Invigorated Business Consulting Limited

(formerly Escorts Finance Limited)

Office: 15/5, Mathura Road, Faridabad - 121003 (HR) Phone: 0129-2250222, 2564222; E-mail: escortsfinance@escortsfinance.com Website : www.escortsfinance.com CIN : L70200CH1987PLC033652

October 26, 2023

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400051

Scrip Code: 511716

Sub.: Outcome of the Board Meeting of Invigorated Business Consulting Limited ('Company') pursuant to Regulation 30 and Unaudited Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')

Dear Sir/ Ma'am,

Pursuant to Regulations 30 and 33 of the SEBI Listing Regulations, we wish to inform that the Board of Directors of the Company has approved, *inter alia*, the following at its meeting held on October 26, 2023, commenced at 05:00 P.M. and concluded at 08:00 P.M.:

- 1. Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2023; and
- 2. Limited Review Report.

The same are enclosed herewith.

Kindly take the same on record.

Thanking You, Yours Faithfully, For Invigorated Business Consulting Limited

Vicky Chauhan Company Secretary

Encl.: As above



KAPISH JAIN & ASSOCIATES CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987 Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

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

Review Report to The Board of Directors Invigorated Business Consulting Limited (Formerly Escorts Finance Limited)

- 1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **Invigorated Business Consulting Limited** (Formerly Escorts Finance Limited) ("the Company") for the quarter ended 30 September 2023 and the Standalone Unaudited Year to Date Results for the period 1 April 2023 to 30 September 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) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
- 2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which has been prepared in accordance with the recognition and measurement principles laid down in the 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 an opinion on the 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 statements are free of material misstatements. 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 the Standards on Auditing specified under section 143(10) of the Act, 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. Notwithstanding the fact that the net worth of the company is fully eroded, in the opinion of the management, in view of the future business plans of the Company, the going concern concept is not vitiated.
- 5. M/s Escorts Benefit Trust on behalf of the Company had deposited entire outstanding liability towards unclaimed fixed deposits and interest thereon of Rs. 1056.22 lacs with the Investor Education & Protection Fund on 2 February 2022 through demand draft and accordingly challan in form IEPF-1 has been submitted to Ministry of Corporate Affairs.

- 6. There is considerable delay/difficulty in collection of instalments due and recovery of advances, consequently, the Company has, as a matter of prudence, continued with the provisions created earlier amounting to Rs. 699.70 lacs for doubtful trade receivables and Rs. 253.82 lacs for doubtful advances, wherever applicable.
- 7. The Company is no longer registered with Reserve Bank of India (RBI) as Non-Banking Financial Institution (NBFI) after cancellation of it's earlier registration vide RBI letter no DNBS(NDI) S.3242/MSA/06.05.001/2015-16 dated 6th May 2016. Accordingly, the related provisions pertaining to NBFI are currently not applicable to the Company.
- 8. The name of the Company has been changed to Invigorated Business Consulting Limited from Escorts Finance Limited with effect from 14 June 2023, in accordance with the special resolution passed at the Annual General Meeting of the Company, held on 30 September 2022, pursuant to the directions of Reserve Bank of India (RBI) received vide its letter dated 12 May 2022, directing to change the name of the Company not reflecting financial business activities.
- 9. Based on our review conducted as stated above, *except the possible effects of the matter described in paragraph 4 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 the Indian Accounting Standards 34 (Ind AS-34) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Kapish Jain & Associates,** Chartered Accountants Firm Registration No. 022743N

KAPISH JAIN

Digitally signed by KAPISH JAIN Date: 2023.10.26 19:21:28 +05'30'

