



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: 31st October, 2022

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 Board Meeting held on 31st October 2022

This is to inform that the Board of Directors at its meeting held on 31st October 2022 and Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has *inter-alia* approved the following:

1. Approved the unaudited standalone & consolidated financial results of the Company for the quarter and half year ended 30th September, 2022.
2. Undertaking for Non- applicability of Regulation 32 of SEBI (LODR) Regulation, 2015

Further, please note that the meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 05:00 P.M.

Please acknowledge the receipt of the above

For Kabirdas Investments Limited


Zubin Dipak Mehta
Director
DIN- 06558255





Kabirdas Investments Limited

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Date: 31st October, 2022

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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: Declaration on Audit Report with unmodified opinion of the Statutory Auditors for the Quarter and Half-Year ended September 30, 2022

Pursuant to regulation 33(3) (d) of the SEBI (LODR) Regulations, 2015 as amended vide notification no. SEBI/LADNRO/GN/2016-2017/001 dated May 25, 2016 and circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 and DCS/COMP/04/2016-17 dated June 01, 2016 we hereby declare that M/s. Ray & Co, Chartered Accountants, (Firm Reg. No. 313124E) Statutory Auditor of the Company, have issued an Auditor's report with unmodified opinion on unaudited Financial Result of The Company for the quarter and half year ended September 30, 2022.

This is for your information and record.

For Kabirdas Investments Limited



Zubin Dipak Mehta
Director
DIN- 06558255



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31st October, 2022

The Secretary,
MCX-SX,
Vibgyor Tower, 4th Floor, Plot Bo. C62,
G-Block, Opp. Trident Hotel, Bandra Kurla Complex,
Bandra (East), Mumbai-400098

File No. 3699

Scrip Code: 10021097

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

Dear Sir/Madam,

Re: Regulation 32(1) Under SEBI (Listing Obligations and Disclosure Requirements). Regulations 2015

In reference to the captioned subject, we would like to inform that there was no Public Issue, Rights Issue, Preferential Issue, etc during the Quarter ended on 30th September, 2022.

Hence, the Statement of Deviation or Variation in Public Issue, Rights Issue, Preferential Issue, etc under Regulation 32(1) of SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 for the quarter on 30th September, 2022 is not applicable to the Company.

We request you to kindly take the same on record and acknowledge the receipt.

For Kabirdas Investments Limited



Zubin Dipak Mehta
Director
DIN- 06558255



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 ended 30th September, 2022 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 ended 30th September, 2022 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 31st October, 2022 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: 31 October, 2022



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


Subrata Roy
Partner
Membership No. 051205
UDIN : 22051205BBLNSO9337



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 Standalone Unaudited Financial Results for the Quarter ended 30th September, 2022, Prepared in Compliance with Indian Accounting Standards (IND AS)

Statement of Standalone Un-audited Financial Results for the Quarter ended 30th September, 2022

Sl. No.	Particulars	3 months ended on 30/09/2022	Preceding 3 months ended on 30/06/2022	Corresponding 3 months ended in the previous year on 30/09/2021	Year to date for the current period 30/09/2022	Year to date for the previous year 30/09/2021	Previous year 31/03/2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from operations						
	(i) Interest Income	1.37	1.86	4.13	3.23	8.22	16.49
	(ii) Dividend Income	8.69	-	3.36	8.69	3.54	12.33
	(iii) Net gain on fair value changes	15.60	(8.33)	9.82	7.27	15.44	15.31
	Total Revenue from Operations	25.66	(6.47)	17.31	19.19	27.20	44.13
II	Other income	0.00	0.01	-	0.01	-	0.17
III	Total Income (I+II)	25.66	(6.47)	17.31	19.19	27.20	44.30
IV	Expenses :						
	(i) Employee benefits expenses	13.65	7.27	5.66	20.92	11.29	19.59
	(ii) Other expenses	3.39	2.12	4.39	5.51	6.67	12.61
	Total expenses (IV)	17.04	9.38	10.05	26.42	17.96	32.20
V	Profit/(Loss) before exceptional items and tax (III-IV)	8.62	(15.85)	7.26	(7.23)	9.24	12.10
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	8.62	(15.85)	7.26	(7.23)	9.24	12.10
VIII	Tax Expenses						
	(1) Current Tax	-	-	-	-	-	29.71
	(2) Deferred Tax	-	-	-	-	-	-
	(3) Earlier year tax	0.35	-	-	0.35	-	-
	(4) TDS Receivable written off	0.02	-	-	0.02	-	-
IX	Profit / (Loss) for the period	8.25	(15.85)	7.26	(7.60)	9.24	(17.61)
X	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to profit or loss	318.05	(89.17)	(69.21)	228.88	146.82	316.93
	(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)	326.30	(105.02)	(61.95)	221.28	156.07	299.32
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.)	0.21	(0.40)	0.18	(0.19)	0.23	(0.45)
	(2) Diluted (Rs.)	0.21	(0.40)	0.18	(0.19)	0.23	(0.45)

