

INVENTURE

GROWTH & SECURITIES LTD.

Enhancing Fortunes. Enriching Lives.



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CURRENCY DERIVATIVES • DP-CDSL

Date: 14.11.2022

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 14th November 2022

Dear Sir(s),

Pursuant to the requirements of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby submit that the Board of Directors of the Company at their meeting held on 14th November 2022 has inter-alia transacted the following:

- Considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the Quarter ended 30th September 2022, along with Limited Review Report on the Financial Results issued by M/s. PPV&Co., the Statutory auditor of the Company and the Copy of the Report is enclosed herewith.
- The Board has in-principally approved fund raising upto Rs 49,00,00,000/- (Rupees Forty Nine Crores Only) by way of Equity or Borrowed Capital subject to the approval from Shareholders and other concerned regulatory authorities.

The above referred Meeting of the Board of Directors of the Company commenced at 4.00 P.M. and concluded at 06.30 P.M.

The above information is given pursuant to 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

Bhavi R. Gandhi
(Company Secretary)



Encl.: As above

Corporate & Reg. Office:

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

**REVIEW REPORT TO
TO THE BOARD OF DIRECTORS OF
INVENTURE GROWTH & SECURITIES LIMITED**

1. We have reviewed the accompanying statement of standalone unaudited financial results of INVENTURE GROWTH & SECURITIES LIMITED ("the Company") for the quarter ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 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 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures.



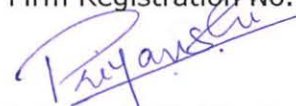
A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India, 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 misstatement.

For PPV & CO

Chartered Accountants

Firm Registration No. 153929W


Priyanshi Vakharia

Proprietor

Membership No.: 181834

UDIN: 22181834BDCBSG6737

Place: Mumbai

Date: 14 November 2022



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 PERIOD ENDED 30th SEPTEMBER 2022

(Rs. in lakhs)

Particulars	Quarter Ended			Six months Ended		Year Ended
	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
Revenue from operations						
(i) Interest income	145	157	124	302	243	523
(ii) Dividend income	-	-	1	-	1	-
(iii) Fees and commission income	474	437	580	911	1,195	2,361
(iv) Sale of shares/ & securities	581	-	-	581	-	118
(v) Reversal of Impairment provision on financial instruments	14	34	-	48	-	-
(vi) Other operating income	78	74	63	152	130	281
(I) Total revenue from operations	1,292	702	768	1,994	1,569	3,283
(II) Other income	43	36	156	79	310	615
(III) Total income (I+II)	1,335	738	924	2,073	1,879	3,898
Expenses						
(i) Finance costs	4	5	10	9	31	59
(ii) Fees and commission expense	260	217	338	477	816	1,476
(iii) Impairment on financial instruments	-	-	47	-	18	14
(iv) Purchases of stock-in-trade	635	15	-	650	-	-
(v) Changes in stock-in-trade	(59)	(15)	-	(74)	-	83
(vi) Employee benefits expenses	130	152	131	282	260	567
(vii) Depreciation and amortization expense	16	16	11	32	19	45
(viii) Other expenses	145	140	123	285	263	636
(IV) Total expenses	1,132	530	660	1,662	1,407	2,880
(V) Profit/(loss) before exceptional item and tax (III-IV)	203	208	264	411	472	1,018
(VI) Exceptional items	-	-	-	-	-	-
(VII) Profit/(loss) before tax (V-VI)	203	208	264	411	472	1,018
(VIII) Tax expense						
(i) Current tax	67	51	91	118	144	309
(ii) MAT credit entitlement	-	-	-	-	-	(42)
(iii) Net current tax (i-ii)	67	51	91	118	144	267
(iv) Deferred tax	(2)	15	(58)	13	(50)	(3)
(v) Tax adjustment for earlier years	(37)	-	-	(37)	(1)	(1)
Total tax expenses (VIII)	28	66	33	94	93	263
(IX) Profit/(loss) after tax (VII-VIII)	175	142	231	317	379	755
(X) Other comprehensive income						
Items that will not be reclassified to Profit or Loss:						
(i) Change in fair value of financial assets	-	-	3	-	6	5.54
(ii) Remeasurements of net defined benefit expenses	(32.21)	11.60	(54)	(20.61)	(54)	(29.22)
(iii) Tax effect of above	6.00	-	16	6.00	16	8.51
Other comprehensive income/(loss) (X)	(26.21)	11.60	(35)	(14.61)	(32)	(15.17)
(XI) Total comprehensive income for the year (IX + X)	149	154	196	303	347	740
(XII) Paid up Equity Share Capital (Face Value of Rs 1/-each)	8,400	8,400	8,400	8,400	8,400	8,400
(XIII) Earnings per equity share (Face value of ₹ 1/- per share)(not annualised for quarterly periods):						
Basic (in ₹)	0.02	0.02	0.03	0.04	0.05	0.09
Diluted (in ₹)	0.02	0.02	0.03	0.04	0.05	0.09

