

CONSOLIDATED FINVEST & HOLDINGS LIMITED

Head Office: Plot No.12, Local Shopping Complex, Sector B-1, Vasant Kunj, New Delhi – 110070

Ph:91-11-40322100 **CIN:**L33200UP1993PLC015474 **Email:** cs_cfhl@jindalgroup.com

Website:www.consofinvest.com

Ref: CFHL/SECTT/NOV 24/131

Dated: 14th November 2024

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C-1
Block G, Bandra-Kurla Complex,
Bandara (East), Mumbai – 400 051

Ref: Code: CONSOFINVT Series : Eq

Re: Outcome of Board of Directors' Meeting – 14.11.2024

Dear Sir,

Pursuant to Regulation 30 and 33 and other applicable provisions of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today, the 14th November 2024, has considered and approved, inter alia, following business:

1. Considered and approved the Un-Audited (stand-alone) Financial Results of the Company for the second quarter and half year ended 30th September 2024. Copy of the same is enclosed for your reference.
2. Independent Auditor's Review Report on un-audited Standalone financial results of the Company for the quarter ended 30th September 2024 issued by Kanodia Sanyal & Associates, the Statutory Auditors of the Company. Copy of the same is enclosed for your reference.

The Company has no any subsidiary/associate/joint venture company(ies), as on 30th September 2024, Stand-alone financial results are being submitted.

The results are also being published in newspaper and will be placed at the website of the company in compliance of SEBI (LODR) Regulations, 2015.

The Meeting commenced at 11.30 a.m. and concluded at 12.30 p.m.

Thanking you,

Yours truly,

For Consolidated Finvest & Holdings Limited

Anil Kaushal
(Company Secretary)
Encl: as above

Regd. Off. : 19th K.M. Hapur-Bulandshahr Road, P.O. Gulaothi, Distt. Bulandshahr (U.P.)

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Regd. Office : 19th K.M., Hapur Bulandshahr Road, P.O. Gulaothi, Bulandshahr (U.P.)
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 Tel. No : 011 - 40322100 CIN:L33200UP1993PLC015474
 E-mail:cs_cfh@jindalgroup.com website: www.consofinvest.com

STAND ALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs. In Lakh except EPS)

S.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	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(A) Revenue from operations						
	a) Interest	14	5	7	19	15	27
	b) Dividend Income	232	-	-	232	-	67
	b) Net gain on fair value changes	1,426	1,433	1,363	2,859	2,734	4,702
	(B) Other Income						
	a) Other Income	50	21	18	71	19	205
	b) Profit from derivatives	-	316	-	-	-	168
	Total Income (A + B)	1,722	1,775	1,388	3,181	2,768	5,169
2	Expenses						
	a) Employees Benefits expenses	4	4	4	8	9	18
	b) Depreciation & Amortisation expense	-	1	-	1	1	2
	c) Finance cost	-	-	2	-	2	2
	d) Other Expenses	6	11	21	17	40	57
	e) Loss on derivatives	345	-	-	29	-	-
	Total Expenses (a+b+c+d+e)	355	16	27	55	52	79
3	Profit before exceptional items and tax	1,367	1,759	1,361	3,126	2,716	5,090
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax	1,367	1,759	1,361	3,126	2,716	5,090
6	Tax Expense						
	Current Tax/(Provision return back)	59	11	-	70	-	-
	Deferred Tax	(3,408)	(548)	367	(3,956)	688	444
		(3,349)	(537)	367	(3,886)	688	444
7	Profit for the period from continuing operations	4,716	2,296	994	7,012	2,028	4,646
8	Profit/(Loss) from Discounting operations	-	-	-	-	-	-
9	Profit for the period	4,716	2,296	994	7,012	2,028	4,646
10	Other Comprehensive Income						
	(a) Items that will not be reclassified to profit or loss	738	3,795	252	4,533	2,259	1,834
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
		738	3,795	252	4,533	2,259	1,834
11	Total Comprehensive Income for the period (Comprising Profit/(Loss) and Other Comprehensive Income)	5,454	6,091	1,246	11,545	4,287	6,480
	Total comprehensive Income for the period attributable to						
	Owners of the parent	5,454	6,091	1,246	11,545	4,287	6,480
12	Non Controlling Interests	-	-	-	-	-	-
13	Paid up Equity Share Capital (face Value Rs. 10/- each)	3,233	3,233	3,233	3,233	3,233	3,233
14	Basic/Diluted Earnings/(Loss) Per Share (EPS) on Net Profit / (Loss) (Not annualised/Rs.)	14.59	7.10	3.07	21.69	6.27	14.37

Notes

- The financial results of the Company have been prepared in accordance with The Companies (Indian Accounting Standards) Rules, 2015 as amended, Prescribed under section 133 of the Companies Act 2013 and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
- The Company is a NBFC and dealing in one segment i.e. investment in shares and providing loans, hence segment reporting as required by SEBI Circular bearing no. CIR/CFD/FAC/62/2016 dated 5th July 2016 is not applicable.
- The above results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors at their respective meetings held on 14th November 2024 and limited review of these results has been carried out by the Statutory Auditors of the Company.