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



Zubin Dipak Mehta
Director
DIN : 06558255

Place : Kolkata
Date : 31/10/2022

KABIRDAS INVESTMENTS LIMITED

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Un-Audited Standalone Statement of Assets and Liabilities as at 30th September, 2022			
(Rs. in Lakhs)			
Sl. No.	Particulars	As at half year ended 30/09/2022	As at year ended 31/03/2022
		Un-audited	Audited
	ASSETS		
(1)	Financial Assets		
	(a) Cash and cash equivalents	1.91	3.32
	(b) Bank Balances other than (a) above	-	-
	(c) Derivative Financial Instruments	-	-
	(d) Receivables	-	-
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
	(e) Loans	41.80	117.01
	(f) Investments	1,499.18	1,324.73
	(g) Other Financial Assets (to be specified)	-	-
(2)	Non-financial Assets		
	(a) Inventories	-	-
	(b) Current Tax Assets (net)	3.85	4.02
	(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	0.87	0.85
	Total Assets	1,547.61	1,449.93
	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	0.10	-
	(c) Debt Securities	-	-
	(d) Borrowings (Other than Debt Securities)	-	-
	(e) Deposits	-	-
	(f) Subordinated Liabilities	-	-
	(g) Other Financial Liabilities (to be specified)	-	-
(2)	Non-Financial Liabilities		
	(a) Current Tax Liabilities (net)	-	-
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (net)	-	-
	(d) Other non-financial liabilities (to be specified)	-	0.83
	Audit and Professional fees Payable	0.60	-
	Duties and taxes	0.00	-
(3)	Equity		
	(a) Equity Share Capital	39.57	39.57
	(b) Other Equity	1,507.33	1,409.53
	Total Equity and Liabilities	1,547.61	1,449.93



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 31st October, 2022.
- 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, 2022 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 Provision for Tax and Deferred Tax will be made (as applicable) at the time of Finalisation of Accounts for the year ending 31st March, 2023.

- 7 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.


Zubin Dipak Mehra
Director
DIN : 06558255

Place : Kolkata
Date : 31/10/2022





KABIRDAS INVESTMENTS LIMITED
(CIN : L65993WB1974PLC157598)

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E-MAIL: KILGROUP2010@GMAIL.COM, Website:WWW.KABIRDASINVESTMENTSLIMITED.COM

Unaudited Standalone Cash Flow for six months ended 30th September, 2022

(Rs. in Lakhs)

Sl. No	Particulars	As at half year ended 30/09/2022	As at half year ended 30/09/2021	As at previous ended 31/03/2022
		Un-Audited	Un-Audited	Un-Audited
A	CASH FLOWS FROM OPERATING ACTIVITIES			
	Profit before Tax	(7.23)	9.24	12.15
	Adjustments for:			
	Dividend Income	(8.69)	(3.54)	(12.33)
	Fair Value changes	(7.27)	(15.12)	(15.31)
	(Profit) /Loss on sale of investments	-	(0.32)	-
	Operating profit before working capital changes	(23.19)	(9.74)	(15.49)
	Adjustments for Changes in Working Capital:			
	Increase/(Decrease) in Loans and Advances, Trade receivables and other assets	75.21	(14.38)	(5.00)
	Increase/(Decrease) in other non Financial Liabilities	(0.23)	12.13	(0.53)
	Increase/(Decrease) in Financial Liabilities	0.10	-	-
	Increase/(Decrease) in Non Financial Assets	0.16	-	(0.59)
	Cash generated from operations	52.06	(11.98)	(21.62)
	Direct Taxes paid (net of Refunds)	(0.37)	-	(31.16)
	Net Cash Flows (Used in) Operating Activities	51.68	(11.98)	(52.77)
B	CASH FLOWS FROM INVESTING ACTIVITIES			
	Sale/(Purchase) of investment	(62.20)	(59.64)	22.73
	Dividend received	8.89	3.54	12.33
	Fair Value Changes	0.41	62.83	15.31
	Net Cash Flows (Used In) / From Investing Activities	(53.09)	6.74	50.36
	CASH FLOWS FROM FINANCING ACTIVITIES	-	-	-
	Net Cash Flows From / (Used In) Financing Activities	-	-	-
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	(1.41)	(5.25)	(2.41)
	Opening Cash and Cash Equivalent	3.32	5.73	5.73
	Closing Cash and Cash Equivalent	1.91	0.48	3.32

Place:Kolkata
Date:31/10/2022



Zubin Dipak Mehta
Director
DIN : 06558255



Our Reference.....

