

# J. B. S. & Company

Phone : (033) 2282 6809

## CHARTERED ACCOUNTANTS

60, BENTINCK STREET, 4TH FLOOR

KOLKATA - 700 069

E-mail : jbs\_company@rediffmail.com

Independent Auditor's Review Report on Unaudited Standalone Financial results of Deeplok Financial Services Limited for the Quarter and Nine month ended 31<sup>st</sup> December 2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,  
The Board of Directors  
Deeplok Financial Services Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Deeplok Financial Services Limited** ("the Company") for the quarter and Nine month ended 31<sup>st</sup> December 2024, ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), as amended, read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19 July 2019 ("the Circular"). Attention is drawn to the fact that the figures for the quarter and half year ended on 31<sup>st</sup> December 2024, as reported in these Unaudited Standalone Financial Results have been approved by Board of Director of the Company but have not been subjected to review.
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 Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on these Standalone Financial Results 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 Financial Results are free from material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures, applied to financial data, and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as 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 aforesaid applicable Indian Accounting Standards prescribed under Section 133 of Companies Act, 2013, the SEBI Circulars and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

For JBS & Company  
Chartered Accountants  
Firm Registration No.: 323734E



*Dillip Shaha*

CA Dillip Shaha  
Partner

Membership No.: 312458

Place: Kolkata  
UDIN: 25312458BMIZDN8638  
Date: 07.02.2025

**DEEPLOK FINANCIAL SERVICES LIMITED**  
**CIN: L17115WB1981PLC033469**  
**REGD. OFFICE: IDEAL PLAZA 11/ISARAT BOSE ROAD, KOLKATA - 700 020**

(Rupees in lacs )

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

SL. NO.	PARTICULARS	Standalone				
		Quarter Ended(Unaudited)			Nine Months Ended (Unaudited)	
		Quarter Ended Dec 31, 2024	Quarter Ended Sep 30, 2024	Quarter Ended Dec 31, 2023	Dec 31, 2024	Dec 31, 2023
						Mar 31, 2024
						(Audited)
1	Revenue from Operations	230.09	246.47	176.53	637.02	557.13
2	Other Income	11.91	7.42	81.72	29.66	114.53
3	<b>Total Income (1 + 2)</b>	<b>242.00</b>	<b>253.89</b>	<b>258.25</b>	<b>666.68</b>	<b>671.66</b>
4	<b>Expenses</b>					
a)	Net ( Increase)/Decrease in Stock	0.35	(0.06)	0.03	0.28	(0.13)
b)	Employee benefit expenses	13.51	14.06	13.08	40.58	38.97
c)	Depreciation and amortisation expenses	0.13	0.13	0.18	0.39	0.54
d)	Other expenses	11.65	20.72	4.46	36.32	19.37
	<b>Total Expenses</b>	<b>25.65</b>	<b>34.86</b>	<b>17.75</b>	<b>77.58</b>	<b>58.75</b>
5	<b>Profit before Exceptional Items and Tax ( 3-4 )</b>	<b>216.35</b>	<b>219.03</b>	<b>240.50</b>	<b>589.10</b>	<b>612.91</b>
6	Exceptional Item	-	-	-	-	-
7	<b>Profit before tax ( 5-6 )</b>	<b>216.35</b>	<b>219.03</b>	<b>240.50</b>	<b>589.10</b>	<b>612.91</b>
8	<b>Tax Expenses</b>					
a)	Current Tax	36.38	34.55	(6.94)	93.58	77.64
b)	Deferred Tax	13.73	14.31	-	39.97	-
c)	Tax Adjustments for earlier years	-	-	-	-	0.01
	<b>Total Tax Expenses</b>	<b>50.11</b>	<b>48.86</b>	<b>(6.94)</b>	<b>133.55</b>	<b>77.65</b>
9	<b>Net profit for the period after Tax ( 7-8 )</b>	<b>166.24</b>	<b>170.18</b>	<b>247.44</b>	<b>455.55</b>	<b>535.26</b>
10	<b>Other comprehensive income, net of income tax</b>					
a)	i) item that will not be reclassified to statement of profit & loss - Change in fair value of investment in equity instrument	(163.14)	146.13	(12.30)	103.74	250.41
	ii) Income tax relating to items that will not be reclassified to statement of profit & loss	23.12	(44.86)	17.76	(38.98)	(13.33)
b)	i) item that will be reclassified to statement of profit & loss	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to statement of profit & loss	-	-	-	-	-
	<b>Total other comprehensive income, net of income tax</b>	<b>(140.02)</b>	<b>101.27</b>	<b>5.47</b>	<b>64.76</b>	<b>237.08</b>
11	<b>Total comprehensive income for the period (9 + 10)</b>	<b>26.22</b>	<b>271.43</b>	<b>252.90</b>	<b>520.31</b>	<b>772.34</b>
12	Paid-up equity share capital (Face value Rs. 10 each)	95.26	95.26	95.26	95.26	95.26
13	<b>Earnings per share (of Rs. 10 each) (not annualised)</b>					
a)	Basic (in Rs.)	17.45	17.86	25.98	47.82	56.19
b)	Diluted (in Rs.)	17.45	17.86	25.98	47.82	56.19

