

**LIMITED REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE 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

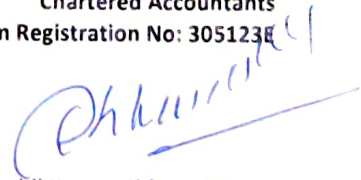
We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. Kabirdas Investments Limited** for the quarter and nine months ended 31<sup>st</sup> December, 2020 attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the SEBI Regulations'), as amended.

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 13<sup>th</sup> February, 2021, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 an analytical procedure 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 Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

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

Place: Kolkata  
Date: 13<sup>th</sup> February, 2021

UDIN - 21008482AA AAAI 7743



# KABIRDAS INVESTMENTS LIMITED

(CIN : L65993WB1974PLC157598)

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Phone No : (033) 2282-5513, Fax : (033) 2282- 5513

E-mail: kilgroup2010@gmail.com, Website:www.kabirdasinvestmentslimited.com

(Rs. in Lakhs)

## Statement of Unaudited Standalone Financial Results for the Quarter and Nine months ended 31st December 2020, Prepared in Compliance with Indian Accounting Standards (IND AS)

### Statement of Un-audited Standalone Financial Results for the Quarter ended 31st December, 2020

Sl. No.	Particulars	3 months ended on 31/12/2020	Preceeding 3 months ended on 30/09/2020	Corresponding 3 months ended in the previous year on 31/12/2019	Year to date for the current period 31/12/2020	Year to date for the previous year 31/12/2019	Previous year 31/03/2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Income</b>						
I	<b>Revenue from operations</b>						
	(i) Interest Income	4.13	4.12	17.08	12.33	54.80	66.15
	(ii) Dividend Income	1.55	5.79	0.07	7.34	0.12	0.36
	(iii) Net gain on fair value changes	15.43	3.02	6.44	34.04	6.35	0.78
	<b>Total Revenue from Operations</b>	<b>21.10</b>	<b>12.92</b>	<b>23.59</b>	<b>53.70</b>	<b>61.27</b>	<b>67.29</b>
II	<b>Other income</b>	-	-	-	-	0.62	0.62
III	<b>Total Income (I+II)</b>	<b>21.10</b>	<b>12.92</b>	<b>23.59</b>	<b>53.70</b>	<b>61.89</b>	<b>67.91</b>
IV	<b>Expenses :</b>						
	(i) Employee benefits expenses	5.64	5.63	5.63	16.90	13.20	18.84
	(ii) Other expenses	0.84	2.15	0.84	4.32	6.13	8.38
	<b>Total expenses (IV)</b>	<b>6.48</b>	<b>7.78</b>	<b>6.47</b>	<b>21.22</b>	<b>19.33</b>	<b>27.22</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>14.61</b>	<b>5.14</b>	<b>17.12</b>	<b>32.48</b>	<b>42.56</b>	<b>40.69</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>14.61</b>	<b>5.14</b>	<b>17.12</b>	<b>32.48</b>	<b>42.56</b>	<b>40.69</b>
VIII	<b>Tax Expenses</b>						
	(1) Current Tax	-	-	-	-	-	10.16
	(2) Deferred Tax	-	-	-	-	-	-
IX	<b>Profit / (Loss) for the period (VII-VIII)</b>	<b>14.61</b>	<b>5.14</b>	<b>17.12</b>	<b>32.48</b>	<b>42.56</b>	<b>30.53</b>
X	<b>Other Comprehensive Income</b>						
	(a) (i) Items that will not be reclassified to profit or loss	358.97	33.63	(18.19)	437.81	(41.83)	(164.73)
	(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	-	-	-	-	-	-
XI	<b>Total Comprehensive Income (IX + X)</b>	<b>373.58</b>	<b>38.77</b>	<b>(1.07)</b>	<b>470.29</b>	<b>0.73</b>	<b>(134.20)</b>
XII	<b>Paid Up Equity Share Capital of Re 1 each</b>	<b>39.57</b>	<b>39.57</b>	<b>39.57</b>	<b>39.57</b>	<b>39.57</b>	<b>39.57</b>
XIII	<b>Earnings per Equity Share (of Rs. 10/- each) : (not annualised)</b>						
	(1) Basic (Rs.)	0.37	0.13	0.43	0.82	1.08	0.77
	(2) Diluted (Rs.)	0.37	0.13	0.43	0.82	1.08	0.77

#### NOTES :

- Being a Financial Company, it has no Business other than Financial Activities.
- The aforesaid unaudited standalone financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 13th February, 2021.
- The Auditors have carried out Limited Review(LR) on the aforesaid unaudited standalone financial results for the quarter and nine months ended 31st December, 2020 and the report was placed before the Board and the same was noted. However, the management has exercised necessary due diligence to ensure that the financial results provide a true & fair view of its affairs.
- The format for audited/un-audited 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.
- Nature of Capital Markets in which the Company operates is such that the quarterly results do not indicate the likely annual performance.
- The outbreak of corona virus (COVID-19) pandemic globally is causing significant disturbance and slowdown of economic activities. The Company's operations and revenue during the current quarter though impacted due to COVID-19 but the net effect was positive.
- Provision for Tax and Deferred Tax will be made (as applicable) at the time of Finalisation of Accounts for the year ending 31st March, 2021.
- 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.



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Dipak Mehta  
Director

DIN : 01274012

Place : Kolkata

Date : 13th February, 2021