

CINDRELLA FINANCIAL SERVICES LIMITED

(Regd. Office : 9 Mangoe lane, 3rd Floor Kolkata 734001)

Statement of Audited Financial Results for the quarter and period ended September 30, 2024

	Particulars	Standalone Financial Results					
		Quarter Ended			Year to Date Figures for the Period Ended		
		30th September 2024 (Unaudited)	30th June 2024 (Unaudited)	30th September 2023 (Unaudited)	30th September 2024 (Unaudited)	30th September 2023 (Unaudited)	31st March 2024 (Audited)
I	Revenue From Operations						
	Interest Income	4.48	4.99	0.99	9.46	2.53	8.36
	Dividend Income	0.01	-	0.44	0.01	0.61	12.44
	Rental Income	-	-	-	-	-	-
	Consultancy Fee	-	-	-	-	-	-
	Total revenue from Operation	4.49	4.99	1.43	9.48	3.14	20.80
II	Other Income	1.89	1.68	3.05	3.56	3.37	12.40
III	Total Income (I+II)	6.38	6.66	4.48	13.04	6.51	33.20
IV	EXPENSES						
	Employee benefits expense	0.96	0.51	0.44	1.47	0.89	1.96
	Depreciation and amortization expense	-	-	-	-	-	-
	Other expenses	3.17	1.26	1.85	4.42	3.40	7.51
	Total expenses (IV)	4.12	1.77	2.29	5.89	4.29	9.47
V	Profit/(loss) before exceptional items and tax (III-IV)	2.26	4.89	2.19	7.15	2.21	23.73
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V+VI)	2.26	4.89	2.19	7.15	2.21	23.73
VIII	Tax expense:						
	(1) Current tax	-0.09	1.41	0.00	1.32	0.42	8.01
	(2) Deferred tax	0.00	0.00	0.64	0.00	0.16	1.73
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	2.34	3.48	1.55	5.82	1.64	13.99
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	2.34	3.48	1.55	5.82	1.64	13.99
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	0.78	-2.07	7.76	-1.30	8.26	2.65
	Deferred Tax on Above (A(i))	-0.18	0.47	-1.78	0.30	-1.89	-0.61
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	2.94	1.88	7.53	4.82	8.01	16.03
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.07	0.11	0.05	0.18	0.05	0.42
	(2) Diluted	0.07	0.11	0.05	0.18	0.05	0.42
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	0.07	0.11	0.05	0.18	0.05	0.42
	(2) Diluted	0.07	0.11	0.05	0.18	0.05	0.42

AUDITORS' CERTIFICATE

In terms of our separate Report of even date annexed hereto.

FOR AGARWAL MAHESH KUMAR & CO.
CHARTERED ACCOUNTANTS

[CA MAHESH AGARWAL]
PARTNERPLACE :: SILIGURI
DATE: 14/11/2024

For and on behalf of the Board of Directors

Sangita Devi Baid, Director

Vivek Baid, Director


Chairperson &
Managing Director


Director

CINDRELLA FINANCIAL SERVICES LIMITED**KOLKATA****STATEMENT OF ASSETS AND LIABILITIES**

(Rs. In Lakhs)

Particulars	Note No.	Figures as at the end of September 30, 2024 (`)	Figures as at the end of March 31, 2024 (`)
ASSETS			
(1) Financial Assets			
(a) Cash and cash equivalents	1	0.37	0.05
(b) Bank Balances other than (a) above	2	6.08	0.11
(c) Loans	3	117.13	139.61
(d) Other Financial Assets	4	289.65	272.27
		413.23	412.05
(2) Non-Financial Assets			
(a) Property, plant, equipment	6	-	0.05
(b) Other Non-Financial Assets	7	1.92	-
		1.92	0.05
			-
Total Assets		415.15	412.10
LIABILITIES AND EQUITY			
(1) Financial Liabilities			
(a) Other Financial Liabilities	8	0.29	0.05
(1) Non-Financial Liabilities			
(a) Provisions	9	-	0.75
(b) Deferred Tax Liability	10	10.86	11.16
(c) Other Non-Financial Liability	11	1.13	3.89
		10.02	15.85
(2) Equity			
(a) Equity Share Capital	11 (A)	329.75	329.75
(b) Other Equity	11 (B)	75.38	66.50
		405.13	396.25
Total Equity & Liabilities		415.15	412.10
Notes forming part of financial statements	1 to 11		

AUDITORS' REPORTIn terms of our separate Report of even date annexed hereto.

