

Seksaria Tibrewal & Co.

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE QUARTERLY AND NINE MONTH ENDED FINANCIAL RESULTS OF KABIRDAS INVESTMENTS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

TO
THE BOARD OF DIRECTORS,
KABIRDAS INVESTMENTS LIMITED

Opinion

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ('the Statement') of **M/s Kabirdas Investments Limited** ('the Company') for the quarter and nine month ended 31st December, 2024 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations of Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as "the Regulation") read with relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 13th February, 2025, 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, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We have 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 financial 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable. 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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognised accounting

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practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Kolkata
13th February, 2025



For Seksaria Tibrewal & Co
Firm Registration No.: 329660E
Chartered Accountants

Harsh Seksaria

Harsh Seksaria

Partner

Membership No. 300249
UDIN - 25300249BMOATW6460



KABIRDAS INVESTMENTS LIMITED

(CIN : L65993WB1974PLC157598)

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Statement of Standalone Financial Results for the Quarter ended 31st December, 2024, Prepared in Compliance with Indian Accounting Standards (IND AS)

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended			Year to Date		Year ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations						
	(i) Interest Income	4.97	2.46	1.92	9.33	5.73	7.62
	(ii) Dividend Income	3.33	17.81	6.24	21.36	20.67	25.76
	(iii) Net gain on fair value changes	0.14	0.15	(0.00)	1.31	0.21	0.33
	(b) Other income						
	Total income from operations (net)	8.44	20.43	8.15	32.00	26.60	33.72
2	Expenses :						
	(i) Employee benefits expenses	22.50	25.50	27.93	67.50	55.52	74.44
	(ii) Depreciation, Amortization and Impairment	0.93	0.93	-	2.78	-	0.59
	(iii) Other expenses	24.10	22.46	18.07	71.52	28.10	52.42
	Total expenses	47.53	48.89	46.00	141.80	83.62	127.45
3	Profit before exceptional items and tax (1-2)	(39.09)	(28.47)	(37.85)	(109.80)	(57.02)	(93.74)
4	Exceptional items						
5	Profit / (Loss) before tax (3-4)	(39.09)	(28.47)	(37.85)	(109.80)	(57.02)	(93.74)
6	Tax Expenses						
	(1) Current Tax	-	-	-	-	-	18.16
	(2) Deferred Tax	-	-	-	-	-	0.09
	(3) Earlier year Tax	-	-	-	-	-	0.26
	Total Tax Expenses	-	-	-	-	-	18.51
7	Profit / (Loss) for the period (5-6)	(39.09)	(28.47)	(37.85)	(109.80)	(57.02)	(112.25)
8	Other Comprehensive Income (net of tax)						
	(a) (i) Items that will not be reclassified to profit or loss	(205.37)	1,628.07	463.84	1,576.63	1,090.09	1,365.21
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(29.37)	232.81	-	225.46	-	130.72
	(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	-	-	-	-	-	-
	Total Other Comprehensive Income (net of tax)	(176.00)	1,395.25	463.84	1,351.18	1,090.09	1,234.49
9	Total Comprehensive Income (7+8)	(215.09)	1,366.79	425.99	1,241.38	1,033.07	1,122.24
10	Paid Up Equity Share Capital (of Rs. 1/- each)						
	Paid-up equity share capital	39.57	39.57	39.57	39.57	39.57	39.57
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
11	Earnings per Equity Share (of Rs. 1/- each) : (not annualised)						
	(1) Basic (Rs.)	(0.99)	(0.72)	(0.96)	(2.77)	(1.44)	(2.84)
	(2) Diluted (Rs.)	(0.99)	(0.72)	(0.96)	(2.77)	(1.44)	(2.84)

Notes:

- 1 Being a Financial Company, it has no Business other than Financial Activities.
- 2 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, 2025.
- 3 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.
- 4 The Auditors have carried out Limited Review(LR) on the aforesaid standalone financial results for the Quarter ended 31st December, 2024 as required in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the report was placed before the Board and the same was noted.
- 5 Previous period's figures have been regrouped/ rearranged wherever necessary.

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



Zubin Dipak Mehta
Managing Director
DIN : 06558255

Place : Kolkata
Date : 13th February, 2025