

***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

January 18, 2024

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

**Sub: Outcome of the Board Meeting held on 18<sup>th</sup> January, 2024**  
**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 for the quarter ended 31<sup>st</sup> December, 2023.

Further issued the Limited Review Report with an unmodified opinion on the Standalone Unaudited Financial Result of the Company for the quarter ended 31<sup>st</sup> December, 2023.

Please take note that the meeting of the Board of Directors of the Company commenced at 03.00 P.M. and concluded at 04:00 P.M. on 18.01.2024.

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

Thanking you,

**For Kamini Finance & Investment Co. Limited**

  
Chand Ratan Modi  
Director  
DIN: 00343685



**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  
5 GORKY TERRACE, 2ND FLOOR  
KOLKATA 700017

1. We have reviewed the accompanying statement of Unaudited Quarterly and year to date Financial Results of KAMINI FINANCE AND INVESTMENT COMPANY LTD (the "company") for the Quarter and Nine Months ended 31stDec, 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 (IndAS-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 (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. 1.97 lacs and other comprehensive income (net of tax) showing net loss of Rs. 0.30 lacs for the Quarter ended 31<sup>st</sup> Dec , 2023 as considered in the Unaudited Financial Results.

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



H . C . Dey  
Partner  
Membership No : 050190  
UDIN: 240501908KB JFP6176

Place: Kolkata  
Date: 18.01.2024



**Kamini Finance & Investment Co. Ltd**  
CIN-L65929AS1986PLC002518

**Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2023**

Particulars	₹ in Lakhs					
	Quarter Ended			9 Months		Previous Year ended 31.03.2023
	3 months ended 31.12.2023	Corresponding 3 months ended 31.12.2022	Preceding 3 months ended 30.09.2023	9 Months ended 31.12.2023	Corresponding 9 months ended 31.12.2022	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Revenue from operations</b>	-	-	-	-	-	8.19
<b>2. Other Income</b>	-	0.13	-	9.99	0.22	-
<b>3. Total Revenue</b>	-	0.13	-	9.99	0.22	8.19
<b>4. Expenses</b>						
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	1.82	1.05	2.10	5.31	5.25	4.20
d) Other Expenses	0.15	2.59	0.54	2.95	5.90	6.54
e) Finance cost	-	-	-	-	-	4.99
f) Impairment on Financial Instruments (Net)	-	-	-	-	-	(5.67)
<b>Total Expenses</b>	1.97	3.64	2.64	8.26	11.18	10.06
<b>5. Profit / (Loss) from ordinary activities before tax (3-4)</b>	(1.97)	(3.51)	(2.64)	1.73	(10.96)	(1.88)
<b>6. Tax expense</b>						
a) Current Tax	-	-	-	-	-	-
b) Deferred Tax	-	-	-	-	-	-
c) Income Tax for Earlier Year	-	3.41	-	-	3.41	3.41
<b>7. Net profit / (loss) for the period after tax (5-6)</b>	(1.97)	(6.92)	(2.64)	1.73	(14.37)	(5.29)
<b>8. Other Comprehensive Income (net of tax)</b>						
A) (i) Items that will not be reclassified to Statement of Profit & Loss	(0.40)	(5.57)	0.02	(38.64)	(8.68)	(14.76)
(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	0.10	1.45	(0.01)	10.03	2.26	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	-	-	-	-	-	-
<b>9. Total Other Comprehensive Income for the period (net of tax)</b>	(0.30)	(4.12)	0.01	(28.61)	(6.42)	(10.92)
<b>10. Total Comprehensive Income for the period (7+9)</b>	(2.27)	(11.04)	(2.63)	(26.88)	(20.79)	(16.21)
<b>11. Paid-up equity share capital</b>	1,200.17	1,200.17	1,200.17	1,200.17	1,200.17	1,200.17
<b>Earnings Per equity share of Rs.10/- each</b>	(0.02)	(0.06)	(0.02)	0.01	(0.12)	(0.04)
<b>Basic and Diluted (not annualised in Rs.)</b>						

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 Financial Results for the Quarter and Nine Months ended 31st December, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 18th January, 2024 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.) Figures pertaining to the previous periods(quarter/year) have been rearranged / regrouped/reclassified wherever considered necessary, to make them comparable with those of the current period.

By Order of the Board

UDIN: 24050190BKBJFP6176  
Place: Kolkata  
Date: 18/01/2024

*Chand Ratan Modi*

Chand Ratan Modi  
Director (DIN 00343685)

