



GROWTH & SECURITIES LTD.

Enhancing Fortunes. Enriching Lives.



EQUITY | DERIVATIVES | COMMODITY | CURRENCY

IPO | MUTUAL FUND | RESEARCH | DP

Date: 01.11.2023

National Stock Exchange of India Ltd,
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

BSE Ltd,
Department of Corporate Services
P. J. Towers, Dalal Street,
Mumbai - 400 001

Scrip Name: Inventure

Scrip Code: 533506

Ref: - Inventure Growth & Securities Limited.

Sub: Outcome of Board Meeting held on 01st November 2023

Dear Sir(s),

Pursuant to the requirements of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby submit that the Board of Directors of the Company at their meeting held on 01st November 2023 has inter-alia transacted the following:

- Considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the Quarter and half year ended 30th September 2023, along with Limited Review Report on the Financial Results issued by M/s. PPV & Co., the Statutory auditor of the Company and the Copy of the Report is enclosed herewith.

The above referred Meeting of the Board of Directors of the Company commenced at 02.30 P.M. and concluded at 6:30 P.M.

The above information is given pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015.

Kindly take the above on record.

For Inventure Growth & Securities Ltd

Mr. Kamlesh S. Limbachiya
Whole Time Director

Encl.: As above

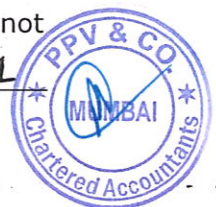
Corporate & Reg. Office:

201, Viraj Tower, 2nd Floor, Nr. W. E. H. Metro, Western Express Highway, Andheri (East), Mumbai - 400 069, India.
Tel.: + 091-022-71148500,40751515 | Website : www.inventuregrowth.com E-mail : info@inventuregrowth.com

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

**REVIEW REPORT TO
TO THE BOARD OF DIRECTORS OF
INVENTURE GROWTH & SECURITIES LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Inventure Growth & Securities Limited** ('the Company') for the quarter and six months ended September 30, 2023, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the applicable 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 a conclusion on this 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical procedures 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 an audit. 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PPV & CO

Chartered Accountants

Firm Registration No. 153929W

Priyanshi



Priyanshi Vakharia

Proprietor

Membership No.: 181834

UDIN: 23181834BGXCTM7629

Place: Mumbai

Date:01-11-2023

INVENTURE GROWTH & SECURITIES LIMITED

Registered Office : 201,2nd Floor, Viraj Towers, W.E. Highway, Andheri- East, Mumbai- 400069

WEBSITE: www.inventuregrowth.com, CIN : L65990MH1995PLC089838

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS AND QUARTER ENDED 30TH SEPTEMBER 2023

(Rs. in lakhs)

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
Revenue from operations						
(i) Interest income	231	147	145	378	302	613
(ii) Dividend income	0.93	0.07	-	1	-	0.20
(iii) Fees and commission income	796	486	474	1,282	911	1,830
(iv) Sale of shares/ & securities	2,028	663	581	2,691	581	1,200
(v) Reversal of Impairment on financial instruments	(21)	25	14	4	48	28
(vi) Income from intra day securities trading	2	3	-	5	-	11
(vii) Income from derivative trading	20	11	-	31	-	23
(vi) Other operating income	89	47	78	136	152	294
(I) Total revenue from operations	3,146	1,382	1,292	4,528	1,994	3,999
(II) Other income	36	40	43	75	79	148
(III) Total income (I+II)	3,180	1,422	1,335	4,603	2,073	4,147
Expenses						
(i) Finance costs	15	8	4	23	9	31
(ii) Fees and commission expense	410	288	260	698	477	1,018
(iii) Impairment on financial instruments	33	-	-	33	-	-
(iv) Purchases of stock-in-trade	2,417	727	635	3,144	650	1,208
(v) Changes in stock-in-trade	(450)	(64)	(59)	(514)	(74)	(13)
(vi) Employee benefits expenses	144	132	130	276	282	572
(vii) Depreciation and amortization expense	16	16	16	32	32	64
(viii) Other expenses	208	202	145	410	285	664
(IV) Total expenses	2,793	1,309	1,132	4,102	1,662	3,544
(V) Profit/(loss) before exceptional item and tax (III-IV)	387	113	203	501	411	603
(VI) Exceptional items	-	-	-	-	-	-
(VII) Profit/(loss) before tax (V-VI)	387	113	203	501	411	603
(VIII) Tax expense						
(i) Current tax	116	34	30	151	81	177
(ii) Deferred tax	(16)	6	(2)	(11)	13	6
Total tax expenses (VIII)	100	40	28	140	94	183
(IX) Profit/(loss) after tax (VII -VIII)	287	73	175	361	317	420
(X) Other comprehensive income						
Items that will not be reclassified to Profit or Loss:						
(i) Change in fair value of financial assets	-	-	-	-	-	-
(ii) Remeasurements of net defined benefit expenses	3	(18)	(32)	(15)	(21)	7
(iii) Tax effect of above	(1)	5	6	4	6	(2)
Other comprehensive income/(loss) (X)	2	(13)	(26)	(11)	(15)	4
(XI) Total comprehensive income for the year (IX + X)	289	60	149	350	302	425
(XII) Paid up Equity Share Capital (Face Value of ₹ 1/-each)	8,400	8,400	8,400	8,400	8,400	8,400
(XIII) Earnings per equity share (Face value of ₹ 1/- per share)(not annualised for quarterly periods):						
Basic (in ₹)	0.03	0.01	0.02	0.04	0.04	0.05
Diluted (in ₹)	0.03	0.01	0.02	0.04	0.04	0.05

