

# GREENCREST FINANCIAL SERVICES LIMITED

Regd. Office : 8, Ganesh Chandra Avenue, 1st Floor, Kolkata-700013

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## Statement of Unaudited Financial Results for the Quarter and Six Months ended 30th September 2025

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2025	Preceding 3 Months ended 30.06.2025	Corresponding 3 Months ended 30.09.2024	6 Months ended 30.09.2025	Correspondin g 6 Months ended 30.09.2024	Year to date figures as on 31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	<b>Revenue from Operations</b>						
	Interest Income	184.76	153.77	153.60	338.53	310.60	600.04
	Dividend Income	2.46	-	3.62	2.46	4.18	10.65
	Revenue from Sale of Shares	375.77	305.43	1,203.42	681.20	3,186.66	6,560.82
	Net Gain on Fair Value of Changes	-	-	-	-	-	-
	Others (Gain from Trading in Shares, FNO Segment)	1.55	79.35	186.86	80.90	192.59	5.37
	<b>Total Revenue from Operations</b>	<b>564.54</b>	<b>538.55</b>	<b>1,547.49</b>	<b>1,103.09</b>	<b>3,694.02</b>	<b>7,176.89</b>
II	<b>Other Income</b>						
	Others (Plesae Specify)	-	-	-	-	-	0.93
III	<b>Total Income (I+II)</b>	<b>564.54</b>	<b>538.55</b>	<b>1,547.49</b>	<b>1,103.09</b>	<b>3,694.02</b>	<b>7,177.82</b>
IV	<b>Expenses</b>						
	Finance Costs	73.25	73.25	78.00	146.50	157.50	292.99
	Fees & Commission Expenses	-	-	-	-	-	-
	Net loss on Fair Value Changes	-	-	-	-	-	-
	Impairment on Financial Instruments	-	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock-in-trade	192.76	723.72	2,979.01	916.48	4,420.52	5,559.12
	Changes in Inventories of finished goods, stock-in-trade and WIP	133.00	(446.99)	(1,789.90)	(313.99)	(1,566.35)	959.01
	Employee Benefits Expenses	12.95	11.37	11.25	24.32	22.87	48.74
	Depreciation, Amortization and Impairment	(0.18)	0.18	(0.15)	-	-	0.99
	Bad Debts Written Off	0.36	-	0.30	0.36	0.30	-
	Other Expenses	15.34	52.62	30.66	67.96	61.93	117.77
	<b>Total Expenses (IV)</b>	<b>427.48</b>	<b>414.15</b>	<b>1,309.17</b>	<b>841.63</b>	<b>3,096.76</b>	<b>6,978.63</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>137.06</b>	<b>124.40</b>	<b>238.32</b>	<b>261.46</b>	<b>597.26</b>	<b>199.19</b>
VI	Exceptional Items	-	-	-	-	-	21.60
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>137.06</b>	<b>124.40</b>	<b>238.32</b>	<b>261.46</b>	<b>597.26</b>	<b>177.59</b>
VIII	<b>Tax Expenses</b>						
	Current	34.49	31.31	67.19	65.80	149.32	49.82
	Deferred Tax	-	-	-	-	-	0.21
	<b>Total Tax Expenses (VIII)</b>	<b>34.49</b>	<b>31.31</b>	<b>67.19</b>	<b>65.80</b>	<b>149.32</b>	<b>50.03</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>102.57</b>	<b>93.09</b>	<b>171.13</b>	<b>195.66</b>	<b>447.95</b>	<b>127.56</b>
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses Discontinued Operations	-	-	-	-	-	-
XII	<b>Profit for the Period / Year from continuing operations (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit for the Period (IX-XII)</b>	<b>102.57</b>	<b>93.09</b>	<b>171.13</b>	<b>195.66</b>	<b>447.95</b>	<b>127.56</b>
XIV	<b>Other Comprehensive Income</b>						
	A. Items that will not be classified to Profit or Loss						
	i) Items that will not be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	<b>Sub-Total A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	B. i) Items that will be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	<b>Sub-Total B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)</b>	<b>102.57</b>	<b>93.09</b>	<b>171.13</b>	<b>195.66</b>	<b>447.95</b>	<b>127.56</b>
XVI	Paid-up Equity Share Capital (Face Value of Re 1/- each)	3,655.08	3,655.08	3,655.08	3,655.08	3,655.08	3,655.08
XVII	Other Equity				2,052.97	2,166.17	1,857.32
XVIII	<b>Earnings per Share from Continuing Operations</b>						
	a) Basic	0.03	0.03	0.05	0.05	0.12	0.03
	b) Diluted	0.03	0.03	0.05	0.05	0.12	0.03
XVIII	<b>Earnings per Share from Discontinued Operations</b>						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVIII	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>						
	a) Basic	0.03	0.03	0.05	0.05	0.12	0.03
	b) Diluted	0.03	0.03	0.05	0.05	0.12	0.03

### Notes :

- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The aforesaid financial Results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on November 12, 2025.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- The format of above results has been prescribed by SEBI vides their Circular No.CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirement of the SEBI Circular dated 5th July, 2016, Ind AS and in accordance with NBFC (Division III) format of Companies Act, 2013 (Refer MCA Notification dated October 11, 2024) applicable to the Companies those are required to comply with Ind AS.
- Balance in the account of Trade Payable, Trade Receivable, Loans and advances and Other Financial Liabilities are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.
- The Auditors of the Company have carried out "Limited Review" of the above financial Results.
- Figures for pervious quarter/year have been re-stated/re-classified wherever necessary.

