



# CREDENT GLOBAL FINANCE LIMITED

(Formerly Known as Oracle Credit Limited)

Dated: 15<sup>th</sup> February, 2024

To,  
The Manager  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001,

Subject: Clarification letter with revised Limited Review Report for the quarter ended 31<sup>st</sup> December, 2023 due to typographical error in Limited Review Report on Standalone basis.

Dear Sir/Madam,

This is to inform you that the Credent Global Finance Limited ("the Company") has submitted Unaudited Standalone and Consolidated Financial Results for the quarter ended 31<sup>st</sup> December, 2023 within 30 minutes from the conclusion of the Board Meeting which was held on 14<sup>th</sup> February, 2024 as prescribed under regulation 30 and 33 of SEBI (LODR) Regulations, 2015.

Further, to inform you that there is a typographical error incurred in the Limited Review Report on Standalone basis for which we are filing revised Limited Review Report for the Quarter ended 31<sup>st</sup> December, 2023 and there is no change in the figures of Unaudited Financial results (standalone and Consolidated)

Request you to kindly acknowledge the same.

For Credent Global Finance Limited  
(Formerly known as Oracle Credit Limited)

**PREETI**  
**SETHI**

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by PREETI SETHI  
Date: 2024.02.15  
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Preeti Sethi  
Company Secretary & Compliance Officer

Encl: As above

**Reg. Off:** Unit No. 609-A, 6<sup>th</sup> Floor, C-Wing, One BKC, G Block, Opposite Bank of Baroda, Bandra Kurla Complex, Bandra (East), Mumbai-400051, MH

**Corp. Off.:** Unit No. 609-6<sup>th</sup> Floor, G Block, B & C Wing One BKC, Opposite Bank of Baroda, Bandra(E), Mumbai-400051, MH

**CIN:** L65910MH1991PLC404531; **E-mail:** [compliance@credentglobal.com](mailto:compliance@credentglobal.com),

**Website:** [www.credentglobal.com](http://www.credentglobal.com); **Contact No.:** 022-68452001



F.R.N. 022743N

# KAPISH JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987

Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

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

### **Review Report to**

### **The Board of Directors**

### **Credent Global Finance Limited**

*(Formerly known as Oracle Credit Limited)*

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **Credent Global Finance Limited** *(Formerly known as Oracle Credit Limited)* ("the Company") for the quarter and nine months ended 31 December 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which 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 an opinion 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 statements are free of material misstatements. 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 the Standards on Auditing specified under section 143(10) of the Act, 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 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 Indian Accounting Standards 34 (Ind AS-34) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. In terms of approval of Board of Directors at their meeting held on 18 August, 2023 the company allotted 33,54,746 equity shares at a price of Rs. 140 per share (including premium of Rs. 130 per share ) to existing shareholder's on rights basis. Pursuant to this allotment, the securities premium stands increased by Rs. 4,361.17 lakhs. Basic and diluted earnings per share for the quarter and nine months ended 31

December 2022 and year ended 31 March, 2023 have been accordingly adjusted for the effect of Right issue.

The proceeds from Rights issue have been utilised for the intended purposes. The Company has utilised proceeds from Right issue as per the object clause of the final letter of offer dated 12 July 2023 as detailed below:

(Rs. in lakhs)

Object of right issue	Amount allotted for the object	Amount utilized till 31 December 2023	Amount unutilized till 31 December,2023	Deviation (if any)
To augment our capital base and provide for our fund requirements for increasing our operational scale with respect to our NBFC activities	4,511.89	4,511.89	-	-
General Corporate Purposes	184.75	184.75	-	-
<b>Total</b>	<b>4,696.64</b>	<b>4,696.64</b>	-	-

For **Kapish Jain & Associates,**  
Chartered Accountants  
Firm Registration No. 022743N

**KAPISH** Digitally signed  
by KAPISH JAIN  
**JAIN** Date: 2024.02.15  
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**Kapish Jain**  
Partner  
Membership No. 514162  
UDIN : 24514162BKBHUC7661  
Place: New Delhi  
Date: 14<sup>th</sup> February 2023

**CRESENT GLOBAL FINANCE LIMITED**

(FORMERLY KNOWN AS ORACLE CREDIT LIMITED)

CIN : L65910MH1991PLC404531

Regd. Office : Unit No 609-A, 6th Floor, C-wing, One BKC,G Block, Opposite Bank of Baroda, Bandra Kurla Complex, Bandra(East), Mumbai, India 400051

