

SMART FINSEC LIMITED

(Formerly Known as Kevalin Securities Limited)

Registered Office:- FC-02, 4th Floor, TDI Mall,

Vishal Enclave, Rajouri Garden, New Delhi-110027

CIN:- L74899DL1995PLC063562

Phone:-011- 25167071, 45004425

Email Id:-smartfinsec@gmail.com

August 10th, 2022

BSE Limited
Corporate Relationship Department
1st Floor, New Trading Ring
Rotunda Building, P J Towers
Dalal Street
Mumbai - 400 001

Sub: - Outcome of Board Meeting - : June 30th, 2022

Dear Sir,

In continuation of our Letter dated on 01/08/2022 , we wish to inform you that at its meeting held on today , August 10th , 2022 inter alia other matter has approved the Unaudited Standalone Financial Results of the Company for Quarter ended on June 30th,2022 along with Limited Review Report issued by Statutory Auditor of the Company In accordance with Regulation 33 of the SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) Regulation,2015 and the same is attached herewith

The said Meeting Commenced at **03:00 PM** and Concluded at **03:30 PM**.

kindly take the same on your record and acknowledge.

Thanking you
Yours faithfully
For SMART FINSEC Limited

For Smart Finsec Limited

Priyanka Sharma
Company Secretary



Priyanka Sharma

Company Secretary & Compliance Officer

SMART FINSEC LIMITED

CIN: L74899DL1995PLC063562

Regd. Office: FC- 02, 4th Floor, TDI Mall, Vishal Enclave, Rajouri Garden, New Delhi-110027.

Statement of Unaudited standalone Financial Results for the quarter and Three months ended June 30, 2022

S.No.	Particulars	Quarter Ended			Year Ended
		June 30, 2022	June 30, 2021	March 31, 2022	March 31, 2022
		Unaudited	Unaudited	Audited	Audited
		(Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)
1	Net Sales/ Income From Operations				
	Interest Income	0.89	6.12	3.51	30.44
	Dividend Income	-	-	0.37	0.44
	Profit/(loss) from F&O/Jobbing	36.40	(101.64)	75.30	-200.25
	Rental Income	6.60	6.60	6.00	24.80
	Net gain on fair value changes	-	9.11	-	-
	Profit on sale on Investments	(2.12)	0.58	2.07	0.96
	Sale of Shares	627.84	626.26	1,078.38	5,225.60
	Total	669.61	547.03	1,165.63	5,081.99
2	Expenditures				
	(Increase)/Decrease in stock in trade & work in progress	96.50	(247.16)	155.49	(131.74)
	Purchase of Stock in Trade	537.39	638.63	1,018.44	4,726.84
	Net Loss on fair value changes	2.18	-	1.36	1.47
	Finance Cost	-	-	0.42	0.42
	Employees benefit expenses	2.70	2.46	2.64	10.70
	Depreciation	1.36	1.36	1.37	5.45
	Demat Charges	-	0.01	-	0.22
	Adm. Exp.	4.75	5.71	(5.73)	13.67
	Total	644.88	401.01	1,173.99	4,627.03
3	Profit/(Loss) before Tax	24.73	146.02	(8.36)	454.96
5	Tax Expenses				
	Current Tax	6.95	31.75	16.24	108.15
	Deferred Tax	-	-	(0.53)	-0.53
	Short Provision of earlier years	-	-	1.50	1.50
	Total Tax Expense	6.95	31.75	17.21	109.12
6	Net Profit / (Loss) after tax	17.78	114.27	-25.57	345.84
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 Comprehensive Income	17.78	114.27	-25.57	345.84
9	Paid up equity share capital	300.00	300.00	300	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	762.38	427.39	762.38	762.38
11	Basic & diluted Earning per share (EPS)	0.06	0.38	-0.09	1.15
	SEGMENT REPORTING				
1	Segment Revenue				
	a) Real Estate	6.60	6.60	6.00	24.80
	b) NBFC Activity	663.01	540.43	1,159.63	5,057.19
	Total	669.61	547.03	1,165.63	5,081.99
2	Segment Results				
	(Profit before Tax, Interest & Extraordinary Items)				
	a) Real Estate	5.24	5.24	5.78	24.57
	b) NBFC Activity	19.49	140.78	14.14	430.39
	Total PBT	24.73	146.02	(8.36)	454.96
3	Segment Capital Employed				
	a) Real Estate	144.00	149.45	141.03	141.03
	b) NBFC Activity	1,207.00	1,172.21	1,192.19	1,192.19
	Total	1351.00	1321.66	1333.22	1333.22

For & on behalf of the Board

For SMART FINSEC LIMITED

For SMART FINSEC LIMITED

Arun Khera
Managing Director
Auth. Sign./Director


Notes:

- 1 The financial results of the Company for the Quarter ended June 30, 2022 are prepared in accordance with the Ind AS and have been subjected to limited review by the Statutory Auditors of the Company.
- 2 Information on investor complaints for the Quarter - (Nos.): Opening Balance - Nil, New - Nil
- 3 Deferred Tax asset/liability shall be calculated at the end of accounting year as per Ind AS 12
- 4 The above Results were reviewed by the Audit Committee. The board of directors at their meeting held on 10.08.2022 approved the above results and its release.
- 5 The Company operates in two segments - Real Estate and Non Banking Financial Activity.
- 6 Previous Quarter's/Year's figures have been regrouped/reworked wherever necessary to make them comparable with those of current quarter/year.
- 7 The Shares of the Company have been split into Rs. 1 per share from Rs. 10. Figures of EPS for all the previous quarters/periods have been recalculated according for comparison purposes.

Place : New Delhi

Date :10/08/2022

For SMART FINSEC LIMITED


Auth. Sign./Director



H.K. DUA & CO.

CHARTERED ACCOUNTANTS

309, Jyoti Shikhar 8, District Centre, Janakpuri, New Delhi-110058

Ph.: 011-25511883, 011-45530162

Email: harshdua@hotmail.com, harshduaca@hotmail.com

Limited Review Report on unaudited Quarterly Standalone Financial Results of Smart Finsec Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015

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, 2022 (the Statement).
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 Indian Accounting Standard 34 "*Interim Financial Reporting*" (Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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



accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For H.K.Dua & Co.
Chartered Accountants
FRN: 000581N



CA Harsh Kumar Dua

M.No. 080727

Place: New Delhi

Date: 10.08.2022

UDIN: 22080727 A0S00L1457