

February 14, 2022

To,
Bombay Stock Exchange Limited
Dalal Street
Mumbai 400 001

Scrip Code: 501700 - ISIN: INE131H01028

Sub:- Outcome of the Board Meeting held on 14.02.2022

Dear Sir,

We would like to inform you that at the meeting of Board of Directors held today, the Board has discussed and approved the following:

1. Unaudited Standalone and Consolidated Financial Results for the quarter ended December 31, 2021;
2. Limited review report on the Unaudited Standalone and Consolidated Financial Results for the quarter ended December 31, 2021;

The Meeting of the Board of Directors commenced at 8.00 p.m. and concluded at 9.15 p.m.

Kindly take the same on your record.

Yours faithfully,
For **IndiaNivesh Limited**



Rajesh Nuwal
Managing Director
DIN: 00009660

IndiaNivesh Limited

Regd. Off.: 1703, 17th Floor, Lodha Supremus, Senapati Bapat Marg, Lower Parel, Mumbai - 400 013.

Tel: +91 (22) 6240 6240 | Fax: +91 (22) 6240 6241 | Email: indianivesh@indianivesh.in | Web: www.indianivesh.in

CIN: L99500MH1931PLC001493

CAS & CO

CHARTERED ACCOUNTANTS

Limited Review Report on the Unaudited Standalone Financial Results of IndiaNivesh Limited for the quarter and Nine Months ended 31st December 2021 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended.

To,
The Board of Directors
IndiaNivesh Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **IndiaNivesh Limited** ('the Company') for the quarter and Nine Months ended 31st December 2021 together with the notes thereon ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement which 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" as prescribed under Section 133 of Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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 is limited primarily to inquiries of the 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.
4. Based on our review conducted and procedures performed as stated in paragraph 3 as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with aforesaid accounting standard and other recognized accounting practices and policies have 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 read with Circular No. CIR/CFD/FAC/6212016 dated July 5, 2016 the manner in which it is to be disclosed, or that it contains any material misstatement.



5. Material uncertainty related to Going Concern

We draw attention to Note no. 2 of the accompanying statement of standalone financial results which indicates that there is erosion of net worth of the Company.

In case of the major subsidiary namely IndiaNivesh Shares and Securities Private Limited (INSSPL) has voluntarily disabled all its broking business and exchanges had issued show cause notices in this regard which is replied by the Company and pending for final outcome. Further, as referred in Note no. 5 of consolidated financial result.

Considering the above and uncertainty on the timeline to resume the operations of the Company, there is uncertainty to continue as a going concern. Our opinion is not modified in respect of this matter.

6. Emphasis of Matters

Outstanding loan of Rs 1,19,16,64,620 including interest of Rs 6,99,64,620 as on 31st December, 2021 from 2 parties in the Company. As per management, terms for the repayment of principal amount and periodicity of interest payment is yet to be decided. We relied on the management for the above. However, outstanding previous year end balance as on 31st March 2021 is confirmed by the lenders. Our conclusion is not modified in respect of this matter.

For C A S & Co.

Chartered Accountants

FRN. 111075W


Ajad Mehata



Partner

Mem.No. 139040

UDIN: 22139040ACCTMP8714

Place: Mumbai

Date: 14th February 2022

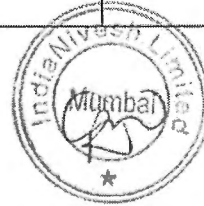
IndiaNivesh Limited

Regd off: 1703, 17th Floor, Lodha Supremus, Senapati Bapat Marg, Lower Parel, Mumbai - 400013
CIN: L99500MH1931PLC001493, Tel No.: 62406240, Fax: 62406241 Email: indianivesh@indianivesh.in,
Website: www.Indianivesh.in

Statement of Unaudited Standalone Financial Results for the Quarter and Nine months Ended 31st December, 2021

(Rs. in Lakhs except EPS)

Sr.	Particulars	Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-21 Unaudited	30-Sep-21 Unaudited	31-Dec-20 Unaudited	31-Dec-21 Unaudited	31-Dec-20 Unaudited	31-Mar-21 Audited
1.	Revenue from Operations						
a.	Interest Income	53.28	72.80	5.21	197.77	11.88	45.53
b.	Net gain on fair value changes	-0.13	(0.49)	-	0.16	89.96	89.01
	Total Revenue from Operations	53.14	72.31	5.21	197.92	101.85	134.54
2.	Other Income						
a.	Profit on sale of Associate	-	-	-	-	-	688.00
b.	Other Income	8.30	4.47	162.70	12.77	184.60	186.66
	Total Income	61.44	76.78	167.91	210.69	286.45	1,009.20
3.	Expenses :						
a.	Finance Costs (Refer Note 3 in Notes)	254.46	256.51	330.48	732.08	1,067.29	984.85
b.	Net loss on fair value changes	-	-	0.03	-	-	-
c.	Employee Benefits Expenses	0.45	0.45	-	1.35	-	0.21
d.	Depreciation, amortization and impairment	-	-	0.40	-	1.32	1.61
e.	Other Expenses	1.07	2.78	10.37	10.50	20.14	24.55
	Total Expenses	255.98	259.74	341.28	743.92	1,088.75	1,011.22
4.	Profit/(Loss) before Tax	(194.54)	(182.96)	(173.38)	(533.23)	(802.30)	(2.02)
5.	Tax Expense						
	- Current Tax expense	-	-	-	-	-	-
	- Short/ (Excess) Provision of Tax	0.11	-	0.00	0.11	-10.01	-10.01
	- Deferred Tax	2.02	(0.09)	2.84	2.10	5.73	3.97
6.	Net Profit/(Loss) after tax	(196.66)	(182.86)	(176.22)	(535.44)	(798.03)	4.02
7.	Total Other Comprehensive Income/(Loss) after tax	-	-	-	-	-	-
8.	Total Comprehensive Income/(Loss) for the period	(196.66)	(182.86)	(176.22)	(535.44)	(798.03)	4.02
9.	Paid-up equity share capital (Face Value Rs. 1/-)	377.50	377.50	377.50	377.50	377.50	377.50
10.	Other Equity	NA	NA	NA	NA	NA	(4,519.17)
11.	Earnings Per Share (Face Value Rs.1/-)						
a)	Basic	(0.52)	(0.48)	(0.47)	(1.42)	(2.11)	0.01
b)	Diluted	(0.52)	(0.48)	(0.47)	(1.42)	(2.11)	0.01



