

Date: 30.10.2024

National Stock Exchange of India Ltd,
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

BSE Ltd,
Department of Corporate Services
P. J. Towers, Dalal Street,
Mumbai - 400 001

Scrip Name: Inventure

Scrip Code: 533506

Ref: - Inventure Growth & Securities Limited.
Sub: Outcome of Board Meeting held on 30th October, 2024.

Dear Sir(s),

Pursuant to the requirements of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 we hereby submit that the Board of Directors of the Company at their meeting held on 30th October, 2024 have inter-alia transacted the following:

- Considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the Quarter and half year ended 30th September, 2024, along with limited Report on the Financial Results issued by M/s CGCA & Associates LLP The Copy of the Report is enclosed herewith.

The above referred Meeting of the Board of Directors of the Company commenced at 12:00 PM and concluded at 07:00 PM.

The above information is given pursuant to the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015.

Kindly take the above on record.

For Inventure Growth & Securities Ltd

Mr. Kamlesh S. Limbachiya
Whole-Time Director
DIN: 02774663



LIMITED REVIEW REPORT

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Inventure Growth & Securities Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

To,
The Board of Directors,
Inventure Growth & Securities Limited,
Mumbai.

1. We have reviewed the accompanying statement of unaudited standalone financial results ("Statement") of **Inventure Growth & Securities Limited** (the 'Company') for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. The preparation of the statement is the responsibility of the Company's management and have been approved by the Board of Directors of the Company, and have been prepared in accordance with 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. The statement has been approved by Company's Board of Directors. Our responsibility is to express a conclusion 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 financial statement is free of material misstatement. A review of interim financial information consists of making inquiries primarily persons responsible for financial and accounting matters, and applying analytical 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 the audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.





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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards 34 ('Ind AS 34') 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of matter

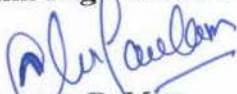
We draw attention to Notes to Statement which describes matter relating to restructuring of the investments of the Company in its subsidiaries to comply with BSE Circular No 20220107-45 dated January 07, 2022 and NSE Circular Ref No 2/2022 dated January 07, 2022 on Rule 8(1)(f) and 8(3)(f) of Securities Contracts (Regulation) Rules, 1957 (SCRR). Our conclusion on the Statement is not modified in respect of this matter.

6. The review of Standalone Unaudited Financial Results of the Company for the quarter and year to date ended September 30, 2023, quarter ended June 30, 2024 and audit of Standalone Financial Results for the year ended March 31, 2024 were carried out and reported by another auditor who had expressed an unmodified conclusion vide their report dated November 11, 2023, qualified conclusion / opinion vide their reports dated July 18, 2024 and qualified audit report dated May 29, 2024, respectively. These reports have been furnished to us and have been relied upon by us, for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For CGCA & Associates LLP

Chartered Accountants

Firm Reg. No.: 123393W / W100755


Gautam R. Mota

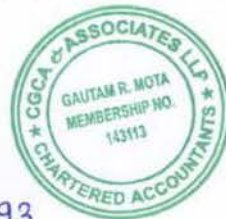
Partner

Membership No. 143113

UDIN: 24143113BK0BKZ8593

Place: Mumbai

Date: October 30, 2024



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 AND HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs. in lakhs)

