

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

**REVIEW REPORT TO
TO THE BOARD OF DIRECTORS OF
INVENTURE GROWTH & SECURITIES LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Inventure Growth & Securities Limited** ('the Company') for the quarter ended June 30, 2021, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on this Statement based on our review.
3. We conducted our review of the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical procedures 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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 PPV & CO

Chartered Accountants

Firm Registration No. 153929W

Priyanshi

Priyanshi Vakharia

Proprietor

Membership No.: 181834

UDIN: 21181834AAAABC8218



Place: Mumbai

Date: 6 August 2021

INVENTURE GROWTH & SECURITIES LIMITED

Registered Office : 201,2nd Floor, Viraj Towers, W.E. Highway, Andheri- East, Mumbai- 400069

WEBSITE: www.inventuregrowth.com, CIN : L65990MH1995PLC089838

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER 30TH JUNE,2021

(Rs. in lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2021 (Unaudited)	31.03.2021 (Audited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
Revenue from operations				
(i) Interest income	119	114	88	414
(ii) Dividend income	-	-	-	3
(iii) Fees and commission income	615	737	384	1,938
(iv) Sale of shares/ & securities	-	-	-	-
(v) Reversal of Impairment provision on financial instruments	29	-	-	-
(vi) Other operating income	67	46	45	189
(I) Total revenue from operations	830	897	517	2,544
(II) Other income	154	130	169	595
(III) Total Revenue (I+II)	984	1,027	686	3,139
Expenses				
(i) Finance costs	21	10	2	16
(ii) Fees and commission expense	478	281	202	932
(iii) Impairment on financial instruments	-	18	74	43
(iv) Purchases of stock-in-trade	-	-	-	-
(v) Changes in stock-in-trade	-	(1)	6	2
(vi) Employee benefits expenses	129	99	117	472
(vii) Depreciation and amortization expense	8	9	9	37
(viii) Other expenses	140	189	87	523
(IV) Total expenses	776	605	497	2,025
(V) Profit/(loss) before exceptional item and tax (III-IV)	207	422	189	1,114
(VI) Exceptional items	-	-	-	-
(VII) Profit/(loss) before tax (V-VI)	207	422	189	1,114
(VIII) Tax expense				
(i) Current tax	53	-35	79	167
(ii) MAT credit entitlement	-	-	-	-
(iii) Net current tax (i-ii)	53	-35	79	167
(iv) Deferred tax	8	192	(25)	179
(v) Tax adjustment for earlier years	(1)	-	-	-
Total tax expenses (VIII)	60	157	54	346
(IX) Profit/(loss) after tax for the period/year (VII -VIII)	147	265	135	768
(X) Other comprehensive income				
Items that will not be reclassified to Profit or Loss:				
(i) Change in fair value of financial assets	2.77	-0.40	1.24	2.31
(ii) Remeasurements of net defined benefit expenses	-	17.81	(0.84)	16.12
(iii) Tax effect of above	-	(3.95)	0.23	(3.48)
Other comprehensive income/(loss) (X)	2.77	13.46	0.63	14.95
(XI) Total comprehensive income for the period/year (IX + X)	150	278	135	783
(XII) Paid up equity share capital (face value of Rs.1/- each)	8,400	8,400	8,400	8,400
Earnings Per Share(EPS) (of Rs 1/- each) (not annualised for quarterly period) :				
Basic (in Rs)	0.02	0.03	0.02	0.09
Diluted (in Rs)	0.02	0.03	0.02	0.09

Notes

- The above Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 6th August, 2021. The Statutory Auditor of the Company have carried out a limited review of the above financial results of the company for the quarter ended on June 30, 2021.
- The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS notified under section 133 of Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India.
- The continued spread of novel coronavirus (COVID-19) pandemic across the globe, including India has caused complete/partial lockdown across the country to control the spread of the virus. Stock Broking services, being part of Capital Market operations have been declared as essential services and accordingly, the Company faced no business interruption on account of the lockdown. There has been no material change in the controls or processes followed in the closing of the financial statements of the Company. As at June 30, 2021, based on facts and circumstances existing as of that date, the Company does not anticipate any material uncertainties, which affect its liquidity position; and its ability to fulfil its financial obligations. The ongoing COVID-19 situation, if prolonged, may result in some changes in the overall economic and market conditions, which may in turn have an impact on the future operations of the Company.
- The Board of Directors at their Meeting held on 1st April, 2021 approved the sub-division of each equity share face value of Rs.10/- fully paid up into 10 equity shares of face value of Rs.1/- each fully paid up. The same has been approved by the Members on 15th June, 2021 through postal ballot with the record date for the subdivision being 24th June, 2021, hence the split of equity share has been effected from 24th June, 2021. Accordingly, equity share and Earning per share have been adjusted for split in accordance with Ind AS 33 "Earning per share" for all previous reporting periods/year.
- The Company's operations relate to a single reportable operating business segment, i.e. Stock Broking Transactional Services & Other related Financial Intermediation Services.
- The Previous period/year figures have been regrouped and rearranged, wherever necessary to make them comparable with current reporting period.

For identification purpose only

Date : 6th August, 2021
Place : Mumbai



On behalf of the Board of Directors
Inventure Growth & Securities Limited

Kanji B. Rita
DIN - 00727470
Chairman & Managing Director

