

To,
BSE Ltd.
[Bombay Stock Exchange Ltd]
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI – 400 001
Fax No. 91-22-22721919
22-22721072

FCIL/SEC/BSE/9639/2024-2025
13th November, 2024

By Online submission

KIND ATTN: DEPTT. OF CORPORATE SERVICES

Subject: - Un-audited Standalone and Consolidated Financial Results for the Quarter Ended 30th September, 2024

Dear Sir,

We refer to our earlier Letter No. FCIL/SEC/BSE/9638/2024-2025 dated 4th November, 2024 informing you that the meeting of the Board of Directors was convened on Wednesday, 13th November, 2024 to consider amongst other business the consideration of Un-audited Standalone and Consolidated Financial Results for the Quarter and Half Year ended on 30th September, 2024.

Accordingly, the meeting of the Board of Directors was held today in which the Board of Directors have considered, approved, and taken on record the Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended on 30th September, 2024.

We are enclosing herewith the copy of the said Un-audited Standalone and Consolidated Financial Results duly signed. We are also forwarding here with the Limited Review Report for the Quarter and Half Year ended 30th September, 2024 submitted by the Auditors of the Company J M T & Associates, Chartered Accountants, Mumbai. The said Board Meeting was convened at 3:45 P.M. and the same was concluded at 6:15 P.M.

DECLARATION:

We hereby declare that the Auditors of the Company have given Limited Review Report on the above Un-audited Standalone and Consolidated Financial Statements and furnished unmodified opinion on the said Un-audited Standalone and Consolidated Financial Statements.

You are requested to put it on your electronic media for the information of the Members.

Thanking you,
Yours faithfully,

For Fundviser Capital (India) Limited



Prem Krishan Jain
Chairman & Whole Time Director
[DIN: 09304822]



Encl.: As above

FUNDVISER CAPITAL (INDIA) LIMITED

**REG ADDRESS : 22, 7th Floor, Manek Mahal, Next to Hotel Ambassador, 90 Veer Nariman Road, Churchgate, Mumbai 400020. CIN NO. – L65100MH1985PLC205386
Tel.- +91-22-22875141 Email – info@fundvisercapital.in**

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED AS ON 30TH SEPTEMBER 2024

(Rs. In Lakh)

Sr. No.	Particulars	Quarter Ended			Half Year 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)
I.	REVENUE:						
	(a) Income From Operations	0.36	1.48	62.30	1.84	64.03	96.52
	(b) Other Income	0.65	-	0.24	0.65	0.47	0.85
	Total Revenues	1.01	1.48	62.54	2.49	64.51	97.37
II.	EXPENDITURE:						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchase of Stock in Trade	-	-	-	-	-	-
	c) Change In Inventories of Finished goods, WIP & Stock in Trade	-	-	-	-	-	-
	d) Employees Benefit Expenses	3.90	1.95	3.01	5.85	5.89	11.34
	e) Finance Cost	-	-	-	-	-	-
	f) Depreciation and amortization Expenses	-	-	-	-	-	-
	g) Other expenses:						
	i) Other Expenditure	4.48	1.75	1.58	6.23	3.43	11.95
	ii) Listing Fees	0.88	0.88	0.96	1.76	1.92	3.84
	v) Share Issue and expenses for increase in Authorised Capital	-	-	-	-	-	11.00
	Total Expenses	9.26	4.58	5.55	13.84	11.24	38.13
III.	Profit (Loss) before exceptional items and tax (I- II)	(8.25)	(3.10)	56.99	(11.35)	53.27	59.25
IV.	Exceptional items	-	-	-	-	-	-
V.	Profit (Loss) before Tax (III- IV)	(8.25)	(3.10)	56.99	(11.35)	53.27	59.25
VI.	Tax expense:						
	(1) Current tax	-	-	6.10	-	6.10	14.76
	(2) Deferred tax	(2.07)	(0.81)	0.70	(2.88)	(0.27)	0.13
	(3) Tax expense relating to prior years	-	-	-	-	-	-
VII.	Net Profit (Loss) for the Period (V-VI)	(6.18)	(2.29)	50.19	(8.47)	47.43	44.35
VIII.	Other Comprehensive Income (OCI)						
	(A) (i) Items that will not be Reclassified subsequently to profit and loss	-	-	-	-	-	-
	(ii) Income Tax relating Items that will not be classified subsequently to Profit and loss	-	-	-	-	-	-
	(B) (i) Items that will be Reclassified subsequently to profit and loss	(5.49)	4.76	(45.02)	(0.73)	(23.45)	(19.98)
	(ii) Income Tax relating Items that will be classified subsequently to Profit and loss	0.57	(0.50)	4.68	0.07	2.44	2.08
IX.	Total Comprehensive Income for the period (VII + VIII)	(11.09)	1.97	9.86	(9.12)	26.43	26.44
X.	Paid up Equity Share Capital [Face Value of Rs. 10/- each]	456.50	456.50	369.00	456.50	369.00	446.50
XI.	Other Equity	-	-	-	-	-	679.05
XII.	Earnings per Equity Share (not annualised) :						
	(1) Basic	(0.14)	(0.05)	1.36	(0.19)	1.29	1.20
	(2) Diluted	(0.14)	(0.00)	1.36	(0.19)	1.29	1.10

