

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 the Company for the Quarter and Nine months ended 31st December, 2023 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 Standalone Unaudited Financial Results of DEEPLOK FINANCIAL SERVICES LIMITED ("the Company") for the quarter and nine months ended 31st 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) 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 months ended on 31st December 2023, as reported in these Standalone unaudited 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" ("Ind AS 34"), 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 Financial Statements 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 Statements are free of 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 of unaudited Financial result prepared in accordance applicable Accounting Standards and other accounting principles, and policy 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.

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

CA Sudhanshu Sen
Partner
Membership No .306354



Place: Kolkata

UDIN: 24306354BKBNBN4757

Date: 12-02-2024

DEEPLOK FINANCIAL SERVICES LIMITED
CIN: L17115WB1981PLC033469
REGD. OFFICE: IDEAL PLAZA 11/1SARAT BOSE ROAD, KOLKATA - 700 020

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2023

[Amount in Rs. Lacs]

SL. NO.	PARTICULARS	Standalone					
		Quarter Ended (Unaudited)			Nine Months Ended (Unaudited)		Year Ended (Audited)
		Quarter Ended Dec 31, 2023	Quarter Ended Sep. 30, 2023	Quarter Ended Dec 31, 2022	Dec 31, 2023	Dec 31, 2022	Mar 31, 2023
1	Revenue from Operations	176.53	119.23	153.69	557.13	1,933.77	2,764.73
2	Other Income	81.72	17.92	14.86	114.53	80.04	89.68
3	Total Income (1 + 2)	258.25	137.15	168.55	671.66	2,013.81	2,854.41
4	Expenses						
a)	Purchase of Shares	-	-	-	-	-	-
b)	Net (Increase)/Decrease in Stock	0.03	(0.12)	(0.01)	(0.13)	0.06	0.14
c)	Net Loss on Fair value changes	-	-	-	-	-	67.19
d)	Employee benefit expenses	13.08	12.93	12.00	38.97	37.25	53.20
e)	Depreciation and amortisation expenses	0.18	0.18	0.25	0.54	0.75	1.00
f)	Other expenses	4.46	5.84	6.95	19.37	26.37	75.38
	Total Expenses	17.75	18.83	19.19	58.75	64.43	196.91
5	Profit before Exeptional Items and Tax (3-4)	240.50	118.32	149.36	612.91	1,949.38	2,657.50
6	Exeptional Item	-	-	-	-	-	-
7	Profit before tax (5-6)	240.50	118.32	149.36	612.91	1,949.38	2,657.50
8	Tax Expense						
a)	Current Tax	(6.94)	27.44	21.86	77.64	474.69	650.31
b)	Tax Adjustments for earlier years	-	-	-	0.01	-	(0.47)
	Total Tax Expenses	(6.94)	27.44	21.86	77.65	474.69	649.84
9	Net profit for the period after Tax (7-8)	247.44	90.88	127.50	535.26	1,474.70	2,007.66
10	Other comprehensive income, net of income tax						
a)	i) item that will not be reclassified to profit or loss	(12.30)	114.52	23.21	250.41	(139.07)	(198.71)
	ii) Income tax relating to items that will not be reclassified to profit or loss	17.76	(49.63)	(18.60)	(13.33)	12.63	20.14
b)	i) item that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	5.47	64.89	4.61	237.09	(126.44)	(178.57)
11	Total comprehensive income for the period (9 + 10)	252.90	155.77	132.11	772.34	1,348.26	1,829.09
12	Paid-up equity share capital (Face value Rs. 10 each)	95.26	95.26	95.26	95.26	95.26	95.26
13	Earnings per share (of Rs. 10 each) (not annualised)						
a)	Basic (in Rs.)	26.55	16.35	13.87	81.08	141.53	192.01
b)	Diluted (in Rs.)	26.55	16.35	13.87	81.08	141.53	192.01

Notes:

- 1) The above Unaudited financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held on 12th February, 2024.
- 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) These financial results have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India

Place: Kolkata
Date: 12.02.2024



On behalf of the Board
For Deeplok Financial Services Limited

Surendra Kumar Bachhawat
Surendra Kumar Bachhawat
(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

