

Independent Auditor's Limited Review Report

The Board of Directors
Kant & Company Limited

Limited Review Report on quarter 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 ended 30th September, 2025("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 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 theSEBI (Listing obligations and Disclosure Requirements) Regulations,2015 read with SEBI Circular dated July 5, 2016 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 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: **25060135BMLXSY1853**



Place: Kolkata
Date:13.11.2025

KANT & CO LTD

(CIN : LI7232WB952PLC020773)

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

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

SI.No.	Particulars	QUARTER ENDED		SIX MONTHS ENDED		Figure in Hundred	
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	YEAR ENDED
I	Revenue from Operations	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2025
II	Other income	1,37,819.63	85,300.72	66,307.33	2,23,120.35	1,21,386.18	1,79,435.36
III	Total Income (I+II)			22,692.52	37,395.16	46,844.69	60,087.68
IV	Expenses			1,60,512.15	1,22,695.88	1,13,152.02	2,83,208.03
	(a) Purchases of Traded goods			142,954.88	76,898.28	66,933.77	2,19,853.16
	(b) Changes in Inventories of finished goods and WIP			36,891.07	-11,891.42	-13,991.02	-48,782.49
	(c) Employee benefits expense			12,853.01	13,962.77	11,959.80	26,815.78
	(d) Finance Cost			301.32	300.32	301.81	601.64
	(e) Depreciation and amortisation expense			200.00	200.00	200.00	603.58
	(f) Other expenses			39,429.96	21,844.78	27,534.20	61,274.74
	Total Expenses			1,58,848.10	1,01,314.73	92,938.56	2,60,162.83
V	Profit before tax (III-IV)	1,664.05	21,381.15	20,213.45	23,045.20	37,871.25	43,209.31
VI	Tax Expenses:						
	Current Tax			-	-	-	-
	Earlier year Tax			-	-	-	-
	Deferred Tax			-	-	-	-
	Total tax expenses			-	-	-	-945.39
VII	Profit/(Loss) for the Period (V-VI)	1,664.05	21,381.15	20,213.45	23,045.20	37,871.25	9,758.72
VIII	Other Comprehensive Income for the Period, (Net of Tax)	60.16	60.16	106.01	120.32	212.00	33,450.59
IX	Total Comprehensive Income for the period	1,724.21	21,441.31	20,319.46	23,165.52	38,083.25	240.65
X	Paid-up equity share capital	55,593.00	55,593.00	55,593.00	55,593.00	55,593.00	33,691.24
	Earning Per Share (In Rs.):						
	(1) Basic	0.30	3.85	3.64	4.15	6.81	6.02
	(2) Diluted	0.30	3.85	3.64	4.15	6.81	6.02

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.
2. Provision for Deferred Tax and Current Tax if any required, shall be considered at year end as the amount is not material.
3. Figures for the previous Year/Periods have been regrouped and reclassified wherever necessary.
4. 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.
5. The above Financial results were reviewed by Audit Committee 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 Guptā
(Kausik Gupta)
DIRECTOR
DIN: 08600780



KANT & CO LTD
 (CIN : L17232WB1952PLC020773)
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UNAUDITED STANDALONE 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	49,923.00	49,923.00
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	13,92,662.07	14,16,706.16
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
(iv) Other Bank Balance	74,229.35	69,003.83
(v) Short Term Loans & Advances	10,32,749.30	6,58,034.59
Other financial assets	1,03,172.78	1,03,407.78
Other current assets	2,172.94	4,147.27
Total current assets	20,09,959.56	18,59,969.11
Total assets	34,02,621.63	32,76,675.27
EQUITY AND LIABILITIES		
Equity		
Equity share capital	55,593.00	55,593.00
Other equity	31,46,097.30	31,22,931.79
Total equity	32,01,690.30	31,78,524.79
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	34,02,621.63	32,76,675.27



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UNAUDITED STANDALONE 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
	<i>Adjustments for:</i>		
	Depreciation and amortisation expenses	400.00	1,091.87
	Interest Paid	600.00	1,200.00
	Provision for Dimunition 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 on sale of Property, plant & equipment	-	2,390.10
	Profit on sale of Investment	-	(43,323.46)
	Net gain on financial assets measured at fair value through profit or loss	44,146.40	(20,172.47)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(19,897.80)	(6,276.66)
	<i>Adjustments for:</i>		
	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.

