

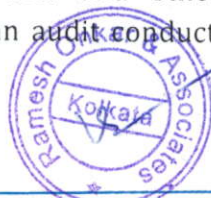


Independent Auditor's Limited Review Report on consolidated unaudited Financial Results

The Board of Directors
Kant & Company Limited

Limited Review Report on quarter and Nine months 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("the Statement") of **Kant & Company Limited** (the 'Parent') and its Associates for the quarter and nine months ended 31st December 2023 ("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, 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
- Jardine Pest Management Limited
- Sriharipadam Trading 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 policies 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.



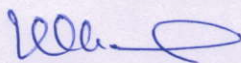
6. The consolidated unaudited financial results includes share of profit of Rs .4144 in respect of two associates which have not been reviewed by their auditors. In respect of three associate as the Parent's share of loss in that associate exceeds the carrying amount of investment, the loss has not been considered in consolidated unaudited financial results.

Our conclusion on the statement is not modified in respect of this matter.

7. 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: **24060135BKCRNC7526**



Place: Kolkata
Date: 7th February, 2024

UNAUDITED CONSOLIDATED 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)	31.03.2023 (Audited)			
I	Revenue from Operations	80,696.24	1,54,468.27	2,80,927.35	3,29,481.68	17,97,613.21	37,898.30	53,332.37	22,55,143.34	
II	Other income	47,010.74	41,834.61	18,225.80	1,28,394.44	3,789.30	18,35,511.51	23,08,475.71	23,08,475.71	
III	Total Income (I+II)	1,27,706.98	1,96,302.88	2,99,153.15	4,57,876.12	17,28,865.62	25,701.13	3,78,830.43	22,55,143.34	
IV	Expenses	58,388.65	1,24,840.05	2,50,206.31	2,61,665.61	17,28,865.62	25,701.13	3,78,830.43	22,55,143.34	
	(a) Purchases of Traded goods	5,612.52	-4,727.74	19,677.40	-19,731.89	43,981.91	26.97	1,435.76	1,435.76	
	(b) Changes in Inventories of finished goods and WIP	11,365.22	11,781.74	14,701.01	975.20	1,988.82	2,170.58	9,51,517.46	9,51,517.46	
	(c) Employee benefits expense	301.67	321.98	1.39	1,610.77	86,783.77	18,43,326.71	31,55,501.98	31,55,501.98	
	(d) Finance Cost	525.48	542.65	662.94	1,610.77	94,164.52	-7,815.20	-8,47,026.27	-8,47,026.27	
	(e) Depreciation and amortisation expense	29,482.59	23,616.40	29,749.50	86,783.77	18,43,326.71	-7,815.20	-8,47,026.27	-8,47,026.27	
	(f) Other expenses	1,05,676.13	1,56,375.08	3,14,998.55	3,65,191.53	18,43,326.71	-7,815.20	-8,47,026.27	-8,47,026.27	
V	Total Expenses	22,030.85	39,927.80	-15,845.40	92,684.59	103.31	1,25,294.51	8,471.47	1,25,294.51	
VI	Profit before tax (III - IV)	22,030.85	39,927.80	-15,845.40	92,684.59	103.31	1,25,294.51	8,471.47	1,25,294.51	
VII	Tax Expenses:									
	Current Tax									
	Earlier year Tax									
	Deferred Tax									
VIII	Profit for the year (V-VI)	22,030.85	39,927.80	-15,845.40	92,684.59	103.31	1,25,294.51	8,471.47	1,25,294.51	
IX	Share of Profit/(Loss) of Associates	41.44	32.43	34.44	103.31	103.31	-7,711.89	137.74	137.74	
X	Net Profit/(Loss) after Tax and share of profit/(Loss) of Associates	22,072.29	39,960.23	-15,810.96	92,787.90	103.31	-7,711.89	137.74	137.74	
XI	Other Comprehensive Income									
	Items that will not be reclassified to profit or loss									
	Reassessment of post-employment benefit obligations									
	Income tax relating to these items									
	Other Comprehensive Income for the year (Net of Tax)	22,072.29	39,960.23	-15,810.96	92,787.90	-7,711.89	-9,72,183.04	-9,72,183.04	-9,72,183.04	
	Total Comprehensive Income for the period	3.97	7.19	-2.84	16.59	-1.39	-174.88	-174.88	-174.88	
	Earning Per Share (In Rs.):									
	(1) Basic	3.97	7.19	-2.84	16.59	-1.39	-174.88	-174.88	-174.88	
	(2) Diluted	3.97	7.19	-2.84	16.59	-1.39	-174.88	-174.88	-174.88	

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. These results include the results of (i) Behubor Investments Limited, (ii) Charana Tea Dealers Pvt Ltd being the associates of the company, These results do not include Jardine Pest Management Ltd, Diamond Product Printing & Processing Ltd and Siharipadam Trading Ltd as the company has Accumulated Losses.

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

5. The Limited Review of the financial results for the quarter and Nine months ended December, 2023, pursuant to Regulation 33(1)(ii) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2018 has been carried out by the statutory auditors.

6. 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)
 DIRECTOR
 DIN: 080060780

Kausik Gupta