

MODERN FINANCIAL SERVICES LIMITED

Regd. Office : 53B, Mirza Ghalib Street,
Kolkata-700016.
CIN : L24139WB1983PLC035932.
Mobile No. 9007048009.

Date : 13-11-2025

To,
Listing Department
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata – 700 001

Script Code - 023057

Dear Sir,

Sub : Outcome of Board Meeting held on 13th November, 2025 (under Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015).

This is to inform you that, the Board of Directors of the Company at its Meeting held on 13th November, 2025, inter alia, has approved the Unaudited Financial Result of the Company for the quarter and half year ended 30th September, 2025, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The said result, along with the Limited Review Report of the Statutory Auditors, has been enclosed herewith.

The Meeting commenced at 11:30 A.M and concluded at 12:00 P.M..

Kindly take the same on your record and acknowledge the receipt.

Thanking You,

Yours Faithfully
For, **Modern Financial Services Ltd.**

Managing Director

Encl : as above

H. P. JHUNJHUNWALA & CO.

CHARTERED ACCOUNTANTS

907, MARSHALL HOUSE, 33/1, NETAJI SUBHAS ROAD, KOLKATA-700001

PHONE- (033) 2231-1057 / 9831426066, e-mail: hpjassociates@gmail.com

Limited Review Report on Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2025- Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
M/s. Modern Financial Services Limited

We have reviewed the accompanying statement of unaudited financial results ('Statement') of **M/s. Modern Financial Services Limited** ('the Company') for the quarter and half year ended 30th September, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the SEBI Regulations'), including relevant circulars issued by the SEBI from time to time.

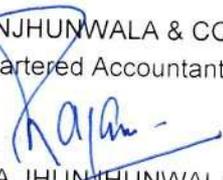
This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 13th November, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India in compliance with the SEBI Regulations. 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 Engagement (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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the SEBI Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For H.P. JHUNJHUNWALA & CO.
Chartered Accountants


RAJENDRA JHUNJHUNWALA
PARTNER
M. No. 58429
FRN: 302139E

Place : Kolkata

Date : 13-11-2025

UDIN: 25058429BMG6YX2329

MODERN FINANCIAL SERVICES LIMITED

CIN: L27101WB1982PLC035371
Registered Office: 53B, Mirza Ghalib Street, Kolkata-700016
Corporate Office: 53B, Mirza Ghalib Street, Kolkata 700016 Telephone: 91-9007048009
Email: contact.modernfinancial@gmail.com

Statement of Unaudited Financial Results for the Quarter and Half-Year Ended 30th September, 2025.

(' in lakhs)

Particulars	3 months ended on 30/09/2025	Preceding 3 months ended on 30/06/2025	Corresponding 3 months ended in the previous year on 30/09/2024	Year to date for the current period ended on 30/09/2025	Year to date for the previous period ended on 30/09/2024	Previous Year ended on 31/03/2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	-	-	-	-	-	-
II Other Income	0.16	-	0.16	0.16	0.16	14.12
III Total Revenue (I+II)	0.16	-	0.16	0.16	0.16	0.16
IV Expenses:						14.28
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock in trade	-	-	-	-	-	14.01
(d) Employee benefits expense	-	-	-	-	-	-
(e) Finance Costs	0.72	0.68	0.80	1.40	1.23	2.89
(f) Depreciation & Amortisation Expenses	-	-	-	-	-	-
(g) Loss on Sale of Mutual Fund	-	-	-	-	-	-
(h) Other Expenses	-	-	-	-	-	-
Total expenses	0.67	0.37	0.54	1.04	1.51	2.94
V Profit/ (Loss) before exceptional items and tax (III-IV)	1.39	1.05	1.34	2.44	2.74	19.84
VI Exceptional items	(1.23)	(1.05)	(1.18)	(2.28)	(2.58)	(5.56)
VII Profit/ (Loss) before tax (V+VI)	-	-	-	-	-	-
VIII Tax expenses	(1.23)	(1.05)	(1.18)	(2.28)	(2.58)	(5.56)
(1) Current Tax	-	-	-	-	-	-
(2) Deferred Tax	-	-	-	-	-	-
IX Profit/(Loss) for the period (VII-VIII)	(1.23)	(1.05)	(1.18)	(2.28)	(2.58)	(5.56)
X Other Comprehensive Income						
A (I) Items that will not be reclassified to profit or loss						
i Remeasurements of the defined benefit plans	-	-	-	-	-	-
ii Equity Instruments through Other Comprehensive Income	(5.58)	153.48	141.64	147.88	296.49	113.15
(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	-	-	-	-	-	-
XI Total Comprehensive Income for the period (Comprising Profit / (Loss) and Other Comprehensive Income for the period) (IX+X)	(6.81)	152.41	140.46	145.60	293.91	107.59
XII Paid - up Equity Share Capital (Face value per share ` 10/-)	44.48	44.49	44.48	44.48	44.48	44.48
XIII Earnings per share (not annualised)						
(a) Basic	(0.03)	(0.02)	(0.03)	(0.05)	(0.06)	(0.13)
(b) Diluted	(0.03)	(0.02)	(0.03)	(0.05)	(0.06)	(0.13)

