

# INTEGRATED CAPITAL SERVICES LIMITED

Restructuring Advisory and Support



February 14, 2024.

To  
Corporate Relationship Department  
BSE Limited, P.J. Towers, 1<sup>st</sup> Floor, New Trading Ring  
Dalal Street, Mumbai 400 001.

**Ref: BSE Scrip Code: 539149 and Scrip ID: ICSL**  
**Sub: Outcome of Board Meeting held on 14.02.2024.**

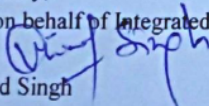
Dear Sir/ Madam,

The meeting of the Board of Directors of the Company was held on Wednesday, February 14, 2024, at 04.30 PM (IST), and the following businesses, amongst others, were transacted at the meeting of the Board of Directors:

1. Paying tribute to late Mr. Brijender Bhushan Deora, former Chairman and Director of the Company, and a Promoter of the Company, who passed away on 07.02.2024. The 3,49,600 no. (0.98%) equity shares held by late Mr. Brijender Bhushan Deora, categorised as 'Promoters and Promoters Group' will be dealt with as per instructions of his legal heirs.
2. Appointment of Mr. Anil Kumar Tiwari (DIN: 09776629), as Additional Director of ICSL Consulting Private Limited, a wholly owned subsidiary of the Company, with effect from 14.02.2024, on the office of director falling vacant on the demise of Mr. Brijinder Bhushan Deora (DIN: 00004942).
3. Appointment of Mr. Sajeve Bhushan Deora (DIN: 00003305), as Additional Director of RAAS Consulting Private Limited, a wholly owned subsidiary of the Company, with effect from 14.02.2024, on the office of director falling vacant on the demise of Mr. Brijinder Bhushan Deora (DIN: 00004942).
4. Approval of un-audited financial results, on standalone basis, of the Company for the quarter and nine months ended December 31, 2023 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and taking on record the Limited Review Report issued by the Statutory Auditor of the Company on the same (copy attached as **Annexure-A**).
5. Approval of un-audited financial results, on consolidated basis, of the Company for the quarter and nine months ended December 31, 2023 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and taking on record the Limited Review Report issued by the Statutory Auditor of the Company on the same (copy attached as **Annexure-B**).

The meeting concluded at 05.40 PM.

Sincerely,  
For on behalf of Integrated Capital Services Limited

  
Vinod Singh  
Company Secretary & Compliance Officer



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Registered Office:  
606 New Delhi House, Barakhamba Road, New Delhi 110 001  
T/F + 91 11 4354 2784, Email [contact@raas.co.in](mailto:contact@raas.co.in), Website [www.raas.co.in](http://www.raas.co.in)  
[www.btga.com](http://www.btga.com)

Corporate Identification Number L74899DL1993PLC051981



**DHANA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

Limited Review Report on Standalone Quarterly Financial Results and Year to Date Results of Integrated Capital Services Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

**To the Board of Directors of Integrated Capital Services Limited**

We have reviewed the accompanying statement of un-audited standalone quarterly financial results of **Integrated Capital Services Limited** for the quarter and nine months ended December 31, 2023.

The Financial results for the nine months includes results for the quarter ended 30.06.2023 which has been reviewed by the previous auditor.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 misstatements. 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 have express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable 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 Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contain any material misstatement.

For **DHANA & Associates**  
Chartered Accountants  
Firm Registration No: **0510525C**

*Nitin Kumar Lohia*  
**Nitin Kumar Lohia**  
Partner

Membership No. **508578**  
UDIN- **24508528BKAQLN2807**



New Delhi,  
February 14, 2024

407, South Ex Plaza-II, South Extension, Part-2, New Delhi-110049, India

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Review Certificate No 015317 Dated 10 May 2023

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**Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2023**

(Rs. Lakhs, except EPS)

Particulars	Unaudited			Audited
	3 months ended	Year to date figure of current period ended	Corresponding 3 months ended in the previous period	Previous year ended
	<b>31.12.2023</b>	<b>31.12.2023</b>	<b>31.12.2022</b>	<b>31.03.2023</b>
1 Total income from operations	0.82	4.17	5.03	33.79
2 Net profit for the period (before tax)	(7.27)	(18.46)	(2.90)	(2.08)
3 Net profit for the period (after tax)	(17.59)	(4.17)	(1.74)	(2.57)
4 Total comprehensive income [comprising profit/loss for the period after tax and other comprehensive income (after tax)]	(17.59)	81.58	(1.74)	(2.57)
5 Paid up equity share capital (Face value of Re. 1/- each)	355.84	355.84	355.84	355.84
6 Earnings per share (face value of Re. 1/- each) (not annualised)				-
- Basic and Diluted earnings per share (in Rs.)	(0.05)	0.23	-	(0.01)

