

# 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 Standalone Financial results of Deeplok Financial Services Limited for the Quarter ended 30<sup>th</sup> June, 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 ended 30<sup>th</sup> June 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 ended on 30<sup>th</sup> June 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" ("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 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 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 Standalone Financial Result prepared in accordance with the applicable Indian Accounting Standards and other accounting practices, and policies 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  
FRN:323734E

A handwritten signature in blue ink, appearing to read "Sudhanshu Sen".

CA Sudhanshu Sen  
(Partner)  
Membership No.306354

Place: Kolkata  
UDIN: 24306354RKFNDP8818  
Date: 13-08-2024

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

**UNAUDITED STANDALONE FINANCIAL RESULTS**  
**FOR THE QUARTER ENDED ON 30TH JUNE, 2024**

[Amount in Rs. Lacs]

SL. NO.	PARTICULARS	Quarter Ended				Year Ended
		30-06-2024	31-03-2024	30-06-2023	31-03-2024	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	
1	Revenue from Operations	160.46	156.37	261.37	713.50	
2	Other Income	10.33	54.43	14.89	168.96	
3	<b>Total Income (1 + 2)</b>	<b>170.79</b>	<b>210.80</b>	<b>276.26</b>	<b>882.46</b>	
4	<b>Expenses</b>					
a)	Net (Increase)/Decrease in Stock	(0.01)	0.04	(0.04)	(0.09)	
b)	Employee benefit expenses	13.01	16.51	12.96	55.48	
c)	Depreciation and amortisation expenses	0.13	0.18	0.18	0.72	
d)	Other expenses	3.95	3.25	9.07	22.62	
	<b>Total Expenses</b>	<b>17.08</b>	<b>19.98</b>	<b>22.17</b>	<b>78.73</b>	
5	<b>Profit before Exceptional Items and tax (3 - 4)</b>	<b>153.71</b>	<b>190.82</b>	<b>254.09</b>	<b>803.73</b>	
6	Exceptional Items	-	-	-	-	
7	<b>Profit before tax (5 - 6)</b>	<b>153.71</b>	<b>190.82</b>	<b>254.09</b>	<b>803.73</b>	
8	<b>Tax Expense</b>					
a)	Current Tax	22.65	42.11	41.49	148.36	
b)	Deferred Tax	11.93	42.20	15.65	13.59	
c)	Tax Adjustment for earlier years	-	-	-	0.01	
	<b>Total Tax Expenses</b>	<b>34.58</b>	<b>84.31</b>	<b>57.14</b>	<b>161.96</b>	
9	<b>Net profit for the period (7 - 8)</b>	<b>119.13</b>	<b>106.51</b>	<b>196.95</b>	<b>641.77</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 instruments	120.75	45.95	148.19	296.36	
	ii) Income tax relating to items that will not be reclassified to statement of profit & loss	(17.24)	(18.92)	18.54	(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	-	-	-	-	
	<b>Total other comprehensive income, net of income tax</b>	<b>103.51</b>	<b>27.03</b>	<b>166.73</b>	<b>264.11</b>	
11	<b>Total comprehensive income for the period (9+10)</b>	<b>222.64</b>	<b>133.54</b>	<b>363.68</b>	<b>905.88</b>	
12	Paid-up equity share capital (Face value Rs. 10 each)	95.26	95.26	95.26	95.26	
13	<b>Earnings per share (of Rs. 10 each) (not annualised)</b>					
a)	Basic (in Rs.)	12.51	11.18	20.67	67.37	
b)	Diluted (in Rs.)	12.51	11.18	20.67	67.37	

**Notes :**

- The above results have been approved by the Board of Directors of the Company in its meeting held on 13.08.2024
- 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.
- The Audit Committee has reviewed the above result and the board of directors has approved the above result and its release at their respective meeting held on 13.08.2024
- The above result are duly reviewed by the auditors of the company.



Place: Kolkata  
Date: 13/08/2024

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](mailto:jbs_company@rediffmail.com)

Independent Auditor's Review Report on Unaudited Consolidated Financial results of Deeplok Financial Services Limited for the Quarter ended 30<sup>th</sup> June, 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 Company") for the quarter ended 30<sup>th</sup> June 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 ended on 30<sup>th</sup> June 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 Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down as per applicable 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Results 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 Consolidated Financial Result prepared in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies 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.
5. We did not review the interim financial results of the associate, included in the Consolidated Financial Results. The interim financial result of the associate has been furnished to us by the management.  
Our conclusion on the Statement is not modified in respect of the above matter.



