

***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

Date: 12.08.2021

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 August 12, 2021
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 30th June, 2021 in the prescribed format along with Limited Review Report of the Statutory Auditors of the Company.

Please take note that the meeting of the Board of Directors of the Company commenced at 2.00 P.M and concluded at 3:00 P.M. on 12.08.2021

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

Thanking you,

For Kamini Finance and Investment Company Limited



Chand Ratan Modi
Director
DIN: 00343685

Branch Office : 5, Gorky Terrace, 2nd Floor, Kolkata - 700 017, Phone : 033 - 6613 3300, Fax : 033 - 6613 3303
E-mail : kficl17@gmail.com # Website : www.kficl.com

Independent Auditor's Report on Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015(as amended)

To
The Board of Directors
KAMINI FINANCE AND INVESTMENT COMPANY LTD
4, SYNAGOGUE STREET, ROOM NO: 405, 4THFLOOR,
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 , 2021 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. 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. wehave not perform an audit and, accordingly, we do not express an audit opinion .
3. Based on our review conducted and procedures performed as stated in paragraph 2 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 .



4 . We draw attention to the accompanying Statement with respect to uncertainties relating to COVID-19 pandemic outbreak and management's evaluation of its impact on the operations of the Company and on the accompanying Statement, the extent of which is significantly dependent upon future developments. Our conclusion is not modified in respect of this matter.

5. The Unaudited financial results of the company include a net loss after tax and other comprehensive income of Rs 15.84 in lacs for the quarter ended June 30 2021 as considered in the unaudited financial results .

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



H .C .Dey
Partner
Membership Number : 050190



UDIN: [21050190AAAABE7342](#)
Place: Kolkata
Date : 12th day of August 2021

KAMINI FINANCE AND INVESTMENT COMPANY LIMITED
CIN NO . L65929AS1986PLC002518
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021

(Rupees in lakhs except EPS data)

S.NO.	PARTICULARS	STANDALONE RESULTS			
		Quarter Ended		Year Ended	
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	-	6.48	-	6.48
2	Other Income	-	-	-	0.67
3	Total Revenue (1+2)	-	6.48	-	7.15
4	Expenses				
	(a) Purchase of stock	-	-	-	-
	(b) Change in inventory of finished goods, work in progress and stock in trade	-	-	-	0.00
	(c) Employee benefits expenses	1.29	1.29	1.29	5.16
	(d) Administrative & other expenses	0.65	3.16	0.05	3.70
	(e) Finance Costs	-	3.75	-	3.75
	(f) Impairment on Financial Instruments (Net)	-	(0.01)	-	(0.01)
	Total Expenses	1.94	8.19	1.34	12.60
5	Profit before tax (7-8)	(1.94)	(1.71)	(1.34)	(5.45)
6	Tax Expenses				
	- Current tax	-	-	-	-
	- Deferred tax	-	-	-	-
	- Income Tax for Earlier Year	-	-	-	-
7	Profit after tax (5-7)	(1.94)	(1.71)	(1.34)	(5.45)
	Other Comprehensive Income (Net of Tax)				
	A)(i) Items that will not be reclassified to Statement of Profit & Loss	21.40	7.29	0.07	(9.93)
	(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	-5.56	(1.90)	(0.02)	2.58
	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)	15.84	5.39	0.05	(7.35)
	Total Comprehensive Income for the period (9+10)	13.90	3.69	(1.29)	(12.80)
8	Paid up equity share capital	1200.17	1200.17	1200.17	1200.17
	Earning Per Equity Share of Rs.10/- each				
	Basic and Diluted Earnings per Share (Rs.)	(0.02)	(0.01)	(0.01)	(0.05)

Notes to financial Results:

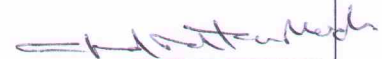
- The above results for the quarter ended 30th June, 2021 which have been subjected to review by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 12th Day of August, 2021, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- Due to COVID-19 pandemic and the consequent lock down announced by the Government of India, the operations of the company were suspended since the third week of March, 2020 to October, 2020 (Previous year). During the current period the company were operational only for the month of April, 2021 with restriction of 50% of the normal capacity and again required to suspend operation consequent to lock down announced by respective state governments. The company has assessed the potential impact of COVID-19 on the recoverable values of its financial and non-financial assets and impact on revenues and costs. The company considered internal and external sources of information and has performed sensitivity analysis on the assumptions used and based on current estimates, expects to recover the carrying amount of these assets. The impact of COVID-19 may be different from that estimated as at the date of approval of these financial results.
- The company has also evaluated the possible impact of this pandemic on the business operations and the financial position of the company and based on its assessment of the current indicators of the future economic conditions, believes that the financial results for the period ended 30th June, 2021 may not have any material adverse impact on the net worth of the company. The management will continue to monitor any material changes to its COVID-19 impact assessment, resulting from the future economic conditions and future uncertainty, if any.
- The figures for the quarter ended 31st March, 2021 are the balancing figures between audited figures in respect of full financial year ended 31st March, 2021 and the unaudited published year to date figures up to the 31st Dec, 2020 which are subject to limited review.
- 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.
- Figures pertaining to the previous period have been rearranged / regrouped, wherever considered necessary, to make them comparable with those of the current period.

For and on behalf of the Board of Directors

UDIN: 21050190AAAAD E 7342

Place of Signature : Kolkata

Date: 12th August 2021



Chand Ratan Modi

DIN: '00343685