**Notes:**

- The Unaudited standalone financial results were reviewed by the Audit Committee at its meeting held on February 14, 2024, and approved by the Board of Directors at its meeting held on February 14, 2024.
- The Statutory Auditors of the Company have carried out the above unaudited standalone financial results for the quarter ended on December 31, 2023 in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, and the Company hereby declares and confirm that Auditor's Report on the audited standalone financial results of the Company is with unmodified opinion.
- In line with the provisions of Ind AS-108 'Operating Segments' as notified under the Companies (Ind AS) Rules, 2015, and as provided in section 133 of the Companies Act, 2013, the operations of the Company fall under the head "providing consultancy and advisory services", which is considered to be the only reportable segment by the management. Pursuant to change in Object Clause of the Company, the activities of the Company are services in the nature of advisory in matters related to Insolvency and Bankruptcy.
- The Company's wholly owned subsidiary company, ICSL Consulting Private Limited, is investing about Rs. 20 Lacs in SLO Technologies Private Limited, equal to about 0.10% of its diluted equity capital. SLO provides services for business evaluation and associated risks.
- The Company's application to obtain "In Principle" approval at first instance s IPE will be submitted to IBBI after appointment of Managerial Personnel. The Company will give effect to conditions, if any, as may be provided by IBBI, which shall enable the Company to obtain final registration as an IPE.
- The Company has a policy to carry out assesment of Fair Value of its assets (property, plant and equipment; and investments) at the earlier of 24 months (now falling due on June 30, 2025) or a Significant Change in Business circumstances after the last review, and the assets have accordingly been assessed. The Company values its Non-Current Liabilities on Fair Value as at each reporting date.
- The Company had opted for the publication of consolidated financial results during this financial year. The standalone and consolidated financial results of the Company for the period ended December 31, 2023, are available at the Company's website, [www.raas.co.in](http://www.raas.co.in) and BSE Limited website, [www.bseindia.com](http://www.bseindia.com).
- The Chief Financial Officer has certified that the financial results for the period ended December 31, 2023, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.
- The figures for the previous quarter ended have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification and presentation.



By Order of the Board  
Integrated Capital Services Limited

Sajeye Bhushan Deora  
Chairman & Director  
DIN: 00003305

Dated: February 14, 2024  
Place: New Delhi.

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Year to date figure of current period ended	Year to date figure of previous period ended	Particulars	Unaudited			Audited Previous year ended
			3 months ended	Preceding 3 months ended in current year	Corresponding 3 months ended in the previous period	
31.12.2023	31.12.2022		31.12.2023	30.09.2023	31.12.2022	31.03.2023
		I Revenue				
-	4.80	II (a) Income from operations	-	-	-	5.20
4.17	6.85	III (b) Other income	0.82	2.30	5.03	28.59
4.17	11.65	IV Total Revenue (II+ III)	0.82	2.30	5.03	33.79
		V Expenditure				
10.39	10.43	(a) Employees benefit expenses	4.07	4.65	3.05	12.96
-	0.01	(b) Finance costs	-	-	0.01	0.01
1.53	2.26	(c) Depreciation	0.47	0.51	0.68	2.88
10.71	17.62	(d) Other expenses	3.55	3.43	4.19	20.02
22.63	30.32	Total Expenses	8.09	8.59	7.93	35.87
(18.46)	(18.67)	VI Profit/(Loss) before tax (IV- V)	(7.27)	(6.29)	(2.90)	(2.08)
		VII Tax expense				
-	-	(a) Current tax	-	-	-	-
(14.29)	(3.86)	(b) Deferred tax	10.32	(3.07)	(1.16)	0.49
(4.17)	(14.81)	VIII Profit/(Loss) after tax (VI-VII)	(17.59)	(3.22)	(1.74)	(2.57)
85.75	-	IX Other comprehensive income /(loss)	(0.00)	-	-	-
81.58	(14.81)	X Total comprehensive income/(loss) (VIII+IX)	(17.59)	(3.22)	(1.74)	(2.57)
355.84	355.84	XI Paid up equity share capital (face value of Rupee 1/- each)	355.84	355.84	355.84	355.84
		XII Earnings per share (face value of Rupee 1/- each) (not annualised)				
0.23	(0.04)	- Basic and Diluted earnings per share (in Rs.)	(0.05)	(0.01)	-	(0.01)