4 Statement of Assets and Liabilities on Standalone basis for the half year ended 30th September 2024.

Rs. In Lakhs

PARTICULARS	As at 30th September 2024	As at 31st March 2024 (Audited)
ASSETS		
(1) Financial Assets		
a) Cash and Cash Equivalents	99	2
b) Bank Balance other than (a) above	-	-
c) Loans	553	245
d) Investments	99,946	92,182
e) Other financial assets	-	-
(2) Non-Financial Assets		
a) Current Tax Assets (Net)	57	108
b) Property, Plant and Equipment	78	79
c) Other non-financial assets	6	6
Total Assets	1,00,739	92,622
LIABILITIES AND EQUITY		
Liabilities		
(1) Financial Liabilities		
Payables		
(a) Trade Payable	-	-
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	67	3
(b) Borrowings (Other than Debt Securities)	-	-
(2) Non-Financial Liabilities		
(a) Current Tax Liabilities	-	-
(b) Provisions	15	15
(c) Deferred Tax Liabilities (Net)	8,291	11,784
(d) Other Non Financial Liability	6	5
(3) Equity		
(a) Equity Share Capital	3,233	3,233
(b) Other Equity	89,127	77,582
Total Liabilities and Equity	1,00,739	92,622



5 Standalone Cash Flow Statement for the Half year ended 30th September 2024

Rs. In Lakhs

Particulars	Half year ended 30.09.2024	Half year ended 30.09.2023
Cash Inflow/(Outflow) from Operating Activities		
Net Profit/(Loss) before Tax	3,126	2,716
Adjustments for:-		
Depreciation and amortisation	1	1
Finance cost	-	2
Comprehensive Income	-	-
Dividend Received	-	-
Fair Value gain/(loss) on Mutual Funds & Bonds	(239)	(144)
Unrealised Income on amortisation of Preference Shares	(2,619)	(2,590)
Operating profit/(loss) before working capital changes	269	(15)
Changes in working capital :-		
Adjustment for (increase)/decrease in operating assets		
Short term loan and advances	(308)	90
Other financial assets	-	-
Other non financial assets	-	1
Adjustment for increase/(decrease) in operating liabilities		
Trade payable	64	(1)
Other non financial liabilities	1	3
Provisions	1	2
Cash generated from Operations	27	80
Direct income tax(paid)/refunds	(19)	(1)
Net Cash flow from/(used in) operating activities(A)	8	79
Cash Flow from Investing Activities		
Payment for Property, Plant & Equipment, Intangible assets	-	-
Loss from futuristic Trade	-	-
Net Proceeds from sale/(purchase) of Investments	89	(77)
Dividend Received	-	-
Profit or Loss on redemption of Investments	-	-
Net Proceeds from sale/(purchase) of current investments	-	-
Net Proceeds from sale/(purchase) of non current investments	-	-
Net Cash flow from/(used in) Investing Activities (B)	89	(77)
Cash flow from Financing Activities		
Proceeds from Borrowing	-	-
Interest paid	-	(2)
Net Cash Flow from/(used in) Financing Activities (C)	-	(2)
Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	97	-
Cash and cash equivalents at the beginning of the year	2	3
Cash and cash equivalents at the end of the year	99	3

6 Figures for the previous year/ quarter have been regrouped /rearranged /recast wherever considered necessary.

Place: New Delhi

Date: 14th November 2024

By Order of the Board
for Consolidated Finvest & Holdings Limited



Sanjiv Kumar Agarwal
Director

DIN: 01623575

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

To
The Board of Directors
Consolidated Finvest & Holdings Limited

1. We have reviewed the accompanying statement of Standalone unaudited financial results (Statement) of M/s CONSOLIDATED FINVEST & HOLDINGS LIMITED, ("the Company") for the quarter ended 30.09.2024 and Year to date from April 1, 2024 to September 30, 2024 (the "Statement") 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, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019("the Circular").
2. This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standard 34 " Interim Financial Reporting " (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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, *Engagements to "Review of Interim Financial information performed by the Independent Auditor of the Entity" Statements* 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 an analytical procedure applied to financial data and thus provides 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 state above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards i.e. Indian Accounting Standards(" Ind AS") specified under section 133 of the Companies Act, 2013 as amended , read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kanodia Sanyal & Associates
Chartered Accountants
FRN008396N



(Namrata Kanodia)
Partner

Membership Number: 402909

UDIN: 24402909 BkFZZD1030

Place: New Delhi

Date: November 14, 2024