IndiaNivesh Limited

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Website: www.Indianivesh.in

Statement of Unaudited Standalone Financial Results for the Quarter and Nine months Ended 31st December, 2021

Notes:

- 1 The above results of the Company for the quarter and nine months ended on 31st December 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th February 2022.
- 2 The networth of the Company eroded. In respect of one of the wholly owned subsidiary Company viz. IndiaNivesh Shares and Securities Private Limited (INSSPL), as on date, has already settled its credit client/investor. Show Cause Notice (SCN) issued by Exchanges have been duly replied and SCN from two Exchanges have already been disposed off. The Promoters believes that there shall be continuity of business and hence the financial results have been prepared on a going concern basis and no adjustments are required to the carrying value of assets and liabilities. In this regard, the auditor has considered the same as "Material uncertainty related to going concern" without modifying the opinion.
- 3 The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016 and accordingly, these financial results together with the results for the comparative reporting period have 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 the Companies Act, 2013 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 4 The segment reporting of the Company has been prepared in accordance with Ind AS – 108 on "Operating Segment" (Refer - Annexure 1)
- 5 Pursuant to Regulation 33 of the SEBI (Listing and Other Discloser Requirement) Regulation 2015 (as amended), the standalone results of the Company are available on the website of the Company www.indianivesh.in & on the website of BSE www.bseindia.com.
- 6 Corresponding figures of the previous periods / year have been regrouped or rearranged, wherever considered necessary.

Place : Mumbai
Date : 14th February 2022



For IndiaNivesh Limited

Rajesh Nuwal

Rajesh Nuwal
Managing Director
DIN - 00009660



Annexure 1 - Segment

(Rs. In Lakhs)

Particulars	Quarter ended			Nine Months Ended		Year Ended
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue						
(a) Investment & Trading Activities	(0.13)	(0.49)	-	0.16	89.96	89.01
(b) Financing Activities	53.28	72.80	5.21	197.77	11.88	45.53
(c) Advisory and other services	-	-	-	-	-	-
Total	53.14	72.31	5.21	197.92	101.85	134.54
2 Segment Results						
(a) Investment & Trading Activities	(0.14)	(0.49)	(0.03)	0.15	86.64	85.68
(b) Financing Activities	53.79	72.38	5.21	197.77	11.88	45.53
(c) Advisory and other services	-	-	-	-	-	-
Total	53.65	71.90	5.18	197.92	98.52	131.21
Less: i) Un-allocable expenses	256.49	259.32	341.38	743.92	1,085.42	1,007.90
Add: ii) Un-allocable income	8.30	4.47	162.83	12.77	184.60	874.67
Total Profit/(Loss) before tax	(194.54)	(182.96)	(173.37)	(533.23)	(802.30)	(2.02)
Less: Tax Expenses	2.13	(0.09)	2.85	2.21	(4.28)	(6.03)
Net Profit/ (Loss) before tax	(196.67)	(182.86)	(176.22)	(535.44)	(798.03)	4.02
Other Comprehensive Income/(Loss) after tax	-	-	-	-	-	-
Total Comprehensive Income/(Loss) for the Year	(196.67)	(182.86)	(176.22)	(535.44)	(798.03)	4.02
3 Net Assets						
(a) Investment & Trading Activities	6,098.19	2,520.83	2,541.49	6,098.19	2,541.49	2,520.53
(b) Financing Activities	1,341.09	4,865.71	3,906.83	1,341.09	3,906.83	4,661.02
(c) Unallocated	48.05	51.84	150.93	48.05	150.93	145.02
Total	7,487.33	7,438.37	6,599.25	7,487.33	6,599.25	7,326.57
Net Liabilities						
(a) Investment & Trading Activities	224.50	224.50	-	224.50	-	224.23
(b) Financing Activities	3.35	12.16	9.77	3.35	9.77	11.65
(c) Unallocated	11,936.59	11,682.16	11,533.19	11,936.59	11,533.19	11,232.36
Total	12,164.44	11,918.82	11,542.96	12,164.44	11,542.96	11,468.24



IndiaNivesh Limited

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Statement of Unaudited Standalone Financial Results for the Quarter and Nine months Ended 31st December, 2021