**Notes:**

- The Unaudited standalone financial results were reviewed by the Audit Committee at its meeting held on February 14, 2024, and approved by the Board of Directors at its meeting held on February 14, 2024.
- The Statutory Auditors of the Company have carried out the above unaudited standalone financial results for the quarter ended on December 31, 2023 in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, and the Company hereby declares and confirm that Auditor's Report on the audited standalone financial results of the Company is with unmodified opinion.
- In line with the provisions of Ind AS-108 'Operating Segments' as notified under the Companies (Ind AS) Rules, 2015, and as provided in section 133 of the Companies Act, 2013, the operations of the Company fall under the head "providing consultancy and advisory services", which is considered to be the only reportable segment by the management. Pursuant to change in Object Clause of the Company, the activities of the Company are services in the nature of advisory in matters related to Insolvency and Bankruptcy.
- The Company's wholly owned subsidiary company, ICSL Consulting Private Limited, is investing about Rs. 20 Lacs in SLO Technologies Private Limited, equal to about 0.10% of its diluted equity capital. SLO provides services for business evaluation and associated risks.
- The Company's application to obtain "In Principle" approval at first instance s IPE will be submitted to IBBI after appointment of Managerial Personnel. The Company will give effect to conditions, if any, as may be provided by IBBI, which shall enable the Company to obtain final registration as an IPE.
- The Company has a policy to carry out assessment of Fair Value of its assets (property, plant and equipment; and investments) at the earlier of 24 months (now falling due on June 30, 2025) or a Significant Change in Business circumstances after the last review, and the assets have accordingly been assessed. The Company values its Non-Current Liabilities on Fair Value as at each reporting date.
- The Company had opted for the publication of consolidated financial results during this financial year. The standalone and consolidated financial results of the Company for the period ended December 31, 2023, are available at the Company's website, [www.raas.co.in](http://www.raas.co.in) and BSE Limited website, [www.bseindia.com](http://www.bseindia.com).
- The Chief Financial Officer has certified that the financial results for the period ended December 31, 2023, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.
- The figures for the previous quarter ended have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification and presentation.



By Order of the Board  
Integrated Capital Services Limited

Sajve Bhushan Deora  
Chairman & Director  
DIN: 00003305

Dated: February 14, 2024  
Place: New Delhi.

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# DHANA & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Consolidated un-audited Quarterly and Year to date financial results of Integrated Capital Services Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of Integrated Capital Services Limited

1. We have reviewed the accompanying Statement of Consolidated Un-audited Financial Results of **Integrated Capital Services Limited** ("the Parent") and its subsidiaries together referred to as "the Group", and its share of the net profit/(loss) after tax and total comprehensive income /loss of its associates and joint ventures for the quarter and nine months ended December 31, 2023 ("the Statements") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended. The Financial results for this nine months also includes results for the quarter ended 30.06.2023 which have been reviewed by the previous auditor.
2. This statement, which is the responsibility of the Parent'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 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in all audit. Accordingly, we do not express an audit opinion.

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



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Guwahati | Peer Review Certificate No 015317 - Dated 10 May 2023

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4. The Statement includes the results of the following entities which have been reviewed by their respective independent auditors and management:  
Wholly owned subsidiaries
- (a) RAAS Consulting Private Limited
  - (b) Green Infra Profiles Private Limited
  - (c) ICSL Consulting Private Limited
  - (d) Borrelli Walsh India Private Limited (Step Down Subsidiary of ICSL Consulting Pvt Ltd)

Associates

- (a) KW Publishers Private Limited
- (b) Sun Links Limited (a company incorporated in United Kingdom)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 misstatements.

Points 7-8 of the Standard format of Independent Auditor's Review Report (Exhibit C3) are not applicable on the Company.

