



**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 31th December, 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 and half year ended 31th December, 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 13<sup>th</sup> February, 2023, 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, 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: 13<sup>th</sup> February, 2023

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



Subrata Roy  
Partner

Membership no: 051205

UDIN: 23051205B64FZP9106





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

Place : Kolkata  
Date: 13<sup>th</sup> February, 2023



Subrata Roy  
Partner

Membership no: 051205

UDIN: 23051205BG4FZP9106





# 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, 2022, Prepared in Compliance with Indian Accounting Standards (IND AS)

Statement of Standalone Un-audited Financial Results for the Quarter ended 31st December, 2022

Sl. No.	Particulars	3 months ended on 31/12/2022	Preceding 3 months ended on 30/09/2022	Corresponding 3 months ended in the previous year on 31/12/2021	Year to date for the current period 31/12/2022	Year to date for the previous year 31/12/2021	Previous year 31/03/2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Income</b>						
I	<b>Revenue from operations</b>						
	(i) Interest Income	1.63	1.37	4.13	4.86	12.36	16.49
	(ii) Dividend Income	0.69	8.69	3.54	9.38	7.08	12.33
	(iii) Net gain on fair value changes	(3.04)	15.60	(0.02)	4.23	15.42	15.31
	<b>Total Revenue from Operations</b>	<b>(0.72)</b>	<b>25.66</b>	<b>7.64</b>	<b>18.47</b>	<b>34.85</b>	<b>44.13</b>
II	<b>Other income</b>	-	0.00	0.17	0.01	0.17	0.17
III	<b>Total Income (I+II)</b>	<b>(0.72)</b>	<b>25.66</b>	<b>7.81</b>	<b>18.48</b>	<b>35.02</b>	<b>44.30</b>
IV	<b>Expenses :</b>						
	(i) Employee benefits expenses	14.24	13.65	3.79	35.16	15.09	19.59
	(ii) Other expenses	3.85	3.39	2.39	9.36	9.05	12.61
	<b>Total expenses (IV)</b>	<b>18.09</b>	<b>17.04</b>	<b>6.19</b>	<b>44.51</b>	<b>24.14</b>	<b>32.20</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>(18.81)</b>	<b>8.62</b>	<b>1.62</b>	<b>(26.04)</b>	<b>10.88</b>	<b>12.10</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>(18.81)</b>	<b>8.62</b>	<b>1.62</b>	<b>(26.04)</b>	<b>10.88</b>	<b>12.10</b>
VIII	<b>Tax Expenses</b>						
	(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	<b>Profit / (Loss) for the period</b>	<b>(18.81)</b>	<b>8.25</b>	<b>1.62</b>	<b>(26.41)</b>	<b>10.88</b>	<b>(17.61)</b>
X	<b>Other Comprehensive Income</b>						
	(a) (i) Items that will not be reclassified to profit or loss	(112.93)	318.05	81.79	115.95	228.61	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	<b>Total Comprehensive Income (IX + X)</b>	<b>(131.74)</b>	<b>326.30</b>	<b>83.41</b>	<b>89.54</b>	<b>239.49</b>	<b>299.32</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.)	(0.48)	0.21	0.04	(0.67)	0.27	(0.45)
	(2) Diluted (Rs.)	(0.48)	0.21	0.04	(0.67)	0.27	(0.45)

### 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 13th February, 2023.
- 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, 2022 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, 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 : 13th February, 2023