

SUMEDHA FISCAL SERVICES LIMITED

CIN : L70101WB1989PLC047465

Regd. Office : 6A Geetanjali, 8B Middleton Street, Kolkata - 700 071.

Tel : 033 2229 8936/ 6758/3237/ 4473 Fax: 033 2226 4140

Web site : www.sumedhafiscal.com E-mail : investors@sumedhafiscal.com

Statement of Standalone unaudited Financial Results for the Quarter and Nine Months ended 31.12.2021

(Rs. in lacs)

		STANDALONE					
		Quarter ended			Nine Months Ended		Year ended
Sr. No.	Particulars	31.12.2021	30.9.2021	31.12.2020	31.12.2021	31.12.2020	31-03-2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue From Operations						
	Interest Income	5.86	7.32	5.97	19.20	16.38	23.11
	Dividend Income	0.79	2.52	0.92	6.08	2.05	2.96
	Rental Income	2.55	1.05	1.05	4.65	3.15	4.20
	Fee and Commission Income	155.47	187.07	130.11	533.85	517.85	652.43
	Net Gain on Fair Value Change	(0.64)	3.18	14.80	18.14	47.01	44.49
	Sale of Services	4.60	4.61	4.36	13.85	15.59	19.91
	Sale of stock-In Trade -Shares & Securities	1,277.34	1,314.57	186.76	3,471.12	281.59	780.73
	Net Gain on Dervative Transactions	-	0.35	149.10	3.93	387.13	434.56
	Other Revenue From Operations	17.75	6.71	3.25	33.02	15.43	28.78
	Total Revenue from operations	1,463.72	1,527.38	496.32	4,103.84	1,286.18	1,991.17
	b) Other Income	0.98	5.06	0.76	6.06	0.76	2.00
	Total Income	1,464.70	1,532.44	497.08	4,109.90	1,286.94	1,993.17
2	Expenses						
	a. Purchase of Stock-in -Trade	1,577.57	1,161.28	196.16	3,595.22	369.87	1,116.05
	b. Changes In Inventory of Stock-in-Trade	(268.73)	58.23	(138.52)	(288.03)	(413.64)	(722.17)
	c. Employee Benefits Expense	74.21	68.25	77.86	204.43	209.22	288.38
	d. Finance Costs	0.11	0.14	0.24	0.39	0.83	5.76
	e. Depreciation and Amortisation Expenses	14.10	13.32	12.37	40.47	37.48	51.12
	f. Fee and commssion Expense	9.88	17.95	19.73	34.29	38.01	50.97
	g. Net loss on Fair Value Change	-	-	-	-	-	-
	h. Impairment Loss on Investments	-	-	-	-	-	0.08
	i. Net Loss on Derivative Transactions	-	-	-	-	-	-
	j. Other Expenses	66.32	48.25	52.93	153.78	187.26	243.76
	Total Expenses	1,473.46	1,367.42	220.77	3,740.55	429.03	1,033.95
3	Profit / (Loss) before Tax (1 - 2)	(8.76)	165.02	276.31	369.35	857.91	959.22
4	Tax Expense						
	a. Current Tax	26.75	50.25	34.50	119.00	98.50	119.50
	b. Deferred Tax	12.09	26.43	18.94	33.18	(0.56)	6.33
	c. Tax Adjustment for earlier years	-	-	-	-	(0.40)	0.37
	d. Total Tax Expenses	38.84	76.68	53.44	152.18	97.54	126.20
5	Net Profit/(Loss) after tax (3-4)	(47.60)	88.34	222.87	217.17	760.37	833.02
6	Other Comprehensive Income (Net of tax)						
	Items that will not be reclassified to profit or loss						
	a. Re-measurement of the Defined Benefit Plans	(1.13)	0.55	(1.35)	0.31	1.97	6.50
	b. Income tax effect ralating to items that will not be reclassified to profit or loss	0.28	(0.13)	0.08	(0.08)	(0.50)	(1.64)
7	Total other comprehensive income (Net of tax)	(0.85)	0.42	(1.27)	0.23	1.47	4.86
8	Total comprehensive income for the period/year (5+7)	(48.45)	88.76	221.60	217.40	761.84	837.88
9	Paid-up Equity Share Capital (Face value of Rs.10/-each)	798.44	798.44	798.44	798.44	798.44	798.44
10	Reserves excluding Revaluation Reserves	-	-	-	-	-	3,638.51
11	Earning Per Share (EPS) for continuing operations						
	Basic(In Rs.) Not annualised	(0.60)	1.11	2.79	2.72	9.52	10.43
	Diluted (in Rs.) Not annualised	(0.60)	1.11	2.79	2.72	9.52	10.43

Ready

NOTE :

1. The Company as a Investment Banker, registered with SEBI, is categorised as an NBFC and complied with applicable Accounting Standards and other generally accepted accounting principles.
2. The above Standalone Financial Results were reviewed and recommended by the Audit Committee at it's Meeting held on 9th February, 2022 and subsequently approved by the Board of Directors at its meeting held on same date.
3. The results have been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.
4. The figures for the quarter ended 31st December, 2021 are the balancing figures between the figures for the Nine Months ended 31st December, 2021 and the published results for the six months ended on 30th September, 2021.
5. Limited Review of the Standalone unaudited Financial Results for the quarter/ nine months ended 31st December, 2021, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.
6. Previous period figures have been re-classified / regrouped / rearranged, wherever found to be necessary.

