

BENNUR NAGARAJA & CO

CHARTERED ACCOUNTANTS

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Mob: 98454 80725

No. 21, Second Floor, Hospital Road, Near Menaka Theatre, Bangalore - 560 053
E-mail: bennurnagaraja@gmail.com

**Independent Auditor's Review Report on Review of Interim
Financial Results**

To
The Board of Directors,
Gilada Finance and Investments Limited,
105, R R Takt, 37 Bhoopsandra Main Road,
Bangalore - 560 094

We have reviewed the accompanying statement of unaudited financial results of Gilada Finance and Investments Limited for the quarter ended 31stDecember, 2024 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



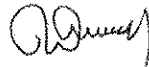
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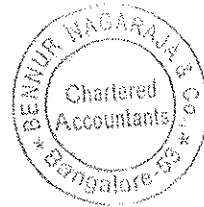
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of 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.

Place: Bangalore
Date: 11/02/2025
UDIN: 25024163BMGYKK7405

For **BENNUR NAGARAJA & CO**
Chartered Accountants
FR No.000419S



BENNUR NAGARAJA
Proprietor
M No.024163



GILADA FINANCE AND INVESTMENTS LIMITED

CIN: L65910KA1994PLC015961

Regd Office: #105 R.R Taki, 37 Bhoopasandra Main Road, Bangalore- 560094, Karnataka

Ph:080-40620000(30 Lines) Fax: 080-40620008

E-mail:md@giladagroup.com, Website: www.gfil.co.in

Statement of Unaudited Results for the Quarter and 9 Months Ended 31st December, 2024

Rs. In lacs


Sl. No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-24 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	
1	Revenue from Operations						
2	Other Income	170.61	160.44	182.47	497.90	476.94	625.33
3	Total Income (1+2)	170.61	160.44	182.47	497.90	476.94	625.33
4	Expenses	175.54	174.63	183.69	526.94	479.44	27.61
	(a) Employee benefits expenses						652.94
	(b) Finance Cost	29.58	32.22	25.15	92.93	82.78	131.42
	(c) Depreciation and amortisation Expenses	43.59	34.9	45.14	116.14	93.71	128.89
	(d) Impairment of Financial Assets	0.50	0.50	0.50	1.50	2.00	2.60
	(e) Bad Debts Written off	1.54	3.46	4.94	7.60	5.35	8.96
	(f) Other Expenses	9.00	5.64	1.96	23.61	7.50	52.48
	Total Expenses	21.54	23.87	26.16	71.49	69.29	95.06
5	Profit/(loss) before Exceptional Items & Tax (3-4)	108.75	100.59	103.85	313.27	260.63	419.41
6	Exceptional Items	66.79	74.04	79.84	213.67	218.81	233.53
7	Profit/(loss) before tax (5+6)	66.79	74.04	79.84	213.67	218.81	233.53
8	Tax Expenses						
	a) Current Tax						
	b) Deferred Tax	16.82	18.66	20.07	53.78	55.07	63.07
9	Profit/(Loss) for the period from continuing operations (7-8)	49.97	55.38	59.77	159.89	163.74	170.46
10	Profit from Discontinued Operations						
11	Tax Expense of Discontinued Operations						
12	Profit from Discontinued Operations (after tax) (10-11)						
13	Profit for the Period (9+12)						
14	Other Comprehensive Income (Net of Tax)	49.97	55.38	59.77	159.89	163.74	170.46
15	Total Comprehensive Income (after tax) (13+14)	49.97	55.38	59.77	159.89	163.74	170.46
16	Paid up Equity Share Capital (Face Value of Rs. 5/- each)	49.97	55.38	59.77	159.89	163.74	170.46
16	Earnings Per Share (in rupees) (not annualised):	702.46	702.46	702.46	702.46	702.46	702.46
	a) Basic						
	b) Diluted	0.35	0.39	0.43	1.14	1.17	1.21
A	Basic and Diluted EPS is not annualized for quarter	0.35	0.39	0.43	1.14	1.17	1.21
B	The above financial results have been reviewed by the Audit Committee and were considered and approved by the Board of Directors at their meeting held on 11th February, 2025.						

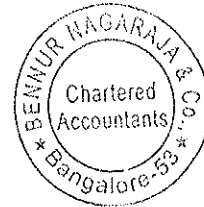
For GILADA FINANCE AND INVESTMENTS LIMITED



RAJGOPAL GILADA
MANAGING DIRECTOR
DIN: 00307829
PLACE: BANGALORE
DATE: 11.02.2025

UDIN: 25024163BMGYKK7405
For BENNUR NAGARAJA & CO.,
Chartered Accountants
FR No. 0001195

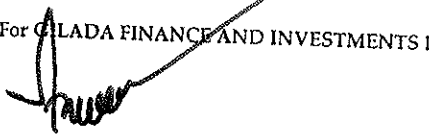

BENNUR NAGARAJA
Proprietor
M. No. 024163



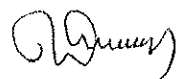
Notes:

- 1 The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016 and accordingly, these financial results together with the results for the comparative reporting period have 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 the Companies Act, 2013 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Any application guidance/ clarifications/ directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ applicable.
- 2 In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, a limited review of financial results for the quarter ended 31 December 2024 has been carried out by the Statutory Auditors
- 3 Expected credit loss on Financial assets has been provided on estimated basis.
- 4 The Company does not have any Subsidiary/ Joint Venture.
- 5 The figures for the last quarter of the previous year are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to third quarter.
- 6 There is no separate reportable segment as per Ind AS 108 on 'Operating Segments' in respect of the Company.
- 7 Previous period / year figures have been regrouped / reclassified, wherever found necessary, to conform to current period / year classification.

For GILADA FINANCE AND INVESTMENTS LIMITED


RAJGOPAL GILADA
MANAGING DIRECTOR
DIN: 00307829
PLACE: BANGALORE
DATE: 11.02.2025

UDIN: 25024163BMGYKK7405
For BENNUR NAGARAJA & CO.,
Chartered Accountants
FR No. 000419S


BENNUR NAGARAJA
Proprietor
M. No. 024163