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
Revenue from operations						
(i) Interest income	324.47	286.90	230.54	611.37	377.70	910.39
(ii) Dividend income	4.01	1.43	0.93	5.44	0.76	2.91
(iii) Fees and commission income	824.23	775.17	795.99	1,599.39	1,281.65	2,845.91
(iv) Net gain on fair value changes	-	137.94	84.67	-	98.36	556.38
(v) Reversal of Impairment on financial instruments	5.65	4.08	-	9.73	3.75	-
(vi) Other operating income	109.94	89.62	88.52	199.36	135.57	326.09
(I) Total revenue from operations	1,268.30	1,295.13	1,201.65	2,425.29	1,897.79	4,641.08
(II) Other income	23.33	25.27	35.91	48.60	75.23	176.09
(III) Total income (I+II)	1,291.63	1,320.40	1,237.56	2,473.89	1,973.03	4,817.17
Expenses						
(i) Finance costs	68.06	37.39	14.65	105.45	22.57	97.48
(ii) Fees and commission expense	466.64	421.56	409.50	888.20	697.85	1,691.93
(iii) Impairment on financial instruments	-	-	54.36	-	33.36	12.78
(iv) Net loss on fair value changes	156.82	-	-	18.88	-	-
(v) Employee benefits expenses	252.65	172.86	144.37	425.51	276.44	622.50
(vi) Depreciation and amortization expense	10.66	10.49	16.13	21.14	32.21	65.62
(vii) Other expenses	236.10	218.82	208.41	454.92	409.74	946.83
(IV) Total expenses	1,190.92	861.12	847.43	1,914.10	1,472.17	3,437.15
(V) Profit/(loss) before exceptional item and tax (III-IV)	100.71	459.28	390.12	559.79	500.86	1,380.02
(VI) Exceptional items	(32.76)	25.12	-	(7.64)	-	378.00
(VII) Profit/(loss) before tax (V-VI)	133.46	434.17	390.12	567.43	500.86	1,002.02
(VIII) Tax expense						
(i) Current tax	10.36	148.93	116.08	159.29	150.71	418.34
(ii) MAT credit reversal	39.42	-	-	39.42	-	-
(iii) Deferred tax	1.88	(5.03)	(16.32)	(3.15)	(10.67)	(21.57)
Total tax expenses (VIII)	51.66	143.90	99.76	195.57	140.03	396.17
(IX) Profit/(loss) after tax (VII - VIII)	81.80	290.26	290.37	371.86	360.83	605.85
(X) Other comprehensive income						
Items that will not be reclassified to Profit or Loss:						
(i) Change in fair value of financial assets	-	-	-	-	-	-
(ii) Remeasurements of net defined benefit expenses	(2.61)	(11.25)	2.53	(13.85)	(15.04)	(9.92)
(iii) Tax effect of above	3.49	1.21	(0.71)	4.70	4.18	3.18
Other comprehensive income/(loss) (X)	0.88	(10.04)	1.82	(9.16)	(10.86)	(6.74)
(XI) Total comprehensive income for the year (IX + X)	82.68	280.23	289.22	361.90	349.97	599.11
(XII) Paid up Equity Share Capital (Face Value of ₹ 1/-each)	10,500	8,400	8,400	10,500	8,400	8,400
(XIII) Earnings per equity share (Face value of ₹ 1/- per share)(not annualized for quarterly periods):						
Basic and Diluted (in Rs)	0.008	0.034	0.034	0.038	0.042	0.070



10.13.2024



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 AND HALF YEAR ENDED 30TH SEPTEMBER 2024

Notes

- 1 The Unaudited Standalone Financial Results for the quarter and Six month ended September 30, 2024, have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th October, 2024.
- 2 The financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS notified under section 133 of Companies Act, 2013, read with relevant rules thereunder and other accounting principles generally accepted in India.
- 3 The Company has issued 21,00,00,000 equity share of face value of Rs.1/- each (Rights Equity share) to the eligible Equity Shareholders at an issue price of Rs.2.33/- per Right equity share (including a premium of Rs.1.33/- per equity share).
- 4 Pursuant to IND AS 33, Basic and diluted earnings per share for the previous periods have been restated for the bonus element in respect of right issue made during the quarter ended 30th September 2024.
- 5 The Company has initiated to seek advice on restructuring its investment in subsidiaries in order to comply with Rule 8(1)(f) and 8(3)(f) of Securities Contracts (Regulation) Rules, 1957 (SCRR).
- 6 During the period ended September 30, 2024 Company has reversed the provision for the amount payable in respect of its pending litigation of alleged fraud committed by one of its employee amounting to Rs 84.43 lakhs and expense relating to rights issuance of share amounting to Rs. 76.79 lakhs which has been disclosed separately as Exceptional Item in the Profit and Loss account
- 7 The figure for the quarter ended September 30,2024 and September 30, 2023 are the balancing figure between unaudited figures in respect of the half year ended September 30, 2024 and September 30, 2023 and the unaudited figures of quarter ended June 30, 2024 and June 30, 2023 which are subject to a limited review
- 8 The Company's operations relate to a single reportable operating business segment, i.e. Stock Broking Transactional Services & Other related Financial Intermediation
- 9 The previous period/year figures have been regrouped and rearranged wherever necessary to make them comparable with current period.