Place : Kolkata

Date : 12th November, 2025

For Greencrest Financial Services Limited

Sd/-

**Sushil Parakh**  
Managing Director

**GREENCREST FINANCIAL SERVICES LIMITED**  
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	For the Year Ended	
	30th Sept 2025	30th Sept 2024
	Un-Audited	Un-Audited
<b>FINANCIAL ASSETS</b>		
Cash & Cash Equivalent	2.23	3.75
Bank Balances	2.24	11.92
<b>Receivables</b>		
Trade Receivables	94.22	328.62
Other Receivables	-	-
Loans & Advances	9,419.43	7,315.55
Investments	-	80.22
Other Financial Assets	0.37	0.44
<b>Total Financial Assets .....</b>	<b>9,518.49</b>	<b>7,740.51</b>
<b>NON-FINANCIAL ASSETS</b>		
Inventories	1,259.64	3,467.12
Current Tax Assets (Net)	6.11	13.46
Deferred Tax Assets (Net)	0.55	0.78
Property, Plant & Equipments	2.41	3.47
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets (Deferred Revenue Expenditure)	-	-
<b>Total Non Financial Assets .....</b>	<b>1,268.71</b>	<b>3,484.83</b>
<b>TOTAL ASSETS ....</b>	<b>10,787.20</b>	<b>11,225.33</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity attributable to Owners of Parents</b>		
Equity Share Capital	3,655.08	3,655.08
Other Equity	2,052.97	2,166.17
<b>Total Equity ...</b>	<b>5,708.05</b>	<b>5,821.25</b>
<b>Share Application Money Pending Allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
Derivative financial instruments	-	-
<b>Payables</b>		
<b>Trade Payables</b>		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises	-	-
<b>Other Payables</b>		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other Than Micro Enterprises	145.99	860.31
Debt Securities	-	-
Borrowings (Other than Debt Securities)	4,759.29	4,392.29
Deposits	-	-
Subordinated Liabilities	-	-
Other financial liabilities	-	-
Other Non Current Liabilities	-	-
<b>Total Financial Liabilities ...</b>	<b>4,905.28</b>	<b>5,252.61</b>
<b>Non-Financial Liabilities</b>		
Current Tax Liabilities (Net)	-	151.47
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Financial Liabilities	75.00	-
Short Term Provisions	65.80	-
Current Tax Liabilities (Net)	30.21	-
Other Current Liabilities	2.86	0.01
<b>Total Non Financial Liabilities ...</b>	<b>173.87</b>	<b>151.47</b>
<b>Total Liabilities .....</b>	<b>5,079.15</b>	<b>5,404.08</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>10,787.20</b>	<b>11,225.33</b>

# **GREENCREST FINANCIAL SERVICES LIMITED**

**Statement of Cash Flow Annexed to the Balance Sheet as at 30th Sept, 2025**

Rs. In Lakh

	30.09.2025	30.09.2024
<b>A. Cash Flow from Operating Activities</b>		
<i>Net Profit before Tax and Extra-ordinary Items</i>	<b>261.46</b>	<b>597.26</b>
<i>Adjustments for</i>		
Interest Received	338.53	310.60
Dividend Received	2.46	4.18
Dpreciation & Amortization Expenses	0.36	0.30
<b><i>Operating Profit before Working Capital Changes</i></b>	<b>602.81</b>	<b>912.34</b>
<b><i>Adjustments for Working Capital Changes</i></b>		
Decrease / (Increase) in Inventories	(313.98)	(1,562.45)
Decrease / (Increase) in Investments	-	45.00
Decrease / (Increase) Loan & Advances	(840.44)	(360.42)
Decrease / (Increase) Trade Receivable	338.56	(164.50)
Decrease / (Increase) in Current Assets	-	-
Decrease / (Increase) in Other Current Assets	300.00	-
Decrease / (Increase) in other Non-Current Assets	(2.33)	(0.36)
(Decrease) / Increase in Trade Payable	(123.82)	533.17
(Decrease) / Increase in Other Current Liabilities and Provisions	143.39	(121.74)
<b><i>Cash Generated from operations</i></b>	<b>104.19</b>	<b>(718.94)</b>
<i>Income Tax for the year</i>	<b>(65.80)</b>	<b>(149.32)</b>
Deferred Tax Assets	-	(2.24)
<b><i>Net Cash From Operating Activities</i></b>	<b>38.39</b>	<b>(870.50)</b>
<b>B. Cash Flow From Investing Activities</b>		
Net Purchase of Fixed Assets	0.36	-
Dpreciation & Amortization Expenses	(0.36)	(0.30)
Interest Income/(Expenses)	(338.53)	(310.60)
Dividend Received	(2.46)	(4.18)
<b><i>Net Cash from Investing Activities</i></b>	<b>(340.99)</b>	<b>(315.08)</b>
<b>C. Cash Flow From Financing Activities</b>		
Short-Term Borrowings	246.50	1,158.44
<b><i>Net Cash used in Financing Activities</i></b>	<b>246.50</b>	<b>1,158.44</b>
<b>Net Decrease in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(56.10)</b>	<b>(27.14)</b>
Opening Balance of Cash & Cash Equivalents	60.57	42.80
Closing Balance of Cash & Cash Equivalents	4.47	15.66