Notes

- The above Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2022. The Statutory Auditor of the Company have carried out a limited review of the above financial results of the company for the quarter and six months ended September 30,2022.
- The above 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.
- The figures for the quarter ended September,2022 and September 2021 are the balancing figures between the unaudited figures in respect of half year ended September 2022 and September 30, 2021 respectively and the unaudited figures for the quarter ended June 30,2022 and June 2021 respectively which were subject to a limited review.
- The Company's operations relate to a single reportable operating business segment, i.e. Stock Broking Transactional Services & Other related Financial Intermediation Services.
- The previous period/year figures have been regrouped and rearranged wherever necessary to make them comparable.
- Standalone unaudited Statement of Assets and Liabilities and Standalone Statement of Cash Flow are attached herewith.

For identification purpose only

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

Date : 14th November, 2022
Place : Mumbai

K.B. Rita
Kanjani B. Rita
DIN - 00727470
Chairman & Managing Director



(Rs. in lakhs)

STANDALONE STATEMENT OF ASSETS AND LIABILITIES			As at 30.09.2022 Unaudited	As at 31.03.2022 Audited
Particulars				
ASSETS				
1	Financial Assets			
(a)	Cash and cash equivalents		444	352
(b)	Bank balance other than (a) above		12,045	11,651
(c)	Stock in trade		87	13
(d)	Receivables		-	-
	I	Trade Receivables	695	601
	II	Other Receivables	-	-
(e)	Loans		1,167	989
(f)	Investments		6,659	6,638
(g)	Other Financial Assets		1,081	632
	Sub total - Financial Assets		22,178	20,876
2	Non-Financial Assets			
(a)	Current tax assets (net)		248	251
(b)	Deferred tax assets (net)		11	22
(c)	Investment Property		-	-
(d)	Property, Plant and equipment		655	667
(e)	Other Intangible assets		81	95
(g)	Other non-financial assets		54	87
	Sub total - Non financial Assets		1,049	1,122
	TOTAL - ASSETS		23,227	21,998
LIABILITIES AND EQUITY				
Liabilities				
(I) Financial Liabilities				
(a)	Payables			
	(I)	Trade Payables		
		(i) total outstanding dues of micro enterprises and small enterprises	-	-
		(ii) total outstanding dues of creditors other than micro enterprises and small	5,600	4,458
	(II)	Other Payables		
		(i) total outstanding dues of micro enterprises and small enterprises	-	-
		(ii) enterprises	-	-
(b)	Borrowings		231	744
(c)	Deposits		633	366
(d)	Other financial liabilities		26	12
	Sub total - Financial Liabilities		6,490	5,580
2	Non-financial liabilities			
(a)	Current tax liabilities (net)		-	-
(b)	Provisions		16	-
(c)	Other non financial liabilities		-	-
	Sub total - Non financial liabilities		16	-
3	Equity			
(a)	Equity share capital		8,400	8,400
(b)	Other equity		8,321	8,018
	Sub total - Equity		16,721	16,418
	TOTAL - LIABILITIES		23,227	21,998

For identification purpose only



Date : 14th November, 2022
Place : Mumbai

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

K.B.R.

