



# Kabirdas Investments Limited

CIN: L65993WB1974PLC157598

Azimganj House, 7 Camac Street

Unit No-3B, 5<sup>th</sup> Floor, Kolkata-700017

Ph. No.: 033-22825513

Email: [kilgroup2010@gmail.com](mailto:kilgroup2010@gmail.com)

[www.kabirdasinvestmentslimited.com](http://www.kabirdasinvestmentslimited.com)

14<sup>th</sup> August, 2019

The Secretary,  
The Calcutta Stock Exchange Ltd.,  
7, Lyons Range,  
Kolkata – 700 001

**File No. 3699**

**Scrip Code: 10021097**

The Secretary  
Metropolitan Stock Exchange of India Limited,  
Vibgyor Tower, 4<sup>th</sup> Floor, Plot Bo. C62,  
G-Block, Opp. Trident Hotel, Bandra Kurla Complex,  
Bandra (East), Mumbai – 400 098

Dear Sir,

**Re: Outcome of Board Meeting for the quarter ended 30.06.2019**

This is to inform you that the Board meeting convened today has approved the Unaudited Financial Results and our auditor give Limited Review Report for the quarter ended 30.06.2019 of our company.

The Independent Director of the company Mr. Sanjay Kumar Agarwal (DIN-07093461) has resigned from his post of Director on 1<sup>st</sup> August 2019.

Both are enclosed with this letter. This is for your information and records.

Kindly acknowledge the receipt.

Thanking you,

Yours faithfully,

For Kabirdas Investments Ltd.

Dipak Mehta  
Director  
DIN-01274012

## B. Chhawchharia & Co.

Chartered Accountants

8A & 8B, Satyam Towers  
3, Alipore Road, Kolkata - 700 027, India  
Tel : (91-33) 2479 1951, Fax : (91-33) 2479 1952  
E-mail : contact@bccoinia.com

**Independent Auditor's Review Report on Standalone Quarterly Financial Results of the Company  
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015**

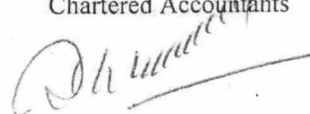
**TO THE BOARD OF DIRECTORS OF KABIRDAS INVESTMENTS LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of **KABIRDAS INVESTMENTS LIMITED** ("the Company") for the quarter ended on 30<sup>th</sup> June, 2019 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that the figures for the corresponding quarter ended 30<sup>th</sup> June, 2018 including the reconciliation of net profit under Ind AS of the corresponding quarter with net profit reported under previous GAAP, as included in the Statement have been approved by the Company's Board of Directors but have not been subjected to limited review or audit. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 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.

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 applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, and other recognized accounting practices and policies has not disclosed the information required to be disclosed in accordance with the requirements 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.

**For B. Chhawchharia & Co.**  
**Firm Registration No.: 305123E**  
Chartered Accountants

  
**Sushil Kumar Chhawchharia**  
Partner  
Membership No. 008482

Kolkata  
Date: 14.08.2019

UDIN - 19008482444ABL8391



**KABIRDAS INVESTMENTS LTD.**

CIN: L65993WB1974PLC157598

Registered Office: Azimgunj House, 7, Camac Street, Unit No. 3B, 5th Floor, Kolkata, West Bengal-700017

Phone No. : 033-22825513

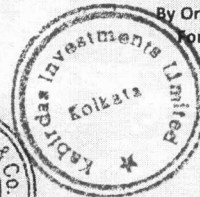
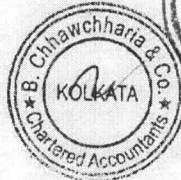
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(Rs. In Lakhs)

