

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
31-12-2022	31.12.2021		31.12.2022	30.09.2022	31.12.2021	31.03.2022
		I Revenue				
109.29	48.03	II (a) Income from operations	15.59	32.05	25.75	75.10
8.56	1.85	III (b) Other income	5.63	1.78	0.22	4.52
117.85	49.88	IV Total Revenue (II+ III)	21.22	33.83	25.97	79.62
		V Expenditure				
14.83	17.55	(a) Employees benefit expenses	5.17	5.86	5.26	20.44
0.01	12.43	(b) Finance costs	0.01	-	4.14	13.52
13.58	12.51	(c) Depreciation	4.48	4.48	3.86	19.09
29.53	30.50	(d) Other expenses	11.25	9.84	11.18	577.35
57.95	72.99	Total Expenses	20.91	20.18	24.44	630.40
59.90	(23.11)	VI (Loss)/Profit before tax and share in profit of associates (IV-V)	0.31	13.65	1.53	(550.78)
0.49	0.60	VII (a) Share in profit/(loss) of associates	(0.88)	1.71	6.01	0.66
-	(8.72)	(b) Reversal of loss/(profit) accounted earlier of associate on its disposal/fair valuation			-	(8.72)
60.39	(31.23)	VIII (Loss)/Profit before tax (VI+VII)	(0.57)	15.36	7.54	(558.84)
		IX Tax expense				
6.82	2.22	(a) Current tax	(0.09)	4.15	2.22	6.00
0.95	5.09	(b) Deferred tax	(0.13)	(10.50)	0.81	(105.14)
52.62	(38.54)	X (Loss)/Net profit for the period (VIII-IX)	(0.35)	21.71	4.51	(459.70)
52.62	(38.54)	(Loss)/Profit for the period attributable to Owners	(0.35)	21.71	4.51	(459.70)
-	-	(Loss)/Profit for the period attributable to non controlling interest			-	-
-	156.08	XI Other comprehensive income/(loss)				687.19
52.62	117.54	XII Total comprehensive income/(loss) (X+XI)	(0.35)	21.71	4.51	227.49
52.62	117.54	Total comprehensive income/(loss) attributable to Owners	(0.35)	21.71	4.51	227.49
355.84	355.84	XIII Paid up equity share capital (face value of Rupee 1/- each)	355.84	355.84	355.84	355.84
		XIV Earnings per share (face value of Rupee 1/- each) (not annualised)				
0.15	0.33	-Basic and Diluted earnings per share (in Rs.)	0.00	0.06	0.01	0.64

- Notes:
- The Unaudited consolidated financial results were reviewed by the Audit Committee at its meeting held on January 27, 2023, and approved by the Board of Directors at its meeting held on January 27, 2023.
  - The Statutory Auditors of the Company have carried out the Limited Review of the above unaudited standalone and consolidated financial results for the quarter ended on December 31, 2022 in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, and the Company hereby declares and confirms that Auditor's Report on the unaudited standalone and consolidated financial results of the Company is with unmodified opinion.
  - 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 filing 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. The Company is preparing its application to Insolvency Bankruptcy Board of India for recognition as an Insolvency Professional Entity.
  - 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 ended December 31, 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 ended December 31, 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 financials of the Company on standalone basis for the quarter and nine months ended on December 31, 2022 are as under:

(Rs. Lakhs)

S.No.	Particulars	Nine months ended December 31, 2022	Quarter ended December 31, 2022
		31.12.2022	31.12.2022
(i)	Total Income from operation	11.65	5.03
(ii)	Profit for the period before tax	(18.67)	(2.90)
(iii)	Profit for the period after tax	(14.81)	(1.74)
(iv)	Other comprehensive income/(loss)	-	-
(v)	Total comprehensive income/(loss) [comprising profit/loss for the period after tax and other comprehensive income (after tax)] (iii+iv)	(14.81)	(1.74)

- The figures for the previous quarter ended have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification and presentation.

By Order of the Board  
Integrated Capital Services Limited



Sajeve Deora  
Director  
DIN: 00003305

Dated: January 27, 2023  
Place: New Delhi.

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