Notes

- The above Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 01 November 2023. The Statutory Auditor of the Company have carried out a limited review of the above financial results of the Company for the quarter and six month ended on September 30,2023
- The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS notified under section 133 of Companies Act, 2013, read with relevant rules thereunder and other accounting principles generally accepted in India.
- The figures for the quarter ended September,2023 and September 2022 are the balancing figures between the unaudited figures in respect of half year ended September 2023 and September 30, 2022 respectively and the unaudited figures for the quarter ended June 30,2023 and June 2022 respectively which were subject to a limited review.
- The previous period/year figures have been regrouped and rearranged wherever necessary to make them comparable with current year.
- Standalone Unaudited Statement of Assets and Liabilities as on 30.09.2023 and Standalone Statement of Cash Flow for the period ended 30.09.2023 are attached herewith.

For identification purpose only



Date : 01.11.2023
Place : Mumbai

On behalf of the Board of Directors
Inventure Growth & Securities Limited

K.B.R.3

Kanji B. Rifa
DIN - 00727470
Managing Director



INVENTURE GROWTH & SECURITIES LIMITED

Registered Office : 201,2nd Floor, Viraj Towers, W.E. Highway, Andheri- East, Mumbai- 400069

WEBSITE: www.inventuregrowth.com, CIN : L65990MH1995PLC089838

(Rs. in lakhs)

STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES			As at 30.09.2023 Unaudited	As at 31.03.2023 Audited
Particulars				
ASSETS				
1	Financial Assets			
(a)	Cash and cash equivalents		326	396
(b)	Bank balance other than (a) above		13,699	11,842
(c)	Stock in trade		540	26
(d)	Receivables			
	I	Trade Receivables	1,159	387
	II	Other Receivables	-	-
(e)	Loans		2,748	1,053
(f)	Investments		6,649	6,659
(g)	Other Financial Assets		1,831	424
	Sub total - Financial Assets		26,952	20,787
2	Non-Financial Assets			
(a)	Current tax assets (net)		177	204
(b)	Deferred tax assets (net)		-	-
(c)	Investment Property		-	-
(d)	Property, Plant and equipment		638	644
(e)	Other Intangible assets		54	67
(g)	Other non-financial assets		103	101
	Sub total - Non financial Assets		972	1,016
TOTAL - ASSETS			27,924	21,803
LIABILITIES AND EQUITY				
Liabilities				
(I) Financial Liabilities				
(a)	Payables			
	(I)	Trade Payables		
		(i) total outstanding dues of micro enterprises and small enterprises	-	-
		(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	7,512	3,563
	(II)	Other Payables		
		(i) total outstanding dues of micro enterprises and small enterprises	-	-
		(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(b)	Borrowings		1,295	915
(c)	Deposits		1,312	438
(d)	Other financial liabilities		539	5
	Sub total - Financial Liabilities		10,658	4,921
2	Non-financial liabilities			
(a)	Current tax liabilities (net)		-	-
(b)	Provisions		7	-
(c)	Deferred tax liabilities		35	11
(d)	Other non financial liabilities		31	28
	Sub total - Non financial liabilities		73	39
3	Equity			
(a)	Equity share capital		8,400	8,400
(b)	Other equity		8,793	8,443
	Sub total - Equity		17,193	16,843
TOTAL - LIABILITIES			27,924	21,803

