

**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
The Metropolitan Stock Exchange of India Ltd. (MSEI)
Vibgyor Towers, 4th Floor,
Plot No C 62, G-Block,
Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai-400098, India.

Date: May 29, 2023

SCRIP CODE: KAMINI

Sub: Audited Results for the Financial Year Ended 31st March, 2023

Dear Madam/ Sir,

This is to inform you that pursuant to Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, the Board of Directors of the Company at its Meeting held on today i.e., Monday, the 29th of May, 2023 have approved and taken on record the Audited Financial Results for the 4th Quarter and year ended 31st March, 2023.

Attached herewith following pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015:

1. Audited Financial Results for the 4th Quarter ended and year ended 31st March, 2023 along with the statement of Assets and Liabilities and Cash Flow Statement at the year ended 31st March, 2023.
2. The Auditors' Report on Financial Result and
3. Declaration on unmodified opinion of Auditor on Financial Results.

The meeting of the Board of Directors commenced at 03:00 P.M and concluded at 03:30 P.M.

This is for your information and for the information of members of your exchange.

Kindly notify the same on record and acknowledge the receipt.

Thanking you.

Yours faithfully,

For Kamini Finance and Investment Company Limited

KAMINI FINANCE & INVESTMENT CO. LTD.



Chand Ratan Modi

Director

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

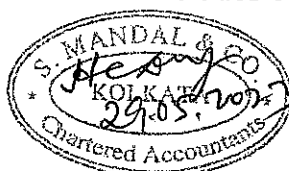
Auditors Report on Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015

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

We have audited the quarterly financial results of KAMINI FINANCE AND INVESTMENT COMPANY LTD. (the "company") for the quarter ended 31st March 2023 and the year to date results for the period 01 April 2022 to 31st March 2023 attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for interim Financial Reporting (AS 25/Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



In our opinion and to the best of our information and according to the explanations given to us these financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 in this regard ; and
- (ii) give a true and fair view of the Net loss and other financial information for the quarter ended 31st March 2023 as well as the year to date results for the period from 1st April 2022 to 31st March 2023.

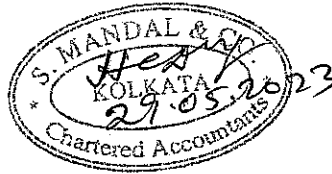
For S. Mandal & Co.
Chartered Accountants
Frn :- 314188E



H.C. Dey
Partner
Membership Number : 050190

Date 29TH MAY 2023

UDIN : 23050190.B6YXER4471



KAMINI FINANCE & INVESTMENT COMPANY LIMITED
CIN NO. L65929AS1986PLC002518

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023

(Rupees in lakhs except EPS data)

S.NO.	PARTICULARS	STANDALONE FINANCIAL RESULTS				
		Quarter Ended			Year Ended	
		31.03.2023 Audited	31.12.2022 Unaudited	31.03.2022 Audited	31.03.2023 Audited	31.03.2022 Audited
1	Revenue from Operations	8.00	-	37.98	8.19	37.98
2	Other Income	-	0.13	7.81	-	8.03
3	Total Revenue (1+2)	8.00	0.13	45.79	8.19	46.01
4	Expenses					
	(a) Purchase of stock	-	-	-	-	-
	(b) Change in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-
	(c) Employee benefits expenses	1.05	1.05	1.49	4.20	5.20
	(d) Administrative and other expenses	0.68	2.59	1.53	6.54	4.36
	(e) Finance Costs	4.99	-	3.75	4.99	3.75
	(f) Impairment on Financial Instruments (Net)	(5.67)	-	3.20	(5.67)	3.20
	Total Expenses	1.05	3.64	9.97	10.06	16.51
5	Profit before exceptional items and tax (3-4)	6.95	(3.51)	35.82	(1.88)	29.49
6	Exceptional Items	-	-	-	-	-
7	Profit before tax (5-6)	6.95	(3.51)	35.82	(1.88)	29.49
8	Tax Expenses					
	- Current tax	-	-	6.00	-	6.00
	- Deferred tax	-	-	-	-	-
	- Income tax for earlier years	-	3.41	-	3.41	6.66
9	Profit After Tax (7-8)	6.95	(6.92)	29.82	(5.29)	16.83
10	Other Comprehensive Income/(Expense)					
	A)(i) Items that will not be reclassified to Statement of Profit & Loss	(6.08)	(8.68)	(12.33)	(14.76)	23.77
	(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	1.58	2.26	3.20	3.84	(6.18)
	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	Total Other Comprehensive Income for the period (net of tax)	(4.50)	(6.42)	(9.13)	(10.92)	17.59
12	Total Comprehensive Income/(Expense) for the period (9+11)	2.45	(13.34)	20.69	(16.21)	34.42
13	Paid up equity share capital	1,200.17	1,200.17	1,200.17	1,200.17	1,200.17
14	Earnings Per equity share of Rs.10/- each Basic and Diluted (not annualised in Rs.)	0.06	(0.06)	0.25	(0.04)	0.14