For JBS & Company  
Chartered Accountants,  
FRN:323734E

A handwritten signature in blue ink, appearing to read "Sudhanshu Sen".

CA Sudhanshu Sen  
(Partner)  
Membership No.306354

Place: Kolkata  
UDIN: 24306354BKENDQ4933  
Date: 13-08-2024

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

**UNAUDITED CONSOLIDATED FINANCIAL RESULTS**  
**FOR THE QUARTER ENDED ON 30TH JUNE, 2024**

[Amount in Rs. Lacs]

S.NO.	Particulars	Quarter Ended			Year Ended
		30-06-2024	31-03-2024	30-06-2023	31-03-2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from Operations	160.46	156.37	261.37	713.50
2	Other Income	10.33	64.43	11.80	168.06
3	<b>Total Income (1 + 2)</b>	<b>170.79</b>	<b>210.80</b>	<b>273.17</b>	<b>881.56</b>
4	<b>Expenses</b>				
a)	Net (Increase)/Decrease in Stock	(0.01)	0.04	(0.04)	(0.09)
b)	Employee benefit expenses	13.01	16.51	12.96	55.48
c)	Depreciation and amortisation expenses	0.13	0.18	0.18	0.72
d)	Other expenses	3.95	3.25	9.07	22.62
	<b>Total Expenses</b>	<b>17.08</b>	<b>19.98</b>	<b>22.17</b>	<b>78.73</b>
5	<b>Profit before Exceptional Items and tax (3 - 4)</b>	<b>153.71</b>	<b>190.82</b>	<b>251.00</b>	<b>802.83</b>
6	Exceptional Items	-	-	-	-
7	<b>Profit before tax (5 - 6)</b>	<b>153.71</b>	<b>190.82</b>	<b>251.00</b>	<b>802.83</b>
8	<b>Tax Expense</b>				
a)	Current Tax	22.65	42.11	41.49	148.36
b)	Deferred Tax	11.93	42.20	15.65	13.59
c)	Tax Adjustment for earlier years	-	-	-	0.01
	<b>Total Tax Expenses</b>	<b>34.58</b>	<b>84.31</b>	<b>57.14</b>	<b>161.96</b>
9	<b>Profit for the period after Tax (7 - 8)</b>	<b>119.13</b>	<b>106.51</b>	<b>193.86</b>	<b>640.87</b>
10	Share of Profit of Associates	116.33	130.85	116.34	504.27
11	<b>Net Profit for the Period</b>	<b>235.46</b>	<b>237.36</b>	<b>310.20</b>	<b>1,145.14</b>
12	<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 instruments	120.75	45.95	148.19	296.36
	ii) Income tax relating to items that will not be reclassified to statement of profit & loss	(17.24)	(18.92)	18.54	(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 Associate (net of tax)	(3.41)	1.06	(5.48)	3.68
	<b>Total other comprehensive Income, net of Income tax</b>	<b>100.10</b>	<b>28.09</b>	<b>161.25</b>	<b>267.79</b>
13	<b>Total comprehensive income for the period (11+12)</b>	<b>335.56</b>	<b>265.45</b>	<b>471.45</b>	<b>1,412.93</b>
14	Paid-up equity share capital (Face value Rs. 10 each)	95.26	95.26	95.26	95.26
15	<b>Earnings per share (of Rs. 10 each) (not annualised)</b>				
a)	Basic (in Rs.)	24.72	24.92	32.89	120.31
b)	Diluted (in Rs.)	24.72	24.92	32.89	120.31

**Notes :**

- The above results have been approved by the Board of Directors of the Company in its meeting held on 13.08.2024
- 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.
- The Audit Committee has reviewed the above result and the board of directors has approved the above result and its release at their respective meeting held on 13.08.2024
- The above result are duly reviewed by the auditors of the company.



Place: Kolkata  
Date: 13/08/2024

On behalf of the Board  
Deeplok Financial Services Ltd

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