



Independent Auditor's Limited Review Report

The Board of Directors
Kant & Company Limited

Limited Review Report on quarter and Nine months ended standalone unaudited Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Kant & Company Limited ("the Company") for the quarter and nine months ended 31st December 2023("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34"Interim Financial Reporting" ("Ins AS 34"),prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 perform 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 Statement is 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the statement prepared in accordance with the applicable Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act , 2013 read with rules issued thereunder and other recognised accounting practices and polices generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations,2015 including the manner in which it is to be disclosed , or that it contains any material misstatement.

5. Without modifying our opinion, we draw attention to the following matter :

Deferred tax asset/(liability) and Current tax ,if any , has not been recognised for movements during the quarter and nine months ended 31st December 2023. The impact there off is not expected to be material.

For Ramesh Onkar & Associates
Chartered Accountants
FRN No. 010252C

Vivek S Sharma
Partner
Membership No. 060135
UDIN: **24060135BKCRND1512**



Place: Kolkata
Date: 7th February, 2024

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

Sl.No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED			Figure in Hundred	
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	YEAR ENDED 31.03.2023 (Audited)		
I	Revenue from Operations	80,696.24	1,54,468.27	2,80,927.35	3,29,481.68	1,28,394.44	37,898.30	22,55,143.34	53,332.37
II	Other Income	47,010.74	41,834.61	18,225.80	1,28,394.44	37,898.30	18,35,511.51	23,08,475.71	-
III	Total Income (I+II)	1,27,706.98	1,96,302.87	2,99,153.15	4,57,876.12	1,66,292.74	56,296.60	25,83,619.05	53,332.37
IV	Expenses	58,388.65	1,24,840.05	2,50,206.31	2,61,665.61	1,72,865.62	17,28,865.62	17,60,372.09	3,78,830.43
	(a) Purchases of Traded goods	5,612.52	4,777.74	19,677.40	19,731.89	-25,701.13	43,981.91	61,175.66	1,435.76
	(b) Changes in Inventories of finished goods and WIP	11,365.22	11,781.74	14,701.01	33,888.07	975.20	26.97	1,988.82	2,170.58
	(c) Employee benefits expense	301.67	321.98	1.39	1,610.77	86,783.77	94,164.52	9,51,517.46	31,55,501.98
	(d) Finance Cost	525.48	542.65	662.94	29,749.50	86,783.77	18,43,326.71	-8,47,026.27	-
	(e) Depreciation and amortisation expense	29,482.59	23,616.40	29,749.50	3,65,191.53	92,684.59	-7,815.20	1,16,823.04	1,25,294.51
	(f) Other expenses	1,05,676.13	1,56,375.08	3,14,998.55	92,684.59	-7,815.20	9,51,517.46	9,72,320.78	-174.90
V	Total Expenses	22,030.85	39,927.80	15,845.40	92,684.59	-7,815.20	9,72,320.78	9,72,320.78	-
VI	Profit before tax (III-IV)	-	-	-	-	-	-	-	-
	Tax Expenses:	-	-	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-	-	-
	Earlier year Tax	-	-	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-	-	-
VII	Total tax expenses	22,030.85	39,927.80	15,845.40	92,684.59	-7,815.20	9,72,320.78	9,72,320.78	-
VIII	Profit for the year (V-VII)	-	-	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	-	-	-
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-
	Remeasurement of post-employment benefit obligations	-	-	-	-	-	-	-	-
	Income tax relating to these items	-	-	-	-	-	-	-	-
	Other Comprehensive Income for the year, (Net of Tax)	22,030.85	39,927.80	15,845.40	92,684.59	-7,815.20	9,72,320.78	9,72,320.78	-
IX	Total Comprehensive Income for the period	3.96	7.18	-2.85	16.67	-1.41	-1.41	-174.90	-
X	Earning Per Share (In Rs.):								
	(1) Basic	3.96	7.18	-2.85	16.67	-1.41	-1.41	-174.90	-
	(2) Diluted	3.96	7.18	-2.85	16.67	-1.41	-1.41	-174.90	-

Notes:
1. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rule, 2015 as amended from time to time.

- Provision for Deferred Tax and Current Tax if any required shall be considered at year end as the amount is not material.
- Figures for the previous Year/Periods have been regrouped and reclassified wherever necessary.
- The Limited Review of the Financial results for the quarter and Nine months ended December, 2023, pursuant to Regulation 33 (C) (ii) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2018 has been carried out by the statutory auditors.
- The above financial results were reviewed and approved by the Board of Directors at its meeting held on 7th February, 2024.

February 7th, 2024

Place: Kolkata



KANT & CO. LTD
Kausik Gupta
(Kausik Gupta)
DIRECTOR
DIN: 08000780