For and on behalf of the Board of Directors

FOR AGARWAL MAHESH KUMAR & CO.

CHARTERED ACCOUNTANTS



[CA MAHESH AGARWAL]

PARTNER

PLACE :: SILIGURI
DATE: 14/11/2024

Sangita Devi Baid
DIRECTOR

Vivek Baid
DIRECTOR

CINDRELLA FINANCIAL SERVICES LIMITED

Statement of Cash Flows

(Pursuant to the Listing Agreement)

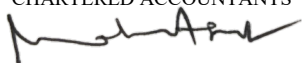
(Rs. In Lakhs)

PARTICULARS	30TH SEPTEMBER, 2024	30TH SEPTEMBER, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit before Tax and Extraordinary items	7.15	2.21
<u>Adjustment for Non cash and Non Operating Items:</u>		
Interest on Unsecured Loan	-9.46	0.00
Interest Accrued on FD	0.00	-2.15
Dividend Income	-0.01	-0.61
Revaluation Gain/(Loss) on Shares	0.00	-0.68
Shares Depository and Transfer Charges	0.57	0.54
Profit on Sale of Mutual Funds	-3.26	0.00
Profit on Sale of Shares	-0.31	-2.69
Operating Profit before Working Capital Changes	-5.32	-3.37
<u>Adjustment for :</u>		
Other financial liabilities	0.24	0.09
Other non-financial Assets	-1.92	-1.94
Short Term Provisions	-0.75	0.00
Other Non-financial liabilities	0.00	0.00
Cash generated from operations	-7.75	-5.22
Income Tax paid	4.02	12.68
Income Tax Refund Received	0.00	0.00
NET CASH FROM OPERATING ACTIVITIES (A)	-11.77	-17.90
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Long Term Loans & Advances repaid	22.48	0.00
Dividend Income Received	0.01	0.61
FD Matured	0.00	63.55
Purchase of Mutual Fund	-1.50	-12.00
Sale of Shares	32.00	73.67
Sale of Mutual Fund	18.26	0.00
Advance for Flat received	0.00	0.00
Sale of Flat	0.00	0.00
Purchase of Shares	-62.09	-72.36
NET CASH FROM INVESTING ACTIVITIES (B) :	9.17	53.46
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Interest on Unsecured Loan	9.46	0.00
Shares Depository and Transfer Charges	-0.57	-0.54
Net Cash from Financing Activities (C)	8.90	-0.54
D. NET INCREASE IN CASH AND CASH EQUIVALENTS : (Total - A+B+C)	6.30	35.01
CASH AND CASH EQUIVALENTS (Opening Balance)	0.16	2.76
CASH AND CASH EQUIVALENTS (Closing Balance)	6.45	37.77

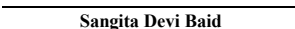
AUDITORS' CERTIFICATE

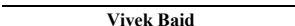
We have verified that above statement with the books and records maintained by **CINDRELLA FINANCIAL SERVICES LIMITED** and certify that in our opinion and according to the information and explanations given to us, the above statement is in accordance therewith.

FOR AGARWAL MAHESH KUMAR & CO.
CHARTERED ACCOUNTANTS


[CA MAHESH AGARWAL]
PARTNER

For and on behalf of the Board of Directors


Sangita Devi Baid


Vivek Baid

PLACE :: SILIGURI
DATED :: 14/11/2024



Cindrella Financial Services Ltd.

Chairperson &
Managing Director

Cindrella Financial Services Ltd.

Director



LIMITED REVIEW REPORT

Review Report to the Board of Directors of **CINDRELLA FINANCIAL SERVICES LIMITED**

1. Introduction

We have reviewed Part I - Standalone Unaudited Financial Results for the second Quarter ended 30.09.2024 of the accompanying Statement of Unaudited Financial Results ("Part I of the Statement") of **Cindrella Financial Services Limited** which has been approved by the Board of Directors/ Committee of Board of Directors. Management is responsible for the preparation and presentation of the said Part I of the Statement in accordance with applicable Accounting Standards and other recognised accounting practices and policies. Our responsibility is to express a conclusion on the said Part I of the Statement based on our review.