Corp. Office : 6th Floor- 609, C/66, G block, B & C wing one BKC, Opposite Bank of Baroda, Bandra (E) Mumbai, India 400051

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS  
FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2023**

Rs. in Lakhs

Sl. No	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Revenue from operations</b>						
	a) Interest Income	211.35	109.40	45.99	383.14	86.75	130.15
	b) Other operating Income	53.13	5.31	50.00	111.46	153.17	174.00
	<b>Total revenue from operations</b>	<b>264.48</b>	<b>114.71</b>	<b>95.99</b>	<b>494.60</b>	<b>239.92</b>	<b>304.15</b>
2	Other Income	-	-	0.15	-	0.15	0.27
3	<b>Total income (1+2)</b>	<b>264.48</b>	<b>114.71</b>	<b>96.14</b>	<b>494.60</b>	<b>240.07</b>	<b>304.42</b>
4	<b>Expenses</b>						
	a) Finance costs	17.85	24.45	-	71.08	0.88	26.78
	b) Change in inventories of stock-in-trade	-	-	-	-	-	0.45
	c) Impairment of financial instruments	0.74	15.19	0.57	16.70	23.78	9.72
	d) Employee benefits expense	27.31	13.69	3.56	56.60	3.86	13.27
	e) Depreciation and amortisation expense	10.89	10.83	6.55	32.54	6.55	17.34
	f) Other expenses	15.13	35.95	11.57	70.14	29.62	50.22
	<b>Total expenses</b>	<b>71.92</b>	<b>100.11</b>	<b>22.25</b>	<b>247.06</b>	<b>64.69</b>	<b>117.78</b>
5	<b>Profit/(loss) before exceptional item &amp; tax (3-4)</b>	<b>192.56</b>	<b>14.60</b>	<b>73.89</b>	<b>247.54</b>	<b>175.38</b>	<b>186.64</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit/(loss) before tax (5-6)</b>	<b>192.56</b>	<b>14.60</b>	<b>73.89</b>	<b>247.54</b>	<b>175.38</b>	<b>186.64</b>
8	Tax expense	46.89	3.82	18.95	61.20	45.56	54.61
9	<b>Net Profit/(Loss) after tax (7-8)</b>	<b>145.67</b>	<b>10.78</b>	<b>54.94</b>	<b>186.34</b>	<b>129.82</b>	<b>132.03</b>
10	Other comprehensive income (OCI)						
(a)	Items that will not be reclassified to profit & loss	-	-	-	-	-	-
	Income Tax relating to Items that will not be reclassified to profit & loss	-	-	-	-	-	-
(b)	Items that will be reclassified to profit & loss	-	-	-	-	-	-
	Income Tax relating to Items that will be reclassified to profit & loss	-	-	-	-	-	-
11	<b>Total comprehensive income for the period / year (9+10)</b>	<b>145.67</b>	<b>10.78</b>	<b>54.94</b>	<b>186.34</b>	<b>129.82</b>	<b>132.03</b>
12	Paid-up Equity Share Capital (Face value of Rs.10/- each)	1,029.22	1,029.22	693.75	1,029.22	693.75	693.75
13	Other Equity (excluding revaluation reserve)						720.71
14	Earnings per share (Face value Rs 10/- per share) (not annualized)						
a.	Basic earnings per share (Rs.)	1.69	0.14	0.79	2.16	1.86	1.89
b.	Diluted earnings per share (Rs.)	1.69	0.14	0.79	2.16	1.86	1.89

**Notes:-**

1 The above Standalone Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 14th February 2024.

- 2 The above results have 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.
- 3 The name of the Company has been changed from 'Oracle Credit Limited' to 'Credent Global Finance Limited' vide fresh Certificate of Incorporation received from Ministry of Corporate Affairs dated 06 April 2023. Further, BSE Limited has been approved the same on 18 April 2023 and reflected on stock exchange on 24 April 2023
- 4 In terms of approval of Board of Directors at their meeting held on 18 August, 2023, the Company allotted 33,54,746 equity shares at a Price of Rs. 140 per share (including premium of Rs. 130 per share) to existing shareholder's on rights basis. Pursuant to this allotment, the securities premium stands increased by Rs. 4,361.17 lakhs. Basic and diluted earnings per share for the quarter and nine months ended 31 st December, 2022 and year ended 31 March, 2023 have been accordingly adjusted for the effect of Rights Issue.
- The proceeds from Rights issue have been utilised for the intended purposes. The Company has utilised proceeds from Right issue as per the object clause of the final letter of offer dated 12 July 2023 as detailed below:

