

# Kanoria Securities & Financial Services Ltd

CIN: L15421WB1916PLC104929

Regd. Office: 8, B.B.D. Bag (East),  
Kolkata-700 001

Phone: (033) 2230-7391; Fax: (033) 2230-6317

Email: [kanoriasecurities@gmail.com](mailto:kanoriasecurities@gmail.com)

Website: [www.ksfsltd.in](http://www.ksfsltd.in)

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Date: 13.08.2022

The Secretary  
The Calcutta Stock Exchange Ltd  
7, Lyons Range,  
Kolkata - 700 001

**Scrip Code: 10021118**

**Sub: Outcome of the Board Meeting held on 13<sup>th</sup> August, 2022**

Dear Sir/Madam,

This is to inform you that in pursuance to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in their meeting held today i.e., Saturday, the 13<sup>th</sup> day of August, 2022 started at 2.00 p.m. and concluded at 2.30 p.m. has inter-alia, considered and approved the Un-audited Financial Results (Standalone & Consolidated) of the Company for the 1<sup>st</sup> Quarter ended 30<sup>th</sup> June, 2022.

The said Un-audited Financial Results (Standalone & Consolidated) along with the Limited Review Report of the Statutory Auditors of Company is enclosed herewith.

The said results will be duly published in leading newspapers as per Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the Company.

Kindly take the aforesaid information in your records.

Thanking you,

Yours faithfully,

For Kanoria Securities & Financial Services Limited

  
Director



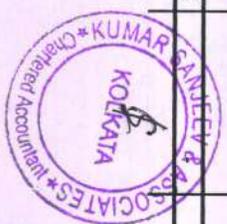
# KANORIA SECURITIES & FINANCIAL SERVICES LTD

Regd. Off: 8, B. B. D. Bag (East), KOLKATA - 700 001, West Bengal  
Corporate Identity Number: LI5421WB1916PLC104929  
Email: kanoriasecurities@gmail.com ; website: www.ksfstid.in

Statement of Un-audited Standalone and Consolidated Financial Results for the Quarter Ended 30th June 2022

(Rs in lakhs, except EPS)

Sl. No	Particulars	Standalone				Consolidated			
		Three Months Ended 30.06.2022	Previous Three Months Ended 31.03.2022	Corresponding Three months Ended 30.06.2021 in the previous year	Previous Year Ended 31.03.2022	Three Months Ended 30.06.2022	Previous Three Months Ended 31.03.2022	Corresponding Three months Ended 30.06.2021 in the previous year	Previous Year Ended 31.03.2022
I	Revenue from Operations	6.87	51.92	6.40	90.40	6.87	51.49	6.40	89.97
	Other Income	2.47	10.04	-	28.98	2.47	10.04	-	28.98
	<b>Total Revenue (I+II)</b>	<b>9.34</b>	<b>61.96</b>	<b>6.40</b>	<b>119.38</b>	<b>9.34</b>	<b>61.53</b>	<b>6.40</b>	<b>118.95</b>
II	Expenses	-	-	-	-	-	-	-	-
	a) Cost of Material Consumed	-	-	-	-	-	-	-	-
	b) Purchase of Stock In Trade	-	-	-	-	-	-	-	-
	c) Employees Benefit Expenses	-	102.36	-	102.36	-	102.36	-	102.36
	d) Finance Cost	-	-	-	-	-	-	-	-
	e) Depreciation & amortisation exps	0.65	1.13	0.14	3.10	0.68	1.25	0.16	3.29
	f) Other Expenditure	0.65	1.13	0.14	3.10	0.68	1.25	0.16	3.29
	<b>Total Expenses</b>	<b>0.65</b>	<b>103.49</b>	<b>0.14</b>	<b>105.46</b>	<b>0.68</b>	<b>103.61</b>	<b>0.16</b>	<b>105.65</b>
III	Profit/(Loss) before exceptional items and tax (I-II)	8.69	(41.53)	6.26	13.92	8.66	(42.08)	6.24	13.30
VI	Exceptional Items	-	-	-	-	-	-	-	-
V	Profit/(loss) before tax (III-IV)	8.69	(41.53)	6.26	13.92	8.66	(42.08)	6.24	13.30
VI	Tax Expenses	-	2.53	-	2.53	-	2.53	-	2.53
	<b>1) Current Tax</b>	<b>-</b>	<b>2.53</b>	<b>-</b>	<b>2.53</b>	<b>-</b>	<b>2.53</b>	<b>-</b>	<b>2.53</b>
VII	Profit/(Loss) for the period (V-VII)	8.69	(44.06)	6.26	11.39	8.66	(44.61)	6.24	10.77
VIII	Other Comprehensive Income / (loss net of tax)	-	-	-	-	-	-	-	-
	A. (i) Items that will not be reclassified to Profit or Loss	(40.78)	11.92	-	11.92	(40.78)	11.92	-	11.92
	(ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	1.24	-	1.24	-	1.24	-	1.24
B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	
(ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	
	<b>Other Comprehensive Income for the period</b>	<b>(40.78)</b>	<b>10.68</b>	<b>6.26</b>	<b>10.68</b>	<b>(40.78)</b>	<b>10.68</b>	<b>-</b>	<b>10.68</b>