2. Scope of Review

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. 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.



3. Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the said Part I of the Statement is not prepared, in all material respects, in accordance with applicable Accounting Standards and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement & 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 has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

4. Other Matters

Since the company doesn't have any branches, the review of interim financial information of branches is not applicable and thus not commented upon.

5. Report on Legal and Other Regulatory Requirements

We also report that we have traced the number of shares as well as the percentage of shareholding in respect of the aggregate amount of public shareholding and the number of shares as well as the percentage of shares pledged/encumbered and non-encumbered in respect of the aggregate amount of promoters and promoter group shareholding in terms of Clause 35 of the Listing Agreement and the particulars relating to investor complaints disclosed in Part II - Select Information for the second Quarter ended 30.09.2024 of the Statement, from the details furnished by the Management / Registrars.



FOR AGARWAL MAHESH KUMAR & CO.
CHARTERED ACCOUNTANTS

A handwritten signature in black ink, appearing to read "Mahesh Agarwal", written over a horizontal line.

[CA. MAHESH AGARWAL]

Partner

M. No.054394

UDIN: **24054394BKHJHT2121**

PLACE: SILIGURI

Dated: 14/11/2024.

CINDRELLA FINANCIAL SERVICES LIMITED

(Regd. Office : 9 Mangoe lane, 3rd Floor Kolkata 734001)

Statement of Audited Financial Results for the quarter and period ended September 30, 2024

	Particulars	Consolidated Financial Results					
		Quarter Ended			Year to Date Figures for the Period Ended		
		30th September 2024 (Unaudited)	30th June 2024 (Unaudited)	30th September 2023 (Unaudited)	30th September 2024 (Unaudited)	30th September 2023 (Unaudited)	31st March 2024 (Audited)
I	Revenue From Operations						
	Interest Income	4.48	4.99	0.99	9.46	2.53	8.36
	Dividend Income	0.01	-	0.44	0.01	0.61	12.44
	Rental Income	-	-	-	-	-	-
	Consultancy Fee	-	-	-	-	-	-
	Total revenue from Operation	4.49	4.99	1.43	9.48	3.14	20.80
II	Other Income	1.89	1.68	3.06	3.56	3.37	12.40
III	Total Income (I+II)	6.38	6.66	4.48	13.04	6.51	33.20
	EXPENSES						
	Employee Benefit Expenses	0.96	0.51	0.44	1.47	0.89	2.26
	Depreciation & Amortisation Expenses	-	-	-	-	-	-
	Other Expenses	3.17	1.26	1.85	4.42	3.40	7.21
IV	Total Expenses	4.12	1.77	2.29	5.89	4.29	9.47
III	Profit/(loss) before exceptional items and tax (I- IV)	2.26	4.89	2.19	7.15	2.21	23.73
	Exceptional Items	-	-	-	-	-	-
IV	Profit/(loss) before tax (V-VI)	2.26	4.89	2.19	7.15	2.21	23.73
V	Tax expense:	-	-	-	-	-	-
	(1) Current tax	-0.09	1.41	0.00	1.32	0.42	6.41
	(2) Deferred tax	0.00	0.00	0.64	0.00	0.16	1.72
VI	Profit (Loss) for the period from continuing operations	2.34	3.48	1.55	5.82	1.64	15.60
VII	Profit/(loss) from discontinued operations	-	-	-	-	-	-
	Tax expense of discontinued operations	-	-	-	-	-	-
	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
VIII	Profit/(loss) for the period (IX+XII)	2.34	3.48	1.55	5.82	1.64	15.60
IX	Share of Profits from associates	-1.36	4.09	2.50	2.72	23.23	20.39
X	Profit for the period	0.98	7.56	4.04	8.55	24.87	36.00
XI	Other Comprehensive Income	-	-	-	-	-	-
	A (i) Items that will not be reclassified to profit or loss	0.78	-2.07	7.76	-1.30	8.26	2.65
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-0.18	0.47	-1.78	0.30	-1.89	-0.61
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XII	Share of Other Comprehensive Income from associates	-6.67	1.52	7.93	-5.15	6.16	7.82
	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	-5.09	7.49	17.96	2.40	37.40	45.86
	Earnings per equity share (for continuing operation):	-	-	-	-	-	-
	(1) Basic	-0.05	0.23	-0.58	0.18	0.05	0.47
	(2) Diluted	-0.05	0.23	-0.58	0.18	0.05	0.47
	Earnings per equity share (for discontinued operation):	-	-	-	-	-	-
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	Earnings per equity share (for discontinued & continuing operations)	-	-	-	-	-	-
	(1) Basic	-0.05	0.23	-0.58	0.18	0.05	0.47
	(2) Diluted	-0.05	0.23	-0.58	0.18	0.05	0.47

AUDITORS' CERTIFICATE

In terms of our separate Report of even date annexed hereto.