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Notes:

- 1 The above unaudited Standalone Financial Results were reviewed by the Audit Committee and thereafter the Board of Directors have approved the above results at their respective meetings held on 13/11/2024. The Statutory Auditor of the company have conducted the Limited Review of the aforesaid unaudited financials Results on 13/11/2024.
- 2 These Standalone Financial Statement of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013 as amended by the Companies (Indian Accounting Standards) (Amendment) Rule, 2016. These financial statement are presented in accordance with the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with other relevant rules and circulars issued thereunder.
- 3 The Company operates only in one segment i.e. investment in Shares and Deposits
- 4 Figures of Previous periods have been regrouped/ rearranged wherever necessary, to make them comparable

For FUNDVISER CAPITAL (INDIA) LIMITED



Prem Krishan Jain

PREM KRISHAN JAIN
Chairman & Wholetime Director
(DIN: 09304822)

Place:- Mumbai
Date:- 13/11/2024

STATEMENT OF UN-AUDITED STANDALONE ASSETS & LIABILITIES AS ON 30/09/2024		(Rs. In Lakh)	
Sr. No.	Particulars	As on 30/09/2024	As on 31/03/2024
		Un-Audited	Audited
I.	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	-	-
	(b) Investment Properties	-	-
	(c) Financial Assets	-	-
	-Investments	725.99	261.21
	(d) Deferred Tax Assets (Net)	2.60	-
	(e) Other Non Current Assets	202.82	3.69
	Total Non-Current Assets	931.41	264.90
(2)	Current assets		
	(a) Financial Assets		
	i. Cash and cash equivalents	16.57	793.53
	ii. Bank balance other than (i) above	-	-
	iii. Other Financial assets	407.32	252.65
	iv. Trade Receivable	17.10	17.10
	(b) Current Tax assets (net)	4.37	4.20
	(c) Other current assets	6.49	-
	Total Current assets	451.85	1,067.48
	Total Assets	1,383.25	1,332.38
II.	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share Capital	456.50	446.50
	(b) Other Equity	717.56	679.05
	(c) Convertible Share Warrants	196.59	196.59
	Total Equity	1,370.66	1,322.14
(2)	Liabilities		
	Non-current Liabilities		
	(a) Long-term Provisions	-	-
	(b) Deferred Tax Liabilities (Net)	-	0.36
	Total non-current liabilities	-	0.36
	Current liabilities		
	(a) Financial Liabilities		
	Short-term Borrowings	-	-
	Trade Payables	-	-
	(b) Other Current Liabilities	6.10	3.39
	(c) Short-term provisions	6.50	6.50
	Total current liabilities	12.60	9.88
	Total Liabilities	1,383.25	1,332.38

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UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024.