IX	Total Comprehensive income for the period (comprising Net Profit after tax and other Comprehensive income for the period (VII+VIII))	(32.09)	(33.38)	6.26	22.07	(32.12)	(33.93)	6.24	21.45
X	Profit attributable to-								
	a) Owner of the Company	8.69	(44.06)	6.26	11.39	8.66	(44.61)	6.24	10.77
	b) Non-controlling interests	-	-	-	-	-	-	-	-
XI	Other Comprehensive income attributable to-								
	a) Owner of the Company	(40.78)	10.68	-	10.68	(40.78)	10.68	-	10.68
	b) Non-controlling interests	-	-	-	-	-	-	-	-
XII	Total Comprehensive income attributable to-								
	a) Owner of the Company	(32.09)	(33.38)	6.26	22.07	(32.12)	(33.93)	6.24	21.45
	b) Non-controlling interests	-	-	-	-	-	-	-	-
XIII	Paid-up Equity Share Capital (face value of Rs 10/- each)	408.00	408.00	408.00	408.00	408.00	408.00	408.00	408.00
XIV	Other Equity								
	Earning Per Share: (in Rupees)								
	-Basic	0.21	(1.08)	0.15	0.28	0.21	(1.09)	0.15	0.26
	-Diluted	0.21	(1.08)	0.15	0.28	0.21	(1.09)	0.15	0.26

**NOTES:**

- The above Financial results have been approved and taken on record by the Board of Directors in their meeting held on August 13, 2022.
- The Company has adopted the Indian Accounting Standards (IND AS) from April 1, 2019 and these financials have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable. The date of transition to IND AS is April 1, 2018.
- Financial results for all the periods presented have been prepared in accordance with the recognition and measure principles of Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- Figures for the quarter ended March 31, 2022 are the balancing figures between audited figures in respect of the full financial year and the published year to date unaudited figures up to the third quarter of the year ended March 31, 2022
- Pursuant to the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the Company has published consolidated quarterly results for the corresponding quarter ended 30th June, 2021 and the preceding quarter ended 31st March, 2022, as reported herein above, have been approved by the Board of Directors, but have not been subject to audit or review.
- The Company is engaged in investment and financing activities. As such there are no separate reportable segments as per Accounting Standard (AS) 17 "Segment Reporting" in respect of the Company.
- The above quarterly results have been subjected to Limited Review by the Statutory Auditors of the Company.
- Previous period's figures have been regrouped or reclassified wherever necessary.

For and on behalf of the Board of Directors  
Kanoria Securities & Financial Services Limited

Rajeev Aggarwal  
DIRECTOR  
DIN: 00337332



Place: Kolkata  
Date: 13th August 2022

# KUMAR SANJEEV & ASSOCIATES

Chartered Accountants

1C, 249A Motilal Gupta Road, Kolkata- 700082  
Tel # 033-22254832, Mobile # 99903880738, Email- [kumarsanjeev1312@gmail.com](mailto:kumarsanjeev1312@gmail.com)

## Limited Review Report on Quarterly Unaudited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To  
The Board of Directors  
Kanoria Securities & Financial Services Limited  
8, B.B.D Bag (East)  
Kolkata- 700001

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **Kanoria Securities & Financial Services Limited** ("the Company") for the quarter ended 30<sup>th</sup> June 2022, 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.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, which 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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 provide 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 accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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.

For and on behalf of  
**Kumar Sanjeev & Associates**  
Chartered Accountants  
(Registration No. 328267E)



Sanjeev Kumar  
Sanjeev Kumar  
Partner

(Membership No.: 069730)

UDIN; 22069730AOYKDD1945

Place: Kolkata  
Date: 13/08/2022

# KUMAR SANJEEV & ASSOCIATES

Chartered Accountants

1C, 249A Motilal Gupta Road, Kolkata- 700082

Tel # 033-22254832, Mobile # 99903880738, Email- [kumarsanjeev1312@gmail.com](mailto:kumarsanjeev1312@gmail.com)

## Limited Review Report on Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To

The Board of Directors of  
Kanoria Securities & Financial Services Limited  
8, B.B.D Bag (East)  
Kolkata- 700001

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results (“the Statement”) of **Kanoria Securities & Financial Services Limited** (“The Parent”) and its subsidiaries (The parent and its subsidiaries together referred to as “the Group”), and its share of net profit after tax and total comprehensive income of its associates for the quarter ended 30<sup>th</sup> June 2022 being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement which is the responsibility of the Parent’s management and 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 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 Entity”, Issued by the Institute of Chartered Accountants of India (ICAI), 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 an 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 statements included the results of the following Subsidiary

Sr. No.	Name of the Entity	Relationship
1.	Agaresh Finance & Properties Limited	Subsidiary



5. Based on our review conducted and procedures performed as stated in paragraph 3 nothing has come to our attention that caused us to believe that the accompanying financial statements, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles 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.

Our opinion on the Statement is not modified in respect of the above matter.

**For and on behalf of**  
**Kumar Sanjeev & Associates**  
**Chartered Accountants**  
**(Registration No. 328267E)**



*Sanjeev Kumar*

**Sanjeev Kumar**  
**Partner**

**(Membership No.: 069730)**

UDIN: 22069730AOYLBY6524

**Place: Kolkata**  
**Date: 13/08/2022**