For identification purpose only

Date : 01.11.2023
Place : Mumbai



On behalf of the Board of Directors
Inventure Growth & Securities Limited

Kanji B. Rita
DIN - 00727470
Managing Director



INVENTURE GROWTH & SECURITIES LIMITED

Registered Office : 201,2nd Floor, Viraj Towers, W.E. Highway, Andheri- East, Mumbai- 400069

WEBSITE: www.inventuregrowth.com, CIN : L65990MH1995PLC089838

STANDALONE UNAUDITED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30TH SEPTEMBER 2023

(Rs. in lakhs)

Particulars	For the period ended 30 September 2023		For the period ended 30 September 2022	
A. Cash Flow from Operating Activities				
Net Profit before tax, exceptional/extraordinary item		501		411
Adjustment for :				
Depreciation and amortisation	32		32	
Finance costs	23		9	
Interest income	(61)		(70)	
Dividend income	(1)		(0.06)	
Provision for employee benefits	7		6	
Impairment on financial instruments (net)	30		(48)	
		30		(72)
Operating profit before working capital changes		531		339
Adjustments for :				
(Increase)/decrease in trade receivables	(802)		(46)	
(Increase)/decrease in inventories (held as stock in trade)	(514)		(74)	
Increase/(decrease) in loans	(1,692)		(181)	
(Increase)/decrease in other financial assets	(1,406)		(448)	
(Increase)/decrease in other non financial assets	(17)		32	
Increase/(decrease) in trade payables	3,948		1,142	
Increase/(decrease) in deposits	874		267	
Increase/(decrease) in other financial liabilities	534		14	
Increase/(decrease) in provisions	(4)		18	
Increase/(decrease) in other non financial liability	3		-	
Increase/(decrease) in accrued interest on term deposits	(24)		-	
Term deposits with banks with original maturity of more than three months - placed	(4,181)		(1,563)	
Term deposits with banks with original maturity of more than three months - matured	2,147		1,881	
		(1,134)		1,042
Cash generated from operations		(603)		1,381
Direct Taxes paid (Net of refunds)		(85)		(100)
Net cash flow from/(used in) operating activities (A)		(688)		1,281
B. Cash Flow from Investing Activities				
Proceeds from sale of Investments	10		-	
Acquisition of investments	-		(20)	
Purchase of property plant and equipment	(12)		(6)	
Purchase of intangibles	-		(0.14)	
Term deposits with banks with original maturity of more than three months - placed	-		(805)	
Term deposits with banks with original maturity of more than three months - matured	201		100	
Dividend income	0.76		0.06	
Interest received	61		69	
Net cash flow from/(used in) investing activities (B)		261		(661)
C. Cash Flow from Financing Activities				
Proceeds/(Repayment) of bank overdraft	380		(512)	
Finance costs	(23)		(9)	
Interest received on loans	-		(6)	
Net cash flow from/(used in) financing activities (C)				
		357		(527)
Net increase/(decrease) in cash and cash equivalents (A+B+C)		(70)		92
Cash and cash equivalents at the beginning of the period		396		352
Cash and cash equivalents at the end of the year		326		444

Notes:

- 1 Cash and Cash Equivalents are as under:

Particulars	For the period ended	
	30 September 2023	30 September 2022
Cash on hand	0.51	0.27
Balance with banks in current accounts	325	443
	326	444

- 2 The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Indian Accounting Standard -7 on "Cash Flow Statements" as prescribed by the Central Government in the Companies (Accounting Standards) Rules, 2015, as amended
- 3 Previous period figures have been regrouped/rearranged wherever necessary to conform to the current period presentation.

