

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 30th June, 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: 23060135BGVZIR5282



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 ENDED 30TH JUNE, 2022

SI.No.	Particulars	QUARTER ENDED			Figure in Hundred
		30.06.2022 (Unaudited)	31.03.2022 (Audited)	30.06.21 (Unaudited)	
I	Revenue from Operations	6,61,221.46	5,11,079.28	7,37,715.65	41,52,710.88
II	Other income	7,497.27	18,056.19	3,221.24	76,803.87
III	Total Income (I+II)	6,68,718.73	5,59,135.47	7,40,936.89	42,29,514.75
IV	Expenses				
	(a) Purchases of Traded goods & Mutual Funds	6,15,126.72	5,74,051.93	6,87,114.38	41,13,047.95
	(b) Changes in Inventories	(8,971.18)	(86,745.87)	77,596.25	(1,08,002.12)
	(c) Employee benefits expense	14,497.67	24,910.46	15,244.43	81,868.90
	(d) Finance Cost	0.89	1,458.50	1.62	1,467.20
	(e) Depreciation and amortisation expense	662.94	662.94	662.94	2,651.76
	(f) Other expenses	31,660.43	(0,313.99)	7,587.72	1,31,661.88
	Total Expenses	6,53,250.47	5,44,051.95	7,88,207.34	42,22,638.57
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	15,462.26	14,483.52	(47,270.45)	6,876.18
VI	Exceptional Items				
VII	Profit/Loss before extraordinary items (V-VI)	15,462.26	14,483.52	(47,270.45)	6,876.18
VIII	Extraordinary Items	-	-	-	-
IX	Profit before tax	15,462.26	14,483.52	(47,270.45)	6,876.18
X	Tax Expenses				
	Current Tax	-	2,302.90	-	2,302.90
	Deferred Tax	-	(7,842.40)	-	(7,842.40)
XI	Profit/(Loss) for the year from continuing operations	15,462.26	20,023.02	(47,270.45)	12,415.68
XII	Profit/(Loss) from discontinuing operations	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-
XIV	Profit/(Loss) for the year from discontinuing operations	-	-	-	-
XV	Profit/(Loss) for the year (XI+XIV)	15,462.26	20,023.02	(47,270.45)	12,415.68
XVI	Other Comprehensive Income (Net of Tax)	-	-	-	-
XVII	Total Comprehensive Income for the period	15,462.26	20,023.02	(47,270.45)	12,415.68
	Paid-up equity share capital	55,593.00	55,593.00	55,593.00	55,593.00
	Reserve excluding Revaluation Reserves		-	-	-
XVIII	Earnings Per Share:				
	(i) basic	2.78	3.60	(8.50)	2.23
	(ii) Diluted	2.78	3.60	(8.50)	2.23

1. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Indian Generally Accepted Accounting Principles.

2. Provision for Deferred Tax and Current Tax if any required, shall be considered at year end as the amount is not material.

3. The Limited Review of the financial results for Quarter ended June 30th, 2022, pursuant to Regulation 33(fC) (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.

4. The Figures of the Quarter ended 31st March, 2022 are the balancing figures between the Audited figures in respect of full Financial Year 31st March, 2022 and the unaudited figures for the Nine months ended 31st December, 2021 which were subject to Limited Review.

5. Figures for the previous Year/Periods have been regrouped and reclassified wherever necessary.

6. 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