FOR AGARWAL MAHESH KUMAR & CO.
CHARTERED ACCOUNTANTS[CA MAHESH AGARWAL]
PARTNER

For and on behalf of the Board of Directors

Sangita Devi Baid, Director

Vivek Baid, Director

Cindrella Financial Services Ltd.

Chairperson &
Managing DirectorCindrella Financial Services Ltd.

DirectorPLACE :: SILIGURI
DATE: 14/11/2024

CINDRELLA FINANCIAL SERVICES LIMITED**KOLKATA****STATEMENT OF ASSETS AND LIABILITIES**

Particulars	Note No.	Figures as at the end of September 30, 2024 (`)	Figures as at the end of March 31, 2024 (`)
ASSETS			
(1) Financial Assets			
(a) Cash and cash equivalents	1	0.37	0.05
(b) Bank Balances other than (a) above	2	6.08	0.11
(c) Loans	3	117.13	139.61
(d) Other Financial Assets	4	536.26	521.31
		659.85	661.09
(2) Non-Financial Assets			
(a) Property, plant, equipment	6	-	-
(b) Other Non-Financial Assets	7	1.92	-
		1.92	-
Total Assets		661.76	661.09
LIABILITIES AND EQUITY			
(1) Financial Liabilities			
(a) Other Financial Liabilities	8	0.29	0.05
(1) Non-Financial Liabilities			
(a) Provisions	9	-	0.75
(b) Deferred Tax Liability	10	10.86	11.15
(c) Other Non-Financial Liability	11	1.13	2.29
		10.02	14.23
(2) Equity			
(a) Equity Share Capital	11 (A)	329.75	329.75
(b) Other Equity	11 (B)	322.00	317.11
		651.75	646.86
Total Equity & Liabilities		661.76	661.09
Notes forming part of financial statements		1 to 11	

AUDITORS' REPORTIn terms of our separate Report of even date annexed hereto.

For and on behalf of the Board of Directors

FOR AGARWAL MAHESH KUMAR & CO.

CHARTERED ACCOUNTANTS



[CA MAHESH AGARWAL]

PARTNER

Sangita Devi Baid

DIRECTOR

Vivek Baid

DIRECTOR

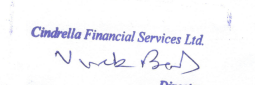
PLACE :: SILIGURI

DATE: 14/11/2024



Cindrella Financial Services Ltd.

Chairperson &
Managing Director

Cindrella Financial Services Ltd.

Director

CINDRELLA FINANCIAL SERVICES LIMITED

Statement of Cash Flows

(Pursuant to the Listing Agreement)

(Rs. In Lakhs)