**For DHANA & Associates**  
**Chartered Accountants**  
**Firm Registration No: 0510525C**

  
  
**Nitin Kumar Lohia**  
**Partner**  
**Membership No. 508578**  
**UDIN- 24508529BKAQLD1172**

New Delhi,  
February 14, 2024

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(Rs. Lakhs, except EPS)

Particulars	3 months ended 31.12.2023	Unaudited		Audited
		Year to date figure of current period ended 31.12.2023	Corresponding 3 months ended in the previous period 31.12.2022	Previous year ended 31.03.2023
1 Total income from operations	16.61	34.49	21.22	169.37
2 Net profit for the period (before tax)	1.81	(16.88)	(0.57)	90.18
3 Net profit for the period (after tax)	(12.21)	(3.75)	(0.35)	74.30
4 Total comprehensive income [comprising profit/loss for the period after tax and other comprehensive income (after tax)]	(12.21)	46.87	(0.35)	74.30
5 Paid up equity share capital (Face value of Re. 1/- each)	355.84	355.84	355.84	355.84
6 Earnings per share (face value of Re. 1/- each) (not annualised)	(0.03)	0.13	-	0.21
- Basic and Diluted earnings per share (in Rs.)				

Notes:

- The Audited consolidated financial results were reviewed by the Audit Committee at its meeting held on February 14, 2024, and approved by the Board of Directors at its meeting held on February 14, 2024.
- The Statutory Auditors of the Company have carried out review of the aforesaid standalone and consolidated financial results for the quarter ended on December 31, 2023 in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, and the Company hereby declares and confirm that Auditor's Report on the unaudited standalone financial results of the Company is with unmodified opinion.
- In line with the provisions of Ind AS-108 'Operating Segments' as notified under the Companies (Ind AS) Rules, 2015, and as provided in section 133 of the Companies Act, 2013, the operations of the Company fall under the head "providing consultancy and advisory services", which is considered to be the only reportable segment by the management. Pursuant to change in Object Clause of the Company, the activities of the Company are services in the nature of advisory in matters related to Insolvency and Bankruptcy.
- The Company's wholly owned subsidiary company, ICSL Consulting Private Limited, is investing about Rs. 20 Lacs in SLO Technologies Private Limited, equal to about 0.10% of its diluted equity capital. SLO provides services for business evaluation and associated risks.
- The Company's application to obtain "In Principle" approval at first instance as IPE will be submitted to IBBI after appointment of Managerial Personnel. The Company will give effect to conditions, if any, as may be provided by IBBI, which shall enable the Company to obtain final registration as an IPE.
- The Company has a policy to carry out assessment of Fair Value of its assets (property, plant and equipment; and investments) at the earlier of 24 months (now falling due on June 30, 2025) or a Significant Change in Business circumstances after the last review, and the assets have accordingly been assessed. The Company values its Non-Current Liabilities on Fair Value as at each reporting date.
- The Company had opted for the publication of consolidated financial results during this financial year. The standalone and consolidated financial results of the Company for the period ended September 30, 2023, are available at the Company's website, [www.raas.co.in](http://www.raas.co.in) and BSE Limited website, [www.bseindia.com](http://www.bseindia.com).
- The Chief Financial Officer has certified that the financial results for the period ended December 31, 2023, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.
- The financials of the Company on standalone basis for the quarter ended on December 31, 2023 are as under:

Sl. No.	Particulars	Rs., Lakhs	
		Nine months ended December 2023	Quarter ended December 2023
(i)	Total Income from operation	4.17	0.82
(ii)	Profit for the period before tax	(18.46)	(7.27)
(iii)	Profit for the period after tax	(4.17)	(17.59)
(iv)	Other comprehensive income/(loss)	85.75	(0.00)
(v)	Total comprehensive income/(loss) [comprising profit/loss for the period after tax and other comprehensive income (after tax)] (iii+iv)	81.58	(17.59)

- The figures for the previous quarter ended have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification and presentation.



By Order of the Board  
Integrated Capital Services Limited

Sajeev Chintushan Deora  
Chairman & Director  
DIN: 00003305

Dated: February 14, 2024  
Place: New Delhi.