For identification purpose only



Date : 30/10/2024
Place : Mumbai

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

K.B.R. 2

Kanji B. Rita
DIN - 00727470
Managing Director



(Rs. in lakhs)

STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES			As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
Particulars				
ASSETS				
1	Financial Assets			
(a)	Cash and cash equivalents		2,296.74	196.22
(b)	Bank balance other than (a) above		13,191.12	12,553.75
(c)	Securities for trade		3,226.14	777.75
(d)	Receivables			
	I	Trade Receivables	1,564.49	1,019.26
	II	Other Receivables	-	-
(e)	Loans		4,289.22	3,932.75
(f)	Investments		6,648.58	6,648.58
(g)	Other Financial Assets		2,290.63	1,068.45
			33,506.92	26,196.76
2	Non-Financial Assets			
(a)	Current tax assets (net)		-	-
(b)	Property, Plant and equipment		634.23	630.22
(c)	Other Intangible assets		32.45	40.18
(d)	Other non-financial assets		171.17	282.36
			837.84	952.77
TOTAL - ASSETS			34,344.76	27,149.53
LIABILITIES AND EQUITY				
Liabilities				
(1) Financial Liabilities				
(a)	Derivative Financial instruments		7.95	114.68
(b)	Payables			
	(I)	Trade Payables		
		(i) total outstanding dues of micro enterprises and small enterprises	0.99	1.28
		(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	82.31	73.96
	(II)	Other Payables		
		(i) total outstanding dues of micro enterprises and small enterprises	-	-
		(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c)	Borrowings		2,687.70	1,442.33
(d)	Deposits		193.79	641.38
(e)	Other financial liabilities		8,471.22	7,265.00
			11,443.97	9,538.64
2	Non-financial liabilities			
(a)	Current tax liabilities (net)		58.39	104.37
(b)	Provisions		79.12	1.01
(c)	Deferred tax liabilities		17.62	25.46
(d)	Other non financial liabilities		47.87	37.96
			203.00	168.80
3	Equity			
(a)	Equity share capital		10,500.00	8,400.00
(b)	Other equity		12,197.79	9,042.08
			22,697.79	17,442.08
TOTAL - LIABILITIES			34,344.76	27,149.53

For identification purpose only

Date : 30/10/2024
Place : Mumbai



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

Kanji B. Rita
DIN - 00727470
Managing Director



INVENTURE GROWTH & SECURITIES LIMITED

Registered Office : 201,2nd Floor, Viraj Towers, W.E. Highway, Andheri- East, Mumbai- 400069
WEBSITE: www.inventuregrowth.com, CIN : L65990MH1995PLC089838

STANDALONE UNAUDITED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30TH SEPTEMBER 2024

(Rs. in lakhs)

Particulars	For the period ended 30 September 2024		For the period ended 30 September 2023	
	Unaudited		Unaudited	
A. Cash Flow from Operating Activities				
Net Profit before tax, exceptional/extraordinary item		559.79		524.11
Adjustment for :				
Depreciation and amortization	21.14		32.21	
Finance costs	105.45		22.57	
Interest income	(20.37)		(60.63)	
Dividend income	(5.44)		(0.76)	
Expense relating to right issue	(76.80)		-	
Provision for employee benefits	64.26		6.82	
Impairment on financial instruments (net)	(9.73)		29.61	
		78.52		29.82
Operating profit before working capital changes		638.31		554.43
Adjustments for :				
(Increase)/ decrease in trade receivables	(535.50)		(842.42)	
Increase/(decrease) in derivative financial instrument liability	(106.73)		2.39	
(Increase)/ decrease in securities for trade	(2,448.39)		(514.03)	
(Increase)/ decrease in loans	(356.46)		(1,695.35)	
(Increase)/ decrease in other financial assets	(3,258.30)		(3,463.69)	
(Increase)/ decrease in other non financial assets	(32.60)		22.65	
Increase/(decrease) in trade payables	8.06		7.00	
Increase/(decrease) in deposits	(447.59)		871.75	
Increase/(decrease) in other financial liabilities	1,290.66		4,472.77	
Increase/(decrease) in other non financial liability	9.91		5.72	
(Increase)/ decrease in accrued interest on term deposits	(4.23)		(24.01)	
		(5,881.20)		(1,157.23)
Cash generated from operations		(5,242.89)		(602.80)
Direct Taxes paid (Net of refunds)		(100.90)		(84.66)
Net cash flow from/(used in) operating activities (A)		(5,343.79)		(687.45)
B. Cash Flow from Investing Activities				
Proceeds from sale of Investments			10.00	
Purchase of property plant and equipment	(17.41)		(12.50)	
Term deposits with banks with original maturity of more than three months - matured	1,397.89		201.00	
Dividend income	5.44		0.76	
Interest received	20.37		60.63	
Net cash flow from/(used in) investing activities (B)		1,406.29		259.88
C. Cash Flow from Financing Activities				
Proceeds from rights issue	4,893.00		-	
Proceeds/(Repayment) of bank overdraft	1,245.37		379.84	
Finance costs	(105.45)		(22.57)	
Net cash flow from/(used in) financing activities (C)				
		6,032.92		357.27
Net increase/(decrease) in cash and cash equivalents (A+B+C)		2,095.42		(70.30)
Cash and cash equivalents at the beginning of the period		200.52		395.98
Cash and cash equivalents at the end of the year		2,296.74		325.69