PARTICULARS	30TH SEPTEMBER, 2024		30TH SEPTEMBER, 2023	
A. CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit before Tax and Extraordinary items	-	7.15	-	2.21
<u>Adjustment for Non cash and Non Operating Items:</u>	-	-	-	-
Interest on Unsecured Loan	-	(9.46)	-	-
Interest Accrued on FD	-	-	-	(2.15)
Dividend Income	-	(0.01)	-	(0.61)
Revaluation Gain/(Loss) on Shares	-	-	-	(0.68)
Shares Depository and Transfer Charges	-	0.57	-	0.54
Profit on Sale of Mutual Funds	-	(3.26)	-	-
Profit on Sale of Shares	-	(0.31)	-	(2.69)
Operating Profit before Working Capital Changes	-	(5.32)	-	(3.37)
<u>Adjustment for :</u>				
Other financial liabilities	0.24	-	0.09	-
Other non financial Assets	-1.92	-	-1.94	-
Short Term Provisions	-0.75	-	0.00	-
Other Non-financial liabilities	0.00	-2.43	0.00	-1.85
Cash generated from operations		-7.75		-5.22
Income Tax paid	4.02	-	12.68	-
Income Tax Refund Received	0.00	4.02	0.00	12.68
NET CASH FROM OPERATING ACTIVITIES (A)		-11.77		-17.90
B. CASH FLOW FROM INVESTING ACTIVITIES :				
Long Term Loans & Advances repaid	22.48	-	0.00	-
Dividend Income Received	0.01	-	0.61	-
FD Matured	0.00	-	63.55	-
Purchase of Mutual Fund	-1.50	-	-12.00	-
Sale of Shares	32.00	-	73.67	-
Sale of Mutual Fund	18.26	-	0.00	-
Advance for Flat received	0.00	-	0.00	-
Sale of Flat	0.00	-	0.00	-
Purchase of Shares	-62.09	9.17	-72.36	53.46
NET CASH FROM INVESTING ACTIVITIES (B) :	0.00	9.17	0.00	53.46
C. CASH FLOW FROM FINANCING ACTIVITIES :				
Interest on Unsecured Loan	9.46	-	0.00	-
Interest Cost on NSDL	0.00	-	0.00	0.00
Shares Depository and Transfer Charges	-0.57	8.90	-0.54	-0.54
Net Cash from Financing Activities (C)	0.00	8.90	0.00	-0.54
D. NET INCREASE IN CASH AND CASH EQUIVALENTS :	0.00	6.30	0.00	35.01
(Total - A+B+C)				
CASH AND CASH EQUIVALENTS (Opening Balance)	0.00	0.16	0.00	2.76
CASH AND CASH EQUIVALENTS (Closing Balance)	0.00	6.45	0.00	37.77

AUDITORS' CERTIFICATE

We have verified that above statement with the books and records maintained by **CINDRELLA FINANCIAL SERVICES LIMITED** and certify that in our opinion and according to the information and explanations given to us, the above statement is in accordance therewith.

FOR AGARWAL MAHESH KUMAR & CO.



[CA MAHESH AGARWAL]
PARTNER

For and on behalf of the Board of Directors

Sangita Devi Baid

Vivek Baid

PLACE :: SILIGURI

DATE :: 14.11.2024



Cindrella Financial Services Ltd.
Sangita Devi Baid
Chairperson &
Managing Director

Cindrella Financial Services Ltd.
Vivek Baid
Director



LIMITED REVIEW REPORT

Review Report to the Board of Directors of **CINDRELLA FINANCIAL SERVICES LIMITED**

1. Introduction

We have reviewed Part I - **Consolidated Unaudited Financial Results** for the **Second Quarter ended 30.09.2024** of the accompanying Statement of Unaudited Financial Results ("Part I of the Statement") of **Cindrella Financial Services Limited** which has been approved by the Board of Directors/ Committee of Board of Directors. Management is responsible for the preparation and presentation of the said Part I of the Statement in accordance the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations"). Our responsibility is to express a conclusion on the said Part I of the Statement based on our review.

2. Scope of Review

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. 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.

3. Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 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') and other accounting principles generally

accepted in India. has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. Other Matters

Since the company don't have any branches, the review of interim financial information of branches is not applicable and thus not commented upon.

5. Report on Legal and Other Regulatory Requirements

We also report that we have traced the number of shares as well as the percentage of shareholding in respect of the aggregate amount of public shareholding and the number of shares as well as the percentage of shares pledged/encumbered and non-encumbered in respect of the aggregate amount of promoters and promoter group shareholding in terms of Clause 35 of the Listing Agreement and the particulars relating to investor complaints disclosed in Part II - Select Information for the Second Quarter ended 30.09.2024 of the Statement, from the details furnished by the Management / Registrars.

6. The statement includes the results of Cindrella Hotels Ltd. (PAN NO. AABCC0088Q):

Cindrella Hotel Ltd. is the associate of **Cindrella Financial Services Ltd.** holding 31.068%.



FOR AGARWAL MAHESH KUMAR & Co.
CHARTERED ACCOUNTANTS

A handwritten signature in black ink, appearing to read "Mahesh Agarwal", written over a horizontal line.

[CA. MAHESH AGARWAL]

PARTNER

M. No.054394

UDIN: 24054394BKHJHS3933

PLACE: SILIGURI

Dated: 14/11/2024