Kapish Jain Partner Membership No. 514162 UDIN 23514162BGWHHJ2468

Place: Faridabad Date: 26 October 2023



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io (Unsuditied)				Quarter ended		Six Mont	ths ended	Year ended
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b) Other income 5.55 4.50 11.23 9.44 18.88 2 Forderse 11.23 9.44 16.88 11.23 9.44 16.88 2 Expense 12.23 9.37 2.00 3.37 3.74 17.27 3) Deprecision and montakion expense 2.00 0.01 0.05 0.01 0.05 0.01 0.06 0.01 0.01 0.05 0.01 0.05 0.01 0.06 0.01 0.01 0.05 0.01 0.05 0.01 0.05 0.01 0.05 0.01 0.05 0.01 0.05 0.01	1	Income						
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2 Expenses 2.00 1.87 2.00 3.87 7.77 b) Employee benefits expense 2.30 2.37 - 4.76 - 3.86 c) Depreciation and amontation expense 7.28 1.32 2.01 0.05 </td <td></td> <td>b) Other income</td> <td>5.65</td> <td>5.58</td> <td>4.50</td> <td>11.23</td> <td>9.44</td> <td>18.88</td>		b) Other income	5.65	5.58	4.50	11.23	9.44	18.88
a) Employee benefits exceptional testing expense b) Finance costs c) Depreciation and emotistion expense c) Other exceptional item & tax (t) c) Other exception ite (c) c) Other Complements ite (c) c) Oth		Total income	5.65	5.58	4.50	11.23	9.44	18.88
b) Finance costs c) Depreciation and montisation expense c) Depreciation compared by the benefact and by the set of the period c) Depreciation compared control (C) Diff (C) Depreciation (C) Diff (C) Depreciation (C) Diff (C) Depreciation (C) Diff (C) Depreciation (C) Diff (2	Expenses						
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0 0		b) Finance costs	2.39	2.37	-	4.76	-	3.88
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a) (b:00) (b:01) (b:03) (b:04) (b:03)		Total expenses	11.71	12.39	12.36	24.10	33.17	64.30
a) (b:00) (b:01) (b:03) (b:04) (b:03)	3	Profit/(loss) before exceptional item & tax (1-	(0.00)	(0.04)	(7.90)	(40.07)	(00.70)	(AE 40)
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B Taxe sequence (*) - - - 0 The Profit (Locs) short ax (5-5) (6.69) (6.61) (7.86) (12.87) (23.73) (45.42) 0 Items that will not be reclassified to profit and loss -	5		(6.06)	(6.81)	(7.86)	(12.87)	(23.73)	(45.42)
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(ii) Cash and cash equivalents 320.41 353.74 (iii) Other funancial assets 12.12 10.90 b) Other current assets Total current assets 346.62 374.82 3 Assets held for sales - - - EQUITY AND LIABILITIES Total assets 414.52 440.76 1 Equity - - - - a) Equity share capital - - - - b) Other funancial liabilities 4,017.25		 (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets 			Total non-o	current assets	0.58 - - 67.21	0.68 - - - 65.15
(iii) Other financial assets 12.12 10.90 b) Other current assets 14.09 10.18 3 Assets held for sales 346.62 374.82 EQUITY AND LIABILITIES - - 1 Equity a Equity share capital 4,017.25 4,017.25 b) Other equity (17,918.04) (17,883.36 (i) Berrowings - - (ii) Other financial liabilities 15,862.04 - (i) Other financial liabilities - - (ii) Other financial liabilities - - (i) Other financial liabilities 958.64 950.00		 (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets 			Total non-o	current assets	0.58 - - - 67.21 67.90	0.68 - - - 65.15
b) Other current assets 3 Assets held for sales Total current assets 3 Assets held for sales EQUITY AND LIABILITIES 1 Equity a) Equity share capital b) Other equity (i) Retained earning 2 Non-current liabilities a) Financial liabilities (ii) Other financial liabilities (ii) Borrowings (ii) Other financial liabilities (ii) Borrowings (iii) Other financial liabilities (iii) Borrowings (ii) Other financial liabilities (ii) Borrowings (ii) Other financial liabilities (iii) Borrowings (iii) Other financial liabilities (iii) Borrowings (iii) Other financial liabilities (iii) Borrowings (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Borrowings (iii) Other financial liabilities (iii) Other financialiabilities (iii) Other financialiabilities (iii) O		 (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (i) Trade receivables 			Total non-o	current assets	0.58 - - - 67.21 67.90 -	0.68 - - - 65.15 65.94 -
Total current assets 346.62 374.82 3 Assets held for sales -		 (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (i) Trade receivables (ii) Cash and cash equivalents 			Total non-o	current assets	0.58 - - - 67.21 67.90 - 320.41	0.68 - - - - - - - - - - - - - - - - - - -