Statement of Standalone Unaudited Financial Results for the Quarter ended 30 <sup>th</sup> June, 2019			
Sl No.	Particulars	3 months ended on	Corresponding 3 months
		30/06/2019	ended in the previous year
		(Unaudited)	(Unaudited)
I	Revenue from operations	18.48	16.83
II	Other income	1.65	5.73
III	<b>Total Income (I+II)</b>	<b>20.13</b>	<b>22.56</b>
IV	Expenses :		
	Cost of materials consumed	-	-
	Purchases of Stock-in-Trade	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-
	Employee benefits expense	3.06	1.38
	Finance Costs	-	-
	Depreciation /amortization expense	-	-
	Other expenses	1.13	1.25
	<b>Total expenses (IV)</b>	<b>4.19</b>	<b>2.64</b>
V	<b>Profit/(Loss) before exceptional items and tax (I-IV)</b>	<b>15.94</b>	<b>19.92</b>
VI	Exceptional Items	-	-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>15.94</b>	<b>19.92</b>
VIII	Tax Expenses		
	(1) Current Tax	-	-
	(2) Deferred Tax	-	-
IX	<b>Profit / (Loss) for the Period from continuing operations (VII-VIII)</b>	<b>15.94</b>	<b>19.92</b>
X	Profit / (Loss) from discontinued operations	-	-
XI	Tax expenses of discontinued operations	-	-
XII	<b>Profit / (Loss) from discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit / (Loss) for the period (IX+XII)</b>	<b>15.94</b>	<b>19.92</b>
XIV	Other Comprehensive Income		
	A. I) Items that will not be reclassified to profit or loss	-11.96	-7.84
	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	-	-
XV	<b>Total Comprehensive income for the period (XIII+XIV)(Comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>3.97</b>	<b>12.08</b>
	Paid up Equity Share Capital, Face Value: Re 1/- share	39.57	39.57
XVI	Earnings per Equity Share (for continuing operations) : ( not annualised)		
	(1) Basic (Rs.)	0.40	0.50
	(2) Diluted (Rs.)	0.40	0.50
XVII	Earnings per Equity Share (for discontinued operations) : ( not annualised)		
	(1) Basic (Rs.)	-	-
	(2) Diluted (Rs.)	-	-
XVIII	Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)		
	(1) Basic (Rs.)	0.40	0.50
	(2) Diluted (Rs.)	0.40	0.50

**NOTES**

- The Company is dealing in one Segment only i.e. Investments in Mutual Fund, Shares & Securities etc.
- The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 14<sup>th</sup> August, 2019.
- The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 30th June, 2019 and the report was placed before the Board and the same was noted, provided however that the Ind AS compliant financial results, pertaining to quarter ended June 30, 2018 has not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provide a true & fair view of its affairs.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1, 2019, the Company has for the first time adopted Ind AS with a transition date from April
- The format for un-audited quarterly 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 reconciliation of the net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ins AS is given in Annexure - I.

By Order of the Board of Directors  
For Kabirdas Investments Ltd.
  
 Dipak Mehta  
 Director  
 DIN : 01274012
Place : Kolkata  
Date : 14th August, 2019

**KABIRDAS INVESTMENTS LTD.**

CIN: L65993WB1974PLC157598

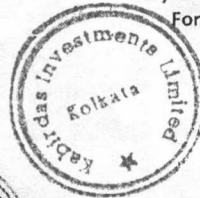
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Phone No. : 033-22825513

Email: kilgroup2010@gmail.com, Website: kabirdasinvestmentslimited.com

(Rs. in Lakhs)

Particulars	IGAAP	Effects of transition to Ind AS	Ind AS
Revenue from operations	16.83	-	16.83
Other Income	(0.18)	5.91	5.73
<b>Total Income</b>	<b>16.65</b>	<b>5.91</b>	<b>22.56</b>
<b>Expenses :</b>			
Cost of materials consumed	-	-	-
Purchases of Stock-in-Trade	-	-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-
Employee benefits expense	1.38	-	1.38
Finance Costs	-	-	-
Depreciation /amortization expense	-	-	-
Other expenses	1.25	-	1.25
<b>Total expenses</b>	<b>2.64</b>	<b>-</b>	<b>2.64</b>
<b>Profit/(Loss) before exceptional items and tax</b>	<b>14.01</b>	<b>5.91</b>	<b>19.92</b>
Exceptional Items	-	-	-
<b>Profit / (Loss) before tax</b>	<b>14.01</b>	<b>5.91</b>	<b>19.92</b>
<b>Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit / (Loss) for the period</b>	<b>14.01</b>	<b>5.91</b>	<b>19.92</b>
<b>Other Comprehensive Income</b>			
A) i. Items that will not be reclassified to profit or loss	-	-7.84	-7.84
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	-	-	-
<b>Total Other Comprehensive Income , net of income tax</b>	<b>-</b>	<b>-7.84</b>	<b>-7.84</b>
<b>Total Comprehensive income for the period</b>	<b>14.01</b>	<b>1.93</b>	<b>12.08</b>
Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)	-	-	-
Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)	-	-	-
Paid up Equity Share Capital. Face Value: Re 1/- share	39.57	-	39.57
(1) Basic (Rs.)	0.35	0.15	0.50
(2) Diluted (Rs.)	0.35	0.15	0.50

By Order of the Board of Directors  
For Kabirdas Investments Ltd.*Dilip Mehta*Dipak Mehta  
Director  
DIN : 01274012

Place : Kolkata

Date : 14th August, 2019