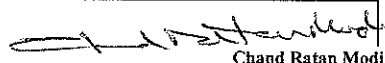
Notes:

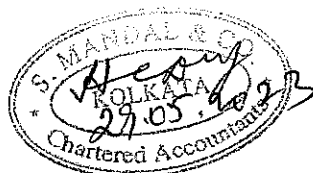
- 1) In terms of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this Statement of Financial Results for the quarter and year ended March 31, 2023 of (the "Company") has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 29th, 2023.
- 2) 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.
- 3) The Standalone Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ("IndAS") as prescribed under section 133 of the Companies Act 2013 and, as amended, read with relevant rules there under and in terms of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019.
- 4) The figures for the quarter ended March 31, 2023 and the corresponding quarter ended in the previous year are the balancing figures between audited figures of the full financial year and published unaudited year to date figures up to the third quarter of the current and previous financial year respectively, which were subjected to limited review.
- 5) The figures of the previous quarter / period / year have been regrouped / restated, wherever considered necessary.

UDIN : 2305019086YXER4471

Place of Signature : Kolkata

Date: 29th May 2023


Chand Ratan Modi
Director
DIN - 00343685



KAMINI FINANCE AND INVESTMENT COMPANY LIMITED

CIN NO - L65929AS1986PLC002518

Statement of Assets and Liabilities as at March 31, 2023

	As at 31st March, 2023	As at 31st March, 2022
ASSETS		
(1) Financial Assets		
(a) Cash and Cash Equivalents	7.15	7.52
(b) Bank Balance other than (a) above	-	-
(c) Derivative Financial Instruments	-	-
(d) Receivables		
(I) Trade Receivables	-	-
(II) Other Receivables	-	-
(e) Loans	511	544.78
(f) Investments	474.82	489.57
(g) Other Financial Assets	-	
(2) Non-Financial Assets		
(a) Inventories	471.21	471.21
(b) Deferred Tax Assets (Net)	4.09	0.25
(c) Property, Plant and Equipment	15.14	15.14
(d) Capital Work-in-Progress		
(e) Other Intangible Assets		
(f) Other Non-Financial Assets	902.06	1097.50
TOTAL ASSETS	2,385	2,625
LIABILITIES AND EQUITY		
LIABILITIES		
A) NONCURRENT LIABILITIES		
(1) Financial Liabilities		
(a) Derivative Financial Instruments	-	-
(b) Payables		
(I) Trade Payables	6.25	8.11
(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)	1422.27	1657.32
(e) Subordinated Liabilities	-	-
(f) Other Financial Liabilities	383.27	360.07
(2) Non-Financial Liabilities		
(a) Provisions	6	6
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Non-Financial Liabilities	111.69	122.55
(3) Equity		
(a) Equity Share Capital	1200.17	1200.17
(b) Other Equity	-744.45	-728.25
TOTAL LIABILITIES AND EQUITY	2,385	2,626

For Kamini Finance & Investment Co. Ltd

Chand Ratan Modi

Chand Ratan Modi
Director
DIN: 00343685

Place: Kolkata
Date: 29.05.2023

KAMINI FINANCE AND INVESTMENT COMPANY LIMITED
CIN NO - L65929AS1986PLC002518
Statement of Cash Flows for the year ended 31st March, 2023