For identification purpose only



Date : 01.11.2023
Place : Mumbai

On behalf of the Board of Directors
Inventure Growth & Securities Limited

K.B.R.13

Kanji B. Rita
DIN - 00727470
Managing Director



Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results Of The Company Pursuant To Regulation 33 Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
INVENTURE GROWTH & SECURITIES LIMITED**

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Inventure Growth & Securities Limited ('the Parent')** and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), for the six months and quarter ended September 30, 2023 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation').
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 an audit. Accordingly, we do not express an audit opinion.



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

4. The Statement includes the results of the following entities:

Sr. No.	Name of the Entity	Relationship
1.	Inventure Growth & Securities Limited	Holding Company
2.	Inventure Commodities Limited	Subsidiary (99.97%)
3.	Inventure Finance Private Limited	Wholly Owned Subsidiary
4.	Inventure Wealth Management Limited	Wholly Owned Subsidiary
5.	Inventure Insurance Broking Private Limited	Wholly Owned Subsidiary
6.	Inventure Merchant Banker Services Private Limited	Wholly Owned Subsidiary
7.	Inventure Developers Private Limited	Wholly Owned Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on consideration of the review reports of other auditor referred to in paragraph 7 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 (Ind AS) specified under Section 133 of the Companies Act 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matter

Attention is drawn to standalone limited review report of the wholly owned subsidiary Inventure Finance Private Limited issued by its independent auditor for quarter and six months ended 30-09-2023. The report states as under:

"With respect to the impairment loss allowance aggregating to Rs 6,47,11,544/- provided on the loan assets for the period ended 30th September 2023, we are unable to comment on the recoverability of loans to the extent of such provision made.

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

The financial impact, if any, due to the above conclusion on the Statement is not significant. Accordingly our conclusion in respect of the above matter is not modified.



7. The accompanying Statement includes the unaudited interim financial results and other financial information in respect of six subsidiaries whose unaudited interim financial results reflects total assets of Rs. 12,189.78 lakhs as at September 30, 2023, and total revenues of Rs. 517.65 lakhs and Rs. 856.82 lakhs, total net loss after tax of Rs. (127.88) lakhs and Rs. (127.52) lakhs and total comprehensive income of Rs. (108.61) lakhs and Rs. (93.56) lakhs, for the quarter ended September 30, 2023 and for the period from April 01, 2023 to September 30, 2023, respectively and cash flows (net) of Rs. 411.29 lakhs for the period from April 01, 2023 to September 30, 2023, as considered in the Statement, which have been reviewed by other auditor whose reports have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in paragraph 7 above is not modified with respect to our reliance on the work done and the reports of the other auditor and the financial results certified by the Management.

For PPV & CO

Chartered Accountants

Firm Registration No. 153929W



Priyanshi Vakharia

Proprietor

Membership No.: 181834

UDIN: 23181834BGXCTN1530

Place: Mumbai

Date: 01-11-2023

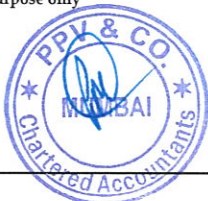
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER 2023

