



Kabirdas Investments Limited

CIN: L65993WB1974PLC157598

Azimganj House, 7 Camac Street
Unit No-3B, 5th Floor, Kolkata-700017
Ph. No.: 033-22825513
Email: kilgroup2010@gmail.com
www.kabirdasinvestmentslimited.com

Date: 12th November, 2021

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 3:30 p.m. has:

1. Approved the unaudited standalone & consolidated financial results of the Company for the quarter ended 30th September, 2021.
2. Undertaking for Non- applicability of Regulation 32 of SEBI (LODR) Regulation, 2015.

The meeting of the Board of Directors was concluded at 4:00 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
Director
DIN: 01274012



Ray & Co.

Chartered Accountants

Phone 033-4001 3720, Mobile : 86977 35000 / 86977 35002
E-mail : caskroy@gmail.com, casoumiroy@gmail.com

Shakespeare Court
21A, Shakespeare Sarani, Flat 8C, 8th Floor, Kolkata-700 017

Our Reference.....

Date.....

Limited Review Report on Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30th September, 2021 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
**The Board of Directors of
Kabirdas Investments Limited**

We have reviewed the accompanying statement of unaudited standalone financial results ('Statement') of **M/s. Kabirdas Investments Limited** ('the Company') for the quarter and half year ended 30th September, 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, including relevant circulars issued by the SEBI from time to time.

This Statement is the responsibility of the Company's Management and approved by this Company's Board of Directors in their meeting held on 12th November, 2021, 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 there under and other accounting principles generally accepted in India in compliance with the SEBI Regulations, as amended. Our responsibility is to issue a report on the Statement based on our review.

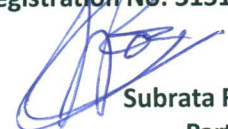
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of SEBI Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 12th November, 2021

For RAY & Co.
Chartered Accountants
Firm Registration No: 313124E





Subrata Roy
Partner
Membership No. 051205
UDIN: 21051205AAAABA8437



KABIRDAS INVESTMENTS LIMITED

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(Rs. in Lakhs)

Statement of Standalone Unaudited Financial Results for the Quarter ended 30th September, 2021, Prepared in Compliance with Indian Accounting Standards (IND AS)

Statement of Standalone Un-audited Financial Results for the Quarter ended 30th September, 2021

Sl. No.	Particulars	3 months ended on 30/09/2021	Preceeding 3 months ended on 30/06/2021	Corresponding 3 months ended in the previous year on 30/09/2020	Year to date for the current period 30/09/2021	Year to date for the previous year 30/09/2020	Previous year 31/03/2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from operations						
	(i) Interest Income	4.13	4.09	4.12	8.22	8.20	16.36
	(ii) Dividend Income	3.36	0.18	5.79	3.54	5.79	13.49
	(iii) Net gain on fair value changes	9.82	5.62	3.02	15.44	18.62	32.51
	Total Revenue from Operations	17.31	9.89	12.92	27.20	32.61	62.36
II	Other income	-	-	-	-	-	-
III	Total Income (I+II)	17.31	9.89	12.92	27.20	32.61	62.36
IV	Expenses :						
	(i) Employee benefits expenses	5.66	5.63	5.63	11.29	11.27	22.77
	(ii) Other expenses	4.39	2.27	2.15	6.67	3.48	6.39
	Total expenses (IV)	10.05	7.90	7.78	17.96	14.75	29.16
V	Profit/(Loss) before exceptional items and tax (III-IV)	7.26	1.99	5.14	9.24	17.86	33.20
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	7.26	1.99	5.14	9.24	17.86	33.20
VIII	Tax Expenses						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
IX	Profit / (Loss) for the period	7.26	1.99	5.14	9.24	17.86	33.20
X	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to profit or loss	(69.21)	216.03	33.63	146.82	78.85	276.00
	(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	-	-	-	-	-	-
XI	Total Comprehensive Income (IX + X)	(61.95)	218.02	33.63	156.07	78.85	309.20
XII	Paid Up Equity Share Capital of Re 1 each	39.57	39.57	39.57	39.57	39.57	39.57
XIII	Earnings per Equity Share (of Rs. 10/- each) : (not annualised)						
	(1) Basic (Rs.)	0.18	0.05	0.13	0.23	0.45	0.84
	(2) Diluted (Rs.)	0.18	0.05	0.13	0.23	0.45	0.84

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



Dipak Mehta
Director
DIN : 01274012

Place : Kolkata
Date : 12/11/2021

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Un-Audited Standalone Statement of Assets and Liabilities as at 30th September, 2021

(Rs. in Lakhs)

