance Costs	8.80	0.96	4.34	13.53	5.51
(f) Depreciation and amortisation expense	2.37	2.49	3.12	9.84	8.73
(g) Other expenss (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	6.70	6.34	7.40	26.23	24.87
Total Expenses	21.68	14.66	18.58	66.69	56.12
3. Profit / (Loss) from operations before exceptional items (1-2)	-6.07	13.96	32.47	55.39	129.97
4. Profit / (Loss) from ordinary activities before exceptional items (3+4)	0.00	0.00	0.00	0.00	0.00
5. Profit / (Loss) from ordinary activities and finance costs but before exceptional items (4+5)	-6.07	13.96	32.47	55.39	129.97
6. Exceptional Items	0.00	0.00	0.00	0.00	0.00
7. Profit / (Loss) from ordinary activities before tax (6 + 6)	-6.07	13.96	32.47	55.39	129.97
8. Tax Expense	0.00	1.00	8.46	8.49	29.46
9. Net Profit / (Loss) from ordinary activities after tax	-6.07	12.96	24.01	46.90	100.51
10. Extraordinary items (net of tax Rupee expense ____)	0.00	0.00	0.00	0.00	0.00
11. Net Profit / (Loss) for the period (9+10)	-6.07	12.96	24.01	46.90	100.51
12. Share of Profit / (Loss) of associates*	0.00	0.00	0.00	0.00	0.00
13. Minority Interest*	0.00	0.00	0.00	0.00	0.00
14. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (11+12+13)	-6.07	12.96	24.01	46.90	100.51
15. Paid-up equity share capital (Face Value of the Share shall be indicated)	150	150	150	150	150
16. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00
17.i. Earnings Per Share (before extraordinary items) (of Rs. 10/-each) (not annualised):					
(a) Basic	-0.40	0.86	1.60	3.13	6.70
(b) Diluted					
18.ii Earnings Per Share (after extraordinary items) (of Rs. 10/-each) (not annualised):					
(a) Basic					
(b) Diluted	-0.40	0.86	1.60	3.13	6.70
See accompanying note to the financial results					

Note : 1. The above financial result as reviewed by the Audit Committee, have been approved and taken on record at the meeting of the Board of Directors held on 30th May 2023.

2. Figures for the quarter ended 31st March, 2023 and 31st March, 2022 are the balancing figure between Audited figures in respect of the full financial year ended 31st March, 2023 and 31st March, 2022 respectively.

3. The Company has adopted Indian Standard (Ind "AS") notified by the Ministry of Corporate Affairs w.e.f. April 1, 2018 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS-34. Interim Financial reporting prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder.

4. The reconciliation of Net Profit reported for the Quarter ended 31st March 2023 in with Indian GAAP to total comprehensive with Ind AS is given below in accordance with Ind AS is given below

Description	Amount in Lacs
Net profit after Tax as per IGAAP	-6.07
(1) Effect of ECL on Trade receivable	0
(2) Effect of Deffered Tax above	0
(3) Effect of Depreciation of Leasehold Land	0
(4) Effect of Interest on Term Loan (EIR)	0
(5) Effect of Deffered Tax above	0
(6) Remeasurement of Net defined benefit Liability	0
Net profit after Tax before OCI as per Ind AS	-6.07
Other Comprehensive Income	0
Tax on Other Comprehensive Income	0
Total Comprehensive Income after Tax as per Ind AS	-6.07

5. As the Company business activity falls within a single business segment viz Stock Broking & Trading in shares, financial statements are reflective of the information required by Accounting Standard 17 "Segment Reporting" notified under the Companies (Accounting Standards) Rules 2006

6. The figures for the previous period has been re-grouped and rearranged wherever considered necessary

Place: Mumbai
Date: 30th May, 2023

For The First Coustodian Fund (India) Limited

Giriraj Dammani
Managing Director