NOTES

- The aforesaid Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 13th November 2025.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amended) Rules, 2016 as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The format for Unaudited Results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
- The Auditors have carried out Limited Review on the aforesaid Financial Results for the Quarter and half-year ended on 30th September 2025 as required in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the report was placed before the Board and the same was noted. Management has exercised necessary due diligence to ensure that the financial results provide a true & fair view of its affairs.
- Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

By order of the Board
For Modern Financial Services Ltd.

For **H. P. JHUNJHUNWALA & CO.**
CHARTERED ACCOUNTANTS

Place : Kolkata
Dated: 13-11-2025.

Kapra
RAJENDRA JHUNJHUNWALA, PARTNER
MEMBERSHIP NO. 58429, FRN : 302139E



Amitabha Sarkar
(Managing Director)
DIN- 00331261

25058429 BMGGYX8329

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Unaudited Statement of Assets and Liabilities as at 30th September, 2025

(` in lakhs)

Particulars	As at 30/09/2025	As at 31/03/2025
	Unaudited	Audited
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	1.11	1.11
(b) Capital work-in-progress	-	-
(c) Intangible assets	-	-
(d) Financial Assets		
(i) Investments	1475.48	1327.60
(ii) Other financial Asset	-	-
(e) Non-current tax Assets	-	-
(f) Other non-current Assets	-	-
Total Non-current assets	1476.59	1328.71
(2) Current assets		
(a) Inventories	31.36	31.36
(b) Biological Assets other than bearer plants	-	-
(c) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	0.50	0.50
(iii) Cash and cash equivalents	1.54	2.12
(iv) Loans	-	-
(v) Other financial Assets	-	-
(d) Current Tax Assets (Net)	-	-
(e) Other current Assets	32.93	32.93
Total Current assets	66.33	66.91
Total Assets	1542.92	1395.62
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share capital	444.85	444.85
(b) Other Equity	1089.90	944.30
Total Equity	1534.75	1389.15
Liabilities		
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Total Non-current Liabilities	-	-
(3) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
- Total outstanding dues of micro-enterprises and small enterprises	-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Current Tax Liabilities (Net)	-	-
(d) Other current liabilities	8.17	6.47
Total Current Liabilities	8.17	6.47
Total Equity and Liabilities	1542.92	1395.62
	0.00	0.00



MODERN FINANCIAL SERVICES LIMITED

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Cash Flow Statement for as at 30th September, 2025

(` in lakhs)

Particulars	Year ended 30/09/2025	Year ended 31/03/2025
	Audited	Audited
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before Tax	(2.28)	(5.56)
Adjustments for:		
Depreciation and Amortisation Expense	-	-
Interest Income	-	-
Dividend Income	-	-
Liabilities no longer required written back	-	-
(Profit) /Loss on sale of Investments	-	-
Others	-	-
Operating profit before working capital changes	(2.28)	-5.56
Adjustments for Changes in Working Capital:		
Trade receivables, loan and advances and other assets	-	(0.02)
Inventories	-	-
Other liabilities, Borrowing and provisions	1.70	6.06
Cash generated from operations	(0.58)	0.48
Direct Taxes paid (net of Refunds)	-	-
Net Cash Flows (Used in) Operating Activities	(0.58)	0.48
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property, plant and equipment, intangible assets	-	-
Sales of property, plant and equipment	-	-
Purchase of Non-current investment	-	-
Purchase of Current Investments	-	-
Proceeds from Sale of Non-Current Investments	-	-
Proceeds from Sale of Fixed Assets	-	-
Interest received	-	-
Dividend received	-	-
Net Cash Flows (Used In) / From Investing Activities	-	-
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of short term borrowings (Net)	-	-
Repayment of long term borrowings (Net)	-	-
Net Cash Flows From / (Used In) Financing Activities	-	-
D. Net Changes in Cash and Cash Equivalents		
(A)+(B)+(C)	(0.58)	0.48
Opening Cash and Cash Equivalent	2.12	1.64
Closing Cash and Cash Equivalent	1.54	2.12