					Rs. In Lakhs
S No.	Object of the Issue	Amount allotted for the object	Amount utilized till 31 December 2023	Amount unutilized till 31 December 2023	Deviation (if any)
1	To augment our capital base and provide for our fund requirements for increasing our operational scale with respect to our NBFC activities	4,511.89	4,511.89	-	-
2	General Corporate Purposes	184.75	184.75	-	-
	<b>Total</b>	<b>4,696.64</b>	<b>4,696.64</b>	-	-

- 5 The Company has a single reportable segment namely financial services for the purpose of Ind AS-108.
- 6 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

By Order of the Board  
**For Credent Global Finance Limited**  
 (Formerly known as Oracle Credit Limited)

ADITYA  
 VIKRAM  
 KANORIA  
 Aditya Vikram Kanoria  
 Managing Director & CFO  
 DIN 07002410

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 ADITYA VIKRAM  
 KANORIA  
 Date: 2024.02.14  
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Date: 14 February 2024  
 Place: Mumbai



F.R.N. 022743N

# KAPISH JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987

Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

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

### **Review Report to The Board of Directors Credent Global Finance Limited (Formerly known as Oracle Credit Limited)**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("Statement") of **Credent Global Finance Limited** (Formerly known as Oracle Credit Limited) ("the Parent Company"), its subsidiaries (the Parent Company and its subsidiaries together referred to as the "Group") and its share of net profit after tax and total comprehensive income of its associate company for the quarter and nine months ended 31 December 2023 ("the Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been compiled from the related unaudited interim financial information which 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 an opinion 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 statements are free of material misstatements. 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 the Standards on Auditing specified under section 143(10) of the Act, 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. The Statement includes the results of following entities:

S. No.	Name of the entity	Relation
1	Credent Investment Private Limited (w.e.f. 5 February 2022) (Formerly Known as Credent Asset Advisors Private Limited)	Subsidiary Company
2	Credent Property Advisory Private Limited (w.e.f. 31 March 2022) (Converted from Credent Property Advisory LLP)	Subsidiary Company
3	Credent Assets Management Services Pvt. Ltd. (w.e.f 3 February 2023) (Formerly Known as BCB Capital Advisors Private Limited)	Subsidiary Company

4	Credent Alpha LLP (w.e.f 3 February 2023)	Associate Entity
5	Essel Finance Advisors and Managers LLP (w.e.f 3 February 2023)	Associate Entity

5. 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 Indian Accounting Standards 34 (Ind AS-34) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. In terms of approval of Board of Directors of the Holding Company at their meeting held on 18 August, 2023, the Company allotted 33,54,746 equity shares at a Price of Rs. 140 per share (including premium of Rs. 130 per share) to existing shareholder's on rights basis. Pursuant to this allotment, the securities premium stands increased by Rs. 4,361.17 lakhs. Basic and diluted earnings per share for the quarter and nine months ended 31 December, 2022 and year ended 31 March, 2023 have been accordingly adjusted for the effect of Rights Issue.

The proceeds from Rights issue have been utilised for the intended purposes. The Company has utilised proceeds from Right issue as per the object clause of the final letter of offer dated 12 July 2023 as detailed below:

(Rs. in lakhs)

Object of right issue	Amount allotted for the object	Amount utilized till 31 December 2023	Amount unutilized till 31 December 2023	Deviation (if any)
To augment our capital base and provide for our fund requirements for increasing our operational scale with respect to our NBFC activities	4,511.89	4,511.89	-	-
General Corporate Purposes	184.75	184.75	-	-
<b>Total</b>	<b>4,696.64</b>	<b>4,696.64</b>	-	-

7. The consolidated financial results include the financial results of 3 subsidiaries, whose financial statements/financial information reflect total revenue of Rs. 59.31lakhs and Rs. 296.56 lakhs, total net profit / (loss) after tax of Rs. (178.37) lakhs and Rs. (279.62) lakhs and total comprehensive income of Rs. (178.37) lakhs and Rs. (279.62) lakhs for the quarter ended 31 December 2023 and period from 01 April 2023 to 31 December 2023, respectively, as considered in the unaudited consolidated financial results which have been reviewed by us. The consolidated financial results also include the Group's share of profit / (loss) after tax of Rs. Nil lakhs and Rs. (0.86) lakhs for the quarter ended 31 December 2023 and period from 01 April 2023 to 31 December 2023, respectively of 1 (one) associate entity whose accounts have been audited by us.