Independent Auditor's Review Report on Consolidated Unaudited Financial results of the Company for the Quarter and Nine months ended 31st December, 2023 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 Consolidated Unaudited 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 net profit after tax and total comprehensive income of its Associate for the quarter and nine months ended 31st 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) 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 months ended on 31st December 2023, as reported in these standalone unaudited 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" ("Ind AS 34"), 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 Financial Statements 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 Financial information consists of making inquiries, primarily of Parent's 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 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 and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The statement include the results 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 reports of other auditors referred to 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 the aforesaid Indian Accounting Standards 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. 373.42 lakhs and total comprehensive income of Rs. 376.04 lakhs for nine months ended 31st December, 2023 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


CA Sudhanshu Sen
Partner
Membership No .306354

Place: Kolkata

UDIN: 24306354 BKENB09987

Date: 12-02-2024

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, 2023 [Amount in Rs. Lacs]

SL. NO.	PARTICULARS	Consolidated					
		Quarter Ended (Unaudited)			Nine Months Ended (Unaudited)		Year Ended (Audited)
		Quarter Ended Dec 31, 2023	Quarter Ended Sep. 30, 2023	Quarter Ended Dec 31, 2022	Dec 31, 2023	Dec 31, 2022	Mar 31, 2023
1	Revenue from Operations	176.53	119.23	153.69	557.13	1,933.77	2,764.73
2	Other Income	81.72	17.92	14.86	114.53	80.04	89.68
3	Total Income (1 + 2)	258.25	137.15	168.55	671.66	2,013.82	2,854.41
4	Expenses						
a)	Purchase of Shares	-	-	-	-	-	-
b)	Net (Increase)/Decrease in Stock	0.03	(0.12)	(0.01)	(0.13)	0.06	0.14
c)	Net Loss on Fair value changes	-	-	-	-	-	67.19
d)	Employee benefit expenses	13.08	12.93	12.00	38.97	37.25	53.20
e)	Depreciation and amortisation expenses	0.18	0.18	0.25	0.54	0.75	1.00
f)	Other expenses	4.46	5.84	6.95	19.37	26.37	75.38
	Total Expenses	17.75	18.83	19.19	58.75	64.43	196.91
5	Profit before Exceptional Items and Tax (3-4)	240.50	118.32	149.36	612.91	1,949.38	2,657.50
6	Exceptional Item	-	-	-	-	-	-
7	Profit before tax (5-6)	240.50	118.32	149.36	612.91	1,949.38	2,657.50
8	Tax Expense						
a)	Current Tax	(6.94)	27.44	21.86	77.64	474.69	650.31
b)	Tax Adjustments for earlier years	-	0.01	-	0.01	-	(0.47)
	Total Tax Expenses	(6.94)	27.45	21.86	77.65	474.69	649.84
9	Net profit for the period after Tax (7-8)	247.44	90.87	127.50	535.26	1,474.69	2,007.66
10	Share of Profit of Associates	105.18	151.90	54.58	373.42	167.39	105.81
11	Net Profit for the Period (9 + 10)	352.63	242.77	182.08	908.69	1,642.08	2,113.47
12	Other comprehensive income, net of income tax						
a) i)	item that will not be reclassified to profit or loss	(12.30)	114.52	23.21	250.41	(139.07)	(198.71)
ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
		17.76	(49.63)	(18.60)	(13.33)	12.63	20.14
b) i)	item that will be reclassified to profit or loss	-	-	-	-	-	-
ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
iii)	Share of OCI of Associates (Net of Tax)	(0.94)	9.04	17.52	2.62	(15.93)	(6.09)
	Total other comprehensive income, net of income tax	4.53	73.93	22.13	239.71	(142.37)	(184.66)
13	Total comprehensive income for the period (11 + 12)	357.16	316.70	204.21	1,148.40	1,499.71	1,928.81
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.)	37.49	33.25	21.44	120.55	157.43	202.48
b)	Diluted (in Rs.)	37.49	33.25	21.44	120.55	157.43	202.48

- Notes:**
- The above Unaudited financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held on 12th February, 2024
 - 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.
 - These financial results have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India

Place: Kolkata
Date: 12.02.2024



On behalf of the Board
For Deeplok Financial Services Limited

Surendra Kumar Bachhawat
Surendra Kumar Bachhawat
(Managing Director)
DIN: 00129471