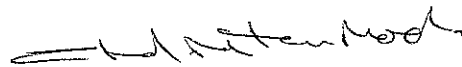
(In Rs lakhs)		
	Year ended 31st March, 2023	Year ended 31st March, 2022
A. Cash Flow from Operating Activities		
Profit Before Tax	(1.87)	29.49
Adjustments for :		
Net unrealised fair value (gain) / loss		-
Interest on Income Tax Refund		-
Liabilities No Longer Required written back		-
Impairment on Financial Instruments	(5.67)	3.20
Depreciation, Amortisation and Impairment Expense		-
Net gain on derecognition of financial instruments under amortised cost category		-
Operating profit before working capital changes	(7.55)	32.69
Changes in Working Capital		
Adjustments for :		
(Increase) / Decrease in Trade Receivables and Others assets	194.38	(1,079.95)
(Increase) / Decrease in Loans Assets	40.79	1,041
Increase / (Decrease) in Trade Payables and Other's Liabilities	10.47	(10.38)
Increase/ (Decrease) in Other Bank Balances		-
Cash Generated / (used) in operations	238.10	(16.64)
Direct Taxes Paid (net of refund)	3.41	6.66
Net Cash (Used in) / Generated from Operating Activities	234.68	(23.30)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment, and Intangible Assets		-
Proceeds from Sale of Property, Plant and Equipment		-
(Increase) / Decrease in Investments (Other than Subsidiaries)	0.00	-
(Increase) / Decrease of Investments in Subsidiaries		-
Net Cash (Used in) / Generated from Investing Activities	(0)	-
C. Cash Flow from Financing Activities		
Proceeds from issuance of Debt securities (including subordinated debt securities)		-
Increase / (Decrease) in Working Capital facilities (net)		-
Increase / (Decrease) in Other Borrowings (net)	(235)	29.75
Dividend Paid (including Corporate Dividend Tax)		-
Corporate Dividend Tax Paid		-
Net Cash (Used in) / Generated from Financing Activities	(235)	29.75
Net Increase / (Decrease) in Cash and Cash Equivalents	(0.37)	6.48
Cash & Cash Equivalents at the beginning of the year	7.52	1.06
Cash and Cash Equivalents at the end of the year (refer Note No. 2)	7.15	7.52

(In Rs)		
Components of cash and cash equivalents:	Year ended 31st March, 2023	Year ended 31st March, 2022
Cash and cash equivalents at the end of the year		
(a) Cash on hand	1,18,189	1,56,309
(b) Balances with Banks - in Current Account	26,440	12,000
(c) Fixed Deposits with original maturity period less than three months		-
(d) Balances in ATM		-
(e) Cheques on Hand	5,69,932	5,83,200
	7,14,561	7,51,509

Explanations:

1. The above Statement of Cash Flows has been prepared under the Indirect Method as set out in the Ind AS 7 'Statement of Cash Flows'.
2. Previous year figures have been rearranged/ regrouped wherever necessary to conform to the current year's classification.

For Kamini Finance & Investment Co. Ltd



Place: Kolkata
Date: 29.05.2023

Chand Ratan Modi
Director
DIN: 00343685

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

CIN : L65929AS1986PLC002518

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To

Date: 29/05/2023

The Metropolitan Stock Exchange of India Ltd. (MSEI)

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

SCRIP CODE: KAMINI

Sub: Declaration in respect of Auditors Report with Unmodified Opinion.

Ref: Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Madam/ Sir,

We hereby declare that the Statutory Auditors of the Company, S. Mandal & Co., Chartered Accountants (Registration No.: 314188E), Kolkata, have issued the Audit Report with Unmodified Opinion in respect of the Audited Financial Results for the year ended on 31st March, 2023.

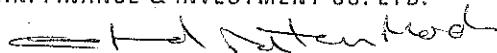
Kindly take the information on record.

Thanking you,

Yours faithfully,

For Kamini Finance and Investment Company Ltd.

KAMINI FINANCE & INVESTMENT CO. LTD.



Director

**Chand Ratan Modi
Managing Director
DIN: 00343685**