

***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

November 07, 2023

To,
Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th Floor,
Plot No. C 62, G Block,
Opp Tridnet Hotel,
Bandra Kurla Complex, Bandra(E)
Mumbai- 400098

Sub: Outcome of the Board Meeting held on 07th November, 2023
SCRIP CODE: KAMINI

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of Un-audited Financial Results along with Statement of Assets & Liabilities and cash flow statement for the quarter and half year ended 30th September, 2023.

Further issued the Limited Review Report with an unmodified opinion on the Standalone Unaudited Financial Result of the Company for the quarter and half year ended 30th September, 2023.

Please take note that the meeting of the Board of Directors of the Company commenced at 02.00 P.M. and concluded at 02:50 P.M. on 07.11.2023.

You are requested to kindly take a note of the above.

Thanking you,

For Kamini Finance & Investment Company Limited

Chanchal Rungta

Chanchal Rungta
Director
DIN: 07590027



S. MANDAL & CO.
CHARTERED ACCOUNTANTS

29D , SEVEN TANKS LANE
DUM DUM JN.
KOLKATA -700 030
Phone : 2556-6768
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Independent Auditor's Review Report on the Quarterly and Year to Date 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

REGISTERED ADDRESS:
1ST FLOOR, ROOM NO 5, H M MARKET
T R PHOOKAN ROAD, GUWAHATI
ASSAM, INDIA, 781001

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 Sep,2023 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations an 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.

S. Mandal
07.11.2023
Chartered Accountant

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 (IndAS), 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 loss after tax of Rs.2.64 lacs and other comprehensive income (net of tax) showing net profit of Rs 0.01 lacs for the quarter ended 30th Sep , 2023 as considered in the unaudited financial results .

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



H.C .Dey
Partner
Membership .No : 050190
UDIN: 23050190BGYXHP6284
Place : Kolkata
Date: 7th November, 2023



KAMINI FINANCE AND INVESTMENT COMPANY LTD
CIN: L65929AS1986PLC002518

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2023

₹ in Lakhs

Particulars	3 months ended 30.09.2023	Corresponding 3 months ended 30.09.2022	Preeceeding 3 months ended 30.06.2023	Half-Year ended 30.09.2023	Corresponding Half-Year ended 30.09.2022	Year ended 31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations	-	-	-	-	-	8.19
2. Other Income	-	0.09	9.99	9.99	0.09	-
3. Total Revenue	-	0.09	9.99	9.99	0.09	8.19
4. Expenses						
a) Purchases of stock-in- trade	-	-	-	-	0.03	-
b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
c) Employee benefits expense	2.10	2.10	1.39	3.49	4.20	4.20
d) Depreciation and amortization expense	-	-	-	-	-	-
e) Other Expenses	0.54	0.98	2.26	2.80	3.31	6.54
f) Finance cost	-	-	-	-	-	4.99
g) Impairment on Financial Instruments (Net)	-	-	-	-	-	(5.67)
Total Expenses	2.64	3.08	3.65	6.29	7.54	10.06
5. Profit / (Loss) from ordinary activities before tax (3-4)	(2.64)	(2.99)	6.34	3.70	(7.45)	(1.88)
6. Tax expense						
a) Current tax	-	-	-	-	-	-
b) Deferred tax	-	-	-	-	-	-
c) Income Tax for earlier years	-	-	-	-	-	3.41
9. Net profit / (loss) for the period after tax (5-6)	(2.64)	(2.99)	6.34	3.70	(7.45)	(5.29)
10. Other Comprehensive Income/(Expense)						
A)(i) Items that will not be reclassified to Statement of Profit & Loss	0.02	8.34	(38.26)	(38.24)	(3.11)	(14.76)
(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	(0.01)	(2.16)	9.94	9.93	0.81	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	-	-	-	-	-	-
Total Other Comprehensive Income for the period (net of tax)	0.01	6.18	(28.32)	(28.31)	(2.30)	(10.92)
Total Comprehensive Income/(Expense) for the period (9+11)	(2.63)	3.19	(21.98)	(24.61)	(9.75)	(16.21)
10. Paid-up equity share capital	1,200.17	1,200.17	1,200.17	1,200.17	1,200.17	1,200.17
Earnings Per equity share of Rs.10/- each						
Basic and Diluted (not annualised in Rs.)	(0.02)	(0.02)	0.05	0.03	(0.06)	(0.02)

1.) These results have been prepared in accordance with the Indian Accounting Standards (referred to as 'Ind AS') 34 - Interim Financial Reporting

prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.