PARTICULARS	(Rs. in Lakhs)	
	HALF YEAR ENDED	HALF YEAR ENDED
	30/Sep/24 Unaudited	30/Sep/23 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES:		
NET PROFIT BEFORE TAX	(11.35)	53.27
<u>ADJUSTMENTS FOR:</u>		
DEPRECIATION	-	-
(PROFIT)/LOSS ON SALE OF FIXED ASSETS	-	-
FINANCE EXPENSES	-	-
INTEREST RECEIVED	(0.59)	(0.47)
DIVIDEND RECEIVED	(0.19)	(1.32)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(12.14)	51.48
ADJUSTMENTS FOR WORKING CAPITAL CHANGES		
OTHER BANK BALANCES	-	-
OTHER CURRENT FINANCIAL ASSETS	(154.65)	(0.72)
OTHER CURRENT ASSETS	(6.49)	(1.92)
CURRENT TAX ASSETS	(0.17)	1.31
OTHER FINANCIAL LIABILITIES	-	-
Trade Receivable	-	-
TRADE PAYABLES	-	-
Short Term Provisions	-	-
OTHER CURRENT LIABILITIES	2.71	(0.02)
OTHER NON CURRENT ASSETS	(199.13)	(1.31)
NET WORKING CAPITAL CHANGES	(357.72)	(2.67)
Net income tax (paid) / refunds	-	(4.40)
NET CASH GENERATED FROM OPERATIONS	(369.86)	44.41
B. CASH FLOW FROM INVESTING ACTIVITIES:		
(PURCHASE)/SALE OF INVESTMENTS (NET)	(465.51)	279.59
SALE OF FIXED ASSETS	-	-
DIVIDEND RECEIVED	0.19	1.32
INTEREST RECEIVED	0.59	0.47
NET CASH USED IN INVESTING ACTIVITIES	(464.72)	281.38
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Addition / (Repayment) of short-term borrowings		
Finance cost	-	-
Proceeds from Issue of Equity Shares at Premium on Preferential basis	58.25	
Expenses on Preferential & Warrants	(0.62)	
NET CASH FROM FINANCING ACTIVITIES	57.63	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	(776.95)	325.77
OPENING BALANCE OF CASH AND CASH EQUIVALENTS AS ON 1ST APRIL 2024	793.53	318.35
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	16.57	644.12

FOR FUNDVISER CAPITAL (INDIA) LIMITED



Premkrishan Jain
PREMKRISHAN JAIN

Chairman & Wholetime Director
(DIN: 09304822)

Place: Mumbai
Date : 13/11/2024



JMT & associates

CHARTERED ACCOUNTANTS

301 & 305, A - Wing, Winsway Complex, Old Police Lane,
Opp. Andheri Rly. Stn., Andheri (East), Mumbai - 400 069
Tel : 81085 22577 • Email : jmtca301@gmail.com
Tel : 7045452475 • Email : office.amarbfana@gmail.com

Independent Auditors' Limited Review Report on unaudited standalone quarter and year to date results of the Company

Review report to **The Board of Directors**
Fundviser Capital (India) Limited

We have reviewed the accompanying statement of unaudited financial results of **Fundviser Capital (India) Limited** ("the Company") for the quarter and half year ended September 30, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations") as amended.

This statement is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 Interim Financial Reporting (Ind AS-34) as prescribed under section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 provides 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 has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **JMT & Associates**
Chartered Accountants
FRN No. 104167W




Amar Bafna
Partner

Mumbai, November 13, 2024

Membership No. 048639
UDIN: 24048639BKCCVT7965

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

Sr. No.	Particulars	(Rs. In Lakh)					
		Quarter Ended			Half Year 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)
I.	REVENUE:						
	(a) Income From Operations	4.29	4.42	-	8.71	-	-
	(b) Other Income	0.65	-	-	0.65	-	-
	Total Revenues	4.94	4.42	-	9.36	-	-
II.	EXPENDITURE:						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchase of Stock in Trade	0.97	1.30	-	2.27	-	-
	c) Change in Inventories of Finished goods, WIP & Stock In Trade	-	-	-	-	-	-
	d) Employees Benefit Expenses	4.68	2.73	-	7.41	-	-
	e) Finance Cost	-	-	-	-	-	-
	f) Depreciation and amortization Expenses	-	-	-	-	-	-
	g) Other expenses:						
	i) Other Expenditure	7.02	3.44	-	10.46	-	-
	ii) Listing Fees	0.88	0.88	-	1.76	-	-
	v) Share Issue and expenses for Increase in Authorised Capital	-	-	-	-	-	-
	Total Expenses	13.55	8.35	-	21.90	-	-
III.	Profit (Loss) before exceptional items and tax (I- II)	(8.61)	(3.93)	-	(12.54)	-	-
IV.	Exceptional items	-	-	-	-	-	-
V.	Profit (Loss) before Tax (III- IV)	(8.61)	(3.93)	-	(12.54)	-	-
VI.	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	(2.07)	(0.81)	-	(2.88)	-	-
	(3) Tax expense relating to prior years	-	-	-	-	-	-
VII.	Net Profit (Loss) for the Period (V-VI)	(6.54)	(3.12)	-	(9.66)	-	-
VIII.	Other Comprehensive Income (OCI)						
	(A) (i) Items that will not be Reclassified subsequently to profit and loss	-	-	-	-	-	-
	(ii) Income Tax relating items that will not be classified subsequently to Profit and loss	-	-	-	-	-	-
	(B) (i) Items that will be Reclassified subsequently to profit and loss	(5.49)	4.76	-	(0.73)	-	-
	(ii) Income Tax relating items that will be classified subsequently to Profit and loss	0.57	(0.50)	-	0.07	-	-
IX.	Total Comprehensive Income for the period (VII + VIII)	(11.44)	1.14	-	(10.30)	-	-
X.	Net Profit Attributable to:						
	Shareholder's of the Company	(3.37)	(1.61)	-	(4.98)	-	-
	Non-Controlling Interest	(3.16)	(1.51)	-	(4.67)	-	-
XI.	Other Comprehensive Income attributable to:						
	Shareholder's of the Company	(2.54)	2.20	-	(0.34)	-	-
	Non-Controlling Interest	(2.38)	2.07	-	(0.31)	-	-
XII.	Total Comprehensive Income attributable to:						
	Shareholder's of the Company	(5.90)	0.59	-	(5.31)	-	-
	Non-Controlling Interest	(5.54)	0.55	-	(4.99)	-	-
XIII.	Paid up Equity Share Capital [Face Value of Rs. 10/- each]	456.50	456.50	-	456.50	-	-
XIV.	Other equity	-	-	-	-	-	-
XV.	Earnings per Equity Share (not annualised) :						
	(1) Basic	(0.14)	(0.07)	-	(0.21)	-	-
	(2) Diluted	(0.11)	(0.07)	-	(0.16)	-	-