Kanji B. Rita
DIN - 00727470
Chairman & 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 2022

Particulars	For the period ended 30 September 2022		For the period ended 30 September 2021	
	₹	₹	₹	₹
A. Cash Flow from Operating Activities				
Net Profit before tax, exceptional/extraordinary item		411		472
Adjustment for :				
Depreciation and amortisation	32		19	
Finance costs	9		31	
Interest income	(70)		(295)	
Dividend income	(0.06)		(1)	
Provision for employee benefits	6		7	
Impairment on financial instruments (net)	(48)		18	
		(72)		(221)
Operating profit before working capital changes		339		251
Adjustments for :				
(Increase)/decrease in trade receivables	(46)		(539)	
(Increase)/decrease in inventories (held as stock in trade)	(74)		-	
Increase/(decrease) in loans	(181)		(362)	
(Increase)/decrease in other financial assets	(448)		(63)	
(Increase)/decrease in other non financial assets	32		28	
Increase/(decrease) in trade payables	1,142		3,765	
Increase/(decrease) in deposits	267		(63)	
Increase/(decrease) in other financial liabilities	14		(27)	
Increase/(decrease) in provisions	18		-	
Term deposits with banks with original maturity of more than three months - placed	(1,563)		(5,785)	
Term deposits with banks with original maturity of more than three months - matured	1,881		3,423	
		1,042		377
Cash generated from operations		1,381		628
Direct Taxes paid (Net of refunds)		(100)		36
Net cash flow from/(used in) operating activities (A)		1,281		664
B. Cash Flow from Investing Activities				
Acquisition of investments	(20)			
Purchase of property plant and equipment	(6)		(81)	
Purchase of membership rights	(0.14)		-	
Term deposits with banks with original maturity of more than three months - placed	(805)		(1,005)	
Term deposits with banks with original maturity of more than three months - matured	100		1,205	
Dividend income	0.06		1	
Interest received	69		65	
Net cash flow from/(used in) investing activities (B)		(661)		185
C. Cash Flow from Financing Activities				
Proceeds/(Repayment) of bank overdraft	(512)		(479)	
Finance costs	(9)		(31)	
Interest received on loans	(6)		240	
Loans/(repayment) to/from subsidiaries (net)	-		(1,474)	
Net cash flow from/(used in) financing activities (C)		(527)		(1,744)
Net increase/(decrease) in cash and cash equivalents (A+B+C)		92		(894)
Cash and cash equivalents at the beginning of the period		352		1,684
Cash and cash equivalents at the end of the year		444		790

Notes:

1 Cash and Cash Equivalents are as under:

Particulars	For the period ended 30 September 2022	For the period ended 30 September 2021
	₹	₹
Cash on hand	0.27	0.38
Balance with banks in current accounts	443	790
	444	790

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" as prescribed by the Central Government in the Companies (Accounting Standards) Rules, 2015, as amended

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

For identification purpose only

Date : 14th November, 2022
Place : Mumbai



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

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



Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Consolidated Financial Results Of The Company Pursuant To Regulation 33 Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
INVENTURE GROWTH & SECURITIES LIMITED**

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Inventure Growth & Securities Limited ('the Parent')** and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), for the quarter ended September 30, 2022 and year to date from April 01,2022 to September 30,2022 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation').
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, as amended, read with relevant rules issued thereunder 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by 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:

Sr. No.	Name of the Entity	Relationship
1.	Inventure Growth & Securities Limited	Holding Company
2.	Inventure Commodities Limited	Subsidiary (99.97%)
3.	Inventure Finance Private Limited	Wholly Owned Subsidiary
4.	Inventure Wealth Management Limited	Wholly Owned Subsidiary
5.	Inventure Insurance Broking Private Limited	Wholly Owned Subsidiary
6.	Inventure Merchant Banker Services Private Limited	Wholly Owned Subsidiary
7.	Inventure Developers Private Limited	Wholly Owned Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards (Ind AS) specified 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 Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information in respect of six subsidiaries whose unaudited interim financial results reflects total assets of Rs.12,446.70 lakhs as at September 30, 2022, and total revenues of Rs.68.68 lakhs and Rs. 299.01 lakhs, total net profit after tax of Rs. (31.10) lakhs and Rs. 48.44 lakhs and total comprehensive income of Rs. (5.50) lakhs and Rs. 45.06 lakhs, for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022, respectively and cash flows (net) of Rs. (27.09) lakhs for the period from April 01, 2022 to September 30, 2022, as considered in the Statement, which have been reviewed by other auditor 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 these subsidiaries is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

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 certified by the Management.