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EQUITY AND LIABILITIES Total assets 414.52 440.76 1 Equity a) Equity share capital 4,017.25 4,017.25 4,017.25 b) Other equity (21,935.29) (21,900.61 (21,935.29) (21,900.61 c) Non-current liabilities (17,918.04) (17,918.04) (17,883.36 a) Financial liabilities - - - (i) Other financial liabilities - - - (ii) Other financial liabilities - - - (ii) Other financial liabilities - - 2.70 3 Current liabilities - 2.70 (i) Borrowings - 15,862.04 15,862.04 (i) Borrowings - 2.70 2.70 (ii) Borrowings - - 2.70 (ii) Borrowings - 15,862.04 15,862.04 (i) Borrowings - 0.06 - (ii) Other financial liabilities - 0.06 - (iii) Other financial liabilities - 0.06 <td></td> <td> (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Other financial assets </td> <td></td> <td></td> <td></td> <td></td> <td>0.58 - - - 67.21 67.90 - 320.41 12.12 14.09</td> <td>0.68 - - - 65.15 65.94 - - 353.74 10.90 10.18</td>		 (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Other financial assets 					0.58 - - - 67.21 67.90 - 320.41 12.12 14.09	0.68 - - - 65.15 65.94 - - 353.74 10.90 10.18
EQUITY AND LIABILITIES 1 Equity 1 Equity 4,017.25 4,017.25 b) Other equity (21,935.29) (21,900.61) (i) Retained earning Total Equity (17,918.04) (17,883.36) 2 Non-current liabilities (17,918.04) (17,883.36) (i) Borrowings - - - (ii) Other financial liabilities - - - (ii) Other financial liabilities - - - (iii) Other financial liabilities - - 2.700 3 Current liabilities - - 2.700 1 Sec.04 15,862.04 15,862.04 - 2.700 3 Current liabilities - - - 2.700 1 Borrowings - - - 2.700 (i) Dher financial liabilities 958.64 950.00 1,500.46 1,497.83 (i) Dher financial liabilities 958.64 950.00 1,500.46 1,497.83		 (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Other financial assets b) Other current assets 					0.58 - - - 67.21 67.90 - 320.41 12.12 14.09	0.68 - - - 65.15 65.94 - - 353.74 10.90 10.18
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a) Equity share capital 4,017.25 4,017.25 b) Other equity (21,935.29) (21,900.61) (i) Retained earning Total Equity (17,918.04) (17,883.36) 2 Non-current liabilities (11,918.04) (17,883.36) (17,883.36) a) Financial liabilities (i) Borrowings - - - (ii) Other financial liabilities 15,862.04 15,862.04 15,862.04 b) Provisions Total non-current liabilities - 2.70 3 Current liabilities 15,862.04 15,862.04 15,862.04 (i) Borrowings - - 2.70 (ii) Other financial liabilities - - 2.70 (iii) Other financial liabilities - - 0.70 (i) Borrowings - - 0.06 (ii) Other financial liabilities - 0.06 - (ii) Other financial liabilities - - 0.06 (i) Borrowings - - 0.06 (i) Other current liabilities - 0.06 - (i) Other current liabilitities - 0.06 <td></td> <td> (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (ii) Trade receivables (iii) Cash and cash equivalents (iii) Other financial assets b) Other current assets 3 Assets held for sales </td> <td></td> <td></td> <td></td> <td>current assets</td> <td>0.58 - - - - 67.21 67.90 - - - - - - - - - - - - - - - - - - -</td> <td>0.68 - - - - - - - - - - - - - - - - - - -</td>		 (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (ii) Trade receivables (iii) Cash and cash equivalents (iii) Other financial assets b) Other current assets 3 Assets held for sales 				current assets	0.58 - - - - 67.21 67.90 - - - - - - - - - - - - - - - - - - -	0.68 - - - - - - - - - - - - - - - - - - -
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a) Financial liabilities - - (i) Borrowings - - (ii) Other financial liabilities 15,862.04 15,862.04 b) Provisions - 2.70 Total non-current liabilities 3 Current liabilities 15,862.04 15,862.04 a) Financial liabilities 15,862.04 15,862.04 15,864.74 a) Financial liabilities 15,862.04 15,862.04 15,862.04 (i) Borrowings 958.64 950.00 958.64 950.00 (ii) Other financial liabilities 1,500.46 1,497.83 b) Provisions - 0.066 c) Current tax liabilities 9.73 9.73 d) Other current liabilities 1.69 1.70 d) Other current liabilities 1.69 1.70 Total Liabilities 1.8,332.56 18,332.56		 (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (ii) Trade receivables (iii) Other financial assets b) Other current assets 3 Assets held for sales EQUITY AND LIABILITIES 1 Equity a) Equity share capital b) Other equity 				current assets Total assets	0.58 - - - - - - - - 320.41 12.12 14.09 346.62 - - 414.52 4,017.25	0.68 - - - - - - - - - - - - - - - - - - -
