



**LIMITED REVIEW REPORT**

**Limited Review Report for Kant & Co Ltd On Un-audited Standalone Quarterly Results**

To,  
The Board of Directors  
Kant & Co Ltd  
15, Dr. Rajendra Prasad Sarani  
Clive Row, Kolkata, -700001

We have reviewed the accompanying statement of unaudited financial results of **kant & Co Ltd** ("the Company"), having its registered office situated at 15, Dr. Rajendra Prasad Sarani (Clive Row), Kolkata, -700001 for the Quarter ended 31<sup>st</sup> December, 2022. 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 these financial Statements based on our review.

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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as states above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ramesh Onkar & Associates  
Chartered Accountants  
Firm Reg. No.: 010252C

CA .Vivek S Sharma  
(Partner)  
M. No.: 060135  
UDIN: 23060135BGVZIT3798



Date: 14.02.2023  
Place: Kolkata

**KANT & COMPANY LIMITED**

(CIN : U17232WB1952PLC020773)

Regd. Office:- 15, Dr. Rajendra Prasad Sarani (Clive Row), Kolkata 700001.

**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022**

Sl.No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED			Figure in Hundred	
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2021 (Audited)	31.03.2022 (Audited)	31.03.2022
I	Revenue from Operations	2,80,927.35	8,55,464.40	15,68,685.59	17,97,613.21	36,41,631.60	41,52,710.88		
II	Other Income	25,299.15	6,277.77	19,857.65	39,074.19	28,747.68	76,803.87		
III	Total Income (I+II)	3,06,226.50	8,61,742.17	15,88,543.24	18,36,687.40	36,70,379.28	42,29,514.75		
IV	Expenses								
(a)	Purchases of Traded goods & Mutual Funds	2,50,206.31	8,63,232.59	15,62,076.67	17,28,865.62	35,38,996.01	41,13,047.95		
(b)	Changes in Inventories	19,577.40	(36,407.33)	11,08,329.25	(25,701.13)	(21,236.25)	(1,08,002.12)		
(c)	Employee benefits expense	14,701.01	14,813.23	22,065.29	43,981.01	56,958.44	81,898.90		
(d)	Finance Cost	1.39	15.69	2.00	26.87	8.70	14,677.20		
(e)	Depreciation and amortisation expense	662.94	662.94	662.94	1,988.82	1,988.82	2,651.76		
(f)	Other expenses	29,749.50	32,754.59	35,492.69	94,164.32	1,01,290.89	1,31,604.88		
	Total Expenses	3,14,998.55	8,75,071.69	15,11,970.34	18,43,326.71	36,77,986.61	42,22,638.57		
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	(8,772.05)	(13,329.52)	76,572.90	(6,639.31)	(7,607.33)	6,876.18		
VI	Exceptional items	-	-	-	-	-	-		
VII	Profit/(Loss) before extraordinary items (V+VI)	(8,772.05)	(13,329.52)	76,572.90	(6,639.31)	(7,607.33)	6,876.18		
VIII	Extraordinary Items	-	-	-	-	-	-		
IX	Profit before tax	(8,772.05)	(13,329.52)	76,572.90	(6,639.31)	(7,607.33)	6,876.18		
X	Tax Expenses:	-	-	-	-	-	-		
	Current Tax	-	-	-	-	-	-		
	Deferred Tax	-	-	-	-	-	-		
XI	Profit/(Loss) for the year from continuing operations	(8,772.05)	(13,329.52)	76,572.90	(6,639.31)	(7,607.33)	12,415.68		
XII	Provision for Deferred Tax and Current Tax if any required shall be considered at year end as the amount is not material.	-	-	-	-	-	-		
XIII	Tax expenses of discontinuing operations	-	-	-	-	-	-		
XIV	Profit/(Loss) for the year from discontinuing operations	-	-	-	-	-	-		
XV	Profit/(Loss) for the year (XI+XIV)	(8,772.05)	(13,329.52)	76,572.90	(6,639.31)	(7,607.33)	12,415.68		
XVI	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-		
XVII	Total Comprehensive Income for the period	(8,772.05)	(13,329.52)	76,572.90	(6,639.31)	(7,607.33)	12,415.68		
	Paid-up equity share capital	55,593.00	55,593.00	55,593.00	55,593.00	55,593.00	55,593.00		
	Reserve excluding Revaluation Reserves	-	-	-	-	-	-		
XVIII	Earning Per Share:								
(1)	Basic	(1.58)	(2.40)	13.77	(1.19)	(1.37)	2.23		
(2)	Diluted	(1.58)	(2.40)	13.77	(1.19)	(1.37)	2.23		

- Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Indian Generally Accepted Accounting Principles.
- Provision for Deferred Tax and Current Tax if any required shall be considered at year end as the amount is not material.
- The Limited Review of the financial results for Quarter and Nine months ended December 31st, 2022, pursuant to Regulation 33 (C) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Comparative figures have also been accordingly restated to confirm to the current period presentation.
- Figures for the previous Year/Periods have been regrouped and reclassified wherever necessary.
- The above Financial results were approved by the Board of Directors at its Meeting held on 14th February, 2023.

February 14th, 2023

Place: Kolkata



Kant & Company Limited  
  
 Rakesh Macwan  
 Director  
 DIN: 01328442