Date.....

Limited Review Report on Unaudited Consolidated Financial Results of the Company for the quarter ended 30th September, 2022 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 consolidated financial results ('Statement') of **M/s. Kabirdas Investments Limited** ('the Company') and its associates for the quarter ended 30th September, 2022, 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 31st October, 2022 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 in compliance with the SEBI Regulations, 2015, 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.

We also performed procedures in accordance with the Circular No. CIRJCFD/CMDI 144/20 19 dated 29th 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 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.



The Statement also includes the Company's share of net loss of Rs. 1567.86/- for the quarter ended 30th September, 2022, as considered in the Statement, in respect of three associates based on their unaudited quarterly financial statements (refer Note 6 of the Statement), which are not being audited by us. The report on the financial statements and financial information of these entities has been furnished to us by the Management and 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.

Place: Kolkata
Date: 31 October, 2022



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

Subrata Roy
Partner
Membership No. 051205
UDIN : 22051205BBLOGF9520



KABIRDAS INVESTMENTS LIMITED

(CIN : L65993WB1974PLC157598)

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Statement of Consolidated Unaudited Financial Results for the Quarter ended 30th September, 2022, Prepared in Compliance with Indian Accounting Standards (IND AS)

Statement of Consolidated Un-audited Financial Results for the Quarter ended 30th September, 2022

Sl. No.	Particulars	3 months ended on 30/09/2022	Preceding 3 months ended on 30/06/2022	Corresponding 3 months ended in the previous year on 30/09/2021	Year to date for the current period 30/09/2022	Year to date for the previous year 30/09/2021	Previous Year 31/03/2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from operations						
	(i) Interest Income	1.37	1.86	4.13	3.23	8.22	16.49
	(ii) Dividend Income	8.69	-	3.36	8.69	3.54	12.33
	(iii) Net gain on fair value changes	15.60	(8.33)	9.82	7.27	15.44	15.31
	Total Revenue from Operations	25.66	(6.47)	17.31	19.19	27.20	44.12
II	Other income	0.00	0.01	-	0.01	-	0.17
III	Total Income (I+II)	25.66	(6.47)	17.31	19.19	27.20	44.29
IV	Expenses :						
	(i) Employee benefits expenses	13.65	7.27	5.66	20.92	11.29	19.59
	(ii) Other expenses	3.39	2.12	4.39	5.51	6.67	12.61
	Total expenses (IV)	17.04	9.38	10.05	26.42	17.96	32.20
V	Profit/(Loss) before exceptional items and tax (III-IV)	8.62	(15.85)	7.26	(7.23)	9.24	12.10
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	8.62	(15.85)	7.26	(7.23)	9.24	12.10
VIII	Tax Expenses						
	(1) Current Tax	-	-	-	-	-	29.71
	(2) Deferred Tax	-	-	-	-	-	-
	(3) Earlier year tax	0.35	-	-	0.35	-	-
	(4) Tds receivable written off	0.02	-	-	0.02	-	-
IX	Profit / (Loss) for the period before share of associates(VII-VIII)	8.25	(15.85)	7.26	(7.60)	9.24	(17.62)
	Share of associates	(0.02)	-	(0.02)	(0.02)	(0.03)	(0.13)
X	Profit / (Loss) for the period	8.23	(15.85)	7.24	(7.62)	9.21	(17.75)
XI	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to profit or loss	318.05	(89.17)	(69.21)	228.88	146.82	316.93
	(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	-	-	-	-	-	-
XII	Total Comprehensive Income	326.28	(105.02)	(61.97)	221.26	156.04	299.18
XIII	Total Profit/Loss attributable to						
	Profit/Loss attributable to owners of parent	8.23	(15.85)	7.24	(7.62)	9.21	(17.75)
XIV	Total Comprehensive Income for the period attributable to						
	Comprehensive Income for the period attributable to owners of parent	318.05	(89.17)	(69.21)	228.88	146.82	316.93
XV	Paid Up Equity Share Capital of Re 1 each	39.57	39.57	39.57	39.57	39.57	39.57
XVI	Earnings per Equity Share (of Rs. 10/- each) : (not annualised)						
	(1) Basic (Rs.)	0.21	(0.40)	0.18	(0.19)	0.23	(0.45)
	(2) Diluted (Rs.)	0.21	(0.40)	0.18	(0.19)	0.23	(0.45)

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 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 30th September, 2022 and the report was placed before the Board and the same was noted.
- 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 31st October, 2022.
- However, in respect of one associate, M/s N Marshall Hitech Engineers Pvt. Ltd., the accounts for the three months ended 30.09.2022 were not made available, hence the consolidation has been done on the basis of unaudited accounts for the Quarter ended 30th September, 2022.
- Provision for tax will be made at the time of finalisation of accounts for the year ending 31st March, 2023.
- Previous period's figures have been regrouped/ rearranged wherever necessary.

