



SMART FINSEC LIMITED

(Formerly Known as Kevalin Securities Limited)

Regd. Office : F-88, 2nd Floor, West District Centre, Shivaji Enclave, Rajouri Garden,
Opp. TDI Paragon Mall, New Delhi-110027 Phone : 91-11-25167071, 45004425
E-mail : smartfinsec@gmail.com Website : www.smartfinsec.com
CIN : L74899DL1995PLC063562

August 12, 2025

To,

**BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai-400001**

Scrip Code: 539494

Subject: Outcome of Board Meeting

Dear Sir / Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. on Tuesday, 12th August, 2025 at the registered office of the company has inter alia considered and approved the following:

- 1) Unaudited Standalone Financial Results for the quarter ended 30th June 2025 along with the Limited Review Report thereon.

The Meeting commenced at 4:00 pm and concluded at 04: 46 pm.

Further, we hereby enclose the Unaudited Standalone Financial Results of the Company for the quarter ended 30th June 2025 along with the Limited Review Report issued by Statutory Auditors of the Company.

You are requested to kindly take the same on your record.

Thanking You,
Yours Sincerely

For, Smart Finsec Limited

**Rajvinder Kaur
Company Secretary and Compliance Officer**

SMART FINSEC LIMITED
CIN: L74899DL1995PLC063562

Regd. Office: F-88, 2nd Floor, West District Centre, Shivaji Enclave, Rajouri Garden, New Delhi.

Statement of Unaudited standalone Financial Results for the quarter and Three months ended June 30, 2025

S.No.	Particulars	Quarter Ended			Year Ended
		June 30, 2025 Unaudited	June 30, 2024 Unaudited	March 31, 2025 Unaudited	March 31, 2025 Audited
		(Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)
1	Net Sales/ Income From Operations				
	Interest Income	21.19	16.82	18.81	77.18
	Dividend Income	-	0.46	0.75	1.23
	Profit/(loss) from F&O/Jobbing	19.60	27.28	14.21	96.38
	Rental Income	7.35	7.05	7.31	28.97
	Net gain on fair value changes	6.73	2.84	2.97	13.21
	Profit on sale on Investments	-	-	-	-
	Sale of Shares	0.10	6.96	-	19.80
	Total	54.97	61.41	44.05	236.77
3	Expenditures				
	(Increase)/Decrease in stock in trade & work in progress	(0.40)	(0.74)	(0.01)	(0.18)
	Purchase of Stock in Trade	0.49	7.00	0.48	19.45
	Net Loss on fair value changes	-	-	-	-
	Finance Cost	0.41	-	0.12	1.41
	Employees benefit expenses	10.23	8.83	10.88	43.17
	Depreciation	1.38	1.38	1.39	5.51
	Adm. Exp.	7.87	6.49	6.42	17.33
	Total	19.98	22.96	19.28	86.69
4	Profit/(Loss) before Tax	34.99	38.45	24.77	150.08
5	Tax Expenses				
	Current Tax	6.75	8.43	5.05	32.97
	Deferred Tax	-	-	(0.69)	(0.69)
	Short Provision of earlier years	-	-	-	0.41
	Total Tax Expense	6.75	8.43	4.36	32.69
6	Net Profit / (Loss) after tax	28.24	30.02	20.41	117.39
7	Other Comprehensive Income, net of tax				
	(a) Items that will not be reclassified to profit or loss	-	-	-	-
	(b) Items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income, net of tax	-	-	-	-
8	Total Income	28.24	30.02	20.41	117.39
9	Paid up equity share capital	300.00	300.00	300.00	300.00
	(Face value of share shall be indicated)	1.00	1.00	1.00	1.00
10	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	1268.39	1150.96	1268.39	1268.39
11	Basic & diluted Earning per share (EPS)	0.09	0.10	0.07	0.39
	SEGMENT REPORTING				
1	Segment Revenue				
	a) Real Estate	7.35	7.05	7.31	28.97
	b) NBFC Activity	47.62	54.36	36.74	207.80
	Total	54.97	61.41	44.05	236.77
2	Segment Results				
	(Profit before Tax , Interest & Extraordinary Items)				
	a) Real Estate	5.97	5.67	5.92	23.46
	b) NBFC Activity	29.02	32.78	18.85	126.62
	Total PBT	34.99	38.45	24.77	150.08
3	Segment Capital Employed				
	a) Real Estate	128.24	133.77	124.56	124.56
	b) NBFC Activity	1,468.39	1,347.26	1,453.55	1,453.55
	Total	1596.63	1481.03	1578.11	1578.11

For & on Behalf of the Board
For SMART FINSEC LIMITED

[Signature]
Auth. Sign./Director

Rajinder Kumar Arora
Whole Time Director
DIN: 10797869

Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12th August 2025 and reviewed by the Statutory Auditors, pursuant to Regulation 33 and 52 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 as amended. The Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules 2015 as amended from time to time and other recognised accounting practices generally accepted in India along with the circulars, guidelines and directions issued by the Reserve Bank of India from time to time.
- 2 Information on investor complaints for the Quarter - (Nos.): Opening Balance - Nil, New - Nil
- 3 The Company operates in two segments - Real Estate and Non Banking Financial Activity.
- 4 Previous Quarter's/Year's figures have been regrouped/reworked wherever necessary to make them compareable with those of current quarter/year.
- 5 Deferred Tax asset/liability shall be calculated at the end of accounting year as per Ind AS 12

Place : New Delhi
Date :12/08/2025

For SMART FINSEC LIMITED

[Signature]
Auth. Sign./Director

Independent Auditors' Limited Review Report on unaudited Quarterly Standalone Financial Results of Smart Finsec Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended)

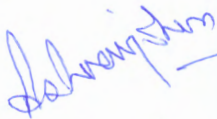
**The Board of Directors
Smart Finsec Limited,
Rajouri Garden,
New Delhi-110027**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Smart Finsec Limited ("the Company") for the quarter ended June 30, 2025 ("the Statement").
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company'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 thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016. Our responsibility is to issue a report on the Statements 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 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 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 prepared in accordance with applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 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 Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A. Mohan & Co.
Chartered Accountants
FRN: 017403N



CA Ashwani Mohan
M. No. 082632
Place: New Delhi
Date: 12.08.2025
UDIN: 25082632BMNARA3187