

Unaudited		Particulars	Unaudited			Audited
Year to date figure of current period ended	Year to date figure of previous period ended		3 months ended	Preceding 3 months ended in current year	Corresponding 3 months ended in the previous period	Previous Year ended
30.09.2022	30.09.2021		30.09.2022	30.06.2022	30.09.2021	31.03.2022
		I Revenue				
4.80	6.25	II (a) Income from operations	2.90	1.90	1.75	38.65
1.82	0.51	III (b) Other income	1.02	0.80	0.49	23.76
6.62	6.76	IV Total Revenue (II+ III)	3.92	2.70	2.24	62.41
		V Expenditure				
7.38	8.72	(a) Employees benefit expenses	3.90	3.48	5.45	15.52
-	8.29	(b) Finance costs	-	-	4.15	13.52
1.58	1.76	(c) Depreciation	0.71	0.87	0.88	3.56
13.43	10.39	(d) Other expenses	6.83	6.60	6.82	542.41
22.39	29.16	Total Expenses	11.44	10.95	17.30	575.01
(15.77)	(22.40)	VI Profit/(Loss) before tax (IV- V)	(7.52)	(8.25)	(15.06)	(512.60)
		VII Tax expense				
-	-	(a) Current tax	-	-	-	5.04
2.70	6.28	(b) Deferred tax	0.80	(1.90)	(3.51)	(94.62)
(13.07)	(28.68)	VIII Profit/(Loss) after tax (VI-VII)	(6.72)	(6.35)	(11.55)	(423.02)
-	99.82	IX Other comprehensive income/(loss)	-	-	-	613.80
(13.07)	71.14	X Total comprehensive income/(loss) (VIII+IX)	(6.72)	(6.35)	(11.55)	190.78
355.84	355.84	XI Paid up equity share capital (face value of Rupee 1/- each)	355.84	355.84	355.84	355.84
		XII Earnings per share (face value of Rupee 1/- each) (not annualised)				
(0.04)	0.20	- Basic and Diluted earnings per share (in Rs.)	(0.02)	(0.02)	(0.03)	0.54

- Notes:
- The Unaudited standalone financial results were reviewed by the Audit Committee at its meeting held on October 31, 2022, and approved by the Board of Directors at its meeting held on October 31, 2022.
 - The Statutory Auditors of the Company have carried out the Limited Review of the above unaudited standalone financial results for the quarter and half year ended on September 30, 2022 in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, and have issued their Limited Review Report on the same.
 - In line with the provisions of Ind AS-108 'Operating Segments' as notified under the Companies (Ind AS) Rules, 2015, and as provided in section 133 of the Companies Act, 2013, the operations of the Company fall under the head "providing consultancy and advisory services", which is considered to be the only reportable segment by the management. Pursuant to change in Object Clause of the Company, the activities of the Company are services in the nature of advisory in matters related to Insolvency and Bankruptcy.
 - The Board of Directors had accorded approval for filling Application to the Insolvency and Bankruptcy Board of India (IBBI) for seeking registration of the Company as an Insolvency Professional Entity (IPE) in accordance with the Insolvency and Bankruptcy Board of India (Insolvency Professionals) Regulations, 2016. IBBI had revised the Regulations for registration of IPE and the Company's plans will be reviewed at its ensuing meeting.
 - The Company has opted for the publication of consolidated financial results during this financial year. The standalone and consolidated financial results of the Company for the quarter and half year ended September 30, 2022, are available at the Company's website, www.raas.co.in and BSE Limited website, www.bseindia.com.
 - The Chief Financial Officer has certified that the financial results for the quarter and half year ended September 30, 2022, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.
 - The figures for the previous quarter ended have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification and presentation.

Dated: October 31, 2022
Place: New Delhi.



By Order of the Board
Integrated Capital Services Limited

Sajeve Deora
Director
DIN: 00003305

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