

Independent Auditor's Limited Review Report on consolidated unaudited Financial Results

The Board of Directors
Kant & Company Limited

Limited Review Report on quarter ended consolidated 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 Consolidated Unaudited Financial Results of **Kant & Company Limited** ("the Parent") and its Associates for the quarter ended 30th September, 2025 ("the statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement is the responsibility of the Parents' Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind 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 express a conclusion 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 performed by the Independent auditor of the entity" issued by the Institute of Chartered Accountants of India. A review of interim 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 audit conducted in accordance with Standards on Auditing 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The statement includes the results of the following entities:

Parent:

- Kant & Company Limited

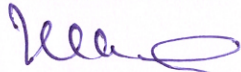


Associates

- Behubor Investments Limited
- Chairana Tea Dealers Pvt Limited
- Diamond Products Printing & Processing Limited
- Sriharipadam Trading Limited
- Jardine Pest Management Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of review report of other auditor referred paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying 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 as amended, including the manner in which it is to be disclosed , or that it contains any material misstatement.
6. Without modifying our opinion, we draw attention to the following matter :-
- Deferred tax asset/ (liability) and Current tax ,if any, has not been recognised during the quarter ended 30th September, 2025. 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: **25060135BMLXSZ7513**



Place: Kolkata
Date:13.11.2025

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2025

Sl.No.	Particulars	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	SIX MONTHS ENDED 30.09.2025 (Unaudited)	Figure in Hundred YEAR ENDED 31.03.2025 (Audited)
I	Revenue from Operations	1,37,819.63	85,300.72	66,307.33	2,23,120.35	1,21,386.18
II	Other Income	22,692.52	37,395.16	46,844.69	60,087.68	85,395.73
III	Total Income (I+II)	1,60,512.15	1,22,695.88	1,13,152.02	2,83,208.03	2,06,781.91
IV	Expenses					3,29,062.15
	(a) Purchases of Traded goods	1,42,954.88	76,898.28	66,933.77	2,19,853.16	1,08,608.71
	(b) Changes in Inventories of finished goods and WIP	-36,891.07	-11,891.42	-13,991.02	-48,782.49	-9,916.74
	(c) Employee benefits expense	12,853.01	13,962.77	11,959.80	26,815.78	21,920.88
	(d) Finance Cost	301.32	300.32	301.81	601.64	603.58
	(e) Depreciation and amortisation expense	200.00	200.00	200.00	400.00	620.22
	(f) Other expenses	39,429.96	21,844.78	27,534.20	61,274.74	47,074.01
	Total Expenses	1,58,848.10	1,01,314.73	92,938.57	2,60,162.83	1,68,910.66
V	Profit before tax (III-IV)	1,664.05	21,381.15	20,213.45	23,045.20	37,871.25
VI	Tax Expenses:					43,209.31
	Current Tax	-	-	-	-	-
	Earlier year Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	Total tax expenses	-	-	-	-	10,198.54
VII	Profit for the Period (V-VI)	-	-	-	-	509.57
VIII	Share of profit/(Loss) of associates	1,664.05	21,381.15	20,213.45	23,045.20	37,871.25
IX	Net Profit/(Loss) after taxes and share of profit/ (Loss) of associates (VII+VIII)	-26.48	-26.48	110.98	-52.96	33,450.59
X	Other Comprehensive Income for the Period, (Net of Tax)	1,637.57	21,354.67	20,324.43	22,992.24	221.96
XI	Total Comprehensive Income for the period, (Net of Tax) (IX+X)	60.16	60.16	106.01	120.32	33,444.66
	Paid-up equity share capital	1,697.73	21,414.83	20,430.44	23,112.56	240.65
XII	Earning Per Share (In Rs.):	55,593.00	55,593.00	55,593.00	55,593.00	33,585.31
	(1) Basic					55,593.00
	(2) Diluted	0.29	3.84	3.66	4.14	6.85
		0.29	3.84	3.66	4.14	6.00

Notes:

- 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.
- These results include the results of (i) Behubor Trading Limited, (ii) Chairana Tea Dealers Private Limited, (iii) Sriharipadam Trading Limited being the associates of the company. These results do not include Jardine Pest Management Ltd and Diamond Product Printing & Processing Ltd as the company has Accumulated Losses.
- Figures for the previous Year/Periods have been regrouped and reclassified wherever necessary.
- The Limited Review of the financial results for the quarter and six months ended September, 2025, 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 above Financial results were reviewed and approved by the Board of Directors at its meeting held on 13th November, 2025.

