

**Limited Review Report on the Quarterly Unaudited Consolidated 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  
M/s Kabirdas Investments Limited

We have reviewed the accompanying statement of unaudited consolidated financial results ('Statement') of **M/s. Kabirdas Investments Limited** ('the Company') and its associates for the quarter ended 30<sup>th</sup> June, 2021, 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 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIRJCFD/CMDI 144/20 19 dated 29<sup>th</sup> March, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The statement includes the results of three of its associates, as follows:

- a. Faith Suppliers Private Limited
- b. Kinetic Vanijya Private Limited
- c. N. Marshall Hitech Engineers (P) Limited

Based on our review conducted as stated above and based on the consideration of the management reports, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, and has not been disclosed in terms 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.

The Statement also includes the Company's share of net loss of Rs. 1,206/-, and total comprehensive profit of Rs. NIL for the quarter ended 30 June 2021, in respect of three associates, based on their unaudited quarterly financial statements (refer Note 7 of the Statement), which are not being audited by us. The report on the financial statements and financial information of this entity has been furnished to us by the Management and




Chartered Accountants

our review on the Statement in so far as it relates to the amounts and disclosures included in respect of these associates is based solely on the reports of such management and the procedures performed by us as stated in paragraph above.

Our conclusion on the Statement is not modified in respect of this matter.

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

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

  
Gaurav Kumar Jaiswal  
Partner

Membership No. 310588

UDIN: 21310588AAAAAY4869





**KABIRDAS INVESTMENTS LIMITED**

(CIN : L65993WB1974PLC157598)

Regd. Office : Unit No 3B, 5th Floor ,7 Camac Street, Azimganj House , Kolkata - 700017

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

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

(Rs. in Lakhs)

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH, JUNE 2021 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)**

Sl. No.	Particulars	3 months ended on	Preceding three	Corresponding	Previous year
		30/06/2021	months ended on	three months ended in the	ended on 31/03/
		(Unaudited)	31/03/2021	previous year on	2021
			(Audited)	30/06/2020	(Audited)
1	<b>Income from Operations</b>				
	(a) Revenue from operations				
	(i) Interest Income	4.09	4.03	4.08	16.36
	(ii) Dividend Income	0.18	6.15	-	13.49
	(iii) Net gain on fair value changes	5.62	(1.53)	15.60	32.51
	(b) Other income	-	-	-	-
	<b>Total income from operations (net)</b>	<b>9.89</b>	<b>8.65</b>	<b>19.68</b>	<b>62.36</b>
2	<b>Expenses :</b>				
	a. Employee benefits expense	5.63	5.87	5.63	22.77
	b. Other expenses	2.27	2.07	1.33	6.39
	<b>Total expenses</b>	<b>7.90</b>	<b>7.94</b>	<b>6.96</b>	<b>29.16</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>1.99</b>	<b>0.71</b>	<b>12.72</b>	<b>33.20</b>
4	Exceptional items	-	-	-	-
5	<b>Profit before tax (3-4)</b>	<b>1.99</b>	<b>0.71</b>	<b>12.72</b>	<b>33.20</b>
6	<b>Tax Expenses</b>				
	(1) Current Tax	-	-	-	-
	(2) Deferred Tax	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	<b>Net Profit for the period</b>	<b>1.99</b>	<b>0.71</b>	<b>12.72</b>	<b>33.20</b>
	Share of Profit in Associate	(0.01)	(0.16)	0.01	(0.17)
8	<b>Total Profit (Loss) for Period</b>	<b>1.97</b>	<b>0.55</b>	<b>12.73</b>	<b>33.03</b>
9	<b>Other Comprehensive Income (net of tax)</b>				
	(a) <b>Items that will not be reclassified subsequently to profit or loss</b>				
	i. Equity instruments through other comprehensive income, net	216.03	(161.81)	45.21	276.00
	(b) <b>Impact of tax relating to items that will not be reclassified subsequently to profit or loss</b>				
	i. Fair value changes on investments, net	-	-	-	-
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>216.03</b>	<b>(161.81)</b>	<b>45.21</b>	<b>276.00</b>
10	<b>Total Comprehensive Income for the period</b>	<b>218.00</b>	<b>(161.26)</b>	<b>57.94</b>	<b>309.03</b>
11	<b>Total Profit or Loss, attributable to</b>				
	Profit or loss, attributable to owners of parent	(0.01)	(0.16)	0.01	(0.17)
	Total profit or loss, attributable to non-controlling interests	-	-	-	-
12	<b>Total Comprehensive income for the period attributable to</b>				
	Comprehensive income for the period attributable to Shareholders	216.03	(161.81)	45.21	276.00
	Total comprehensive income for the period attributable to non-controlling interests	-	-	-	-
13	<b>Details Equity Share Capital</b>				
	Paid-up equity share capital	39.57	39.57	39.57	39.57
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00
14	<b>Earnings per equity share</b>				
	Basic earnings (loss) per share from continuing and discontinuing operations	<b>0.05</b>	<b>0.01</b>	<b>0.32</b>	<b>0.83</b>
	Diluted earnings (loss) per share from continuing and discontinuing operations	<b>0.05</b>	<b>0.01</b>	<b>0.32</b>	<b>0.83</b>

**Notes:**

- Being a Financial Company, it has no Business other than Financial Activities.
- The Company prepares Consolidated Financial Statements on quarterly basis and the Consolidated Financial Result include the Company's share of profit/loss in its three Associates Companies. ("the Group).
- The aforesaid unaudited consolidated financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 13th August, 2021.
- The consolidated 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.
- The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 30th June, 2021 and the report was placed before the Board and the same was noted.
- The impact of COVID-19 pandemic-second wave and the extent to which the pandemic may further impact the operations of the Company and its Associates depends on future developments, which are still unascertainable at this point of time.
- However, in respect of one associate, M/s N Marshall Hitech Engineers Pvt. Ltd., the accounts for the three months ended 30.06.2021 were not made available, hence the consolidation has been done on the basis of unaudited accounts for the year ended 31st March, 2021.
- Provision for tax will be made at the time of finalisation of accounts for the year ending 31st March, 2022.
- Previous period's figures have been regrouped/ rearranged wherever necessary.

By Order of the Board of Directors  
For Kabirdas Investments Ltd.Dipak Mehta  
(Director)  
DIN: 01274012Place : Kolkata  
Date : 13th August, 2021