Particulars		Quarter Ended			Six months Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(Rs. in lakhs)							
Revenue from operations							
(i)	Interest income	331	442	192	773	550	1,488
(ii)	Dividend income	0.93	0.07	-	1	-	0.20
(iii)	Fees and commission income	804	494	477	1,298	927	1,862
(iv)	Sale of shares & securities	2,126	679	581	2,806	581	1,203
(v)	Sale of Bullions	244	-	-	244	-	-
(vi)	Reversal of impairment on financial instruments	4	-	-	4	-	-
(vii)	Income from intra day securities trading	2	3	-	5	-	11
(viii)	Income from derivative trading	21	4	-	26	-	23
(ix)	Others	88	48	78	136	152	295
(I)	Total revenue from operations	3,621	1,670	1,328	5,293	2,210	4,881
(II)	Other income	101	66	62	167	114	218
(III)	Total income (I+II)	3,722	1,736	1,390	5,460	2,324	5,099
Expenses							
(i)	Finance costs	52	41	42	93	83	191
(ii)	Fees and commission expense	410	288	260	698	477	1,018
(iii)	Impairment on financial instruments	383	212	38	595	68	36
(iv)	Purchases of stock-in-trade	2,777	747	635	3,525	650	1,214
	Purchase of Bullions	240	-	-	240	-	-
(v)	Changes in inventories of stock-in-trade	(714)	(68)	(59)	(781)	(74)	(16)
(vi)	Employee benefits expenses	152	142	142	293	309	623
(vii)	Depreciation and amortization expense	17	18	21	34	42	81
(viii)	Other expenses	212	210	149	422	292	700
(IV)	Total expenses	3,528	1,590	1,228	5,119	1,847	3,847
(V)	Profit/(loss) before exceptional item and tax (III-IV)	194	146	162	341	477	1,252
(VI)	Exceptional items	-	-	-	-	-	-
(VII)	Profit/(loss) before tax (V-VI)	194	146	162	341	477	1,252
(VIII)	Tax expense						
(i)	Current tax	140	100	35	240	128	292
(ii)	Deferred tax	(105)	(27)	(16)	(132)	(16)	34
	Total tax expenses (VIII)	35	73	19	108	112	326
(IX)	Profit/(loss) after tax (VII-VIII)	159	73	143	233	365	926
(X)	Other comprehensive income						
	Items that will not be reclassified to Profit or Loss:						
(i)	Change in fair value of financial assets	18	15	26	33	(3)	(1)
(ii)	Remeasurements of net defined benefit plans	4	(18)	(33)	(14)	(21)	9
(iii)	Tax effect of above	(1)	5	6	4	6	(3)
	Other comprehensive income/(loss)	21	2	(1)	23	(18)	5
(XI)	Total comprehensive income for the year (IX + X)	180	75	142	256	347	931
(XII)	Net Profit/(Loss) for the period/year attributable to:						
	Owners of the Company	159	73	143	233	365	926
	Non Controlling Interest	-	-	-	-	-	-
(XIII)	Other Comprehensive Income for the period/year attributable to:						
	Owners of the Company	21	2	(1)	23	(18)	5
	Non Controlling Interest	-	-	-	-	-	-
(XIV)	Total Comprehensive Income for the period/year attributable to:						
	Owners of the Company	180	75	142	256	347	931
	Non Controlling Interest	-	-	-	-	-	-
(XV)	Paid up Equity Share Capital (Face Value of ₹ 1/-each)	8,400	8,400	8,400	8,400	8,400	8,400
(XVI)	Earnings per equity share (Face value of ₹1/- per share)(not annualised for quarterly periods):						
	Basic (in ₹)	0.02	0.01	0.02	0.03	0.04	0.11
	Diluted (in ₹)	0.02	0.01	0.02	0.03	0.04	0.11

Notes

- The above Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 1st November, 2023. The Statutory Auditors of the Company have carried out a limited review of the above financial Results of the Company for the half year ended on September 30, 2023.
- The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS notified under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- The figures for the quarter ended September, 2023 and September 2022 are the balancing figures between the unaudited figures in respect of half year ended September 2023 and September 30, 2022 respectively and unaudited figures for the quarter ended June 30, 2023 and June 2022 respectively which were subject to a limited review.
- The Consolidated Financial Results of the Company include the results of the wholly owned subsidiaries - Inventure Finance Private Limited, Inventure Wealth Management Private Limited, Inventure Merchant Banker Services Private Limited, Inventure Developers Private Limited, Inventure Insurance Broking Private Limited, Inventure Commodities Limited (99.97% interest).
- The Group's operation predominantly relate to Equity broking, Commodity broking, Financing and other related activities. In accordance with IND AS 108 on segment reporting and Company (Accounting Standards) Rules, 2006, the company has identified (i) Equity/Commodity broking and other related activities (ii) Financing and other related activities as reportable segments. The Segment result has been separately attached.
- The previous period/year figures have been regrouped, rearranged, wherever necessary to make them comparable with current period.