November 13th, 2025

Place: Kolkata



KANT & CO. LTD.
KANT & CO. LTD

Kausik Gupta
DIRECTOR
(Kausik Gupta)
DIN: 08000780

KANT & CO LTD

(CIN : L17232WB1952PLC020773)

Regd. Office: 4, Dr. Rajendra Prasad Sarani (Clive Road), Kolkata 700001

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2025

Particulars	Figures in Hundred	
	30.09.2025 (Unaudited)	31.03.2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	3,339.07	3,689.07
Investment properties	2,21,627.61	2,21,627.61
Investment in associates	1,36,254.49	1,36,307.45
Financial assets		
(i) Investments	1,56,180.67	1,87,603.54
(ii) Loans	8,88,742.92	8,88,742.92
(iii) Other financial assets	33,068.01	29,521.81
Deferred tax asset (net)	15,653.26	15,653.25
Non-Current Tax asset (net)	22,757.66	18,275.39
Other non-current assets	1,369.87	1,669.57
Total non-current assets	14,78,993.56	15,03,090.61
Current assets		
Inventories	1,01,180.54	52,398.05
Financial assets		
(i) Investments	1,78,502.08	5,40,133.27
(ii) Trade receivables	5,07,006.19	4,16,169.15
(iii) Cash and cash equivalents	10,946.38	16,675.17
(iii) Other Bank Balance	74,229.35	69,003.83
(iv) Loans	10,32,749.30	6,58,034.59
(v) Other financial assets	1,03,172.78	1,03,407.78
Current Tax Assets (Net)	-	-
Other current assets	2,172.95	4,147.27
Total current assets	20,09,959.57	18,59,969.11
Total assets	34,88,953.13	33,63,059.72
EQUITY AND LIABILITIES		
Equity		
Equity share capital	55,593.00	55,593.00
Other equity	32,32,428.80	32,09,316.24
Total equity	32,88,021.80	32,64,909.24
Liabilities		
Non-current liabilities		
Current liabilities		
Financial liabilities		
(i) Borrowings	37,000.00	37,000.00
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	55,514.66	9,648.86
(iii) Other financial liabilities	13,410.09	8,029.25
Other current liabilities	95,006.58	43,472.37
Current tax Liabilities (Net)	-	-
Total current liabilities	2,00,931.33	98,150.48
Total equity and liabilities	34,88,953.13	33,63,059.72



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UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR SIX MONTHS ENDED 30TH SEPTEMBER, 2025

	Particulars	Figures in Hundred	
		30th September 2025	31 March 2025
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net profit before taxation	23,045.20	43,209.31
	Adjustments for:		
	Depreciation and amortisation expenses	400.00	1,091.87
	Interest Paid	600.00	1,200.00
	Provision for Diminution in Value of Investment	-	-
	Sundry Balance W/off	-	524.25
	Provision for Doubtful Debts	10,960.68	4,440.38
	Dividend Income	(3,219.39)	(5,310.96)
	Interest Income	(52,507.23)	(23,343.04)
	(Profit)/ Loss on sale of Property, plant & equipment	-	2,390.10
	Profit on sale of Investment	(43,323.46)	(20,172.47)
	Net gain on financial assets measured at fair value through profit or loss	44,146.40	(6,276.66)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(19,897.80)	(2,247.22)
	Adjustments for:		
	Non-Current/Current financial and other assets	(4,77,429.29)	20,708.72
	Inventories	(48,782.49)	193.35
	Non-Current/Current financial and other liabilities/provisions	1,02,780.84	30,430.31
	CASH GENERATED FROM OPERATING ACTIVITIES	(4,43,328.74)	49,085.16
	Direct Taxes Paid (Net of Refund)	(4,482.27)	(14,604.72)
	NET CASH GENERATED FROM OPERATING ACTIVITIES	(4,47,811.01)	34,480.44
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Payments for purchase of property, plant and equipment	(50.00)	(566.10)
	Change in Other Cash Balance	(5,225.52)	(30,263.07)
	Sale of Fixed Assets	-	11,000.00
	Interest Income	52,507.23	23,343.04
	Dividend Income	3,219.39	5,310.96
	Purchase of Non Current Investment	3,92,231.12	(43,422.53)
	NET CASH USED IN INVESTING ACTIVITIES	4,42,682.22	(34,597.70)
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	Increase in Long term Loan & Advances	-	-
	Proceeds from short term borrowings	-	-
	Reduction of Investment Reserve Fund	-	-
	Dividend Paid	-	-
	Interest paid	(600.00)	(1,200.00)
	NET CASH USED IN FINANCING ACTIVITIES	(600.00)	(1,200.00)
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	(5,728.79)	(1,317.26)
	CASH AND CASH EQUIVALENTS OPENING BALANCE	16,675.17	17,992.43
	CASH AND CASH EQUIVALENTS CLOSING BALANCE	10,946.38	16,675.17

Notes-

- (i) The above cashflow statement have been prepared using "Indirect Method" as set out in Ind AS 7 - Statement of Cash Flows.
(ii) Cash and cash equivalents includes cash on hand, balances with banks in current account.