(Rs. in Lakhs except EPS)

Sr.	Particulars	Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from Operations							
a. Interest Income	53.28	72.80	5.21	197.77	11.88	45.53	
b. Net gain on fair value changes	-0.13	(0.49)	-	0.16	89.96	89.01	
Total Revenue from Operations	53.14	72.31	5.21	197.92	101.85	134.54	
2. Other Income							
a. Profit on sale of Associate	-	-	-	-	-	688.00	
b. Other Income	8.30	4.47	162.70	12.77	184.60	186.66	
Total Income	61.44	76.78	167.91	210.69	286.45	1,009.20	
3. Expenses :							
a. Finance Costs (Refer Note 3 in Notes)	254.46	256.51	330.48	732.08	1,067.29	984.85	
b. Net loss on fair value changes	-	-	0.03	-	-	-	
c. Employee Benefits Expenses	0.45	0.45	-	1.35	-	0.21	
d. Depreciation, amortization and impairment	-	-	0.40	-	1.32	1.61	
e. Other Expenses	1.07	2.78	10.37	10.50	20.14	24.55	
Total Expenses	255.98	259.74	341.28	743.92	1,088.75	1,011.22	
4. Profit/(Loss) before Tax	(194.54)	(182.96)	(173.38)	(533.23)	(802.30)	(2.02)	
5. Tax Expense							
- Current Tax expense	-	-	-	-	-	-	
- Short/ (Excess) Provision of Tax	0.11	-	0.00	0.11	-10.01	-10.01	
- Deferred Tax	2.02	(0.09)	2.84	2.10	5.73	3.97	
6. Net Profit/(Loss) after tax	(196.66)	(182.86)	(176.22)	(535.44)	(798.03)	4.02	
7. Total Other Comprehensive Income/(Loss) after tax	-	-	-	-	-	-	
8. Total Comprehensive Income/(Loss) for the period	(196.66)	(182.86)	(176.22)	(535.44)	(798.03)	4.02	
9. Paid-up equity share capital (Face Value Rs. 1/-)	377.50	377.50	377.50	377.50	377.50	377.50	
10. Other Equity	NA	NA	NA	NA	NA	(4,519.17)	
11. Earnings Per Share (Face Value Rs.1/-)							
a) Basic	(0.52)	(0.48)	(0.47)	(1.42)	(2.11)	0.01	
b) Diluted	(0.52)	(0.48)	(0.47)	(1.42)	(2.11)	0.01	



IndiaNivesh Limited

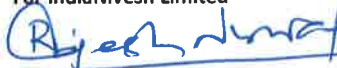
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Statement of Unaudited Standalone Financial Results for the Quarter and Nine months Ended 31st December, 2021

Notes:

- 1 The above results of the Company for the quarter and nine months ended on 31st December 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th February 2022.
- 2 The networth of the Company eroded. In respect of one of the wholly owned subsidiary Company viz. IndiaNivesh Shares and Securities Private Limited (INSSPL), as on date, has already settled its credit client/investor. Show Cause Notice (SCN) issued by Exchanges have been duly replied and SCN from two Exchanges have already been disposed off. The Promoters believes that there shall be continuity of business and hence the financial results have been prepared on a going concern basis and no adjustments are required to the carrying value of assets and liabilities. In this regard, the auditor has considered the same as "Material uncertainty related to going concern" without modifying the opinion.
- 3 The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016 and accordingly, these financial results together with the results for the comparative reporting period have 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 the Companies Act, 2013 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 4 The segment reporting of the Company has been prepared in accordance with Ind AS – 108 on "Operating Segment" (Refer - Annexure 1)
- 5 Pursuant to Regulation 33 of the SEBI (Listing and Other Discloser Requirement) Regulation 2015 (as amended), the standalone results of the Company are available on the website of the Company www.indianivesh.in & on the website of BSE www.bseindia.com.
- 6 Corresponding figures of the previous periods / year have been regrouped or rearranged, wherever considered necessary.

For IndiaNivesh Limited



Rajesh Nuwal
Managing Director
DIN - 00009660



Place : Mumbai
Date : 14th February 2022

Annexure 1 - Segment

(Rs. In Lakhs)

