

U.Y. Fincorp Limited

(Formerly Known as Golden Goenka Fincorp Limited)

Ref. No. UYFL/022024/SE/02

Date: 07.02.2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001
Company Code: 530579

To,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata- 700001
Company Code: 10017059

Dear Sir,

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

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Statement of Unaudited Standalone Financial Results for the quarter and nine months ended 31st December, 2023 as per Indian Accounting Standard (Ind- AS) which have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held today. i.e, 7th February, 2024 and also Limited Review Report furnished by the Statutory Auditors of the Company.

The above Statement of Unaudited Standalone Financial Results for the quarter and nine months ended 31st December, 2023 is also available on the website of the Company (www.uyfincorp.com), The BSE Limited (www.bseindia.com) and The Calcutta Stock Exchange Limited (www.cse-india.com). The results in the prescribed format will be published in the Newspapers pursuant to Regulation 47(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Company is having one associate namely M/s Purple Advertising Services Private Limited with 33.33% shareholding, financial of which is not available and hence the same has not been considered for the consolidation purpose. The Associate company is under the process of liquidation. Considering the same the Company during the second quarter and six months ended September 30, 2023 has made an impairment Rs. 900 Lacs on account of such investment.

The Meeting of the Board of Directors commenced on 4:00 P.M. and concluded on 5:00 P.M.

This is for your information & records.

Thanking you,
Yours Faithfully
For U. Y. Fincorp Limited

Dinesh Burman
(Executive Director)
(DIN: 00612904)

{Encl: As above}

U.Y.Fincorp Limited

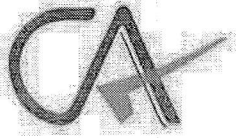
Registered Office: 16, Strand Road, 9th Floor Room No. 908B,
Kolkata - 700 001, West Bengal, India, ☎ + 91 33 4603 2315

Corporate Office: 7th Floor, A-Wing, Vaman Techno Centre,
Marol Makwana Rd, off Andheri-Kurla Rd, Andheri (E),
Mumbai - 400 059, Maharashtra, India.

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✉ contact@uyfincorp.com, 🌐 www.uyfincorp.com

CIN: L65993WB1993PLC060377

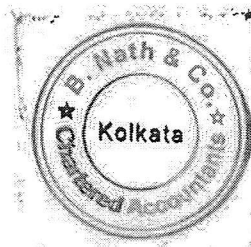


Limited Review Report on Unaudited Standalone Financial Results of U. Y. FINCORP LIMITED for the Quarter and nine months ended December 31, 2023 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
U. Y. Fincorp Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **U.Y.Fincorp Limited** (the 'Company') for the quarter and nine months ended December 31, 2023 together with notes thereon (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, as amended ("the Listing Regulation").
2. The preparation of the Statement 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 read with relevant rules issued there under and other accounting principles generally accepted in India, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on February 07, 2024. Our responsibility is to issue a conclusion on the financial results based on our review.
3. We conducted our review 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, specified under Section 143(10) of the Companies Act, 2013. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material mismanagement.

For **B Nath & Co**
Chartered Accountants
Firm Registration No: 307057E




Gaurav More
Partner

Membership No.:306466

UDIN-24306466BKDHGZ3880

Place: Kolkata
Date: February 07, 2024

U. Y. FINCORP LIMITED
(Formerly known as Golden Goenka Fincorp Limited)
Corporate Identification Number: L65993WB1993PLC060377
Regd office: 908B, 9th Floor, 16 Strand Road, Kolkata- 700 001

Website: www.uyfincorp.com, Email for investor: info@uyfincorp.com, Tel: +91 33 697 4111

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31 DECEMBER 2023

(₹ In Lakhs)