Notes:

1 Cash and Cash Equivalents are as under:

(Rs. in lakhs)

Particulars	For the period ended 30 September 2024	For the period ended 30 September 2023
Cash on hand	0.43	0.51
Balance with banks in current accounts	493.68	322.55
Earmarked balances with banks (unpaid dividend/Proceeds of right issue pending utilization)	1,802.63	2.63
	2,296.74	325.69

2 The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Indian Accounting Standard - 7

3 Previous year's figures have been regrouped/rearranged wherever necessary to conform to the current year's presentation.

For identification purpose only



Date : 30/10/2024
Place : Mumbai

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



K. B. Rita

Kanji B. Rita
DIN - 00727470
Managing Director



LIMITED REVIEW REPORT

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Inventure Growth & Securities Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

To,
The Board of Directors,
Inventure Growth & Securities Limited,
Mumbai.

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ("Statement") of **Inventure Growth & Securities Limited** (the 'Holding Company') and its subsidiaries (the holding company and its subsidiaries together referred to as 'the Group') for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. The preparation of the statement is the responsibility of the Holding Company's management and have been approved by the Board of Directors of the Holding Company, and have been prepared in accordance with 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. The statement has been approved by Company's Board of Directors. Our responsibility is to express a conclusion 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 financial statement is free of material misstatement. A review of interim financial information consists of making inquiries primarily persons responsible for financial and accounting matters, and applying analytical 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 the audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable





4. The Statement includes the results of the following subsidiaries:

SN	Name of the Entity
1.	Inventure Finance Private Limited
2.	Inventure Wealth Management Limited
3.	Inventure Insurance Broking Private Limited
4.	Inventure Merchant Banker Services Private Limited
5.	Inventure Developers Private Limited
6.	Inventure Commodities Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards 34 ('Ind AS 34') 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the unaudited interim financial results and other financial information, in respect of one subsidiary included in the unaudited consolidated financial results, whose unaudited interim financial results reflects, Total Assets of Rs. 11,553.05 Lakhs as at September 30, 2024, Total Income of Rs. 197.83 Lakhs and Rs. 630.21 Lakhs, Total Net Profit/(Loss) After Tax of Rs. (186.78) Lakhs and Rs. 110.18 Lakhs, Total Comprehensive Income of Rs. (185.03) Lakhs and Rs. 112.01 Lakhs, for the quarter ended September 30, 2024 and the period ended on that date respectively, and Net Cash Outflows of Rs. 0.05 Lakhs for the period from April 01, 2024 to September 30, 2024, as considered in the Statement have been reviewed by their respective independent auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of this subsidiary is based solely on the report of such other auditor and procedures performed by us as stated in paragraph 3 above.
7. Our conclusion on the Statement in respect of matters stated in paragraph 6 is not modified with respect to our reliance on the work done and the reports of the other auditor and the financial results/financial information certified by the Management.
8. **Emphasis of matter**

We draw attention to Note to the Statement which describes matter relating to restructuring of the investments of the Company in its subsidiaries to comply with BSE Circular No 20220107-45 dated January 07, 2022 and NSE Circular Ref No 2/2022 dated January 07, 2022 on Rule 8(1)(f) and 8(3)(f) of Securities Contracts (Regulation) Rules, 1957 (SCRR). Our conclusion on the Statement is not modified in respect of this matter.