For identification purpose only



Date : 01/11/2023
Place : Mumbai

On behalf of the Board of Directors
Inventure Growth & Securities Limited

Kanji B. Rita
DIN - 00727470
Managing Director



INVENTURE GROWTH & SECURITIES LIMITED

CIN NO: L65990MH1995PLC089838

Registered office: 201, 2ND FLOOR, VIRAJ TOWER, NEAR LANDMARK, WESTERN EXPRESS HIGHWAY, ANDHERI - EAST MUMBAI
400069

CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

(Rs in lakhs)

S. No.	Particulars	As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
1	Financial Assets		
(a)	Cash and cash equivalents	797	456
(b)	Bank balance other than (a) above	14,479	12,766
(c)	Stock in trade	810	29
(d)	Receivables	-	-
I	Trade receivables	1,162	387
II	Other receivables	2	2
(e)	Loans	12,576	11,598
(f)	Investments	245	148
(g)	Other financial assets	1,843	429
		31,914	25,815
2	Non-Financial Assets		
(a)	Current tax assets (net)	183	254
(b)	Deferred tax assets (net)	325	229
(c)	Investment property	201	201
(d)	Property, plant and equipment	639	894
(e)	Other intangible assets	54	67
(f)	Goodwill on consolidation	149	149
(g)	Other non-financial assets	124	117
		1,675	1,911
	Total Assets	33,589	27,726
	LIABILITIES AND EQUITY		
	Liabilities		
1	Financial Liabilities		
(a)	Payables	-	-
(I)	Trade payables		
(i)	total outstanding dues of Micro and Small enterprises	-	-
(ii)	total outstanding dues of creditors other than Micro and Small enterprises	7,514	3,545
(II)	Other Payables		
	total outstanding dues of Micro and Small enterprises	-	-
	total outstanding dues of creditors other than Micro and Small enterprises	-	-
(b)	Borrowings	3,042	2,810
(c)	Deposits	1,312	438
(d)	Other financial liabilities	544	14
		12,412	6,807
2	Non-Financial Liabilities		
(a)	Current tax liabilities (net)	-	-
(b)	Provisions	12	6
(c)	Other non financial liabilities	32	36
		44	42
3	Minority Interest		
4	Equity		
(a)	Equity share capital	8,400	8,400
(b)	Other equity	12,733	12,476
		21,133	20,876
	Total Liabilities and Equity	33,589	27,726

For Identification Purpose Only

Date : 01/11/2023
Place: MumbaiOn behalf of the Board of Directors
Inventure Growth & Securities Limited

K.B.R.

Kanji B. Rita
DIN - 00727470
Managing Director

CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30TH SEPTEMBER 2023

Particulars	Amount (Rs. in lakhs)	
	For the period ended 30 September 2023	For the period ended 30 September 2022
A. Cash Flow from Operating Activities		
Net Profit before exceptional item and tax	341	477
<i>Adjustment for :</i>		
Depreciation and amortisation	34	42
Finance costs	23	10
Interest income	(90)	(93)
Dividend income	(2)	(2)
Provision for defined employee benefits	7	6
Impairment on financial instruments (net)	(9)	-
(Profit)/ Loss on sale of investments (net)	591	68
	(3)	-
	551	31
Operating profit before working capital changes	892	508
<i>Adjustments for :</i>		
(Increase)/ decrease in trade receivables	(782)	(46)
(Increase)/ decrease in inventories (held as stock in trade)	(781)	(74)
Increase/(decrease) in loans	(1,351)	(705)
(Increase)/ decrease in other financial assets	(1,598)	(743)
(Increase)/ decrease in other non financial assets	(23)	80
Increase/(decrease) in trade payables	3,947	1,121
Increase/(decrease) in deposits	874	267
Increase/(decrease) in other financial liabilities	539	15
Increase/(decrease) in provisions	(4)	18
Increase/(decrease) in other non financial liability	(5)	(10)
Increase/(decrease) in accrued interest on term deposits	(24)	-
Term deposits with banks with original maturity of more than three months - placed	(4,207)	(1,613)
Term deposits with banks with original maturity of more than three months - matured	2,172	1,906
	(1,243)	216
Cash generated from operations	(351)	724
Direct Taxes paid (Net of refunds)	(129)	(154)
Net cash flow from operating activities (A)	(480)	571
B. Cash Flow from Investing Activities		
Purchase of property plant and equipment	(12)	(6)
Proceeds from sale of fixed assets	248	-
Proceeds from sale of investment in property	10	-
Acquisition of investments	(3)	(20)
Investment in shares and securities	(237)	-
Proceeds from sale of investments in shares and securities	169	53
Term deposits with banks with original maturity of more than three months - placed	(7)	(1,057)
Term deposits with banks with original maturity of more than three months - matured	351	499
Dividend income	2	2
Interest received	91	93
Net cash flow from investing activities (B)	612	(436)
C. Cash Flow from Financing Activities		
Proceeds/Repayment of Short borrowings	-	414
Proceeds/(Repayment) of bank overdrafts	232	(467)
Finance costs	(23)	(10)
Interest received	1	(6)
Net cash flow from financing activities (C)	210	(69)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	342	65
Cash and cash equivalents at the beginning of the year	455	390
Cash and cash equivalents at the end of the year	797	455

