



CITI PORT

FINANCIAL SERVICES LTD.

Date: 11th November 2024

To,
Department of Corporate Services
BSE LIMITED,
PhirozeJeejebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Dear Sir.

**Sub: -Outcome of the Board Meeting
Ref - Scrip Code 531235**

In just concluded Board meeting the Board has considered and approved the following

1. The Un-Audited Financial Results for the Second Quarter and Half Year ended 30th September, 2024, Enclosed as *Annexure-1*.
2. The Take note on Limited Review Report for the Second Quarter and Half Year ended 30th September 2024, enclosed as *Annexure-2*.

Board Meeting Commenced at 7:00 PM and concluded at 07:20 PM.

This is for your information and necessary records.

Thanking you,

For **CITI PORT FINANCIAL SERVICES LIMITED**

**Enjamuri Pardha Saradhi
Managing Director
DIN: 07531047**

Citiport Financial Services Limited
H No 64 & 71(O), 255 & 256(N), Flat No 5C, Doyen Habitat, Srinagar Colony, Hyderabad-500073
CIN : L65991TG1992PLC065867
Statement of Unaudited Standalone Financial Results for the Quarter and Half-Year Ended September 30,2024

Amount in Rs. Lakhs Except EPS

Particulars	Quarter ended			Half Ended		Year ended
	September 30,2024	June 30,2024	September 30,2023	September 30,2024	September 30, 2023	March 31,2024
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Income						
(a) Revenue from operations						
Interest income	9.27	9.08	7.29	18.34	14.10	38.60
Fees And Commission income	-	-	-	-	-	-
Net gain on Fair value changes	-	-	-	-	-	-
Sale of Services	-	-	-	-	-	-
Other Operating income	-	-	-	-	-	-
b) Other Income	-	-	-	-	-	-
Total Income (a+b)	9.27	9.08	7.29	18.34	14.10	38.60
Expenses						
a) Finance costs	2.10	2.10	0.03	4.20	0.04	6.98
b) Fee and commission Expense	-	-	-	-	-	-
c) Employee benefits expense	3.70	3.60	3.30	7.30	6.60	17.30
d) Impairment On Financial Instruments	-	-	-	-	-	-
e) Depreciation and amortization expense	-	-	-	-	-	-
f) Other expenses	2.33	2.51	3.12	4.84	5.57	10.75
Total Expenses(a+b+c+d+e+f+g)	8.13	8.21	6.45	16.34	12.20	35.03
Profit Before tax	1.14	0.86	0.83	2.00	1.90	3.57
Tax Expense						
Current tax	0.29	0.22	0.21	0.50	0.48	0.90
Deferred tax (credit)/charge	-	-	-	-	-	-
Total tax expense	0.29	0.22	0.21	0.50	0.48	0.90
Profit For the period	0.85	0.65	0.62	1.50	1.42	2.67
Other comprehensive income (OCI)						
a (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total other comprehensive income, net of tax	-	-	-	-	-	-
Total Comprehensive Income for the period	0.85	0.65	0.62	1.50	1.42	2.67
Non-controlling interests	-	-	-	-	-	-
Total Comprehensive income attributable to owners	0.85	0.65	0.62	1.50	1.42	2.67
Paid up equity share capital (face value of Rs. 10 Per Share)	310.00	310.00	310.00	310.00	310.00	310.00
Other Equity	-	-	-	-	-	0.71
Earning Per Share (EPS) (of Rs 10 each)						
a) Basic (Rs)	0.03	0.02	0.02	0.05	0.05	0.09
b) Diluted (Rs)	0.03	0.02	0.02	0.05	0.05	0.09

1. The above statement of Unaudited Financial Results of the company for the Quarter Ended September 30,2024 has been Reviewed by the Audit Committee, and, thereafter approved by Board of directors at its meeting held on 11th November, 2024.

2. The above statement of financial Results are prepared in accordance with the Indian Accounting Standards (Ind- AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

3. The Company's Chief Operating Decision Maker (CODM) review the Operations of the Company as a single reportable segment. Hence, segmental reporting as per IND AS-108 is not made.

4. The Ind- AS financial results are reviewed by the statutory auditors of the company as per Regulation 33 SEBI (Listing obligations and disclosure) Regulations, 2015.

Date:11.11.2024
Place: Hyderabad

For Citiport Financial Services Limited

Enjamuri Pardha Saradhi
DIN : 07531047
(Chairman and Managing director)

Citiport Financial Services Limited
H No 64 & 71(O), 255 & 256(N), Flat No 5C, Doyen Habitat, Srinagar Colony, Hyderabad-500073
CIN : L65991TG1992PLC065867