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Notes:

- 1 The above unaudited Consolidated Financial Results were reviewed by the Audit Committee and thereafter the Board of Directors have approved the above results at their respective meetings held on 13/11/2024. The Statutory Auditor of the company have conducted the Limited Review of the aforesaid unaudited financials Results On 13/11/2024.
- 2 These Consolidated Financial Statement of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013 as amended by the Companies (Indian Accounting Standards) (Amendment) Rule, 2016. These financial statement are presented in accordance with the requirements of regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015 read with other relevant rules and circulars issued thereunder.
- 3 The Company has deployed major Funds in the Investment in Shares and Deposits, and accordingly is doing its business in the single segment.
- 4 The subsidiary company named, 'Starlight Box Theatres Private limited' operates in the field of erection and installation and the operation and maintenance of container box cinemas including technical consultancy provided to third parties for the erection , installation and the operation and maintenance of box cinemas. Further it also operates in the related field of production, distribution , purchase ,exhibition etc. of cinematographic films.
- 5 Starlight Box Theatres Pvt Ltd has become 51.61% Subsidiary of the company w.e.f. 23rd May, 2024.
- 6 Subsequent to the close of the Quarter 30/09/2024, the Company had acquired on Private Placement basis, 13,000 Equity Shares of DARS Transtrade Private Limited (Formerly known as V3 Constructions Private Limited) and the said DARS Transtrade Private Limited has become the Subsidiary of the Company w.e.f. 23/10/2024 holding 51.12% in the said Company.

Place:- Mumbai
Date:- 13/11/2024



For FUNDVISER CAPITAL (INDIA) LIMITED

Prem Krishan Jain

PREM KRISHAN JAIN
Chairman & Wholetime Director
(DIN: 09304822)

STATEMENT OF UN-AUDITED CONSOLIDATED ASSETS & LIABILITIES AS ON : (Rs. In Lakh)			
Sr. No.	Particulars	As on 30/09/2024	As on 31/03/2024
		Un-Audited	Audited
I.	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	-	-
	(b) Goodwill on consolidation	75.58	-
	(c) Investment Properties	-	-
	(d) Financial Assets	-	-
	-Investments	549.29	-
	(e) Deferred Tax Assets (Net)	2.60	-
	(f) Other Non Current Assets	202.82	-
	Total Non-Current Assets	830.29	-
(2)	Current assets		
	(a) Financial Assets		
	i. Cash and cash equivalents	34.91	-
	ii. Bank balance other than (i) above	-	-
	iii. Other Financial assets	1,102.94	-
	iv. Trade Receivable	17.52	-
	(b) Current Tax assets (net)	10.50	-
	(c) Other current assets	170.21	-
	Total Current assets	1,336.07	-
	Total Assets	2,166.37	-
II.	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share Capital	456.50	-
	(b) Other Equity	718.01	-
	(c) Convertible Share Warrants	196.59	-
	(d) Non Controlling Interest	94.65	-
	Total Equity	1,465.76	-
(2)	Liabilities		
	Non-current Liabilities		
	(a) Long-term Provisions	-	-
	(b) Deferred Tax Liabilities (Net)	-	-
	Total non-current liabilities	-	-
	Current liabilities		
	(a) Financial Liabilities		
	Borrowings	100.00	-
	Trade Payables	-	-
	Trade Advance	580.00	-
	(b) Other Current Liabilities	14.01	-
	(c) Short-term provisions	6.60	-
	Total current liabilities	700.62	-
	Total Liabilities	2,166.37	-

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UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024.

