

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

CFHL/SECTT/NOV 23/434

9th November 2023

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

Ref: Code: CONSOFINVT Series : Eq

Re: Outcome of Board of Directors' Meeting – 09.11.2023

Dear Sir,

We wish to inform you that the Board of Directors of the Company at it's meeting held today, the 9th November 2023. Pursuant to Regulation 30 and 33 and other applicable provisions of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, Board of Directors have approved the following matters:

1. Considered and approved the Un-Audited (stand-alone) Financial Results of the Company for the quarter and half year ended 30th September 2023. 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 2023 issued by Kanodia Sanyal & Associates, the Statutory Auditors of the Company. Copy of the same is enclosed for your reference.

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 12.30 p.m. and concluded at 2.30 p.m.

Thanking you

Yours truly,

For Consolidated Finvest & Holdings Limited


Anil Kaushal
(Company Secretary)

Encl : as above

CONSOLIDATED FINVEST & HOLDINGS LIMITED

Regd. Office : 19th K.M., Hapur Bulandshahr Road, P.O. Gulaothi, Bulandshahr (U.P.)
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STAND ALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

(Rs. In Lakh except EPS)

S.NO.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(A) Revenue from operations						
	a) Interest	7	8	14	15	32	51
	b) Dividend Income	-	-	-	-	-	117
	b) Net gain on fair value changes	1,363	1,371	177	2,734	371	40,869
	(B) Other Income	18	1	27	19	30	695
	Total Income (A + B)	1,388	1,380	218	2,768	433	41,732
2	Expenses						
	a) Employees Benefits expenses	4	5	5	9	8	16
	b) Depreciation & Amortisation expense	-	1	-	1	1	2
	c) Finance cost	2	-	-	2	-	-
	d) Other Expenses	21	19	422	40	432	637
	Total Expenses (a+b+c+d)	27	25	427	52	441	655
3	Profit/(Loss) before exceptional items and tax	1,361	1,355	(209)	2,716	(8)	41,077
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Tax	1,361	1,355	(209)	2,716	(8)	41,077
6	Tax Expense						
	Current Tax/(Provision return back)	-	-	(6)	-	-	52
	Deferred Tax	367	321	39	688	82	9,718
	Income Tax related to earlier years	-	-	13	-	13	13
		367	321	46	688	95	9,783
7	Profit/(Loss) for the period from continuing operations	994	1,034	(255)	2,028	(103)	31,294
8	Profit/(Loss) from Discounting operations	-	-	1	-	-	(1)
9	Profit/(loss) for the period	994	1,034	(254)	2,028	(103)	31,293
10	Other Comprehensive Income						
	(a) Items that will not be reclassified to profit or loss	252	2,007	(970)	2,259	(2,632)	7,171
	(b) Items that will be reclassified to profit or loss	252	2,007	-	-	-	-
		252	2,007	970	2,259	(2,632)	7,171
11	Total Comprehensive Income for the period (Comprising Profit/(Loss) and Other Comprehensive Income)	1,246	3,041	(1,224)	4,287	(2,735)	24,122
	Total comprehensive Income for the period attributable to						
	Owners of the parent	1,246	3,041	(1,224)	4,287	(2,735)	24,122
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.)	3.07	3.20	(0.79)	6.27	(0.32)	96.81

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 9th November 2023 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 2023.

Rs. In Lakhs

PARTICULARS	As at 30th September 2023	As at 31st March 2023 (Audited)
ASSETS		
(1) Financial Assets		
a) Cash and Cash Equivalents	3	3
b) Bank Balance other than (a) above	-	-
c) Loans	347	437
d) Investments	91,114	85,284
e) Other financial assets	-	-
(2) Non-Financial Assets		
a) Current Tax Assets (Net)	151	151
b) Property, Plant and Equipment	81	82
c) Other non-financial assets	6	6
Total Assets	91,702	85,963
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	-	1
(b) Borrowings (Other than Debt Securities)	-	-
(2) Non-Financial Liabilities		
(a) Current Tax Liabilities	52	51
(b) Provisions	17	15
(c) Deferred Tax Liabilities (Net)	13,002	11,555
(d) Other Non Financial Liability	8	5
(3) Equity		
(a) Equity Share Capital	3,233	3,233
(b) Other Equity	75,390	71,103
Total Liabilities and Equity	91,702	85,963



5 Standalone Cash Flow Statement for the Half year ended 30th September 2023

Rs. in Lakhs

Particulars	Half year ended 30.09.2023	Half year ended 30.09.2022
Cash Inflow/(Outflow) from Operating Activities		
Net Profit/(Loss) before Tax	2,716	(8)
Adjustments for:-		
Depreciation and amortisation	1	1
Finance cost	2	-
Comprehensive Income	-	3,385
Dividend Received	-	-
Fair Value gain/(loss) on Mutual Funds & Bonds	(144)	-
Unrealised Income on amortisation of Preference Shares	(2,590)	-
Operating profit /(loss) before working capital changes	(15)	(3,392)
Changes in working capital :		
Adjustment for (increase)/decrease in operating assets		
Short term loan and advances	90	35
Other financial assets	-	1
Other non financial assets	1	(64)
Adjustment for increase/(decrease) in operating liabilities		
Trade payable	(1)	1
Other non financial liabilities	3	2
Provisions	2	-
Cash generated from Operations	80	(3,417)
Direct income tax(paid)/refunds	(1)	(4)
Net Cash flow from /(used in) operating activities(A)	79	(3,421)
Cash Flow from Investing Activities		
Payment for Property, Plant & Equipment, Intangible assets	-	-
Loss from futristik Trade	-	-
Net Proceeds from sale/(purchase) of Investments	(77)	3,523
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)	(77)	3,523
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)	-	102
Cash and cash equivalents at the beginning of the year	3	6
Cash and cash equivalents at the end of the year	3	108

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

Place: New Delhi

Date: 9th November 2023


 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 30.09.2023 and the period from 1st April 2023 to 30th September 2023 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 approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles 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 Circular. 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 above, as stated 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.

UDIN: 23402909BQZHKU2308
Date: 9th November, 2023
Place: New Delhi



For Kanodia Sanyal & Associates
Chartered Accountants
FRN: 008396N

Namrata

(Namrata Kanodia)
Partner

Membership Number: 402909