

***Kamini Finance and Investment  
Company Limited***

**CIN : L65929AS1986PLC002518**

**Regd. Off. : Room No. 5, 1st Floor  
H.M. Market, T.R. Phookan Road  
Guwahati - 781 001, Assam  
Corp. Off. : 4, Synagogue Street  
Room No. : 405, 4th Floor  
Kolkata - 700 001, W.B., India**

**To**

**Dt.:11-08-2023**

**The Metropolitan Stock Exchange of India Ltd. (MSEI)**

Vibgyor Towers, 4<sup>th</sup> Floor,  
Plot No. C 62, G- Block,  
Opp. Trident Hotel,  
Bandra Kurla Complex,  
Bandra (E ), Mumbai- 400098, India.

**Symbol : KAMINI**

**Sub.: Outcome of Board Meeting Held on 11.08.2023**

Dear Sir/ Madam,

With reference to the above captioned subject, we would like to inform you that Board of Directors of the Company has considered and approved:

1. The unaudited standalone financial results for Quarter ended 30.06.2023. (Enclosure 1)
2. To schedule date, time and venue for AGM for the F.Y. 2022-23 will be intimated in due course of time.

The meeting commenced at 13:00 hours and concluded at 14:01 hours  
We request you to kindly take the above on records.

Thanking You,

Yours Faithfully,

**For Kamini Finance and Investment Company Ltd.**



**Chand Ratan Modi**

**Director**

**DIN: 00343685**

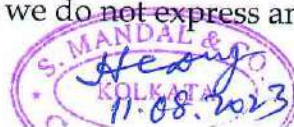
**S. MANDAL & CO.**  
CHARTERED ACCOUNTANTS

29D , SEVEN TANKS LANE  
DUM DUM JN.  
KOLKATA -700 030  
Phone : 2556-6768  
2546-3269  
Fax : (033) 2546-3269  
E-Mail : S\_mondal\_co@yahoo.co.in

**Independent Auditors' Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To  
The Board of Directors  
KAMINI FINANCE AND INVESTMENT COMPANY LTD  
4, SYNAGOGUE STREET, ROOM NO: 405, 4<sup>TH</sup> FLOOR,  
KOLKATA 700001  
WEST BENGAL

1. We have reviewed the accompanying statement of unaudited quarterly financial results of KAMINI FINANCE AND INVESTMENT COMPANY LTD (the "company") for the quarter ended 30th June, 2023 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This Statement is the responsibility of the Company's Management and has been approved by the Board of directors. Our responsibility is to issue a report on the statement based on review.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS-34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's management and approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. we have not perform an audit and, accordingly, we do not express an audit opinion.



4. Based on our review conducted and procedures performed as stated in paragraph 3 above and nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standard (Ind AS ), prescribed under Section 133 of the Companies Act, and other recognized accounting practices and policies thereon generally accepted in India, has 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 (as amended), including the manner in which it is to be disclosed or it contains any material misstatement .

5. The Unaudited financial results of the company include a net Profit after tax of Rs. 6.34 lacs and other comprehensive income (net of tax) of Rs. (28.32) ultimately showing net loss of Rs. 21.98 lacs for the quarter ended 30th June, 2023 as considered in the unaudited financial results.

For **S. Mandal & Co.**  
Chartered Accountants  
Frn :- 314188E



H.C .Dey  
Partner  
Membership Number : 050190  
UDIN: 23050190 B6YXFP9949  
Place : Kolkata  
Date: 11<sup>th</sup>.August ,2023



**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023**

(Rupees in lakhs except EPS data)

S.NO.	PARTICULARS	STANDALONE FINANCIAL RESULTS			
		Quarter Ended			Year Ended
		30.06.2023	31.03.2023	30.6.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	-	8.00	-	8.19
2	Other Income	9.99	-	-	-
3	<b>Total Revenue (1+2)</b>	<b>9.99</b>	<b>8.00</b>	<b>-</b>	<b>8.19</b>
4	<b>Expenses</b>				
	(a) Purchase of stock	-	-	0.03	-
	(b) Change in Inventories of finished goods, work in progress and stock in trade	-	-	-	-
	(c) Employee benefits expenses	1.39	1.05	2.10	4.20
	(d) Depreciation and amortisation	-	-	-	-
	(e) Administrative and other expenses	2.26	0.68	2.33	6.54
	(f) Finance Costs	-	4.99	-	4.99
	(g) Impairment on Financial Instruments (Net)	-	(5.67)	-	(5.67)
	<b>Total Expenses</b>	<b>3.65</b>	<b>1.05</b>	<b>4.46</b>	<b>10.06</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>6.34</b>	<b>6.95</b>	<b>(4.46)</b>	<b>(1.88)</b>
6	Exceptional Items	-	-	-	-
7	<b>Profit before tax (5-6)</b>	<b>6.34</b>	<b>6.95</b>	<b>(4.46)</b>	<b>(1.88)</b>
8	<b>Tax Expenses</b>				
	- Current tax	-	-	-	-
	- Deferred tax	-	-	-	-
	- Income tax for earlier years	-	-	-	3.41
9	<b>Profit After Tax (7-8)</b>	<b>6.34</b>	<b>6.95</b>	<b>(4.46)</b>	<b>(5.29)</b>
10	<b>Other Comprehensive Income/(Expense)</b>				
	A)(i) Items that will not be reclassified to Statement of Profit & Loss	(38.26)	(6.08)	(11.46)	(14.76)
	(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	9.94	1.58	2.98	3.84
	B)(i) Items that will be reclassified to Statement of Profit & Loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Statement of Profit & Loss	-	-	-	-
11	<b>Total Other Comprehensive Income for the period (net of tax)</b>	<b>(28.32)</b>	<b>(4.50)</b>	<b>(8.48)</b>	<b>(10.92)</b>
12	<b>Total Comprehensive Income/(Expense) for the period (9+11)</b>	<b>(21.98)</b>	<b>2.45</b>	<b>(12.94)</b>	<b>(16.21)</b>
13	<b>Paid up equity share capital</b>	<b>1,200.17</b>	<b>1,200.17</b>	<b>1,200.17</b>	<b>1,200.17</b>
14	<b>Earnings Per equity share of Rs.10/- each</b>				
	Basic and Diluted (not annualised in Rs.)	(0.18)	0.02	(0.11)	(0.14)

**Notes:**

- 1) The above audited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 11.08.2023
- 2) The Statutory Auditors of the Company have carried out a limited review of the Standalone Financial Results for the Quarter ended June 30, 2023.
- 3) These financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') notified under section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standard), Rules 2015, as amended.
- 4) The figures for the quarter ended 31st, March, 2023 are the balancing figures between audited figures in respect of full financial year ended 31st March 2023 and the unaudited published year to date figures up to the third quarter of the relevant financial year which were subject to limited review.
- 5) The business of the company falls within a single primary segment viz., financing, and hence, the disclosure requirement of Ind AS 108- 'Operating Segments' is not applicable.
- 6) Figures pertaining to the previous period have been rearranged / regrouped, wherever considered necessary, to make them comparable with those of the current period.

UDIN: 23050190B6YXFP 9949  
Place of Signature : Kolkata  
Date: 11.08.2023

For and on behalf of the Board of Directors

*Chand Ratan Modi*

Chand Ratan Modi  
Director  
DIN : 00343685