For and on behalf of the Board of Directors

Place : Kolkata

Date : 9th February, 2022



Bhawani Shankar Rathi
Wholtime Director
DIN : 00028499

SUMEDHA FISCAL SERVICES LIMITED

CIN : L70101WB1989PLC047465

Regd. Office : 6A Geetanjali, 8B Middleton Street, Kolkata - 700 071.

Tel : 033 2229 8936/ 6758/3237/ 4473 Fax: 033 2226 4140

Web site : www.sumedhafiscal.com E-mail : investors@sumedhafiscal.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2021

Rs. in Lacs

		CONSOLIDATED					
		Quarter ended			Nine Months	Ended	Year ended
Sr. No.	Particulars	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31-03-2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue From Operations						
	Interest Income	8.14	9.58	7.74	26.03	21.78	30.53
	Dividend Income	0.79	2.52	0.92	6.08	2.05	2.96
	Rental Income	2.55	1.05	1.05	4.65	3.15	4.20
	Fee and Commission Income	155.47	187.07	130.11	533.85	517.85	652.43
	Net Gain on Fair Value Change	(0.37)	3.44	15.13	18.91	48.14	45.54
	Sale of Services	4.60	4.61	4.36	13.85	15.59	19.91
	Sale of Stock-in-Trade -Shares & Securities	1,277.33	1,314.58	186.76	3,471.12	281.59	780.73
	Net Gain on Derivative Transactions	-	0.34	149.10	3.93	387.13	434.56
	Other Revenue From Operations	17.75	6.71	3.25	33.02	15.43	29.14
	Total Revenue from operations	1,466.26	1,529.90	498.42	4,111.44	1,292.71	2,000.00
	b) Other Income	0.98	5.06	0.76	6.06	0.76	2.00
	Total Income	1,467.24	1,534.96	499.18	4,117.50	1,293.47	2,002.00
2	Expenses						
	a. Purchase of Stock-in -Trade	1,577.57	1,161.28	196.16	3,595.22	369.87	1,116.03
	b. Changes In Inventory of Stock -in- Trade	(268.72)	58.22	(138.52)	(288.03)	(413.64)	(722.17)
	c. Employee Benefits Expense	74.20	68.26	77.86	204.43	209.22	288.38
	d. Finance Costs	0.11	0.25	0.24	0.50	0.83	5.76
	e. Depreciation and Amortisation Expenses	14.22	13.45	12.49	40.84	37.85	51.61
	f. Fee and commssion Expense	9.88	17.95	19.73	34.29	38.01	51.09
	h Impairment of Investments	-	-	-	-	-	0.08
	j Other Expenses	64.17	46.35	50.69	147.72	180.65	235.42
	Total Expenses	1,471.43	1,365.76	218.65	3,734.97	422.79	1,026.20
3	Profit / (Loss) before Tax (1 - 2)	(4.19)	169.20	280.53	382.53	870.68	975.80
4	Less: Minority Interest	-	-	-	-	-	-
5	Add: Share of Profit/Loss of Associates	42.79	6.31	9.58	45.29	29.67	19.81
6	Profit/(Loss) after share of profit of associates but before Tax	38.60	175.51	290.11	427.82	900.35	995.61
7	Tax Expense						
	a. Current Tax	27.61	51.02	34.98	121.44	100.67	122.26
	b. Deferred Tax	12.09	26.43	18.94	33.18	(0.56)	7.45
	c Adjustment for Earlier Years	-	(0.40)	-	(0.40)	(0.40)	0.37
	d Total Tax Expenses	39.70	77.05	53.92	154.22	99.71	130.08
8	Net Profit/(Loss) after tax (6-7)	(1.10)	98.46	236.19	273.60	800.64	865.52
9	Other Comprehensive Income (Net of tax) Items that will not be reclassified to profit or loss						
	a. Change in Fair value of FVOCI equity instruments	-	-	-	-	-	(0.04)
	b. Re measurement of the Defined Benefit Plans	(1.14)	0.56	(1.35)	0.31	1.97	6.50
	c Income tax effect relating to items that will not be reclassified to profit or loss	0.28	(0.13)	0.08	(0.08)	(0.50)	(1.63)
	d Share of Profit / (Loss) of Associates	-	-	-	-	-	28.34
10	Total other comprehensive income (Net of tax)	(0.86)	0.43	(1.27)	0.23	1.47	33.17
11	Total comprehensive income for the period (8+10)	(1.96)	98.89	234.92	273.83	802.11	898.69
12	Total comprehensive income attributable to :						
	Owners of the Company	(1.96)	98.89	234.92	273.83	802.11	898.69
	Non-Controlling Interest	-	-	-	-	-	-
13	Paid-up Equity Share Capital (Face value of Rs.10/-each)	798.44	798.44	798.44	798.44	798.44	798.44
14	Reserves excluding Revaluation Reserves	-	-	-	-	-	3,894.15
15	Earning Per Share (EPS) for continuing operations						
	Basic (in Rs.) Not annualised	(0.02)	1.23	2.96	3.43	10.03	10.84
	Diluted (in Rs.) Not annualised	(0.02)	1.23	2.96	3.43	10.03	10.84