The consolidated financial results also include the Group's share of total comprehensive income of Rs. (1.47) lakhs and Rs. (15.31) lakhs for the quarter ended 31 December 2023 and period from 01 April 2023 to 31 December 2023, respectively in respect of one associate whose financial results have been reviewed by their respective independent auditors. The independent auditor's reports on financial statements/ financial information of these entities have been furnished to us by the management.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

Our conclusion on the consolidated unaudited financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

For **Kapish Jain & Associates,**  
Chartered Accountants  
Firm Registration No. 022743N

**KAPISH**  
**JAIN**

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by KAPISH JAIN  
Date: 2024.02.14  
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**Kapish Jain**  
Partner  
Membership No. 514162  
**UDIN:** 24514162BKBHUD7745

Place: New Delhi  
Date: 14<sup>th</sup> February 2024



**CRESENT GLOBAL FINANCE LIMITED**

(FORMERLY KNOWN AS ORACLE CREDIT LIMITED)

CIN : L65910MH1991PLC404531

Regd. Office : Unit No 609-A, 6th Floor, C-wing, One BKC,G Block, Opposite Bank of Baroda, Bandra Kurla Complex, Bandra(East), Mumbai, India 400051

Corp. Office : 6th Floor- 609, C/66, G block, B & C wing one BKC, Opposite Bank of Baroda, Bandra (E) Mumbai, India 400051

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS  
FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2023**

Rs.in Lakhs

Sl. No	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Revenue from operations</b>						
	a) Interest Income	177.01	97.72	123.73	334.82	230.07	114.68
	b) Other operating Income	137.08	96.29	49.83	440.45	153.08	1,832.09
	<b>Total revenue from operations</b>	<b>314.09</b>	<b>194.01</b>	<b>173.56</b>	<b>775.27</b>	<b>383.15</b>	<b>1,946.77</b>
2	Other Income	9.70	3.56	0.15	15.89	0.15	10.43
3	<b>Total income (1+2)</b>	<b>323.79</b>	<b>197.57</b>	<b>173.71</b>	<b>791.16</b>	<b>383.30</b>	<b>1,957.20</b>
4	<b>Expenses</b>						
	a) Finance costs	68.21	54.00	0.10	188.21	0.88	128.18
	b) Change in inventories of stock-in-trade	-	-	-	-	-	0.45
	c) Impairment of financial instruments	0.74	15.19	0.57	16.70	23.78	9.72
	d) Employee benefits expense	87.84	69.99	26.81	230.64	53.61	260.56
	e) Depreciation and amortisation expense	25.12	24.17	6.68	73.16	6.89	60.50
	f) Other expenses	160.50	113.38	22.83	339.88	70.67	462.53
	<b>Total expenses</b>	<b>342.41</b>	<b>276.73</b>	<b>56.99</b>	<b>848.59</b>	<b>155.83</b>	<b>921.94</b>
5	<b>Profit/(loss) before exceptional item &amp; tax (3-4)</b>	<b>(18.62)</b>	<b>(79.16)</b>	<b>116.72</b>	<b>(57.43)</b>	<b>227.47</b>	<b>1,035.26</b>
	Share of profit / (loss) of associate	(1.47)	(25.24)	(11.00)	(16.17)	10.52	(26.54)
	<b>Profit / (Loss) before exceptional items, and tax (5+6)</b>	<b>(20.09)</b>	<b>(104.40)</b>	<b>105.72</b>	<b>(73.60)</b>	<b>237.99</b>	<b>1,008.72</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit/(loss) before tax (5-6)</b>	<b>(20.09)</b>	<b>(104.40)</b>	<b>105.72</b>	<b>(73.60)</b>	<b>237.99</b>	<b>1,008.72</b>
8	Tax expense	14.08	8.09	31.15	35.85	61.82	335.13
9	<b>Net Profit/(Loss) after tax (7-8)</b>	<b>(34.17)</b>	<b>(112.49)</b>	<b>74.57</b>	<b>(109.45)</b>	<b>176.17</b>	<b>673.59</b>
10	Other comprehensive income (OCI)						
	(a) Items that will not be reclassified to profit & loss	-	-	-	-	-	486.57
	Income Tax relating to Items that will not be reclassified to profit & loss	-	-	-	-	-	(122.46)
	(b) Items that will be reclassified to profit & loss	-	-	-	-	-	-
	Income Tax relating to Items that will be reclassified to profit & loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>364.11</b>
11	<b>Total Comprehensive income for the period / year (9+10)</b>	<b>(34.17)</b>	<b>(112.49)</b>	<b>74.57</b>	<b>(109.45)</b>	<b>176.17</b>	<b>1,037.70</b>
12	<b>Net Profit/(loss) for the period / year (9)</b>						
	attributable to:						
	Equity shareholders of the Company	(34.17)	(112.49)	74.57	(109.45)	176.17	673.59
	Non-controlling interests	-	-	-	-	-	-
		<b>(34.17)</b>	<b>(112.49)</b>	<b>74.57</b>	<b>(109.45)</b>	<b>176.17</b>	<b>673.59</b>
13	<b>Other comprehensive income (OCI) for the period / year (10)</b>						
	attributable to:						
	Equity shareholders of the Company	-	-	-	-	-	364.11
	Non-controlling interests	-	-	-	-	-	-
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>364.11</b>
14	<b>Total comprehensive income for the period / year (11)</b>						
	attributable to:						
	Equity shareholders of the Company	(34.17)	(112.49)	74.57	(109.45)	176.17	1,037.70
	Non-controlling interests	-	-	-	-	-	-
		<b>(34.17)</b>	<b>(112.49)</b>	<b>74.57</b>	<b>(109.45)</b>	<b>176.17</b>	<b>1,037.70</b>
15	Paid-up Equity Share Capital (Face value of Rs.10/- each)	1,029.22	1,029.22	693.75	1,029.22	693.75	693.75
16	Other Equity and Non-controlling interests						1,752.48
17	Earnings per share (Face value Rs 10/- per share) (not annualized)						
	a. Basic earnings per share (Rs.)	(0.40)	(1.45)	1.07	(1.27)	2.53	14.89
	b. Diluted earnings per share (Rs.)	(0.40)	(1.45)	1.07	(1.27)	2.53	14.89

