



G.D. UPADHYAY & CO.

CHARTERED ACCOUNTANTS

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

**Limited Review Report to
The Board of Directors
Inani Securities Ltd**

We have reviewed the accompanying statement of unaudited standalone financial results of Inani Securities Ltd for the Quarter and Half year ended 30th September, 2022 ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/CMD1/ 80 /2019 dated July 19, 2019.

Attention is drawn to the fact that the figures for the corresponding quarter and half year ended 30th September, 2022 as reported in these financial results have been approved by the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies



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has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For G.D.Upadhyay & Co.,
Chartered Accountants
FRN: 05834S**



**Place: Hyderabad
Date: 11/11/2022
UDIN: 22220791BCWSHW9145**

**(Inderjeet Upadhyay)
(Partner)
M.No.: 220791**

INANI SECURITIES LIMITED

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CIN: L67120AP1994PLC017583

(RUPEES IN LACS)

Part-I STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER, 2022

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		3 Months Ended 30.09.2022	Preceding 3 Months Ended 30.06.2022	Corresponding 3 Months Ended in the Previous Year 30.09.2021	Year to Date ending 30.09.2022	Year to Date ending 30.09.2021	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations:						
I.	Revenue from Operations	30.53	29.92	55.86	60.45	85.78	199.15
II.	Other Income	140.98	16.07	12.11	157.05	28.18	65.19
III.	Total Revenue (I +II)	171.51	45.99	67.97	217.5	113.96	264.34
IV.	Expenses :	-	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of Finished Goods, Work-in-progress and stock-in-trade	-	-	-	-	-	-
	Employee benefits expense	20	19.96	20.83	39.96	40.79	90.18
	Finance costs	39.53	4.01	6.16	43.54	10.17	28.57
	Depreciation and amortisation expense	5.25	5.25	7.25	10.5	12.5	29.11
	Other expenses	39.57	14.99	12.69	54.56	27.68	63.98
	Total Expenses	104.35	44.21	46.93	148.56	91.14	211.84
V.	Profit before exceptional and extraordinary items and tax (III-IV)	67.16	1.78	21.04	68.94	22.82	52.5
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V- VI)	67.16	1.78	21.04	68.94	22.82	53.27
VIII.	Extraordinary items	-	-	-	-	-	-
IX.	Profit before Tax (VII-VIII) from continuing operations	67.16	1.78	21.04	68.94	22.82	53.27
X.	Tax Expense	-	-	-	-	-	-
1)	Current Tax	17.46	0.45	5.26	17.91	5.71	13.85
2)	Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	17.46	0.45	5.26	17.91	5.71	13.85
XI.	Profit (Loss) for the period from continuing operations (IX-X)	49.7	1.33	21.04	51.03	22.37	39.42



XII.	Profit/(loss) from discontinuing operations	-	-	-	-	-	-	-	-
XIII.	Tax expense of discontinuing operations	-	-	-	-	0	-	-	-
XIV.	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	49.7	1.33	15.78	51.03	17.11	-	-	39.42
XV.	Profit (Loss) for the period (XI + XIV)	-	-	-	-	-	-	-	-
XVI.	Earnings per equity share:	-	-	-	-	-	-	-	-
1)	Basic	1.09	0.04	0.35	1.13	0.62	-	-	0.87
2)	Diluted	1.09	0.04	0.35	1.13	0.62	-	-	0.87
	Other Comprehensive Income								
	(i) Items that will not be reclassified subsequently to profit or loss								
	(ii) Items that will be reclassified subsequently to profit or loss								
	Remeasurement of the net defined benefit liability/assets								
	Changes in fair value if investment								
	Total other comprehensive income, net of taxes								
	Total comprehensive income for the period								

Notes:

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 11/11/2022.

2 The audited Financial Results for the Quarter/Half Year ended 30/09/2022 have been reviewed by the Statutory Auditors in pursuance Regulation 33 of SEBI (LODR) Regulations, 2015

3 The Statement has been prepared accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

4 The format for audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's Circular dated 5th July, 2016 Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.

5 Income tax /Deferred tax liabilities for the current period, if any, will be determined at the end of the year.

6 The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary.

Place: Hyderabad

Date: 11/11/2022

For Inani Securities Limited
Lakshmi Kanth Inani

Managing Director



UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022 (Amount in Rs.)