Particulars	Quarter ended			Nine Months Ended		Year Ended
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue						
(a) Investment & Trading Activities	(0.13)	(0.49)	-	0.16	89.96	89.01
(b) Financing Activities	53.28	72.80	5.21	197.77	11.88	45.53
(c) Advisory and other services	-	-	-	-	-	-
Total	53.14	72.31	5.21	197.92	101.85	134.54
2 Segment Results						
(a) Investment & Trading Activities	(0.14)	(0.49)	(0.03)	0.15	86.64	85.68
(b) Financing Activities	53.79	72.38	5.21	197.77	11.88	45.53
(c) Advisory and other services	-	-	-	-	-	-
Total	53.65	71.90	5.18	197.92	98.52	131.21
Less: i) Un-allocable expenses	256.49	259.32	341.38	743.92	1,085.42	1,007.90
Add: ii) Un-allocable income	8.30	4.47	162.83	12.77	184.60	874.67
Total Profit/(Loss) before tax	(194.54)	(182.96)	(173.37)	(533.23)	(802.30)	(2.02)
Less: Tax Expenses	2.13	(0.09)	2.85	2.21	(4.28)	(6.03)
Net Profit/ (Loss) before tax	(196.67)	(182.86)	(176.22)	(535.44)	(798.03)	4.02
Other Comprehensive Income/(Loss) after tax	-	-	-	-	-	-
Total Comprehensive Income/(Loss) for the Year	(196.67)	(182.86)	(176.22)	(535.44)	(798.03)	4.02
3 Net Assets						
(a) Investment & Trading Activities	6,098.19	2,520.83	2,541.49	6,098.19	2,541.49	2,520.53
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(c) Unallocated	48.05	51.84	150.93	48.05	150.93	145.02
Total	7,487.33	7,438.37	6,599.25	7,487.33	6,599.25	7,326.57
Net Liabilities						
(a) Investment & Trading Activities	224.50	224.50	-	224.50	-	224.23
(b) Financing Activities	3.35	12.16	9.77	3.35	9.77	11.65
(c) Unallocated	11,936.59	11,682.16	11,533.19	11,936.59	11,533.19	11,232.36
Total	12,164.44	11,918.82	11,542.96	12,164.44	11,542.96	11,468.24



Limited Review Report on the Unaudited Consolidated Financial Results of IndiaNivesh Limited for the Quarter and Nine Months ended 31st December 2021 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended.

To,
The Board of Directors
IndiaNivesh Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of IndiaNivesh Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and Nine Months ended 31st December 2021 together with the notes thereon ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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 is limited primarily to inquiries of the 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.

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 entities as stated below:

Name of Entity	Relationship
IndiaNivesh Shares & Securities Private Limited	Subsidiary
IndiaNivesh Commodities Private Limited	Subsidiary
IndiaNivesh Securities Limited	Subsidiary
Sansaar Housing Finance Limited (Upto 1 st October, 2021)	Step down Subsidiary

5. **Basis of Qualified Conclusion**

- a) One of the wholly owned subsidiary Company namely IndiaNivesh Shares and Securities Private Limited (INSSPL) has not made impairment testing of goodwill amounting to Rs 20.36 crores under intangible assets as required by Ind AS 36- "Impairment of Assets". In absence of the impairment testing, we are unable to comment on the carrying value of the goodwill and resultant impact of the same in the financial results.

Based on our review conducted and procedures performed as stated in paragraph 3 as above, except for the matter mentioned in the Basis of Qualified Conclusion mentioned here in above , nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with aforesaid accounting standard and other recognized accounting practices and policies have 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 read with Circular No. CIR/CFD/FAC/6212016 dated July 5, 2016 the manner in which it is to be disclosed, or that it contains any material misstatement.

6. **Material uncertainty related to Going Concern**

We draw attention to Note no. 5 of the accompanying statement of unaudited consolidated financial results which indicates that there is erosion of net worth.

As on date, one of the wholly owned major subsidiary company viz. IndiaNivesh Shares and Securities Private Limited has already settled its credit client/investor. Show Cause Notice (SCN) issued by Exchanges have been duly replied and SCN from two Exchanges have already been disposed off. The Promoters believes that there shall be continuity of business and hence the financial results have been prepared on a going concern basis and no adjustments are required to the carrying value of assets and liabilities.

Considering the above and uncertainty on the timeline to resume the operations of the Company, there is uncertainty to continue as a going concern. Our conclusion is not modified in respect of this matter.



7. Emphasis of Matters

- (i) Attention is invited to Note no. 7 to the unaudited consolidated financial results ,in respect of two of the wholly owned subsidiary company viz. IndiaNivesh Shares and Securities Private Limited (INSSPL) and IndiaNivesh Securities Limited (INSL), have accounted loss from erstwhile LLP where these Companies were partner, amounting to 98,48,564 and Rs 3,63,61,695 respectively in the current quarter which pertain to FY 2019-20 and erroneously not accounted at that time . Since the matter pertain to earlier year, retrospective impact is given in the opening balances of last presented financials as per Ind AS 8. Our Conclusion is not modified in respect of this matter.
- (ii) Outstanding loan of Rs 1,19,16,64,620 including interest of Rs 6,99,64,620 as on 31st December, 2021 from 2 parties in the holding Company. As per management, terms for the repayment of principal amount and periodicity of interest payment is yet to be decided. We relied on the management for the above. However, outstanding previous year end balance as on 31st March 2021 is confirmed by the lenders. Our conclusion is not modified in respect of this matter.

8. Other Matters

We did not review the financial results / financial information of four subsidiaries including step down subsidiaries whose financial results / financial information reflect total revenues (including other income) of Rs 231.10 lakhs and Rs. 451.97 Lakhs, total net profit after tax of Rs 430.84 lakhs and Rs. 221.11 lakhs, total other comprehensive income/(loss) of Rs 2.62 lakhs and Rs (0.55) lakhs and total comprehensive income/(loss) of Rs 433.46 lakhs and Rs 220.56 lakhs for the quarter and nine months ended 31st December 2021 respectively, as considered in the consolidated financial results. These interim financial results 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 these subsidiaries and associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.

For C A S & Co.