Statement of Assets and Liabilities as at 30.09.2024

All amounts are in Lakhs unless otherwise specified

Particulars	Notes No	As at 30.09.2024	As at 31.03.2024
<u>ASSETS</u>			
Financial assets			
a) Cash and Cash Equivalents	1	2.33	5.31
b) Bank Balances other than (a) above		-	-
c) Trade Receivables	2	-	-
d) Long term Loans and advances	3	-	-
e) Investments		-	-
f) Other Financial Assets	4	476.67	457.99
Sub Total -Financial Assets		479.00	463.29
Non-Financial assets			
a) Inventories		-	-
b) Current Assets (Net)		-	-
c) Deferred tax Assets (Net)		-	-
d) Property,Plant and Equipment	5	0.18	0.18
e) Other Non -financial assets	6	8.28	6.45
Sub Total -Non Financial Assets		8.46	6.62
TOTAL		487.46	469.92
<u>LIABILITIES AND EQUITY</u>			
Liabilities			
1.Financial Liabilities			
(a) Trade Payables		-	-
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(b) 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) Debt Securities		-	-
(d) Borrowings (Other than Debt Securities)		-	-
(e) Deposits		-	-
(f) Subordinated Liabilities		-	-
(g) Other financial liabilities	7	149.13	134.03
Sub Total - Financial Liabilities		149.13	134.03
Non-Financial Liabilities			
(a) Current tax liabilities (Net)		-	-
(b) Provisions	8	6.36	5.86
(c) Deferred tax liabilities (Net)		-	-
(d) Other non-financial liabilities	9	19.76	19.33
Sub Total - Non-Financial Liabilities		26.12	25.19
Equity			
(a) Equity Share Capital	10	310.00	310.00
(b) Other Equity	11	2.21	0.71
SubTotal -Equity		312.21	310.71
Total Liabilities and Equity		487.46	469.92

Citiport Financial Services Limited H No 64 & 71(O), 255 & 256(N), Flat No 5C, Doyen Habitat, Srinagar Colony, Hyderabad-500073 CIN : L65991TG1992PLC065867 Cash Flow Statement for the Period ended 30.09.2024 All amounts are in Lakhs unless otherwise specified		
Particulars	For the Period ended 30.09.2024	For the Period ended 31.03.2024
A. Cash flow from Operating activities		
Net Profit before tax as per Profit and loss account	2.00	3.57
Adjustments		
(Profit) / Loss on sale of fixed assets (net)		
(Profit) / Loss on sale of investments (net)		
Finance Costs	-	-
Investments Written Off	-	-
Depreciation and Amortisation Expense	-	-
Preliminary Expenditure Written Off	-	-
Interest Income	-	-
Dividend income	-	-
	2.00	3.57
Increase/(Decrease) in Trade and Other Receivables	-	-
Increase/(Decrease) in Inventories	-	-
Increase/(Decrease) in Trade Payables	-	-
Increase/(Decrease) in Long term Loans and advances	-	(3.86)
Increase/(Decrease) in Other Current and Non-Current Financial Assets	(22.35)	(42.28)
Increase/(Decrease) in Other Financial Liabilities	15.10	38.94
Increase/(Decrease) in Provisions	0.00	(0.00)
Increase/(Decrease) in Non Financial Liabilities	0.43	0.40
Increase/(Decrease) in Non Financial Assets	-	-
Cash generated from Operations	(4.82)	(3.22)
Direct Taxes paid	(1.83)	(3.86)
Net Cash from Operating activities	(2.98)	0.64
B. Cash flow from Investing Activities		
(Purchase) / Sale of Fixed Assets (Net)	-	-
Capital Work-in-progress	-	-
(Purchase) / Sale of Investments (Net)	-	-
Changes in Long Term Loans & Advances	-	-
Changes in Other Non current Assets	-	-
Interest Income	-	-
Dividend income	-	-
	-	-
Cash flow before exceptional items	-	-
Exceptional Items	-	-
	-	-
Net Cash from Investment Activities	-	-
C. Cash Flow from Financing Activities		
Proceeds from issue of Share Capital/ Share Application Money		
Proceeds / (Repayment) from Borrowings		
Finance Costs	-	-
Dividends Paid	-	-
Dividend tax paid		
Effect of Exchange Rate change		
	-	-
Net cash used in financing activities	-	-
Net (Decrease) / Increase in cash and cash equivalents	(2.98)	0.64
Cash and cash equivalents at the beginning of the year	5.31	4.66
Cash and Cash equivalents at the end of the year	2.33	5.31
Cash & Cash Equivalents comprise:		
Cash in Hand	1.53	4.46
Balance with Banks in Current A/c	0.80	0.85
Cash and cash Equivalents in the form of Fixed deposits	-	-
Total Cash & Cash Equivalents :	2.33	5.31



Independent Auditor's Review Report on the Quarterly and Half Year Unaudited Financial Results of CITIPOINT FINANCIAL SERVICES LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to

The Board of Directors of
CITIPOINT FINANCIAL SERVICES LIMITED

We have reviewed the accompanying statement of unaudited financial results of **M/s. CITIPOINT FINANCIAL SERVICES LIMITED** ('The Company') for the quarter and Half Year ended 30th September 2024. This statement is the responsibility of 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.

1. We conducted our review of the Statement in accordance with the Standards on Review Engagement (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 results are free from material misstatement. The 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.
2. Based on our review conducted as stated 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 applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the 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 misstatements.

For NSVR & ASSOCIATES LLP

Chartered Accountants

FRN: 008801S/S200060





R SRINIVASU

Partner

M No : 224033

UDIN: **24224033BKCRWM6453**

Place: Hyderabad

Date: November 11, 2024