For PPV & CO

Chartered Accountants

Firm Registration No. 153929W



Priyanshi Vakharia



Proprietor

Membership No.: 181834

UDIN: 22181834BDCBIQ3551

Place: Mumbai

Date: 14 November 2022

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER 2022

Particulars	Quarter Ended			Six months Ended		Year Ended
	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
Revenue from operations						
(i) Interest income	192	358	388	550	822	1,716
(ii) Dividend income	-	-	1	-	1	0.29
(iii) Fees and commission income	477	450	584	927	1,205	2,383
(iv) Sale of shares/ & securities	581	-	-	581	-	118
(v) Reversal of Impairment provision on financial instruments	-	-	-	-	158	93
(vi) Others	78	74	63	152	131	281
(I) Total revenue from operations	1,328	882	1,036	2,210	2,317	4,591
(II) Other income	62	52	47	114	100	440
(III) Total income (I+II)	1,390	934	1,083	2,324	2,417	5,031
Expenses						
(i) Finance costs	42	41	17	83	54	122
(ii) Fees and commission expense	260	217	338	477	816	1,476
(iii) Impairment on financial instruments	38	30	36	68	-	14
(iv) Purchases of stock-in-trade	635	15	-	650	-	-
(v) Changes in inventories of stock-in-trade	(59)	(15)	-	-74	-	83
(vi) Employee benefits expenses	142	167	148	309	296	646
(vii) Depreciation and amortization expense	21	21	16	42	29	65
(viii) Other expenses	149	143	120	292	267	822
(IV) Total expenses	1,228	619	675	1,847	1,462	3,228
(V) Profit/(loss) before exceptional item and tax (III-IV)	162	315	408	477	955	1,803
(VI) Exceptional items	-	-	50	-	50	100
(VII) Profit/(loss) before tax (V-VI)	162	315	458	477	1,005	1,903
(VIII) Tax expense						
(i) Current tax	72	93	120	165	205	456
(ii) MAT credit entitlement	-	-	-	-	-	(42)
(iii) Net current tax (i-ii)	72	93	120	165	205	414
(iv) Deferred tax	(16)	(0.21)	(33)	(16)	28	95
(iii) Tax adjustment for earlier years	(37)	-	0.27	(37)	(1)	(1)
Total tax expenses (VIII)	19	92	87	112	232	508
(IX) Profit/(loss) after tax (VII-VIII)	143	223	370	365	773	1,394
(X) Other comprehensive income						
Items that will not be reclassified to Profit or Loss:						
(i) Change in fair value of financial assets	26	(29)	38	(3)	38.35	61
(ii) Remeasurements of net defined benefit plans	(33)	12	(54)	(21)	(54)	(25)
(iii) Tax effect of above	6	0	16	6	16.00	8
Other comprehensive income/(loss)	(1)	(17)	0.35	(18)	0.35	42
(XI) Total comprehensive income for the year (IX + X)	142	206	370	347	773	1,436
(XII) Net Profit/(Loss) for the period/year attributable to:						
Owners of the Company	143	223	370	365	773	1,394
Non Controlling Interest	-	-	-	-	-	-
(XIII) Other Comprehensive Income for the period/year attributable to:						
Owners of the Company	(1)	(17)	0.35	(18)	0.35	42
Non Controlling Interest	-	-	-	-	-	-
(XIV) Total Comprehensive Income for the period/year attributable to:						
Owners of the Company	142	206	370	347	773	1,436
Non Controlling Interest	-	-	-	-	-	-
(XV) Paid up Equity Share Capital (Face Value of Rs 1/-each)	8,400	8,400	8,400	8,400	8,400	8,400
(XVI) Earnings per equity share (Face value of ₹1/- per share)(not annualised for quarterly periods):						
Basic (in ₹)	0.02	0.03	0.04	0.04	0.09	0.17
Diluted (in ₹)	0.02	0.03	0.04	0.04	0.09	0.17

Notes

- The above Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2022. The Statutory Auditors of the Company have carried out a limited review of the above financial Results of the Company for the period ended 30 September, 2022.
- The above 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.
- The figures for the quarter ended September, 2022 and September 2021 are the balancing figures between the unaudited figures in respect of half year ended September 2022 and September 30, 2021 respectively and unaudited figures for thde quarter ended June 30, 2022 and June 2021 respectively which were subject to a limited review.
- The Consolidated Financial Results of the Company includes 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 and further, the said Financial Results also include the result of subsidiary in which the Company has 99.97% interest.
- The Group's operation predominantly relate to Equity broking, Commodity broking, 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 and other related activities (ii) Financing and other related activities as reportable segments. The Segment result has been separately attached.
- The Previous period/year figures have been regrouped, rearranged, wherever necessary to make them comparable.