Chartered Accountants

FRN. 111075W

Ajad Mehata

Partner

Mem.No.139040

UDIN: 22139040ACCVZM5877

Place: Mumbai

Date: 14th February 2022



IndiaNivesh Limited

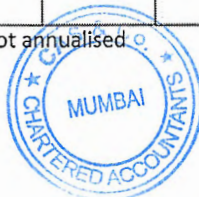
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Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months Ended 31st December 2021

(Rs. in Lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-21 Unaudited	30-Sep-21 Unaudited	31-Dec-20 Unaudited	31-Dec-21 Unaudited	31-Dec-20 Unaudited	31-Mar-21 Audited
1.	Revenue from Operations						
a.	Interest Income	102.00	162.95	106.15	429.87	438.55	588.60
b.	Broking, Fees, Commission and Other ancillary activities	34.07	2.34	13.02	39.53	25.22	26.66
c.	Net Gain on Fair Value changes of financial assets	(0.13)	(0.49)	-	0.16	92.69	81.24
	Total Revenue from Operations	135.94	164.81	119.17	469.56	556.47	696.50
2.	Other Income	152.81	20.79	238.45	189.32	341.64	276.09
	Profit on sale of subsidiary	3.79	-	-	3.79	-	-
	Profit on sale of Associate	-	-	-	-	-	630.63
	Total Income (1+2)	292.54	185.60	357.62	662.66	898.11	1,603.22
3.	Expenses :						
a.	Finance Costs	39.05	368.51	470.44	736.21	1,685.54	1,667.68
b.	Net loss on Fair Value changes of financial assets	-	-	0.03	-	-	-
c.	Employee Benefits Expenses	22.42	21.87	46.49	62.92	152.85	159.78
d.	Depreciation and amortization	32.60	32.76	109.14	98.06	330.13	364.54
e.	Other Expenses	187.11	39.25	76.63	269.25	280.73	379.87
	Total Expenses	281.18	462.38	702.73	1,166.44	2,449.25	2,571.87
4.	Profit/(Loss) before Tax (2-3)	11.36	(276.78)	(345.12)	(503.78)	(1,551.14)	(968.64)
5.	Tax Expense						
	- Current Tax	-	-	19.33	-	19.33	1.05
	- Tax expense for earlier years	1.16	0.07	185.80	1.23	176.33	148.99
	- Deferred Tax	(223.98)	17.83	23.25	(190.68)	407.48	166.46
6.	Net Profit/(Loss) after tax (6-7)	234.18	(294.68)	(573.49)	(314.33)	(2,154.28)	(1,285.14)
7.	Add / (Less) : Share of Profit / (Loss) of associates	-	-	0.10	-	57.37	57.37
8.	Net Profit/(Loss) after taxes and share of profit / (Loss) of associates. (6-7)	234.18	(294.68)	(573.38)	(314.33)	(2,096.91)	(1,227.77)
9.	Other Comprehensive Income/(Loss) after tax	2.62	(0.32)	0.06	(0.55)	(0.68)	(1.48)
10.	Total Comprehensive Income/(Loss) for the Year	236.80	(295.00)	(573.32)	(314.88)	(2,097.59)	(1,729.25)
11.	Net Profit/(Loss) for the period attributable to :						
	Owners of the company	234.18	(294.68)	(573.38)	(314.33)	(2,096.91)	(1,227.77)
	Non controlling interests	-	-	-	-	-	-
12.	Other Comprehensive Income/(Loss) for the						
	Owners of the company	2.62	(0.32)	0.06	(0.55)	(0.68)	(1.48)
	Non controlling interests	-	-	-	-	-	-
13.	Total Comprehensive Income/(Loss) for the period attributable to :						
	Owners of the company	236.80	(295.00)	(573.32)	(314.88)	(2,097.59)	(1,229.25)
	Non controlling interests	-	-	-	-	-	-
14.	Paid-up equity share capital (Face Value Rs. 1/-)	377.50	377.50	377.50	377.50	377.50	377.50
15.	Other Equity	-	-	-	-	-	(1,774.44)
16.	Earnings Per Share (Face Value Rs.1/-)*						
a)	Basic	0.62	(0.78)	(1.52)	(0.83)	(5.55)	(3.25)
b)	Diluted	0.62	(0.78)	(1.52)	(0.83)	(5.55)	(3.25)

* Earnings per shares for the interim period is not annualised.



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Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months Ended 31st December 2021

Notes:

- 1 The above results of the Group for the quarter and nine months ended 31 December 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th February 2022.
- 2 The above consolidated results represent results of IndiaNivesh Limited, its subsidiaries have been prepared in accordance with Ind AS 110 - "Consolidated Financial Statement".
- 3 The above financial results of the Group have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016 and accordingly, these financial results together with the results for the comparative reporting period have 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 the Companies Act, 2013 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 4 In respect of one of the wholly owned subsidiary company viz IndiaNivesh Shares and securities Private limited, the Company has paid in full amount as per ledger balance of Edelweiss Custodial Services Limited amounting RS 93,51,34,756, though Settlement is done at Rs. 93,50,00,000 and the net outstanding as per books was 91,85,92,903 and the differential amount is charged to statement of profit & loss account as claim settlement expenses.
- 5 The consolidated network of the Company eroded . As on date, one of the major wholly owned subsidiary company viz. IndiaNivesh Shares and Securities Private Limited has already settled its credit client/investor. Show Cause Notice (SCN) issued by Exchanges have been duly replied and SCN from two Exchanges have already been disposed off. The Promoters believes that there shall be continuity of business and hence the financial results have been prepared on a going concern basis and no adjustments are required to the carrying value of assets and liabilities. In this regard, the auditor has considered the same as "Material uncertainty related to going concern" without modifying the opinion.
- 6 In respect of one of the wholly owned subsidiary company viz. IndiaNivesh Shares and Securities Private Limited (INSSPL), during the quarter INSSPL has resolved the outstanding dues of HDFC bank Limited vide letter dated 8th December, 2021 and against that INSSPL paid Rs. 51,19,57,041 towards principal and interest. Excess/shortage of accounting balances is adjusted in the statement of profit & loss in respective heads and the INSSPL got no due certificate dated 13th January, 2022 from the bank.
- 7 In respect of two of the wholly owned subsidiary company viz. IndiaNivesh Shares and Securities Private Limited (INSSPL) and IndiaNivesh Securities Limited (INSL), have accounted loss from erstwhile LLP where these Companies were partner, amounting to Rs 98,48,564 and Rs 3,63,61,695 respectively in the current quarter which pertain to FY 2019-20 and erroneously not accounted at that time . Since the matter pertain to earlier year, retrospective impact is given in the opening balances of last presented financials as per Ind AS 8. Following is the Impact of prior period items in the financial results:

Particulars	Increase	Decrease
Impact on Other Equity:		
Decrease in Retained earnings	-	4,61,80,258
Impact on Financial Assets:		
Decrease in Other Receivables	-	98,48,564
Increase in Other Payables	3,63,31,695	-

- 8 The segment reporting of the Group and its subsidiaries has been prepared in accordance with Ind AS – 108 on "Operating Segment" (Refer - Annexure 1)
- 9 Pursuant to Regulation 33 of the SEBI (Listing and Other Discloser Requirement) Regulation 2015, the consolidated results of the Group are available on the website of the Group www.indianivesh.in & on the website of BSE www.bseindia.com.



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Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months Ended 31st December 2021

10 Corresponding figures of the previous periods / year have been regrouped or rearranged, wherever considered necessary.

Place : Mumbai
Date : 14th February 2022



For IndiaNivesh Limited

Rajesh Nuwal
Rajesh Nuwal
Managing Director
DIN - 00009660



Annexure 1

(Rs. In Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue						
(a) Investment & Trading Activities	(0.13)	(0.49)	-	0.16	92.69	81.24
(b) Finance Activities	102.00	162.95	106.15	429.87	438.55	589.78
(c) Broking, Fees, commission and Other ancillary Activities	34.07	2.34	13.02	39.53	25.22	25.48
Total	135.94	164.81	119.17	469.56	556.47	696.50
2 Segment Results						
Profit before tax and interest for each segment						
(a) Investment & Trading Activities	(0.13)	(0.49)	(0.03)	0.16	89.37	77.92
(b) Finance Activities	102.00	162.95	106.15	429.87	438.55	589.78
(c) Broking, Fees, commission and Other ancillary Activities	(207.03)	(89.74)	(220.75)	(382.41)	(743.21)	(859.58)
Total	(105.16)	72.73	(114.64)	47.62	(215.29)	(191.88)
Less: i) Un-allocable expenses	40.08	370.29	468.92	744.51	1,677.49	1,683.48
Add: ii) Un-allocable income	156.59	20.79	238.45	193.10	341.64	906.72
Total Profit/(Loss) before tax	11.35	(276.78)	(345.12)	(503.78)	(1,551.14)	(968.64)
Less: Tax Expenses	(222.82)	17.90	228.37	(189.45)	603.14	316.50
Net Profit/ (Loss) after tax	234.17	(294.68)	(573.49)	(314.33)	(2,154.28)	(1,285.14)
Share of Profit / (Loss) of associates	-	-	0.10	-	57.37	57.37
Net Profit/(Loss) after taxes and share of profit / (Loss) of associates	234.17	(294.68)	(573.38)	(314.33)	(2,096.91)	(1,227.77)
Other Comprehensive Income/(Loss) after tax	2.62	(0.32)	0.06	(0.55)	(0.68)	(1.48)
Total Comprehensive Income/(Loss) for the Year	236.79	(295.00)	(573.32)	(314.88)	(2,097.59)	(1,229.25)
3 Assets						
(a) Investment & Trading Activities	1,879.15	1.79	79.82	1,879.15	79.82	1.49
(b) Finance Activities	1,341.09	4,822.71	3,863.83	1,341.09	3,863.83	4,618.02
(c) Broking, Fees, commission and Other ancillary Activities	9,478.03	20,869.40	20,016.49	9,478.03	20,016.49	22,997.85
(d) Unallocable	57.13	65.55	1,771.62	57.13	1,771.62	145.87
Total	12,755.40	25,759.45	25,731.76	12,755.40	25,731.76	27,763.23
4 Liabilities						
(a) Investment & Trading Activities	224.50	224.50	228.65	224.50	228.65	224.23
(b) Finance Activities	1,881.91	12.16	9.77	1,881.91	9.77	11.65
(c) Broking, Fees, commission and Other ancillary Activities	370.66	10,310.95	10,701.67	370.66	10,701.67	12,143.48
(d) Unallocable	11,990.15	16,698.64	16,595.15	11,990.15	16,595.15	16,319.01
Total	14,467.22	27,246.25	27,535.23	14,467.22	27,535.23	28,698.37

In the current quarter and year ended, liabilities and interest thereon which are not specifically related to any segments are not allocated.