9. The review of Consolidated Unaudited Financial Results of the Company for the quarter and year to date ended September 30, 2023, quarter ended June 30, 2024 and audit of Consolidated Financial Results for the year ended March 31, 2024 were carried out and reported by another auditor who had expressed an unmodified conclusion vide their report dated November 11, 2023, qualified conclusion / opinion vide their reports dated July 18, 2024 and qualified audit report dated May 29, 2024, respectively. These reports have been furnished to us and have been relied upon by us, for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For CGCA & Associates LLP

Chartered Accountants

Firm Reg. No.: 123393W / W100755

Gautam R. Mota

Partner

Membership No. 143113

UDIN: 24143113BKDBKY2022

Place: Mumbai

Date: October 30, 2024



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2024

(Rs. In lakhs)

Particulars	Quarter Ended			Six months Ended		Year ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
Revenue from operations						
(i) Interest income	502.43	722.20	331.42	1,224.63	772.99	1,893.22
(ii) Dividend income	5.69	1.86	1.11	7.55	1.17	4.36
(iii) Fees and commission income	890.98	819.37	803.79	1,710.35	1,298.11	2,885.02
(iv) Net gain on fair value changes	-	174.35	86.21	47.92	93.28	591.81
(v) Sale of Bullions	-	-	243.60	-	243.60	243.60
(vi) Reversal of impairment on financial instruments	-	19.21	3.75	9.73	3.75	-
(vii) Others	109.94	89.42	87.72	199.36	135.57	326.09
(I) Total revenue from operations	1,509.05	1,826.41	1,557.60	3,199.54	2,548.47	5,944.09
(II) Other income	66.16	43.96	100.95	110.12	167.36	306.63
(III) Total income (I+II)	1,575.21	1,870.37	1,658.38	3,309.66	2,715.84	6,250.73
Expenses						
(i) Finance costs	123.76	72.26	51.66	196.02	92.56	228.43
(ii) Fees and commission expense	466.64	421.56	409.50	888.20	697.85	1,691.93
(iii) Net loss on fair value changes	126.43	-	-	-	-	-
(iv) Impairment on financial instruments	416.57	-	383.03	407.09	594.90	208.91
(v) Purchase of Bullions	-	-	240.00	-	240.00	240.00
(vi) Employee benefits expenses	266.65	186.14	151.65	452.79	293.18	659.27
(vii) Depreciation and amortization expense	10.67	10.49	16.62	21.16	34.38	71.14
(viii) Other expenses	412.24	248.06	211.94	660.31	398.43	973.93
(IV) Total expenses	1,822.97	938.51	1,464.39	2,625.56	2,351.30	4,073.61
(V) Profit/(loss) before exceptional item and tax (III-IV)	(247.76)	931.86	193.98	684.10	364.54	2,177.12
(VI) Exceptional items	(32.76)	25.12	-	(7.64)	23.75	378.00
(VII) Profit/(loss) before tax (V-VI)	(215.00)	906.74	193.98	691.74	340.79	1,799.12
(VIII) Tax expense						
(i) Current tax	28.08	259.35	139.91	287.42	239.74	595.28
(ii) MAT credit reversal	47.21	-	-	47.21	-	-
(iii) Deferred tax	(78.70)	4.05	(105.12)	(74.65)	(132.26)	3.35
Total tax expenses (VIII)	(50.63)	263.40	34.80	259.99	107.48	598.64
(IX) Profit/(loss) after tax (VII - VIII)	(164.37)	643.34	159.19	431.75	233.31	1,200.48
(X) Other comprehensive income						
Items that will not be reclassified to Profit or Loss:						
(i) Change in fair value of financial assets	21.09	58.28	18.07	79.37	32.98	98.75
(ii) Remeasurements of net defined benefit plans	(2.98)	(11.14)	4.15	(14.12)	(13.74)	(8.94)
(iii) Tax effect of above	3.44	0.70	(1.11)	4.14	3.86	(3.33)
Other comprehensive income/(loss)	21.55	47.83	21.11	69.39	23.10	86.47
(XI) Total comprehensive income for the year (IX + X)	(142.82)	691.17	180.29	501.14	256.41	1,286.95
(XII) Net Profit/(Loss) for the period/year attributable to:						
Owners of the Company	(164.37)	643.34	159.19	431.75	233.31	1,200.48
Non Controlling Interest	-	-	-	-	-	-
(XIII) Other Comprehensive Income for the period/year attributable to:						
Owners of the Company	21.55	47.83	21.11	69.39	23.10	86.47
Non Controlling Interest	-	-	-	-	-	-
(XIV) Total Comprehensive Income for the period/year attributable to:						
Owners of the Company	(142.82)	691.17	180.29	501.14	256.41	1,286.95
Non Controlling Interest	-	-	-	-	-	-
(XV) Paid up Equity Share Capital (Face Value of ₹1/-each)	10,500.00	8,400.00	8,400.00	10,500.00	8,400.00	8,400.00
(XVI) Earnings per equity share (Face value of ₹1/- per share)(not annualised for quarterly periods):						
Basic and Diluted (in ₹)	(0.017)	0.075	0.018	0.044	0.027	0.143



