

Limited Review Report

Review Report to

The Board of Directors

Pyxis Finvest Limited

(Formerly Known as BCB Finance Limited)

Mumbai

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Pyxis Finvest Limited** for the half year ended September 30, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with applicable circulars. 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 Accounting Standard 25 "Interim Financial Reporting" as prescribed under Sec 133 of 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.
2. The Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 (the 'Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the statement based on our review.



3. We conducted our review 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.
4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with aforesaid accounting standard and other recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with applicable circulars, including the manner in which it is to be disclosed or that it contains any material misstatement.

For P D Saraf & Co

Chartered Accountants

ICAI Firm Registration No.109241W



N L Maheshwari

Partner

Membership No.: 11347

UDIN:- 22011347BCZVXF1201

Mumbai

November 14, 2022



P. D. SARAF & CO.

Chartered Accountants

1103, Arcadia

195 Nariman Point,

Mumbai - 400 021.

PYXIS FINVEST LIMITED

CIN L65990MH2005PLC157586

Registered Office :Unit 801, Centrum House, CST Road, Vidya Nagari Marg, Kalina, Santacruz East, Mumbai -400098

Statement of Standalone Audited Financials Results for the Half and Period Ended September 30, 2022

(₹ in Lakhs) (except per equity share data)

Particulars	Half Year ended on			Year Ended	
	30-Sep-22 Unaudited	31-Mar-22 (Audited)	30-Sep-21 Unaudited	31-Mar-22 (Audited)	31-Mar-21 (Audited)
1. Revenue from operations					
Interest Income	108.57	91.59	92.38	183.97	174.38
Total revenue from operations	108.57	91.59	92.38	183.97	174.38
Other Income	0.02	-	-	-	-
Total Income	108.60	91.59	92.38	183.97	174.38
2. Expenses					
a. Finance costs	0.90	1.62	1.78	3.41	4.57
b. Employee benefits expense	0.00	0.00	0.00	0.01	0.91
c. Impairment on financial instruments	1.27	-	(0.50)	(0.50)	1,183.91
d. Other expenses	4.11	4.84	4.11	8.95	366.56
Total Expenses	6.28	6.47	5.40	11.86	1,555.95
3. Profit/(Loss) before tax (1-2)	102.31	85.13	86.98	172.10	(1,381.57)
4. Tax Expense					
Current tax	27.50	(10.83)	15.83	5.00	-
Deferred tax charge/(credit)	-	-	-	-	-
Tax adjustments for earlier years	-	-	-	-	-
Total Tax Expense	27.50	(10.83)	15.83	5.00	-
5. Profit/(Loss) for the period/year (3-4)	74.81	95.96	71.15	167.10	(1,381.57)
6. Paid-up Equity Share Capital (Face Value of Rs.1 each)	1,150.26	1,150.26	1,150.26	1,150.26	1,150.26
7. Other Equity	603.76	528.95	432.99	528.95	361.84
8. Earnings Per Equity Share (not annualised) (Face Value of Rs.1 each)					
(i) Basic (Rs.)	0.65	0.83	0.62	1.45	(12.01)
(i) Diluted (Rs.)	0.65	0.83	0.62	1.45	(12.01)

Notes to the financial results:

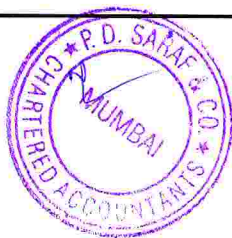
- Previous period figures have been regrouped/rearranged wherever necessary.
- The above Financial Results for the half year ended September 30, 2022 have been reviewed by the Audit Committee and approved by the Board of Pyxis Finvest Ltd ("The Company") at its meeting held on November 14, 2022. The statutory auditors of the Company have carried out the Limited Review of the aforesaid results and have issued an unmodified report.
- The Board has not declared any dividend.
- The Company operates only in one segment.