**Notes:-**  
1 The above Consolidated Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 14th February 2024.

2 The consolidated financial results for the nine months ended on 31 December 2023 includes the following entities of the Group:

Name of Entity	Relation
Credent Investment Private Limited (Formerly known as Credent Asset Advisors Private Limited)	Subsidiary Company
Credent Property Advisory Private Limited (Converted from Credent Property Advisors LLP)	Subsidiary Company
Credent Asset Management Services Private Limited (Formerly known as BCB Capital Advisors Private Limited)	Subsidiary Company
Credent Alpha LLP	Associate Entity
Essel Finance Advisors and Managers LLP	Associate Entity

3 The above results have 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.

4 The figures for the last quarter of the current year being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the end of third quarter of the current financial year which were subjected to limited review by us.

5 The name of the Holding Company has been changed from 'Oracle Credit Limited' to 'Credent Global Finance Limited' vide fresh Certificate of Incorporation received from Ministry of Corporate Affairs dated 06 April 2023. Further, BSE Limited has been approved the same on 18 April 2023 and reflected on stock exchange on 24 April 2023

6 In terms of approval of Board of Directors of the Holding Company at their meeting held on 18 August, 2023, the Company allotted 33,54,746 equity shares at a Price of Rs. 140 per share (including premium of Rs. 130 per share) to existing shareholder's on rights basis. Pursuant to this allotment, the securities premium stands increased by Rs. 4,361.17 lakhs. Basic and diluted earnings per share for the quarter and nine months ended 31 December, 2022 and year ended 31 March, 2023 have been accordingly adjusted for the effect of Rights Issue.

The proceeds from Rights issue have been utilised for the intended purposes. The Company has utilised proceeds from Right issue as per the object clause of the final letter of offer dated 12 July 2023 as detailed below:

Rs. In Lakhs

S No.	Object of the Issue	Amount allotted for the object	Amount utilized till 31 December 2023	Amount unutilized till 31 December 2023	Deviation (if any)
1	To augment our capital base and provide for our fund requirements for increasing our operational scale with respect to our NBFC activities	4,511.89	4,511.89	-	-
2	General Corporate Purposes	184.75	184.75	-	-
	<b>Total</b>	<b>4,696.64</b>	<b>4,696.64</b>	-	-

7 The Holding Company has a single reportable segment namely financial services for the purpose of Ind AS-108.

8 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

By Order of the Board

**For Credent Global Finance Limited**

(Formerly known as Oracle Credit Limited)

ADITYA  
VIKRAM  
KANORIA

Digitally signed by ADITYA  
VIKRAM KANORIA  
Date: 2024.02.14 19:11:29  
+05'30'

**Aditya Vikram Kanoria**  
Managing Director & CFO  
DIN 07002410

Date: 14 February 2024

Place: Mumbai