**Notes:**

- The above results have been approved by the Board of Directors of the Company in its meeting held on 07.02.2025
- Segment -wise reporting is not applicable to the Company
- The figures for the corresponding previous periods have been re-grouped / re-classified wherever necessary, to make them comparable.
- The Audit Committee has reviewed the above result and the board of directors has approved the above result and its release at their respective meetings held on 07.02.2025
- The results are duly reviewed by the auditors of the company with unmodified opinions are the same as enclosed

Place: Kolkata  
Date: 07.02.2025



On behalf of the Board  
For Deeplok Financial Services Limited

*Surendra Kumar Bachawat*  
**Surendra Kumar Bachawat**  
(Managing Director)  
DIN: 00129471

# J. B. S. & Company

Phone : (033) 2282 6809

## CHARTERED ACCOUNTANTS

60, BENTINCK STREET, 4TH FLOOR

KOLKATA - 700 069

E-mail : [jbs\\_company@rediffmail.com](mailto:jbs_company@rediffmail.com)

**Independent Auditor's Review Report on Unaudited Consolidated Financial results of Deeplok Financial Services Limited for the Quarter and Nine month ended 31<sup>st</sup> December 2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors  
Deeplok Financial Services Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Deeplok Financial Services Limited** ("the Parent") and its associate (the Parent and its associate together referred to as "the Group"), and share of the net profit after tax and total comprehensive income of its associate for the Quarter and Nine month ended 31<sup>st</sup> December 2024, ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), as amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19 July 2019 ("the Circular"). Attention is drawn to the fact that the figures for the Quarter and Nine month ended on 31<sup>st</sup> December 2024, as reported in these Unaudited Consolidated Financial Results have been approved by Board of Director of the Company but have not been subjected to review.
2. This Statement, which is the responsibility of the Company'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 ("the Act") as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on these Consolidated Financial Results 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. A review of Interim Financial Information consists of making inquiries, primarily of Parents Concern responsible for financials accounting matters and applying analytical review procedure. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under 143(10) of 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.



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

4. The Statement includes the result of the following Entity:

a) Woodside Fashions Limited (Associate Company)

5. Based on our review conducted and procedures performed as stated in Paragraph 3 above and based on the considerations of the Review Report furnished by the management referred to in Paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in aforesaid applicable Indian Accounting Standards prescribed under Section 133 of Companies Act, 2013, the SEBI Circulars and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

6. The consolidated unaudited financial results include the financial results of one (1) Associate which have not been reviewed by its auditor, whose interim financial results reflect total income of Rs. 257.05 lakhs and total comprehensive income of Rs. 261.20 lakhs for nine months ended 31st December, 2024 considered in the consolidated unaudited financial results which furnished to us by the management and our conclusion on the financial result, in so far as it relates to the amounts and disclosures in the respect of aforesaid Associate are based solely on such unaudited financial result as certified by the management.

Our conclusion on the Statement is not modified in respect of the above matter.

For JBS & Company  
Chartered Accountants  
Firm Registration No.: 323734E



*Dillip Shaha*

CA Dillip Shaha  
Partner

Membership No.: 312458

Place: Kolkata  
UDIN: 25312458BMIZDO3179  
Date: 07.02.2025



**DEEPLOK FINANCIAL SERVICES LIMITED**

CIN: L17115WB1981PLC033469

REGD. OFFICE: IDEAL PLAZA 11/1 SARAT BOSE ROAD, KOLKATA - 700 020

**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024**

[Rupees in Lacs]