PARTICULARS	(Rs. in Lakhs)	
	HALF YEAR ENDED	HALF YEAR ENDED
	30/Sep/24 Unaudited	30/Sep/23 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES:		
NET PROFIT BEFORE TAX	(12.54)	-
<u>ADJUSTMENTS FOR:</u>		
DEPRECIATION	-	-
(PROFIT)/LOSS ON SALE OF FIXED ASSETS	-	-
FINANCE EXPENSES	-	-
INTEREST RECEIVED	0.32	-
DIVIDEND RECEIVED	(0.19)	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(12.42)	-
ADJUSTMENTS FOR WORKING CAPITAL CHANGES		
OTHER BANK BALANCES	-	-
OTHER CURRENT FINANCIAL ASSETS	(982.64)	-
OTHER CURRENT ASSETS	(169.50)	-
CURRENT TAX ASSETS	(0.83)	-
OTHER FINANCIAL LIABILITIES	-	-
Trade Receivable	94.93	-
TRADE PAYABLES	1.97	-
Short Term Provisions	(0.34)	-
OTHER CURRENT LIABILITIES	575.88	-
OTHER NON CURRENT ASSETS	(199.13)	-
NET WORKING CAPITAL CHANGES	(679.65)	-
LESS : CURRENT TAXES	-	-
NET CASH GENERATED FROM OPERATIONS	(692.07)	-
B. CASH FLOW FROM INVESTING ACTIVITIES:		
(PURCHASE)/SALE OF INVESTMENTS (NET)	(465.51)	-
SALE OF FIXED ASSETS	-	-
DIVIDEND RECEIVED	0.19	-
INTEREST RECEIVED	(0.32)	-
NET CASH USED IN INVESTING ACTIVITIES	(465.64)	-
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Addition / (Repayment) of short-term borrowings	-	-
Finance cost	-	-
Proceeds from Issue of Equity Shares Share Capital	1.33	-
Expenses on Preferential & Warrants	(0.62)	-
Proceeds from Issue of Equity Shares at Premium	252.04	-
Unsecured Loans	145.88	-
NET CASH FROM FINANCING ACTIVITIES	398.62	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	(759.08)	-
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	793.99	-
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	34.91	-

FOR FUNDVISER CAPITAL (INDIA) LIMITED

Prem Jain

Prem Krishan Jain

Chairman & Wholetime Director

(DIN: 09304822)

Place: Mumbai
Date : 13/11/2024





Independent Auditors' Limited Review Report on unaudited consolidated quarter and year to date results of the Company

THE BOARD OF DIRECTORS

Fundviser Capital (India) Limited

- 1 We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Fundviser Capital (India) Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter and half year ended September 30, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and half year ended September 30, 2024, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
- 2 This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of 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 an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4 The Statement includes the results of the following entities:

List of Subsidiaries

Starlight Box Theatre Private Limited (w.e.f from 23.05.2024)

- 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 the 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting

Standard and other accounting principles generally accepted in India, 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

- 6 We did not review the financial result and other financial information in respect of the subsidiary included in the unaudited consolidated financial results whose interim financials results reflect total assets of Rs. 1,040.90/- Lakhs as at September 30,2024, Total Revenue of Rs. 2.95/- Lakhs and Rs. 6.88/- Lakhs, total Net Loss of Rs.0.82/- Lakhs and Rs.1.19/- Lakhs for the quarter and half year ended September 30, 2024 respectively, and cash flows (Net inflows) of Rs. 17.87/- Lakhs for the half year ended September 30,2024 as considered in the consolidated unaudited financial results

These financial results and other financial information have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the other auditors and procedures performed by us as stated in paragraph 3 above

Our conclusion on the statement is not modified in respect of above matters with respect to our reliance on the work done and reports of the other auditors and financial results certified by the management



For **JMT & Associates**

Chartered Accountants

FRN No. 104167W

A handwritten signature in black ink, appearing to read "Amar Bafna".

Amar Bafna

Partner

Mumbai, November 13, 2024

Membership No. 048639

UDIN: 24048630BKCCV2107