Sl. No.	Particulars	As at half year ended 30/09/2021	As at year ended 31/03/2021
		Un-audited	Audited
	ASSETS		
(1)	Financial Assets		
	(a) Cash and cash equivalents	0.48	5.73
	(b) Bank Balances other than (a) above	-	-
	(c) Derivative Financial Instruments	-	-
	(d) Receivables	-	-
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
	(e) Loans	114.10	112.01
	(f) Investments	1,189.59	1,030.52
	(g) Other Financial Assets (to be specified)	-	-
	Advance Recoverable	10.31	-
(2)	Non-financial Assets		
	(a) Inventories	-	-
	(b) Current Tax Assets (net)	3.35	2.58
	(c) Deferred Tax Assets (net)	-	-
	(d) Investment Property	-	-
	(e) Biological assets other than bearer plants	-	-
	(f) Property, Plant & Equipment	-	-
	(g) Capital work-in-progress	-	-
	(h) Intangible assets under development	-	-
	(i) Goodwill	-	-
	(j) Other intangible assets	-	-
	(k) Other non-financial assets	1.47	0.26
	Total Assets	1,319.30	1,151.10
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
	(a) Derivative financial instruments	-	-
	(b) Payables		
	(I) 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	-	-
	(II) 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	1.67	-
	(c) Debt Securities	-	-
	(d) Borrowings (Other than Debt Securities)	9.51	-
	(e) Deposits	-	-
	(f) Subordinated Liabilities	-	-
	(g) Other Financial Liabilities (to be specified)	-	-
(2)	Non-Financial Liabilities		
	(a) Current Tax Liabilities (net)	-	-
	(b) Provisions	1.75	-
	(c) Deferred Tax Liabilities (net)	-	-
	(d) Other non-financial liabilities (to be specified)	-	1.37
	Salaries Payable	0.47	-
	Duties and taxes	0.10	-
(3)	Equity		
	(a) Equity Share Capital	39.57	39.57
	(b) Other Equity	1,266.23	1,110.16
	Total Equity and Liabilities	1,319.30	1,151.10

NOTES :

- 1 Being a Financial Company, it has no Business other than Financial Activities.
- 2 The aforesaid standalone financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 12th November, 2021.
- 3 The Auditors have carried out Limited Review(LR) on the aforesaid financial results and the cash flow statement for the quarter and half year ended 30th September, 2021 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.
- 4 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.
- 5 Nature of Capital Markets in which the Company operates is such that the quarterly results do not indicate the likely annual performance.
- 6 The Company has assessed the impact of COVID-19 on its financial statements based on the internal and external information up to the date of approval of these financial statements. There is a substantial impact on the value of investments as on 30th September, 2021. However, the management expects to recover the carrying amounts of its investments and as such this will not impact the "going concern" status of the company. The company will continue to monitor the future economic conditions and update its assessment.
- 7 Provision for Tax and Deferred Tax will be made (as applicable) at the time of Finalisation of Accounts for the year ending 31st March, 2022.
- 8 Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

Place : Kolkata
Date : 12/11/2021



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

Dipak Mehta
Dipak Mehta
Director
DIN : 01274012

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Unaudited Standalone Cash Flow for six months ended 30th September, 2021			
(Rs. in Lakhs)			
I. N	Particulars	As at half year ended 30/09/2021	As at previous half year ended 30/09/2020
		Un-Audited	Un-Audited
A	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit before Tax	9.24	17.86
	Adjustments for:		
	Interest Income on IT Refund	-	-
	Dividend Income	(3.54)	(5.79)
	Unrealized Gain on investments	(15.12)	(9.83)
	(Profit) /Loss on sale of investments	(0.32)	(8.79)
	Operating profit before working capital changes	(9.74)	(6.55)
	Adjustments for Changes in Working Capital:		
	Trade receivables, loan and advances and other assets	(14.38)	3.68
	Trade payables, other liabilities and provisions	12.13	(5.71)
	Cash generated from operations	(11.98)	(8.58)
	Direct Taxes paid (net of Refunds)	-	(1.00)
	Net Cash Flows (Used in) Operating Activities	(11.98)	(9.58)
B	CASH FLOWS FROM INVESTING ACTIVITIES		
	Sale/(Purchase) of investment	(59.64)	1.52
	Dividend received	3.54	5.79
	Fair Value Changes	62.83	32.51
	Net Cash Flows (Used In) / From Investing Activities	6.74	7.31
	CASH FLOWS FROM FINANCING ACTIVITIES	-	-
	Net Cash Flows From / (Used In) Financing Activities	-	-
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	(5.25)	(2.29)
	Opening Cash and Cash Equivalent	5.73	7.82
	Closing Cash and Cash Equivalent	0.48	5.53

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



Dipak Mehta
Director
DIN : 01274012

Place:Kolkata
Date:12/11/2021