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2024

Notes

- 1 The unaudited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th October, 2024.
- 2 The 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.
- 3 The Holding Company has issued 21,00,00,000 equity share of face value of Rs.1/- each (Rights Equity share) to the eligible Equity Shareholders at an issue price of Rs.2.33/- per Right equity share (including a premium of Rs.1.33/- per equity share).
- 4 Pursuant to IND AS 33, Basic and diluted earnings per share for the previous periods have been restated for the bonus element in respect of right issue made during the quarter ended 30th September 2024.
- 5 The Holding Company has initiated to seek professional advice on restructuring its investment in subsidiaries in order to comply with Rule 8(1)(f) and 8(3)(f) of Securities Contracts (Regulation) Rules, 1957 (SCRR).
- 6 The figure for the quarter ended September 30,2024 and September 30, 2023 are the balancing figure between unaudited figures in respect of the half year ended September 30, 2024 and September 30, 2023 and the unaudited figures of quarter ended June 30, 2024 and June 30, 2023 which are subject to a limited review.
- 7 During the period ended September 30, 2024 Company has reversed the provision for the amount payable in respect of its pending litigation of alleged fraud committed by one of its employee amounting to Rs 84.43 lakhs and expense relating to rights issuance of share amounting to Rs. 76.79 lakhs which has been disclosed separately as Exceptional Item in the Profit and Loss account.
- 8 The Consolidated Financial Results of the Company include the results of the wholly owned subsidiaries - Inventure Finance Private Limited, Inventure Wealth Management Private Limited, Inventure Merchant Banker Services Private Limited, Inventure Developers Private Limited, Inventure Insurance Broking Private Limited , Inventure Commodities Limited .
- 9 The Group's operation predominantly relate to Equity broking, Commodity broking, Proprietary trading, Financing and other related activities. In accordance with IND AS 108 on segment reporting and Company (Accounting Standards) Rules, 2006, the company has identified (i) Equity/Commodity broking, Proprietary trading and other related activities (ii) Financing and other related activities as reportable segments. The Segment result has been separately attached.
- 10 The previous period/year figures have been regrouped, rearranged , wherever necessary to make them comparable with current period.