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Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months Ended 31st December 2021

(Rs. in Lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1.	Revenue from Operations						
a.	Interest Income	102.00	162.95	106.15	429.87	438.55	588.60
	Broking, Fees, Commission and Other ancillary activities	34.07	2.34	13.02	39.53	25.22	26.66
c.	Net Gain on Fair Value changes of financial assets	(0.13)	(0.49)	-	0.16	92.69	81.24
	Total Revenue from Operations	135.94	164.81	119.17	469.56	556.47	696.50
2.	Other Income						
	Profit on sale of subsidiary	152.81	20.79	238.45	189.32	341.64	276.09
	Profit on sale of Associate	3.79	-	-	3.79	-	-
		-	-	-	-	-	630.63
	Total Income (1+2)	292.54	185.60	357.62	662.66	898.11	1,603.22
3.	Expenses :						
a.	Finance Costs	39.05	368.51	470.44	736.21	1,685.54	1,667.68
b.	Net loss on Fair Value changes of financial assets	-	-	0.03	-	-	-
c.	Employee Benefits Expenses	22.42	21.87	46.49	62.92	152.85	159.78
d.	Depreciation and amortization	32.60	32.76	109.14	98.06	330.13	364.54
e.	Other Expenses	187.11	39.25	76.63	269.25	280.73	379.87
	Total Expenses	281.18	462.38	702.73	1,166.44	2,449.25	2,571.87
4.	Profit/(Loss) before Tax (2-3)	11.36	(276.78)	(345.12)	(503.78)	(1,551.14)	(968.64)
5.	Tax Expense						
	- Current Tax	-	-	19.33	-	19.33	1.05
	- Tax expense for earlier years	1.16	0.07	185.80	1.23	176.33	148.99
	- Deferred Tax	(223.98)	17.83	23.25	(190.68)	407.48	166.46
6.	Net Profit/(Loss) after tax (6-7)	234.18	(294.68)	(573.49)	(314.33)	(2,154.28)	(1,285.14)
7.	Add / (Less) : Share of Profit / (Loss) of associates	-	-	0.10	-	57.37	57.37
8.	Net Profit/(Loss) after taxes and share of profit / (Loss) of associates. (6-7)	234.18	(294.68)	(573.38)	(314.33)	(2,096.91)	(1,227.77)
9.	Other Comprehensive Income/(Loss) after tax	2.62	(0.32)	0.06	(0.55)	(0.68)	(1.48)
10.	Total Comprehensive Income/(Loss) for the Year	236.80	(295.00)	(573.32)	(314.88)	(2,097.59)	(1,229.25)
11.	Net Profit/(Loss) for the period attributable to :						
	Owners of the company	234.18	(294.68)	(573.38)	(314.33)	(2,096.91)	(1,227.77)
	Non controlling interests	-	-	-	-	-	-
12.	Other Comprehensive Income/(Loss) for the						
	Owners of the company	2.62	(0.32)	0.06	(0.55)	(0.68)	(1.48)
	Non controlling interests	-	-	-	-	-	-
13.	Total Comprehensive Income/(Loss) for the period attributable to :						
	Owners of the company	236.80	(295.00)	(573.32)	(314.88)	(2,097.59)	(1,229.25)
	Non controlling interests	-	-	-	-	-	-
14.	Paid-up equity share capital (Face Value Rs. 1/-)	377.50	377.50	377.50	377.50	377.50	377.50
15.	Other Equity	-	-	-	-	-	(1,774.44)
16.	Earnings Per Share (Face Value Rs.1/-)*						
a)	Basic	0.62	(0.78)	(1.52)	(0.83)	(5.55)	(3.25)
b)	Diluted	0.62	(0.78)	(1.52)	(0.83)	(5.55)	(3.25)

* Earnings per shares for the interim period is not annualised



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- 1 The above results of the Group for the quarter and nine months ended 31 December 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th February 2022.
- 2 The above consolidated results represent results of IndiaNivesh Limited, its subsidiaries have been prepared in accordance with Ind AS 110 - "Consolidated Financial Statement".
- 3 The above financial results of the Group have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016 and accordingly, these financial results together with the results for the comparative reporting period have 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 the Companies Act, 2013 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 4 In respect of one of the wholly owned subsidiary company viz IndiaNivesh Shares and securities Private limited, the Company has paid in full amount as per ledger balance of Edelweiss Custodial Services Limited amounting RS 93,51,34,756, though Settlement is done at Rs. 93,50,00,000 and the net outstanding as per books was 91,85,92,903 and the differential amount is charged to statement of profit & loss account as claim settlement expenses.
- 5 The consolidated networth of the Company eroded . As on date, one of the major wholly owned subsidiary company viz. IndiaNivesh Shares and Securities Private Limited has already settled its credit client/investor. Show Cause Notice (SCN) issued by Exchanges have been duly replied and SCN from two Exchanges have already been disposed off. The Promoters believes that there shall be continuity of business and hence the financial results have been prepared on a going concern basis and no adjustments are required to the carrying value of assets and liabilities. In this regard, the auditor has considered the same as "Material uncertainty related to going concern" without modifying the opinion.
- 6 In respect of one of the wholly owned subsidiary company viz. IndiaNivesh Shares and Securities Private Limited (INSSPL), during the quarter INSSPL has resolved the outstanding dues of HDFC bank Limited vide letter dated 8th December, 2021 and against that INSSPL paid Rs. 51,19,57,041 towards principal and interest. Excess/shortage of accounting balances is adjusted in the statement of profit & loss in respective heads and the INSSPL got no due certificate dated 13th January, 2022 from the bank.
- 7 In respect of two of the wholly owned subsidiary company viz. IndiaNivesh Shares and Securities Private Limited (INSSPL) and IndiaNivesh Securities Limited (INSL), have accounted loss from erstwhile LLP where these Companies were partner, amounting to Rs 98,48,564 and Rs 3,63,61,695 respectively in the current quarter which pertain to FY 2019-20 and erroneously not accounted at that time . Since the matter pertain to earlier year, retrospective impact is given in the opening balances of last presented financials as per Ind AS 8. Following is the Impact of prior period items in the financial results:

Particulars	Increase	Decrease
Impact on Other Equity:		
Decrease in Retained earnings	-	4,61,80,258
Impact on Financial Assets:		
Decrease in Other Receivables	-	98,48,564
Increase in Other Payables	3,63,31,695	-

- 8 The segment reporting of the Group and its subsidiaries has been prepared in accordance with Ind AS – 108 on "Operating Segment" (Refer - Annexure 1)
- 9 Pursuant to Regulation 33 of the SEBI (Listing and Other Discloser Requirement) Regulation 2015, the consolidated results of the Group are available on the website of the Group www.indianivesh.in & on the website of BSE www.bseindia.com.



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Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months Ended 31st December 2021

10 Corresponding figures of the previous periods / year have been regrouped or rearranged, wherever considered necessary.

Place : Mumbai
Date : 14th February 2022



For IndiaNivesh Limited

Rajesh Nuwal

Rajesh Nuwal
Managing Director
DIN - 00009660



Annexure 1

(Rs. In Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue						
(a) Investment & Trading Activities	(0.13)	(0.49)	-	0.16	92.69	81.24
(b) Finance Activities	102.00	162.95	106.15	429.87	438.55	589.78
(c) Broking, Fees, commission and Other ancillary Activities	34.07	2.34	13.02	39.53	25.22	25.48
Total	135.94	164.81	119.17	469.56	556.47	696.50
2 Segment Results						
Profit before tax and interest for each segment						
(a) Investment & Trading Activities	(0.13)	(0.49)	(0.03)	0.16	89.37	77.92
(b) Finance Activities	102.00	162.95	106.15	429.87	438.55	589.78
(c) Broking, Fees, commission and Other ancillary Activities	(207.03)	(89.74)	(220.75)	(382.41)	(743.21)	(859.58)
Total	(105.16)	72.73	(114.64)	47.62	(215.29)	(191.88)
Less: i) Un-allocable expenses	40.08	370.29	468.92	744.51	1,677.49	1,683.48
Add: ii) Un-allocable income	156.59	20.79	238.45	193.10	341.64	906.72
Total Profit/(Loss) before tax	11.35	(276.78)	(345.12)	(503.78)	(1,551.14)	(968.64)
Less: Tax Expenses	(222.82)	17.90	228.37	(189.45)	603.14	316.50
Net Profit/ (Loss) after tax	234.17	(294.68)	(573.49)	(314.33)	(2,154.28)	(1,285.14)
Share of Profit / (Loss) of associates	-	-	0.10	-	57.37	57.37
Net Profit/(Loss) after taxes and share of profit / (Loss) of associates	234.17	(294.68)	(573.38)	(314.33)	(2,096.91)	(1,227.77)
Other Comprehensive Income/(Loss) after tax	2.62	(0.32)	0.06	(0.55)	(0.68)	(1.48)
Total Comprehensive Income/(Loss) for the Year	236.79	(295.00)	(573.32)	(314.88)	(2,097.59)	(1,229.25)
3 Assets						
(a) Investment & Trading Activities	1,879.15	1.79	79.82	1,879.15	79.82	1.49
(b) Finance Activities	1,341.09	4,822.71	3,863.83	1,341.09	3,863.83	4,618.02
(c) Broking, Fees, commission and Other ancillary Activities	9,478.03	20,869.40	20,016.49	9,478.03	20,016.49	22,997.85
(d) Unallocable	57.13	65.55	1,771.62	57.13	1,771.62	145.87
Total	12,755.40	25,759.45	25,731.76	12,755.40	25,731.76	27,763.23
4 Liabilities						
(a) Investment & Trading Activities	224.50	224.50	228.65	224.50	228.65	224.23
(b) Finance Activities	1,881.91	12.16	9.77	1,881.91	9.77	11.65
(c) Broking, Fees, commission and Other ancillary Activities	370.66	10,310.95	10,701.67	370.66	10,701.67	12,143.48
(d) Unallocable	11,990.15	16,698.64	16,595.15	11,990.15	16,595.15	16,319.01
Total	14,467.22	27,246.25	27,535.23	14,467.22	27,535.23	28,698.37

In the current quarter and year ended, liabilities and interest thereon which are not specifically related to any segments are not allocated.

