



**Ray & Co.**

Chartered Accountants

Shakespeare Court  
21A, Shakespeare Sarani, Flat -8C, 8<sup>th</sup>Floor, Kolkata – 700017

E-mail: caskroy@gmail.com

Phone: 40013720, Mobile: 9831004140

Our Reference .....

Date:

**Limited Review Report on Unaudited Standalone Financial Results of the Company for the quarter ended 31<sup>st</sup> December, 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 quarterly financial results ('the Statement') of **M/s. Kabirdas Investments Limited** ('the Company') for the quarter ended 31<sup>st</sup> December 2021, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") 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 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 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 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 05<sup>th</sup>, 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 Ray & Co.**

Chartered Accountants

Firm Registration No.: 313124E

**Subrata Roy**

Partner

Membership No. 051205

UDIN: 22051205ABYFTF7772

Place : Kolkata

Date: 14.02.2022





# 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 Standalone Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2021, Prepared in Compliance with Indian Accounting Standards (IND AS)

### Statement of Standalone Un-audited Financial Results for the Quarter ended 31st December, 2021

Sl. No.	Particulars	3 months ended on 31/12/2021	Preceding 3 months ended on 30/09/2021	Corresponding 3 months ended in the previous year on 31/12/2020	Year to date for the current period 31/12/2021	Year to date for the previous year 31/12/2020	Previous year 31/03/2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Income</b>						
I	<b>Revenue from operations</b>						
	(i) Interest Income	4.13	4.13	4.13	12.36	12.33	16.36
	(ii) Dividend Income	3.54	3.36	1.55	7.08	7.34	13.49
	(iii) Net gain on fair value changes	(0.02)	9.82	15.43	15.42	34.04	32.51
	<b>Total Revenue from Operations</b>	<b>7.64</b>	<b>17.31</b>	<b>21.10</b>	<b>34.85</b>	<b>53.70</b>	<b>62.36</b>
II	<b>Other income</b>	0.17	-	-	0.17	-	-
III	<b>Total Income (I+II)</b>	<b>7.81</b>	<b>17.31</b>	<b>21.10</b>	<b>35.02</b>	<b>53.70</b>	<b>62.36</b>
IV	<b>Expenses :</b>						
	(i) Employee benefits expenses	3.79	5.66	5.64	15.09	16.90	22.77
	(ii) Other expenses	2.39	4.39	0.84	9.05	4.32	6.39
	<b>Total expenses (IV)</b>	<b>6.19</b>	<b>10.05</b>	<b>6.48</b>	<b>24.14</b>	<b>21.22</b>	<b>29.16</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>1.62</b>	<b>7.26</b>	<b>14.61</b>	<b>10.88</b>	<b>32.48</b>	<b>33.20</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>1.62</b>	<b>7.26</b>	<b>14.61</b>	<b>10.88</b>	<b>32.48</b>	<b>33.20</b>
VIII	<b>Tax Expenses</b>						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
IX	<b>Profit / (Loss) for the period</b>	<b>1.62</b>	<b>7.26</b>	<b>14.61</b>	<b>10.88</b>	<b>32.48</b>	<b>33.20</b>
X	<b>Other Comprehensive Income</b>						
	(a) (i) Items that will not be reclassified to profit or loss	81.79	(69.21)	358.97	228.61	437.81	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	<b>Total Comprehensive Income (IX + X)</b>	<b>83.41</b>	<b>(61.95)</b>	<b>373.58</b>	<b>239.49</b>	<b>470.29</b>	<b>309.20</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.)	0.04	0.18	0.37	0.27	0.82	0.84
	(2) Diluted (Rs.)	0.04	0.18	0.37	0.27	0.82	0.84

#### 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 approved by the Board of Directors at its meeting held on 14th February, 2022.
- 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 Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 31st December, 2021 and the report was placed before the Board and the same was noted.
- 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.



Place : Kolkata

Date : 14th February, 2022

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

*Dipak Mehta*  
Kolkata  
Dipak Mehta  
Director  
DIN : 01274012