Particulars	Quarter ended			Nine Months Ended		Year ended
	31-Dec-23 (Reviewed)	30-Sep-23 (Reviewed)	31-Dec-22 (Reviewed)	31-Dec-23 (Reviewed)	31-Dec-22 (Reviewed)	31-Mar-23 (Audited)
Revenue from operations						
(a) Interest Income	512.81	451.23	388.01	1,350.77	1,179.49	1,582.00
(b) Sale of Shares	2,761.79	2,451.23	1,280.08	6,896.95	2,972.92	3,973.59
(c) Other Operating Income	6.09	7.52	0.69	16.26	1.14	1.58
I. Total Revenue from operations	3,280.69	2,909.98	1,668.78	8,263.98	4,153.55	5,557.17
II. Other income	81.14	7,362.21	49.12	7,476.95	119.04	151.98
III. Total Income (I-II)	3,361.83	10,272.19	1,717.90	15,740.93	4,272.59	5,709.16
Expenses:						
(a) Finance Costs	2.17	2.02	2.02	6.18	30.40	32.37
(b) Fees and Commission Expense	-	-	-	-	-	-
(c) Impairment of financial instruments	3.52	1,041.69	(83.73)	1,079.27	15.97	(21.80)
(d) Purchases of Stock-in-Trade	2,652.71	2,126.75	1,127.66	6,210.17	2,814.87	3,812.45
(e) Changes in Stock-in-Trade	(22.18)	141.19	71.94	132.41	105.27	250.96
(f) Employee Benefits Expense	31.43	29.77	25.69	89.67	77.75	109.61
(g) Depreciation and Amortization Expenses	4.15	4.13	5.15	12.33	15.17	20.40
(h) Other expenses	62.62	30.99	235.86	124.79	277.93	403.30
IV. Total Expenses	2,734.42	3,376.54	1,384.59	7,654.82	3,337.36	4,598.29
V. Profit/(Loss) before tax (III-IV)	627.41	6,895.65	333.31	8,086.11	935.23	1,110.86
VI. Tax expense:						
(a) Current Tax	156.62	1,813.90	85.28	2,108.44	246.01	332.53
(b) Income Tax Adjustment	-	-	-	-	-	-
(c) Deferred Tax	(0.30)	(35.17)	21.58	(43.81)	(5.67)	3.79
VII. Profit/(Loss) for the period (V-VI)	471.09	5,116.93	226.45	6,021.48	694.89	774.54
VIII. Other Comprehensive Income						
(a) Items that will not be reclassified to Profit & Loss and its related income tax effects:-						
(1) Remeasurement of Defined Benefit Obligation	0.26	0.26	(0.06)	0.78	(0.19)	1.03
(2) Net Loss on Fair Value Changes	-	-	-	-	-	-
IX. Total Comprehensive Income for the period (VII+VIII)	471.35	5,117.18	226.39	6,022.26	694.70	775.57
X. Earnings Per Equity Share (EPS) (Face Value ₹ 5/- each)						
(1) Basic	0.25*	2.69*	0.12*	3.17*	0.37*	0.41
(2) Diluted	0.25*	2.69*	0.12*	3.17*	0.37*	0.41

* Not Annualised

Notes:

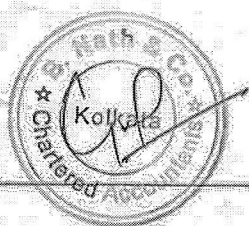
- The above Statement of Standalone Unaudited Financial Results for the quarter & nine months ended 31st December, 2023 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 7th February, 2024.
- Limited Review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by Statutory Auditors.
- The management is of the view that the business of the Company predominantly falls within a single primary segment viz. "Financial and Related Services" and hence there are no separate reportable segments as per Ind-AS 108 dealing with segment reporting.
- The details of investor complaints for the quarter ended 31st December, 2023 are as below:

Investor Complaints	Nos
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed-off during the quarter	NIL
Remain unresolved at the end of the quarter	NIL

- The above statement of Standalone Unaudited Financial Results for the quarter & Nine Months ended 31st December, 2023 is also available on the website of the Company (www.uyfincorp.com), The BSE Limited (www.bseindia.com) and The Calcutta Stock Exchange Limited (www.cse-india.com).
- Figures pertaining to the previous year/period have been rearranged/regrouped, reclassified and restated, wherever considered necessary, to make them comparable with those of current year / periods.

For U. Y. Fincorp Limited

Place : Kolkata
Date : 7th February, 2024



Udai Kothari
(Chairman & Managing Director)
(DIN:- 00284256)