For identification purpose only

Date : 30.10.2024
Place : Mumbai



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

K.B. Rita
Kanji B. Rita
DIN - 00727470
Managing Director



INVENTURE GROWTH & SECURITIES LIMITED

CIN NO: L65990MH1995PLC089838

Registered office: 201, 2ND FLOOR, VIRAJ TOWER, NEAR LANDMARK, WESTERN EXPRESS HIGHWAY, ANDHERI - EAST MUMBAI 400069

UNAUDITED CONSOLIDATED SEGMENT RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Six months ended		Year ended
	30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
Segment Revenue						
a) Equity / Commodity Broking, Proprietary trading & Other related activities	1,190.38	1,378.99	1,440.56	2,569.37	2,130.57	4,946.04
b) Financing & Other related activities	182.70	447.50	115.14	630.21	416.34	946.29
c) Others	66.16	43.46	103.00	110.12	168.99	306.63
Total	1,439.24	1,869.44	1,658.20	3,309.70	2,715.90	6,198.96
Less: Inter Segment Revenue	(0.06)	0.10	(0.18)	0.04	0.03	0.18
Income from Operations, Other Operating Income & Other Income	1,439.30	1,869.35	1,658.37	3,309.66	2,715.87	6,198.78
Segment Results: Profit/(Loss) before tax and interest from Each segment						
a) Equity / Commodity Broking, Proprietary trading & Other related activities	41.44	469.21	341.25	510.65	439.78	1,195.99
b) Financing & Other related activities	(262.17)	430.67	-235.45	169.00	-197.85	867.15
c) Others	66.16	42.96	102.20	110.12	168.99	162.45
Total	(154.57)	942.84	208.00	789.77	410.92	2,225.60
Add: Unallocable income/expense (net)						
Less: Interest	68.07	37.10	13.69	105.67	21.63	100.43
Profit/(Loss) from Ordinary Activities before tax	(222.64)	905.74	194.31	684.10	389.29	2,125.17
Capital Employed						
Segment Assets						
a) Equity / Commodity Broking, Proprietary trading & Other related activities	28,867.20	25,382.85	22,489.93	28,867.20	22,489.93	21,807.71
b) Financing & Other related activities	11,402.12	10,976.88	10,099.79	11,402.12	10,099.79	10,081.87
c) Others	1,122.86	1,093.64	1,089.92	1,122.86	1,089.92	1,003.34
Total Segment Assets (A)	41,392.17	37,453.37	33,679.64	41,392.17	33,679.64	32,892.92
Segment Liabilities						
a) Equity / Commodity Broking, Proprietary trading & Other related activities	11,629.35	12,944.33	10,722.13	11,629.35	10,722.13	9,681.98
b) Financing & Other related activities	2,191.98	1,629.25	1,802.10	2,191.98	1,802.10	1,031.28
c) Others	13.08	26.00	22.33	13.08	22.33	16.03
Total Segment Liabilities (B)	13,834.41	14,599.57	12,546.56	13,834.41	12,546.56	10,729.30
Capital Employed						
a) Equity / Commodity Broking, Proprietary trading & Other related activities	17,237.85	12,438.52	11,767.80	17,237.85	11,767.80	12,125.73
b) Financing & Other related activities	9,210.14	9,347.63	8,297.68	9,210.14	8,297.68	9,050.59
c) Others	1,109.77	1,067.64	1,067.60	1,109.77	1,067.60	987.31
Total Capital Employed	27,557.76	22,853.80	21,133.08	27,557.76	21,133.08	22,163.62

Note :

The Group's operations predominantly relate to Equity Broking, Commodity Broking, Proprietary trading, Financing and other related activities. In accordance with Ind AS - 108 "Operating Segments" and Company (Accounting Standards) Rules, 2006, the Company has identified (i) Equity/Commodity Broking, Proprietary trading and Other related activities (ii) Financing and Other related activities as reportable segments. There are no geographical segments identified by the Company.

For identification purpose only



Date : 30.10.2024
Place : Mumbai

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

Kanji B. Rita
Kanji B. Rita
DIN - 00727470
Managing Director



INVENTURE GROWTH & SECURITIES LIMITED

CIN NO: L65990MH1995PLC089838

Registered office: 201, 2ND FLOOR, VIRAJ TOWER, NEAR LANDMARK, WESTERN EXPRESS HIGHWAY, ANDHERI - EAST MUMBAI 400069

CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

(Rs in lakhs)

S. No.	Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
1	Financial Assets		
(a)	Cash and cash equivalents	2,332.53	242.24
(b)	Bank balance other than (a) above	13,987.07	13,341.45
(c)	Securities for trade	3,606.58	1,068.07
(d)	Receivables		
I	Trade receivables	1,565.57	1,027.30
II	Other receivables	2.30	2.30
(e)	Loans	15,819.28	14,198.52
(f)	Investments	422.24	302.83
(g)	Other financial assets	2,371.19	1,126.46
		40,106.78	31,308.16
2	Non-Financial Assets		
(a)	Current tax assets (net)	-	13.64
(b)	Deferred tax assets (net)	261.51	189.88
(c)	Investment property	150.94	200.51
(d)	Property, plant and equipment	634.33	630.22
(e)	Other intangible assets	32.45	40.18
(f)	Goodwill on consolidation	-	149.16
(g)	Other non-financial assets	206.18	361.16
		1,285.40	1,584.76
	Total Assets	41,392.17	32,892.92
	LIABILITIES AND EQUITY		
	Liabilities		
1	Financial Liabilities		
(a)	Derivative Financial instrument	12.04	122.12
(b)	Payables		
(I)	Trade payables		
(i)	total outstanding dues of Micro and Small enterprises	0.99	1.28
(ii)	total outstanding dues of creditors other than Micro and Small enterprises	88.12	77.48
(II)	Other Payables		
	total outstanding dues of Micro and Small enterprises	-	-
	total outstanding dues of creditors other than Micro and Small enterprises	-	-
(c)	Borrowings	4,783.76	2,380.32
(d)	Deposits	193.79	641.38
(e)	Other financial liabilities	8,471.31	7,265.00
		13,550.01	10,487.59
2	Non-Financial Liabilities		
(a)	Current tax liabilities (net)	142.56	192.32
(b)	Provisions	86.15	6.86
(c)	Other non financial liabilities	55.69	42.53
		284.40	241.71
3	Minority Interest	-	0.29
4	Equity		
(a)	Equity share capital	10,500.00	8,400.00
(b)	Other equity	17,057.76	13,763.33
		27,557.76	22,163.33
	Total Liabilities and Equity	41,392.17	32,892.92

