



Kabirdas Investments Limited

CIN: L65993WB1974PLC157598

Azimganj House, 7 Camac Street

Unit No-3B, 5th Floor, Kolkata-700017

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The Secretary,
Metropolitan Stock Exchange of India Ltd.
Vibgyor Towers, 4th Floor, Plot Bo. C 62,
G-Block, Opp. Trident Hotel, Bandra Kurla Complex,
Bandra (East), Mumbai – 400 098

Scrip Code: 10021097

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

File No. 3699

Dear Sir/ Madam,

Sub: Outcome of meeting of the Board of Directors of Kabirdas Investments Limited

This is to inform you that the Board of Directors of the Company, at their meeting held today at 1 p.m. has:

1. Approved the unaudited financial results of the Company for the quarter ended 31st December, 2019.
2. Approved appointment of Ms. Nupur Mehta as Non-Executive, Non- Independent Women Director of the Company.

The meeting of the Board of Directors was concluded at 3:30 P.M.

The above Financial Results along with the Limited Review Report on the Financial Results are enclosed herewith.

Kindly take the same on your records.

For Kabirdas Investments Limited

Dipak Mehta

Dipak Mehta
Managing Director
DIN-01274012

Limited Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Kabirdas Investment Limited

We have reviewed the accompanying statement of unaudited standalone financial results ('Statement') of **M/s. Kabirdas Investment Limited** ('the Company') for the quarter ended 31st December, 2019 and year to date from 1st April, 2019 to 31st December, 2019, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the SEBI Regulations'), as amended.

This Statement is the responsibility of the Company's Management and approved by this Company's Board of Directors, 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. Our responsibility is to issue a report on the Statement 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 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 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 stated 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 Circular CIR/CFD/FAC/62/2016 dated July 05th, 2016, and other recognised 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, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 12th February, 2020



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

Sushil Kumar Chhawchharia
Partner
Membership No. 008482

UDIN: 20008482AAAAA ES342



Statement of Standalone Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2019

| Sl No. | Particulars | 3 months ended | Preceding 3 months ended | Corresponding 3 months ended in the previous year | Year to date for the current period | Year to date for the previous year |
|--------|--|----------------|--------------------------|---|-------------------------------------|------------------------------------|
| | | 31.12.2019 | 30.09.2019 | 31.12.2018 | 31.12.2019 | 31.12.2018 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | Unaudited | Unaudited |
| I | Revenue from operations | | | | | |
| | Interest Income | 17.08 | 19.24 | 17.88 | 54.80 | 51.72 |
| II | Other income | 6.51 | (1.07) | 1.94 | 7.09 | 5.07 |
| III | Total Income (I+II) | 23.59 | 18.17 | 19.82 | 61.89 | 56.79 |
| IV | Expenses : | | | | | |
| | Finance Costs | - | - | - | - | - |
| | Net Loss on fair value changes | - | - | - | - | - |
| | Impairment on Financial Instruments | - | - | - | - | - |
| | Employee benefits expense | 5.63 | 4.51 | 2.23 | 13.20 | 6.10 |
| | Depreciation /amortization expense | - | - | - | - | - |
| | Other expenses | 0.84 | 4.16 | 3.74 | 6.13 | 8.89 |
| | Total expenses | 6.47 | 8.67 | 5.97 | 19.33 | 14.99 |
| IV | Profit/(Loss) before exceptional items and tax (III-IV) | 17.12 | 9.50 | 13.85 | 42.56 | 41.80 |
| V | Exceptional Items | - | - | - | - | - |
| VI | Profit / (Loss) before tax (IV-V) | 17.12 | 9.50 | 13.85 | 42.56 | 41.80 |
| VII | Tax Expenses | | | | | |
| | (1) Current Tax | - | - | - | - | - |
| | (2) Deferred Tax | - | - | - | - | - |
| VIII | Profit / (Loss) for the period (VI-VII) | 17.12 | 9.50 | 13.85 | 42.56 | 41.80 |
| IX | Other Comprehensive Income | | | | | |
| | A. I) Items that will not be reclassified to profit or loss | (18.19) | (11.68) | 6.04 | (41.83) | (24.90) |
| | 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 | - | - | - | - | - |
| X | Total Comprehensive Income for the period (VIII+IX)(Comprising Profit / (Loss) and Other Comprehensive Income for the period) | (1.07) | (2.18) | 19.89 | 0.73 | 16.90 |
| XI | Paid up Equity Share Capital Face Value :Re 1/-share | 39.57 | 39.57 | 39.57 | 39.57 | 39.57 |
| XII | Earnings per Equity Share: (not annualised) | | | | | |
| | (1) Basic (Rs.) | 0.43 | 0.24 | 0.35 | 1.08 | 1.06 |
| | (2) Diluted (Rs.) | 0.43 | 0.24 | 0.35 | 1.08 | 1.06 |

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 12th February, 2020.
- The Auditors have carried out Limited Review on the aforesaid Financial Results for the Quarter and nine months ended on 31st December, 2019 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.
- 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 1, 2018.
- 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 III) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
- As required by paragraph 32 of Ind AS 101, net profit reconciliation between figures reported under previous GAAP and Ind AS is given below:

| Particulars | Quarter ended Dec 31, 2018 | Nine Months ended Dec 31, 2018 |
|--|----------------------------|--------------------------------|
| Net Profit or (loss) as per Previous GAAP | 13.79 | 39.34 |
| Ind AS adjustment increasing / (decreasing) net profit as reported under GAAP | | |
| Fair Value of Investment | (0.10) | 2.28 |
| Other | 0.16 | 0.36 |
| Net Profit or (loss) as per Ind AS | 13.85 | 41.98 |
| Other Comprehensive Income net of taxes as per Ind AS | 6.04 | (25.08) |
| Total comprehensive income for the period as per Ind AS | 19.89 | 16.90 |

- Provision for Tax and Deferred Tax will be made (as applicable) at the time of Finalisation of Accounts for the year ending 31st March, 2020.
- Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

**By Order of the Board of Directors
For Kabirdas Investments Ltd.**

Dipak Mehta

**Dipak Mehta
Director
DIN : 01274012**

Place : Kolkata
Date : 12th February, 2020