Particulars	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	4,49,72,737	5,63,77,976
Capital work-in-progress	2,58,680	-
Intangible assets	43,393	43,393
Financial Assets		-
Investments	1,46,91,617	1,46,91,617
Loans	1,08,99,715	1,08,99,715
Other financial assets	1,25,84,252	74,37,607
Deferred tax assets (net)		-
Other non-current assets	-	8,49,022
Income tax assets (net)		-
Total Non - Current Assets	8,34,50,394	9,02,99,330
Current assets		
Inventories	5,71,443	5,71,443
Financial Assets		-
Investments		-
Trade receivables	3,95,30,695	2,85,32,064
Cash and cash equivalents	9,51,71,355	8,11,23,314
Loans	-	28,28,971
Other financial assets		-
Other current assets	3,56,31,809	3,75,65,535
Total Current Assets	17,09,05,302	15,06,21,328
Total Assets	25,43,55,696	24,09,20,658
EQUITY AND LIABILITIES		
Equity		
Equity share capital	4,71,66,056	4,71,66,056
Other equity	12,64,63,501	12,53,24,775
Total equity	17,36,29,557	17,24,90,831
LIABILITIES		
Non-current liabilities		
Financial Liabilities		-
Borrowings	30,98,619	29,84,577
Other financial liabilities		
Provisions	7,65,212	7,65,212
Deferred tax liabilities (net)	5,94,257	5,94,257
Other Long Term Liabilities	9,55,000	9,55,000
Total Non - Current Liabilities	54,13,089	52,99,047
Current liabilities		
Financial Liabilities		-
Borrowings	4,34,202	25,52,325
Trade payables	7,42,21,038	5,81,67,212
Other financial liabilities		-
Other current liabilities	6,57,811	24,11,244
Provisions		-
Income tax liabilities (net)		
Total Current Liabilities	7,53,13,052	6,31,30,780
Total Equity and Liabilities	25,43,55,696	24,09,20,658

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2022 (Amount in Rs. In Lakhs)		
Particulars	Half Year Ended 30th Sept, 2022	Half Year Ended 30th Sept, 2021
A. Cash Flow from Operating Activities		
Profit/(loss) before tax	51.03	28
Adjusted for :		
Depreciation and amortisation expense	10.50	15
Dividend & Interest income Classified as Investing Cash Flows	-	-25
Finance cost	43.54	12
(Profit)/Loss on Investments and Transaction of Shares, Securities and Commodities	-	-
(Profit)/loss on sale of property, plant and equipment (net)	-	-
Balances Written Off	-	-
Prior Period Item		
Operating profit/(loss) before working capital changes	105.07	30
Adjusted for :		
(Increase)/Decrease in trade receivables	-109.99	-15
(Increase)/Decrease in inventories	-	-
(Increase)/Decrease in other assets	19.34	-264
Increase/(Decrease) in trade payables	160.54	255
Increase/(Decrease) in other liabilities	-17.53	-9
Increase/(Decrease) in other Non Current liabilities	-	4
(Increase)/Decrease in other Non Current Assets	8.49	
(Increase)/Decrease in other Financial Assets	-51.47	
Cash generated from operations	9.38	-29
Net Income taxes (paid) / refunds	-39.64	
Net cash from operating activities	74.81	1
B. Cash Flow from Investing Activities		
Purchase of Property,Plant & Equipment & Capital WIP	-2.59	
Proceeds from Sale of Property,Plant & Equipment	103.55	2
Movement in Loans & Advances	28.29	92
Movement in Non-Current Investments	-	
(Profit)/Loss on Investments and Transaction of Shares	-	
Dividend & Interest income Classified as Investing Cash Flows	-	25
Balances written off	-	
Net cash used in investing activities	129.26	120
C. Cash Flow from Financing Activities		
Proceeds from long-term/Short term borrowings	1.14	-20
Repayment of long-term/Short term borrowings	-21.18	102
Interest and finance charges paid	-43.54	12
Net cash used in financing activities	-63.58	94
Net (decrease) / increase in cash and cash equivalents	140.48	215
Cash and cash equivalents as at the beginning of the year	811.23	790
Cash and cash equivalents as at the end of the year	951.71	1005
Bank Overdrafts	-	-
Balances as per Statement of Cash Flows	951.72	1005
Cash and Cash equivalents Closing balance	951.71	1005