For identification purpose only



Date : 14 November, 2022
Place : Mumbai

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

Kanji B. Rita
DIN - 00727470
Chairman & 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 Lacs)

S. No.	Particulars	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
1	Financial Assets		
(a)	Cash and cash equivalents	455	390
(b)	Bank balance other than (a) above	12,703	12,419
(c)	Stock in trade	87	13
(d)	Receivables		
I	Trade receivables	696	601
II	Other receivables	3	4
(e)	Loans	11,518	10,621
(f)	Investments	130	167
(g)	Other financial assets	1,555	1,127
		27,147	25,342
2	Non-Financial Assets		
(a)	Current tax assets (net)	322	314
(b)	Deferred tax assets (net)	309	292
(c)	Investment property	201	201
(d)	Property, plant and equipment	913	931
	Capital WIP	-	-
(e)	Other intangible assets	82	98
(f)	Goodwill on consolidation	149	149
(h)	Other non-financial assets	60	140
		2,036	2,125
	Total Assets	29,183	27,467
LIABILITIES AND EQUITY			
Liabilities			
1	Financial Liabilities		
(a)	Payables		
(I)	Trade payables		
(i)	total outstanding dues of Micro and Small enterprises		
(ii)	total outstanding dues of creditors other than Micro and Small enterprises	5,600	4,480
(II)	Other Payables		
	total outstanding dues of Micro and Small enterprises	-	-
	total outstanding dues of creditors other than Micro and Small enterprises	-	-
(b)	Borrowings	2,593	2,645
(c)	Deposits	633	366
(d)	Other financial liabilities	31	25
		8,857	7,516
2	Non-Financial Liabilities		
(a)	Current tax liabilities (net)	4	-
(b)	Provisions	24	-
(c)	Other non financial liabilities	5	5
		33	5
3	Minority Interest	-	-
4	Equity		
(a)	Equity share capital	8,400	8,400
(b)	Other equity	11,893	11,546
		20,293	19,946
	Total Liabilities and Equity	29,183	27,467

For Identification Purpose Only



Date: 14/11/2022
Place : Mumbai

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

K.B.R.R.
Kanji B. Rita
DIN - 00727470
Chairman & Managing Director



INVENTURE GROWTH & SECURITIES LIMITED

CIN NO: L65990MH1995PLC089838

Registered office: 201, 2ND FLOOR, VIRAJ TOWER, NEAR LANDMARK, WESTERN EXPRESS HIGHWAY, ANDHERI - EAST MUMBAI 40C069

UNAUDITED CONSOLIDATED SEGMENT RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER, 2022

(Rs. in Lakhs)

Particulars	Quarter ended			Six months ended		Year ended
	30.09.2022 Unaudited	30.06.2022 Unaudited	30.09.2021 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.2022 Audited
Segment Revenue						
a) Equity/Commodity Broking & Other related activities	718	718	751	1,436	1,598	3,277
b) Financing & Other related activities	43	198	93	241	568	1351
c) Others	643	52	169	695	338	918
Total	1,404	968	1,013	2,372	2,504	5,546
Less: Inter Segment Revenue	-	-	125	-	244	414
Income from Operations, Other Operating Income & Other Income	1,404	968	888	2,372	2,260	5,132
Segment Results: Profit/(loss) before tax and interest from Each segment						
a) Equity/Commodity Broking & Other related activities	128	152	128	280	196	318
b) Financing & Other related activities	(28)	116	250	88	701	1141
c) Others	67	52	41	119	94	510
Total	167	320	419	487	991	1,969
Add: Unallocable income/Expense(Net)	-	-	-	-	-	-
Less: Interest	5	5	12	10	35	66
Profit/(Loss) from Ordinary Activities before tax	162	315	407	477	956	1,903
Capital Employed						
Segment Assets						
a) Equity/Commodity Broking & Other related activities	18,157	16,834	16,083	18,157	16,083	16,913
b) Financing & Other related activities	10,609	10,297	11,282	10,609	11,282	10,174
c) Others	417	373	688	417	688	380
Total Segment Assets (A)	29,183	27,504	28,053	29,183	28,053	27,468
Segment Liabilities						
a) Equity/Commodity Broking & Other related activities	6,556	5,380	801	6,556	801	5,610
b) Financing & Other related activities	2,334	1,974	7,971	2,334	7,971	1,911
c) Others	-	-	-	-	-	-
Total Segment Liabilities (B)	8,890	7,354	8,772	8,890	8,772	7,521
Capital Employed (A-B)	20,293	20,150	19,281	20,293	19,281	19,947