Handwritten signature

NOTE :

1. The Company as a Investment Banker, registered with SEBI, is categorised as an NBFC and complied with applicable Accounting Standards and other generally accepted accounting principles.
2. The above Consolidated Audited Financial Results were reviewed and recommended by the Audit Committee at it's Meeting held on 9th February, 2022 and subsequently approved by the Board of Directors at its meeting held on same date.
3. The results have been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.
4. The figures for the quarter ended 31st December, 2021 are the balancing figures between the figures for the Nine Months ended 31st December, 2021 and the published results of the half year ended 30th September, 2021.
5. Limited Review of the Consolidated Unaudited Financial Results for the quarter/Nine Months ended 31st , December, 2021, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.
6. The consolidated results of the company includes results of it's subsidiary SFSL Commodity Trading (P) Limited and associates Sumedha Management Solutions (P) Ltd., US Infotech (P) Ltd., and Brandshoots Ventures (P) Ltd.
7. Previous period figures have been re-classified / regrouped / rearranged, wherever found to be necessary to compare with the current period.

For and on behalf of the Board of Directors

Place : Kolkata

Date 9th February, 2022



Bhawani Shankar Rath
Wholetime Director
DIN : 00028499

SUMEDHA FISCAL SERVICES LIMITED

CIN: L70101WB1989PLC057465

Regd.& Corp. Office: 6A Geetanjali, 8B Middleton Street, Kolkata - 700 071

Tel:(033) 2229 8936/6758/3237/4473 . Fax: (033) 2226 4140/2265 5830

Email: investors@sumedhafiscal.com Website: www.sumedhafiscal.com

Extract of Statement of Consolidated Un-audited Financial Results for the Quarter Ended 31.12.2021**(Rs. in Lacs)**

	Quarter Ended 31.12.2021	Quarter Ended 30.09.2021	Quarter Ended 31.12.2020	Year Ended 31.03.2021
	Unaudited	Unaudited	Unaudited	Audited
Total Income from Operation (net)	1467.25	1534.96	499.18	2002.00
Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(4.19)	169.21	280.53	975.80
Net Profit/(Loss) for the period before Tax(after Exceptional and/or Extraordinary items)	(4.19)	169.21	280.53	975.80
Net Profit/(Loss) for the period (after Tax, Exceptional and/or Extraordinary items)	(40.74)	92.16	226.61	845.72
Minority Interest	-	0.00	0.00	0.00
Share of profit / (Loss) of Associates	42.79	6.31	9.58	19.81
Total Comprehensive Income for the period [comprising Profit/(Loss) for the period (after Tax) and other comprehensive Income (after Tax)]	(1.96)	98.89	234.92	898.69
Equity Share Capital	798.44	798.44	798.44	798.44
Reserves (excluding Revaluation Reserves as per Ind- AS.)	0.00	0.00	0.00	3894.15
Earnings pe share of Rs.10/- each				
(a) Basic (Rs.)	(0.02)	1.23	2.96	10.84
(b) Diluted (Rs.)	(0.02)	1.23	2.96	10.84

Note:**1. Information on Standalone Financial Results:****(Rs. in Laacs)**

Particulars	Quarter Ended 31.12.2021	Quarter Ended 30.09.2021	Quarter Ended 31.12.2020	Year Ended 31.03.2021
	Unaudited	Unaudited	Unaudited	Audited
1. Turnover	1464.71	1532.44	497.08	1993.17
2. Profit/(Loss) before tax	(8.77)	165.02	276.31	959.22
3. Profit/(Loss) after tax	(47.61)	88.34	222.87	833.02

- The full format of the Quartely Financial Results are available on the website of the Stock Exchange (www.bseindia.com) and on the Company's Website (www.sumedhafiscal.com).
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their Meetings held on 9th February, 2022.
- The Company has adopted NBFC Indian Accounting Standards (IND AS) as per schedule III Div. III notified by the Ministry of Corporate Affairs. Accordingly the Financial Results (Standalone/consolidated) for the Quarter ended on 31st December, 2021 are in compliance with NBFC Format and other accounting principles generally accepted in India .
- Previous period figures have been regrouped/ rearranged wherever found necessary to compare with the current period.

For and on behalf of the Board of Directors

Place: Kolkata

Date: 9th February, 2022



Bhawani Shankar Rathi

Wholetime Director

DIN : 00028499