For and on behalf of the Board of
Pyxis Finvest Limited

Surajit Sarkar
Director
DIN: 06937315

Place: Mumbai

Date : November,14, 2022



PYXIS FINVEST LIMITED

CIN L65990MH2005PLC157586

Registered Office :Unit 801, Centrum House, CST Road, Vidya Nagari Marg, Kalina, Santacruz East, Mumbai -400098

Standalone Statement of Assets and Liabilities as at September 30, 2022

(₹ in Lakhs)

Particulars	As at 30-Sep-22 (Audited)	As at 31-Mar-22 (Audited)
Assets		
1) Financial assets		
Cash and cash equivalents	13.20	12.47
Bank balance other than cash and cash equivalents above	9.00	9.00
Derivative financial instruments	-	-
Receivables	-	-
Trade receivables	-	-
Loans	1,770.77	1,712.54
Investments	0.01	0.01
Other financial assets	0.05	-
Sub-total Financial assets	1,793.03	1,734.02
2) Non-financial assets		
Current tax assets (net)	-	-
Deferred tax assets (net)	-	-
Property, plant and equipment	-	-
Right of use assets	-	-
Other intangible assets	-	-
Other non-financial assets	-	-
Sub-total Non-financial assets	-	-
Total Assets	1,793.03	1,734.02
Liabilities and Equity		
Liabilities		
1) Financial liabilities		
Derivative financial instruments	-	-
Trade payables	-	-
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Other payables	-	-
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.90	1.90
Debt securities	-	25.00
Borrowings (other than debt securities)	-	6.24
Other financial liabilities	-	-
Sub-total Financial liabilities	0.90	33.14
2) Non-financial Liabilities		
Provisions	38.09	21.44
Other non-financial liabilities	0.02	0.23
Sub-total Non-financial liabilities	38.11	21.67
3) Equity		
Equity share capital	1,150.26	1,150.26
Other equity	603.76	528.95
Total equity	1,754.02	1,679.21
Total Liabilities and Equity	1,793.03	1,734.02



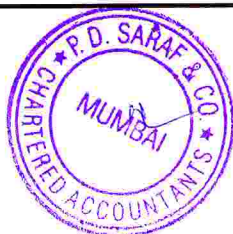
For and on behalf of the Board of
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Standalone Statement of Cash Flows for the period ended September 30, 2022

(₹ in Lakhs)

	Particulars	For the year ended	
		March 31, 2022 (Audited)	March 31, 2022 (Audited)
A	Cash flows from Operating Activities:		
	Profit/(Loss) before tax	102.31	172.10
	Adjustments for:		
	Depreciation and amortisation expense	-	-
	Provisions for Standard assets	(1.27)	0.50
	Provisions for NPA	-	-
	Bad Debts Written off	-	-
	Operating profit before working capital changes	101.04	172.60
	Adjustments for :		
	Decrease/(Increase) in trade receivables	-	-
	Decrease/(Increase) in loans	(56.96)	(156.79)
	Decrease/(Increase) in other financial assets	(0.05)	0.03
	Decrease/(Increase) in derivative financial instruments (net)	(25.00)	(0.00)
	Decrease/(Increase) in payables	(1.00)	(0.59)
	Decrease/(Increase) in other non-financial liabilities	(0.21)	0.15
	Decrease/(Increase) in other financial liabilities	(6.24)	4.17
	Decrease/(Increase) in provisions	-	-
	Cash generated from operations	(89.46)	(153.03)
	Direct taxes paid (net of refunds)	10.86	18.86
	Net cash generated from/(used in) Operating Activities	0.73	0.71
B	Cash flows from Investing Activities:		
	Net cash generated from / (used in) Investing Activities	-	-
C	Cash Flows from Financing Activities:		
	Net cash generated from / (used in) Financing Activities	-	-
	Net Increase/(decrease) in cash and cash equivalents	0.73	0.71
	Cash and cash equivalents as at the beginning of the year	12.47	11.77
	Cash and cash equivalents as at the end of the year	13.20	12.47

Notes * Net figures have been reported on account of volume of transactions.


 For and on behalf of the Board of
Pyxis Finvest Limited

 Surajit Sarkar
Director
DIN: 06937315

Place: Mumbai

Date : November,14, 2022