For Identification Purpose Only



Date : 30.10.2024
Place: Mumbai

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

K. B. R. 2

Kanji B. Rita
DIN - 00727470
Managing Director



CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024

(Rs. in lakhs)

Particulars	For the period ended 30 September 2024 (unaudited)	For the period ended 30 September 2023 (unaudited)
A. Cash Flow from Operating Activities		
Net Profit before exceptional item and tax	684.10	340.68
Adjustment for :		
Depreciation and amortisation	21.16	34.38
Impairment on goodwill	149.16	
Finance costs	105.67	22.63
Interest income	(57.00)	(89.99)
Dividend income	(7.54)	(1.79)
Provision for defined employee benefits	65.16	7.46
Amount Written off		(9.25)
Impairment on financial instruments (net)	397.36	591.15
Expense relating to rights issue	(76.80)	
(Profit)/ Loss on sale of investments (net)	(22.49)	(2.77)
	574.69	551.83
Operating profit before working capital changes	1,258.79	892.51
Adjustments for :		
(Increase)/ decrease in trade receivables	(529.54)	(781.99)
Increase/(decrease) in derivative financial instrument liability	(110.09)	0.00
(Increase)/ decrease in securities for trade	(2,538.52)	(781.43)
(Increase)/ decrease in loans	(2,027.91)	(1,350.70)
(Increase)/ decrease in other financial assets	(3,253.89)	(3,632.62)
(Increase)/ decrease in other non financial assets	(74.53)	(22.50)
Increase/(decrease) in trade payables	10.55	3,946.66
Increase/(decrease) in deposits	(447.59)	874.48
Increase/(decrease) in other financial liabilities	1,294.17	538.65
Increase/(decrease) in provisions	-	(4.04)
Increase/(decrease) in other non financial liability	9.45	(4.77)
(Increase)/ decrease in accrued interest on term deposits	(4.23)	(24.01)
	(7,672.13)	(1,242.27)
Cash generated from operations	(6,413.34)	(349.76)
Direct Taxes paid (Net of refunds)	(134.02)	(128.84)
Net cash flow from operating activities (A)	(6,547.37)	(479.00)
B. Cash Flow from Investing Activities		
Purchase of property plant and equipment	(17.52)	(12.50)
Proceeds from sale of fixed assets	-	247.63
Proceeds from sale of investment in property	-	10.00
Acquisition of investments	(297.01)	(240.44)
Proceeds from sale of investments	329.04	168.65
Term deposits with banks with original maturity of more than three months - placed	(7.38)	(7.04)
Term deposits with banks with original maturity of more than three months - matured	1,397.89	351.00
Dividend income	7.54	1.79
Interest received	34.30	90.84
Net cash flow from investing activities (B)	1,446.85	609.92
C. Cash Flow from Financing Activities		
Proceeds from right issue of shares	4,893.00	-
Proceeds/ Repayment of Short borrowings	1,158.08	-
Proceeds/(Repayment) of bank overdrafts	1,245.37	231.70
Finance costs	(105.67)	(22.63)
Interest received	0.03	0.61
Net cash flow from financing activities (C)	7,190.80	209.68
Net increase/(decrease) in cash and cash equivalents (A+B+C)	2,090.29	340.60
Cash and cash equivalents at the beginning of the year	242.24	456.59
Cash and cash equivalents at the end of the year	2,332.53	797.19

Notes:

1 Cash and Cash Equivalents are as under:

Particulars	For the period ended 30 September 2024	For the period ended 30 September 2023
Cash on hand	10.42	0.76
Balance in Current Accounts	519.48	796.43
Earmarked balances with banks (unpaid dividend/ proceeds from rights issue)	1,802.63	-
	2,332.53	797.19

2 The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Indian Accounting Standard -7 on "Cash Flow Statements".

3 Previous year's figures have been regrouped/ rearranged wherever necessary to conform to the current year's presentation.

For identification purpose only



Date : 30.10.2024
Place : Mumbai

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

Kanji B. Rita
DIN - 00727470
Managing Director