Note :

The Group's operations predominantly relate to Equity Broking, Commodity Broking, 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 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 : 14/11/2022

Place : Mumbai

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

K. B. Rita

Kanji B. Rita
DIN - 00727470

Chairman & Managing Director



CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022

Amount (Rs. in lakhs)

Particulars	For the period ended 30 September 2022	For the period ended 30 September 2021
A. Cash Flow from Operating Activities		
Net Profit before exceptional item and tax	477	1,006
Adjustment for :		
Depreciation and amortisation	42	29
Finance costs	10	35
Interest income	(93)	(82)
Interest on income tax refund	-	(2)
Preliminary expenses written off	0	0
Dividend income	(2)	(2)
Provision for defined employee benefits	6	7
Impairment on financial instruments (net)	68	(51)
	31	(66)
Operating profit before working capital changes	508	940
Adjustments for :		
(Increase)/decrease in trade receivables	(46)	(460)
(Increase)/decrease in inventories (held as stock in trade)	(74)	-
Increase/(decrease) in loans	(705)	(2,515)
(Increase)/decrease in other financial assets	(743)	(10)
(Increase)/decrease in other non financial assets	80	(27)
Increase/(decrease) in trade payables	1,121	3,722
Increase/(decrease) in deposits	267	(63)
Increase/(decrease) in other financial liabilities	15	(22)
Increase/(decrease) in provisions	18	-
Increase/(decrease) in other non financial liability	(10)	-
Term deposits with banks with original maturity of more than three months - placed	(1,613)	(5,835)
Term deposits with banks with original maturity of more than three months - matured	1,906	3,649
	216	(1,562)
Cash generated from operations	724	(621)
Direct Taxes paid (Net of refunds)	(154)	88
Net cash flow from operating activities (A)	570	(533)
B. Cash Flow from Investing Activities		
Purchase of property plant and equipment	(6)	(81)
Purchase of intangible assets	(0)	-
Proceeds from sale of investment in property	-	48
Acquisition of investments	(20)	-
Proceeds from sale of investments in shares and securities	53	9
Term deposits with banks with original maturity of more than three months - placed	(1,057)	(1,489)
Term deposits with banks with original maturity of more than three months - matured	499	1,738
Dividend income	2	2
Interest received	93	87
Net cash flow from investing activities (B)	(436)	314
C. Cash Flow from Financing Activities		
Proceeds/Repayment of Short borrowings	414	(103)
Proceeds/(Repayment) of bank overdrafts	(467)	(478)
Finance costs	(10)	(35)
Interest received on IT Refund	0	2
Interest received	(6)	7
(Advances)/Repayment to /from subsidiaries (Net)	-	-
Net cash flow from financing activities (C)	(69)	(607)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	65	(826)
Cash and cash equivalents at the beginning of the year	390	1,848
Cash and cash equivalents at the end of the year	455	1,022

Notes:

1 Cash and Cash Equivalents are as under:

Particulars	Amount (Rs. in lakhs)	
	As at 30 September 2022	As at 30 September 2021
Cash on hand	1	1
Cheque in hand	-	67
Balance in Current Accounts	454	955
	455	1,022

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" as prescribed by the Central Government in the Companies (Accounting Standards) Rules, 2015, as amended

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

For identification purpose only

Date : 14/11/2022
Place : Mumbai



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

Kanji B. Rita
DIN - 00727470
Chairman & Managing Director