(i) Borrowings - - - - - - - - - - 15,862.04 15,862.04 - 2.700 15,862.04 15,862.04 - 2.700 15,862.04 15,862.04 - 2.700 15,862.04 15,862.04 - 2.700 15,862.04 15,862.04 15,864.74 - 2.700 15,962.04 15,864.74 - - 2.700 15,962.04 15,864.74 - - 2.700 15,962.04 15,862.04 15,864.74 - - 0.60 - 15,962.04 <td></td> <td> (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Other financial assets b) Other current assets 3 Assets held for sales EQUITY AND LIABILITIES 1 Equity a) Equity share capital b) Other equity (i) Retained earning </td> <td></td> <td></td> <td></td> <td>current assets Total assets</td> <td>0.58 - - - 67.21 67.90 - - 320.41 12.12 14.09 346.62 - - 414.52 - - 4,017.25 (21,935.29)</td> <td>0.68 - - - - - - - - - - - - - - - - - - -</td>		 (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Other financial assets b) Other current assets 3 Assets held for sales EQUITY AND LIABILITIES 1 Equity a) Equity share capital b) Other equity (i) Retained earning 				current assets Total assets	0.58 - - - 67.21 67.90 - - 320.41 12.12 14.09 346.62 - - 414.52 - - 4,017.25 (21,935.29)	0.68 - - - - - - - - - - - - - - - - - - -
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Total non-current liabilities 15,862.04 15,864.74 3 Current liabilities - - (i) Borrowings 958.64 950.00 (ii) Other financial liabilities 1,500.46 1,497.83 b) Provisions - 0.06 c) Current tax liabilities 9.73 9.73 d) Other current liabilities 1.69 1.77 Total current liabilities 1.69 1.79 Total Liabilities 1.8,332.56 18,332.56		 (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (i) Trade receivables (ii) Other financial assets b) Other current assets 3 Assets held for sales EQUITY AND LIABILITIES 1 Equity a) Equity share capital b) Other equity (i) Retained earning 2 Non-current liabilities a) Financial liabilities (i) Borrowings 				current assets Total assets	0.58 - - - 67.21 67.90 - - 320.41 12.12 14.09 346.62 - - 414.52 - - 4,017.25 (21,935.29)	0.68 - - - - - - - - - - - - - - - - - - -
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. c) Current tax liabilities 9.73 9.73 d) Other current liabilities 1.69 1.76 Total current liabilities Total current liabilities Total Liabilities Total Liabilities		 (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Other financial assets b) Other current assets 3 Assets held for sales EQUITY AND LIABILITIES Equity al Equity share capital b) Other equity (i) Retained earning 2 Non-current liabilities a) Financial liabilities (ii) Other financial liabilities b) Provisions 3 Current liabilities Financial liabilities (i) Borrowings (i) Borrowings (ii) Corvings			Total o	current assets Total assets Total Equity	0.58 - - - - - - - - - - - - -	0.68 - - - - - - - - - - - - - - - - - - -
. c) Current tax liabilities 9.73 9.73 d) Other current liabilities 1.69 1.76 Total current liabilities Total current liabilities Total Liabilities		 (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Other financial assets b) Other current assets 3 Assets held for sales EQUITY AND LIABILITIES Equity al Equity share capital b) Other equity (i) Retained earning 2 Non-current liabilities a) Financial liabilities (ii) Other financial liabilities b) Provisions 3 Current liabilities Financial liabilities (i) Borrowings (i) Borrowings (ii) Corvings			Total o	current assets Total assets Total Equity	0.58 - - - - - - - - - - - - -	0.68 - - - - - - - - - - - - - - - - - - -
d) Other current liabilities 1.69 1.76 Total current liabilities 2,470.52 2,459.38 Total Liabilities 18,332.56 18,324.12		 (i) Investments (ii) Other financial assets (i) Other non-current assets (i) Income tax assets 2 Current assets a) Financial assets (ii) Trade receivables (ii) Other financial assets (ii) Other financial assets (iii) Other financial assets b) Other current assets 3 Assets held for sales EQUITY AND LIABILITIES Equity and cash equivalents (ii) Retained earning 2 Non-current liabilities (i) Borrowings (ii) Other financial liabilities a) Financial liabilities b) Provisions 3 Current liabilities (i) Borrowings (ii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities 			Total o	current assets Total assets Total Equity	0.58 - - - - - - - - - - - - -	0.68 - - - 65.15 65.94 - - - - - - - - - - - - - - - - - - -