Notes:

1 Cash and Cash Equivalents are as under:

Particulars	As at 30 September 2023	As at 30 September 2022
Cash on hand	1	1
Cheque in hand	-	-
Balance in Current Accounts	796	454
	797	455

- 2 The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Indian Accounting Standard -7 on "Cash Flow Statements" as prescribed by the Central Government in the Companies (Accounting Standards) Rules, 2015, as amended
- 3 Previous period figures have been regrouped/rearranged wherever necessary to conform to the current period presentation.

For identification purpose only

Date : 01/11/2023
Place : Mumbai



On behalf of the Board of Directors
Inventure Growth & Securities Limited

K.B. Rita
Kenji B. Rita
DIN - 00727470
Managing Director



INVENTURE GROWTH & SECURITIES LIMITED

CIN NO: L65990MH1995PLC089838

Registered office: 201, 2ND FLOOR, VIRAJ TOWER, NEAR LANDMARK, WESTERN EXPRESS HIGHWAY, ANDHERI - EAST MUMBAI 400069

UNAUDITED CONSOLIDATED SEGMENT RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER, 2023

(Rs. in Lakhs)

Particulars	Quarter ended			Six months ended		Year ended
	30.09.2023 Unaudited	30.06.2023 Unaudited	30.09.2022 Unaudited	30.09.2023 Unaudited	30.09.2022 Unaudited	31.03.2023 Audited
Segment Revenue						
a) Equity/ Commodity Broking & Other related activities	1,378	691	718	2,069	1,436	2,810
b) Financing & Other related activities	115	301	43	416	241	865
c) Others	2,229	744	629	2,975	695	1,424
Total	3,722	1,736	1,390	5,460	2,372	5,099
Less: Inter Segment Revenue	0.09	0.21	-	0.30	-	0.07
Income from Operations, Other Opertaing Income & Other Income	3,722	1,736	1,390	5,460	2,372	5,099
Segment Results: Profit/(loss) before tax and interest from Each segment						
a) Equity/ Commodity Broking & Other related activities	278	52	128	330	280	350
b) Financing & Other related activities	(235)	38	(28)	(198)	88	708
c) Others	165	65	67	231	119	227
Total	208	155	167	363	487	1,285
Add: Unallocable income/Expense(Net)	-	-	-	-	-	-
Less: Interest	14	9	5	22	10	33
Profit/(Loss) from Ordinary Activities before tax	194	146	162	341	477	1,252
Capital Employed						
Segment Assets						
a) Equity/ Commodity Broking & Other related activities	21,620	19,271	18,157	21,620	18,157	16,928
b) Financing & Other related activities	10,036	10,442	10,609	10,036	10,609	10,421
c) Others	1,933	523	417	1,934	417	377
Total Segment Assets (A)	33,589	30,236	29,183	33,590	29,183	27,726
Segment Liabilities						
a) Equity/Commodity Broking & Other related activities	10,696	7,315	6,556	10,696	6,556	4,926
b) Financing & Other related activities	1,738	1,954	2,334	1,738	2,334	1,922
c) Others	22	15	-	22	-	2
Total Segment Liabilities (B)	12,456	9,284	8,890	12,456	8,890	6,850
Capital Employed (A-B)	21,133	20,952	20,293	21,134	20,293	20,876

Note :

The Group's operations predominantly relate to Equity Broking, Commodity Broking, Financing and other related activities. In accordance with Ind AS - 108 "Operating Segments" and Company (Accounting Standards) Rules, 2006, the Company has identified (i) Equity/Commodity Broking and Other related activities (ii) Financing and Other related activities as reportable segments. There are no geographical segments identified by the Company.

For identification purpose only



Date : 01/11/2023
Place : Mumbai

On behalf of the Board of Directors
Inventure Growth & Securities Limited

K.B. Rita
Kanji B. Rita
DIN - 00727470
Managing Director