2.) The above results for the quarter and half year ended 30th September, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 7th Day of November, 2023 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015, as amended.

3.) 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.

4.) The figures of the previous periods(quarter/year) have been regrouped/ rearranged/reclassified/ wherever considered necessary to make them comparable with those of the current period.

UDIN: **23050190B6YXHP6284**
Place: Kolkata
Date: 7th November, 2023



By Order of the Board

Chanchal Rungta

Chanchal Rungta
Director (DIN 07590027)

KAMINI FINANCE AND INVESTMENT COMPANY LIMITED
CIN NO - L65929AS1986PLC002518
Unaudited Statement of Assets & Liabilities as at September 30, 2023

	Particulars	Note No.	As at 30.09.2023 Unaudited	As at 31.03.2023 Audited
	ASSETS			
(1)	Financial Assets			
(a)	Cash and Cash Equivalents	2	4.92	7.15
(b)	Bank Balance other than (a) above	3	-	-
(c)	Derivative Financial Instruments		-	-
(d)	Receivables			
	(I) Trade Receivables		-	-
	(II) Other Receivables		-	-
(e)	Loans	4	510.32	510.72
(f)	Investments	5	436.45	474.82
(g)	Other Financial Assets	6	-	-
(2)	Non-Financial Assets			
(a)	Inventories	8	471.21	471.21
(b)	Deferred Tax Assets (Net)	9	4.09	4.09
(c)	Property, Plant and Equipment	17	15.14	15.14
(d)	Capital Work-in-Progress			
(e)	Other Intangible Assets			
(f)	Other Non-Financial Assets	7	902.67	902.06
	TOTAL ASSETS		2,344.80	2,385.19
	LIABILITIES AND EQUITY			
	LIABILITIES			
A)	NONCURRENT LIABILITIES			
(1)	Financial Liabilities			
(a)	Derivative Financial Instruments		-	-
(b)	Payables			
	(I) Trade Payables	10	7.79	6.25
	(i) Total outstanding dues of micro enterprises and small enterprises		-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(c)	Debt Securities		-	-
(d)	Borrowings (Other than Debt Securities)	11	1,379.62	1,422.27
(e)	Subordinated Liabilities		-	-
(f)	Other Financial Liabilities	12	381.97	383.27
(2)	Non-Financial Liabilities			
(a)	Provisions	13	6.00	6.00
(b)	Deferred Tax Liabilities (Net)		-	-
(c)	Other Non-Financial Liabilities	14	110	111.68
(3)	Equity			
(a)	Equity Share Capital	15	1,200.17	1,200.17
(b)	Other Equity	16	(740.75)	(744.45)
	TOTAL LIABILITIES AND EQUITY		2,344.80	2,385.19

By Order of the Board

Chanchal Rungta

Chanchal Rungta
Director (DIN 07590027)

Place: Kolkata
Date: 7th November, 2023

Kamini Finance & Investment Company Limited
CIN L65929AS1986PLC002518
CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED AS ON 30th SEPTEMBER 2023

Particulars	For the Half Year Ended as on 30th September 2023	
	Rs.	Rs.
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax		3.70
<u>Adjustments for:</u>		
Provision against Standard Assets		-
Operating profit / (loss) before working capital changes		3.70
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	-	
Short term loans & Advances	0.40	
Trade Receivables and Other Assets	(0.61)	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	1.54	
Other liabilities	(2.98)	
Provisions	-	
		(1.65)
Net Cash from Operating activities		2.05
Income Tax	-	-
Taxation for earlier years	-	-
Net Cash from/(used in) operating activities activities		2.05
B. Cash Flow from Investment activities		
Purchase /Sale of Investment	38.37	-
(Increase) / Decrease in Investments		38.37
Net Cash (used in) Investing activities		38.37
C. Net Cash from financing activities		
(Increase)/decrease in Long Term Loans & Advances		-
Long Term Borrowings		(42.65)
Net Cash (used in) financing activities		(42.65)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(2.23)
Cash and cash equivalents at the beginning of the period		7.15
Cash and cash equivalents at the end of the period		4.92

For and on behalf of the Board of
Directors

Chanchal Rungta

Chanchal Rungta
Director (DIN 07590027)

Place: Kolkata

Date: 7th November, 2023