SL. NO.	PARTICULARS	Consolidated					Year Ended
		Quarter Ended(Unaudited)			Nine Months Ended (Unaudited)		
		Quarter Ended Dec 31, 2024	Quarter Ended Sep 30, 2024	Quarter Ended Dec 31, 2023	Dec 31, 2024	Dec 31, 2023	
		(Audited)					
1	Revenue from Operations	230.09	246.47	176.53	637.02	557.13	713.50
2	Other Income	11.91	7.42	81.72	29.66	114.53	168.96
3	Total Income (1 + 2)	242.00	253.89	258.25	666.68	671.66	882.46
4	Expenses						
a)	Net ( Increase)/Decrease in Stock	0.35	(0.06)	0.03	0.28	(0.13)	(0.09)
b)	Employee benefit expenses	13.51	14.06	13.08	40.58	38.97	55.48
c)	Depreciation and amortisation expenses	0.13	0.13	0.18	0.39	0.54	0.72
d)	Other expenses	11.65	20.72	4.46	36.32	19.37	22.62
	Total Expenses	25.65	34.86	17.75	77.58	58.75	78.73
5	Profit before Exeptional Items and Tax ( 3-4 )	216.35	219.03	240.50	589.10	612.91	803.73
6	Exeptional Item	-	-	-	-	-	-
7	Profit before tax ( 5-6 )	216.35	219.03	240.50	589.10	612.91	803.73
8	Tax Expense						
a)	Current Tax	36.38	34.55	(6.94)	93.58	77.64	148.36
b)	Deferred Tax	13.73	14.31	-	39.97	-	13.59
c)	Tax Adjustments for earlier years	-	-	-	-	0.01	0.01
	Total Tax Expenses	50.11	48.86	(6.94)	133.55	77.65	161.96
9	Net profit for the period after Tax ( 7-8 )	166.24	170.16	247.44	455.55	535.26	641.77
10	Share of Profit of Associates	51.91	88.81	105.18	257.05	373.42	504.27
11	Net Profit for the Period ( 9 + 10 )	218.15	258.97	352.63	712.60	908.69	1,146.04
12	Other comprehensive income, net of income tax						
a)	i) item that will not be reclassified to statement of profit & loss - Change in fair value of investment in equity intrument	(163.14)	146.13	(12.30)	103.74	250.41	296.36
	ii) Income tax relating to items that will not be reclassified to statement of profit & loss	23.12	(44.86)	17.76	(38.98)	(13.33)	(32.25)
b)	i) item that will be reclassified to statement of profit & loss	-	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to statement of profit & loss	-	-	-	-	-	-
	iii) Share of OCI of Associates ( Net of Tax )	(5.90)	13.46	(0.94)	4.15	2.62	3.68
	Total other comprehensive income, net of income tax	(145.92)	114.73	4.53	68.91	239.71	267.79
13	Total comprehensive income for the period ( 11 + 12 )	72.24	373.70	357.16	781.52	1,148.40	1,413.83
14	Paid-up equity share capital (Face value Rs. 10 each)	95.26	95.26	95.26	95.26	95.26	95.26
15	Earnings per share (of Rs. 10 each) (not annualised)						
a)	Basic (in Rs.)	22.90	27.19	37.02	74.81	95.39	120.31
b)	Diluted (in Rs.)	22.90	27.19	37.02	74.81	95.39	120.31

**Notes:**

- 1) The above results have been approved by the Board of Directors of the Company in its meeting held on 07.02.2025
- 2) Segment -wise reporting is not applicable to the Company
- 3) The figures for the corresponding previous periods have been re-grouped / re-classified wherever necessary, to make them comparable.
- 4) The Audit Committee has reviewed the above result and the board of directors has approved the above result and its release at their respective meetings held on 07.02.2025
- 5) The results are duly reviewed by the auditors of the company with unmodified opinions are the same as enclosed



Place: Kolkata  
Date: 07-02-2025

On behalf of the Board  
For Deeplok Financial Services Limited

*Surendra Kumar Bachawat*  
Surendra Kumar Bachawat  
(Managing Director)

DIN: 00129471

# DEEPOK FINANCIAL SERVICES LIMITED

(CIN: L17115WB1981PLC033469)

Regd. Off: Ideal Plaza, 11/1, Sarat Bose Road, Kolkata- 700 020.

Tel: 033 2283 7495/96, email: [deeplokfinancial@gmail.com](mailto:deeplokfinancial@gmail.com),

Website: [www.deeplokfinancialservices.com](http://www.deeplokfinancialservices.com)

---

- A. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.-**Not applicable**
- B. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES-**not applicable, No default**
- C. *FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly fillings i.e., 2nd and 4th quarter)*-**Not applicable**
- D. *STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG- WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)*-**Not applicable**

