



Our Reference.....

Date.....

Limited Review Report on Unaudited Consolidated Financial Results of the Company for the quarter and half year ended 31st 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 consolidated financial results ('Statement') of **M/s. Kabirdas Investments Limited** ('the Company') and the associates for the quarter ended 31st 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 13th 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, 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 procedure 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 Supplier Private Limited
- b. Kinetic Vanijya Private Limited
- c. N. Marshall Hitech Engineer (P) Limited



Based on our review conducted as stated above and based on the consideration of the management report, 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. 9143.74/- for the quarter ended 31st December, 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: 13th February, 2023



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

Subrata Roy
Partner
Membership No. 051205
UDIN:23051205BGYFZQ4395



KABIRDAS INVESTMENTS LIMITED

(CIN : L65993WB1974PLC157598)

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Rs. in Lakhs

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2022, Prepared in Compliance with Indian Accounting Standards (IND AS)

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

Sl. No.	Particulars	3 months ended on	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date for the current period	Year to date for the previous year	Previous Year
		31/12/2022	on 30/09/2022	on 31/12/2021	31/12/2022	31/12/2021	31/03/2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from operations						
	(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
	Total Revenue from Operations	(0.72)	25.66	7.64	18.47	34.85	44.13
II	Other income	-	0.00	0.17	0.01	0.17	0.17
III	Total Income (I+II)	(0.72)	25.66	7.81	18.48	35.02	44.30
IV	Expenses :						
	(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
	Total expenses (IV)	18.09	17.04	6.19	44.51	24.14	32.20
V	Profit/(Loss) before exceptional items and tax (III-IV)	(18.81)	8.62	1.62	(26.04)	10.88	12.10
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	(18.81)	8.62	1.62	(26.04)	10.88	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)	(18.81)	8.25	1.62	(26.41)	10.88	(17.62)
	Share of associates	(0.07)	(0.02)	(0.38)	(0.09)	(0.41)	(0.13)
X	Profit / (Loss) for the period	(18.88)	8.23	1.24	(26.50)	10.47	(17.75)
XI	Other Comprehensive Income						
	(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	-	-	-	-	-	-
XII	Total Comprehensive Income	(131.81)	326.28	83.03	89.45	239.08	299.18
XIII	Total Profit/Loss attributable to						
	Profit/Loss attributable to owners of parent	(18.88)	8.23	1.24	(26.50)	10.47	(17.75)
XIV	Total Comprehensive Income for the period attributable to						
	Comprehensive Income for the period attributable to owners of parent	(112.93)	318.05	81.79	115.95	228.61	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.)	(0.48)	0.21	0.03	(0.67)	0.26	(0.45)
	(2) Diluted (Rs.)	(0.48)	0.21	0.03	(0.67)	0.26	(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 31st December, 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 13th February,2023.
- 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