Unaudited		Particulars	Unaudited			Audited
Year to date figure of current period ended	Year to date figure of previous period ended		3 months ended	Preceding 3 months ended in current year	Corresponding 3 months ended in the previous period	Previous year ended
31.12.2023	31.12.2022		31.12.2023	30.09.2023	31.12.2022	31.03.2023
		<b>I Revenue</b>				
29.27	109.29	II (a) Income from operations				
5.22	8.56	III (b) Other income	15.42	3.25	15.59	159.34
<b>34.49</b>	<b>117.85</b>	<b>IV Total Revenue (II+ III)</b>	<b>1.19</b>	<b>2.69</b>	<b>5.63</b>	<b>10.03</b>
		<b>V Expenditure</b>	<b>16.61</b>	<b>5.94</b>	<b>21.22</b>	<b>169.37</b>
14.16	14.83	(a) Employees benefit expenses				
-	0.01	(b) Finance costs	5.37	6.23	5.17	19.10
12.74	13.58	(c) Depreciation	-	-	0.01	0.01
25.39	29.53	(d) Other expenses	4.10	4.35	4.48	17.94
<b>52.29</b>	<b>57.95</b>	<b>Total Expenses</b>	<b>5.53</b>	<b>6.74</b>	<b>11.25</b>	<b>42.22</b>
<b>(17.80)</b>	<b>59.90</b>	<b>VI (Loss)/Profit before tax and share in profit of associates (IV-V)</b>	<b>15.00</b>	<b>17.32</b>	<b>20.91</b>	<b>79.27</b>
0.92	0.49	VII (a) Share in profit/(loss) of associates	1.61	(11.39)	0.31	90.10
-	-	(b) Reversal of loss/(profit) accounted earlier of associate on its disposal/fair valuation	0.20	0.32	(0.88)	0.08
<b>(16.88)</b>	<b>60.39</b>	<b>VIII (Loss)/Profit before tax (VI+VII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>IX Tax expense</b>	<b>1.81</b>	<b>(11.07)</b>	<b>(0.57)</b>	<b>90.18</b>
2.01	6.82	(a) Current tax				
(15.14)	0.95	(b) Deferred tax	1.70	0.11	(0.09)	9.09
<b>(3.75)</b>	<b>52.62</b>	<b>X (Loss)/Net profit for the period (VIII-IX)</b>	<b>12.32</b>	<b>10.62</b>	<b>(0.13)</b>	<b>6.79</b>
(3.75)	52.62	(Loss)/Profit for the period attributable to Owners	(12.21)	(21.80)	(0.35)	74.30
-	-	(Loss)/Profit for the period attributable to non controlling interest	(12.21)	(21.80)	(0.35)	74.30
50.62	-	XI Other comprehensive income/(loss)	-	-	-	-
<b>46.87</b>	<b>52.62</b>	<b>XII Total comprehensive income/(loss) (X+XI)</b>	<b>(12.21)</b>	<b>(21.80)</b>	<b>(0.35)</b>	<b>74.30</b>
46.87	52.62	Total comprehensive income/(loss) attributable to Owners	(12.21)	(21.80)	(0.35)	74.30
355.84	355.84	XIII Paid up equity share capital (face value of Re. 1/- each)	355.84	355.84	355.84	355.84
		XIV Earnings per share (face value of Re. 1/- each) (not annualised)				
0.13	0.15	-Basic and Diluted earnings per share (in Rs.)	(0.03)	(0.06)	-	0.21

**Notes:**

- The Audited consolidated financial results were reviewed by the Audit Committee at its meeting held on February 14, 2024, and approved by the Board of Directors at its meeting held on February 14, 2024.
- The Statutory Auditors of the Company have carried out review of the aforesaid standalone and consolidated financial results for the quarter ended on December 31, 2023 in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, and the Company hereby declares and confirm that Auditor's Report on the unaudited standalone financial results of the Company is with unmodified opinion.
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- The financials of the Company on standalone basis for the quarter ended on December 31, 2023 are as under:

Sl. No.	Particulars	Nine months ended December 2023	Quarter ended December 2023
(i)	Total Income from operation	4.17	0.82
(ii)	Profit for the period before tax	(18.46)	(7.27)
(iii)	Profit for the period after tax	(4.17)	(17.59)
(iv)	Other comprehensive income/(loss)	85.75	(0.00)
(v)	Total comprehensive income/(loss) [comprising profit/loss for the period after tax and other comprehensive income (after tax)] (iii+iv)	81.58	(17.59)

- The figures for the previous quarter ended have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification and presentation.



By Order of the Board  
Integrated Capital Services Limited

*[Signature]*  
Chairman & Director  
DIN: 00003305

Dated: February 14, 2024  
Place: New Delhi.

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