Total current liabilities 2,470.52 2,459.38 Total Liabilities 18,332.56 18,324.12		 (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Other financial assets b) Other current assets 3 Assets held for sales EQUITY AND LIABILITIES Equity Equity Equity share capital Other equity (i) Retained earning 2 Non-current liabilities Financial liabilities (i) Other financial liabilities Provisions 3 Current liabilities Financial liabilities (i) Borrowings (ii) Other financial liabilities b) Provisions 			Total o	current assets Total assets Total Equity	0.58 - - - - - - - - - - - - -	0.68 - - - - - - - - - - - - -
Total Liabilities 18,332.56 18,324.12		 (i) Investments (ii) Other financial assets d) Other non-current assets e) Income tax assets 2 Current assets a) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Other financial assets b) Other current assets 3 Assets held for sales EQUITY AND LIABILITIES Equity a) Equity share capital b) Other equity (i) Borrowings (ii) Other financial liabilities a) Financial liabilities (ii) Other financial liabilities b) Provisions Current liabilities (i) Borrowings (ii) Other financial liabilities b) Provisions c) Current tax liabilities 			Total o	current assets Total assets Total Equity	0.58 - - - - - - - - - - - - -	0.68 - - - - - - - - - - - - -
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STANDALONE STATEMENT OF CASH FLOWS		Rs.In Lak			
Particulars	For the six i	month ended			
	30.09.2023	30.09.2022			
A. Cash flow from operating activities					
Profit/(loss) after tax	(12.87)	(23.7			
Adjustments for :					
Depreciation of plant, property,and equipment	0.05	0.0			
Excess provision/liability written back	(0.06)	-			
Provision for Gratuity & Leave Encashment	(3.13)	-			
Finance cost	4.76	-			
	(11.25)	(23.7			
Changes in assets and liabilities					
(Increase)/decrease in other financial assets and inventory	99.06	(3.4			
(Increase)/decrease in trade receivables	-	-			
(Increase)/decrease in current tax assets	(1.12)	(1.1			
(Increase)/decrease in other assets	(4.35)	(6.7			
Increase/(decrease) in trade payable	-				
Increase/(decrease) in other liabilities	6.99	(0.4			
Cash generated from operating activities	89.33	(35.			
Financial Expenses	(4.76)				
Net cash generated from operating activities	84.57	(35.:			
B. Cash Flow from Investing Activities					
Purchase/ Sales of property, plant and equipment	-	(0.0			
Sale of Investment	-	-			
Net cash generated from/(used in) investing activities	-	(0.			
C. Cash flows from financing activities					
Increase/(Decrease) in Fixed Deposits (matured/inclaimed)	-	-			
Net cash generated from/(used in) financing activities	-	-			
Net increase/(decrease) in cash and cash equivalents (A+B+C)	84.57	(36.			
Cash and cash equivalents at the beginning of year	235.84	389.8			
Cash and cash equivalents at the end of the period	320.41	353.			
The above statement of cash flow has been prepared under the 'Indirect Method' The Company has a single reportable segment namely Consultancy/ Advisory Services for the purpose of Ind AS-108. Deferred Tax Assets has not been recognised in the books of account as there is no virtual certainty of future taxable income. The name of the Company has been changed to Invigorated Business Consulting Limited from Escorts Finance Limited w.e.f. June accordance with the special resolution passed at the Annual General Meeting of the Company, held On September 30, 2022, pursual of Reserve Bank of India (RBI) received vide its letter dated May 12, 2022, directing to change the name of the Company not reflecti business activities. The turnover/ income is NIL post name change and business activites.					
The Company had accumulated losses as at the close of the six months ended 30 September 2023 with its no	et worth continuing to s	stand fully ero			

The Company continues to focus on recovery of old delinquent loan assets through settlement/ compromise /legal action etc. arising out of it's earlier NBFC business. The management is also considering various options to undertake suitable business(es) and therefore the accounts have been prepared on a Going Concern Basis.

9 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

For Kapish Jain & Associates,

Chartered Accountants Firm Registration No.022743N



Digitally signed by KAPISH JAIN Date: 2023.10.26 19:05:06 +05'30'

CA Kapish Jain Partner Membership No. 514162

Place: Faridabad Date: 26 October 2023

By Order of the Board For Invigorated Business Consulting Limited



Whole Time Director

DIN 10146894

Digitally signed by ASHOK KUMAR BEHL