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

Zubin Dipak Mehta
Director
DIN : 06558255

Place : Kolkata
Date : 31st October, 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

Unaudited Consolidated Statement of Assts and Liabilities as at 30th September, 2022

(Rs. in Lakhs)

Sl. No.	Particulars	As at half year ended 30/09/2022	As at year ended 31/03/2022
		Audited	Audited
	ASSETS		
(1)	Financial Assets		
	(a) Cash and cash equivalents	1.91	3.32
	(b) Bank Balances other than (a) above	-	-
	(c) Derivative Financial Instruments	-	-
	(d) Receivables	-	-
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
	(e) Loans	41.80	117.01
	(f) Investments	1,494.45	1,320.01
	(g) Other Financial Assets (to be specified)	-	-
(2)	Non-financial Assets		
	(a) Inventories	-	-
	(b) Current Tax Assets (net)	3.85	4.02
	(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	0.87	0.85
	Total Assets	1,542.88	1,445.22
	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	0.10	-
	(c) Debt Securities	-	-
	(d) Borrowings (Other than Debt Securities)	-	-
	(e) Deposits	-	-
	(f) Subordinated Liabilities	-	-
	(g) Other Financial Liabilities (to be specified)	-	-
(2)	Non-Financial Liabilities		
	(a) Current Tax Liabilities (net)	-	-
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (net)	-	-
	(d) Other non-financial liabilities (to be specified)	-	0.83
	Audit and Professional fees Payable	0.60	-
	Duties and taxes	0.00	-
	Others	-	-
(3)	Equity		
	(a) Equity Share Capital	39.57	39.57
	(b) Other Equity	1,502.60	1,404.81
	Total Equity and Liabilities	1,542.88	1,445.22

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 31st October, 2022
- 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, 2022 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 results for the quarter ended September 30, 2022 are available on the company's website www.kabirdasinvestmentslimited.com
- 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, 2023.
- 8 Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

Place : Kolkata
Date : 31st October, 2022



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

Zubin Dipak Mehta
Zubin Dipak Mehta
Director
DIN : 06558253



**KABIRDAS INVESTMENTS LIMITED**

(CIN : L65993WB1974PLC157598)

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Unaudited Consolidated Cash Flow for six months ended 30th September, 2022

(Rs. in Lakhs)

Sl. No.	Particulars	As at half year ended	As at previous half year ended	As at previous ended
		30/09/2022	30/09/2021	31/03/2022
		Un-Audited	Un-Audited	Un-Audited
A CASH FLOWS FROM OPERATING ACTIVITIES				
	Profit before Tax	(7.23)	9.24	12.15
	Adjustments for:			
	Dividend Income	(8.69)	(3.54)	(12.33)
	Unrealized Gain on investments	(7.27)	(15.12)	(15.31)
	(Profit) /Loss on sale of investments	-	(0.32)	-
	Operating profit before working capital changes	(23.19)	(9.74)	(15.49)
	Adjustments for Changes in Working Capital:			
	Trade receivables, loan and advances and other assets	75.21	(14.38)	(5.00)
	Trade payables, other liabilities and provisions	(0.13)	12.13	(0.53)
	Increase/(Decrease) in Non Financial Assets	0.16	-	(0.59)
	Cash generated from operations	52.06	(11.98)	(21.62)
	Direct Taxes paid (net of Refunds)	(0.37)	-	(31.16)
	Net Cash Flows (Used in) Operating Activities	51.68	(11.98)	(52.77)
B CASH FLOWS FROM INVESTING ACTIVITIES				
	Sale/(Purchase) of investment	(62.20)	(59.64)	22.73
	Dividend received	8.69	3.54	12.33
	Fair Value Changes	0.41	62.83	15.31
	Net Cash Flows (Used In) / From Investing Activities	(53.09)	6.73	50.36
CASH FLOWS FROM FINANCING ACTIVITIES				
	Net Cash Flows From / (Used In) Financing Activities	-	-	-
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	(1.41)	(5.25)	(2.41)
	Opening Cash and Cash Equivalent	3.32	5.73	5.73
	Closing Cash and Cash Equivalent	1.91	0.48	3.32

By Order of the Board of Directors
For Kabirdas Investments Ltd.
Zubin Dipak Mehta
Director
DIN : 06558255Place : Kolkata
Date : 31st October, 2022