

**S JAYKISHAN**

CHARTERED ACCOUNTANTS

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**Limited Review Report to
The Board of Directors
Kirti Industrial Company Limited**

We have reviewed the accompanying Statement of Audited Financial Results (the "Statement") of Kirti Industrial Company Limited ("the Company") for the quarter ended 31st March, 2025 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's Management, has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in the 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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. 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **S JAYKISHAN**

Chartered Accountants

Firm Registration number: 309005E

CA YOGESH GUPTA

Partner

Membership No. : 060539



Place : Kolkata

Date : 30.05.2025

UDIN : 25060539BMIULH7315

KIRTI INDUSTRIAL COMPANY LIMITED
CIN: L70101WB1983PLC035984
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st March, 2025

						(Amount in 000's)
S.N	Particulars	3 Months ended 31-03-2025	Preceding 3 Months ended 31-12-2024	Corresponding 3 Months ended 31-03-2024	Year to date figures for the period ended 31-03-25	Previous Year ended 31-03-2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations				5,101.50	
II	Other income	733.25	930.44	1,243.35	5,729.39	6,364.55
III	Total income (I + II)	733.25	930.44	1,243.35	10,830.88	6,364.55
IV	Expenses					
	Change in inventories of stock-in-trade			(13.31)	603.60	(65.80)
	Employee benefits expenses	156.00	84.00	106.50	445.50	464.10
	Depreciation and amortization expenses	40.99	40.99	35.57	163.97	144.66
	Other expenses	664.24	367.28	470.76	2,001.76	1,581.44
	Total expenses	861.24	492.27	599.52	3,214.82	2,124.40
V	Profit/(Loss) before tax (III- IV)	(147.98)	438.17	643.82	7,616.06	4,240.15
VI	Less: Tax expenses :					
	Current tax	(1,540.13)	-	(670.39)	(1,540.13)	(670.39)
	Income Tax for earlier year	(6.48)	-	0.29	(6.48)	0.29
	Deferred tax	(7.39)	-	29.48	(7.39)	29.48
	MAT credit entitlement/(utilized)	-	-	-	-	-
VII	Profit/(Loss) for the year (V-VI)	(1,701.98)	438.17	3.21	6,062.06	3,599.53
VIII	Other Comprehensive Income/(Expenses) (OCI)					
	Item that will not be reclassified to Profit or Loss					
	Net(loss)/gain on FVTOCI equity securities	39,121.76	-	5,091.36	39,121.76	5,091.36
	Less: Income Tax effect thereof	(10,171.66)	-	(1,323.78)	(10,171.66)	(1,323.79)
	Other Comprehensive Income/(Expenses) (OCI) , net of taxes	28,950.10	-	3,767.58	28,950.10	3,767.58
IX	Total Comprehensive Income/(Loss) for the year (VII + VIII)	27,248.12	438.17	3,770.78	35,012.17	7,367.11
X	Earnings per equity share (nominal value Rs 10 per share)					
	Basic (Rs)	(6.86)	1.77	0.01	24.44	14.51
	Diluted (Rs)	(6.86)	1.77	0.01	24.44	14.51

Notes:

1. EPS has been calculated on the basis of weighted average number of shares.
2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30.05.2025
3. The classification/ disclosure of items in the financial results shall be in accordance with the Schedule III of the Companies Act 2013.
4. Previous Period's figures have been regrouped or rearranged wherever necessary.




Place: Kolkata
Date: 30.05.2025

For and on behalf of the Board of Directors
Kirti Industrial Company Limited
For KIRTI INDUSTRIAL COMPANY LTD.

PADMANABH JAGAN
Director
DIN: 01651268
For KIRTI INDUSTRIAL COMPANY LTD.

K.P. BAGARIA
Director
DIN: 00938163

KIRTI INDUSTRIAL COMPANY LIMITED
CIN: L70101WB1983PLC035984
Standalone Assets And Liabilities As At 31st March, 2025

(Amount in 000's)

Particulars	As at 31st March 2025 (Audited)	As at 31st March 2024 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	783.36	687.15
(b) Investment Property	1,331.86	1,395.26
(c) Financial assets:		
(i) Investments	1,97,708.27	1,54,705.87
(ii) Other Financial assets	15.21	15.21
Total Non-Current Assets	1,99,838.70	1,56,803.49
Current Assets		
(a) Inventories	1,073.74	1,677.34
(b) Financial assets:		
(i) Investments	5,879.28	4,646.25
(ii) Cash and cash equivalents	419.08	597.77
(iii) Other Financial assets	57.23	57.23
(c) Other Current Assets	3,264.43	1,298.52
Total Current Assets	10,693.75	8,277.11
Total Assets	2,10,532.45	1,65,080.60
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	2,480.00	2,480.00
(b) Other Equity	1,60,215.39	1,25,203.23
Total Equity	1,62,695.39	1,27,683.23
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Other financial Liabilities	600.00	1,200.00
(b) Deferred tax liabilities (net)	44,775.33	34,596.28
Total Non-Current Liabilities	45,375.33	35,796.28
Current liabilities		
(a) Financial liabilities:		
(i) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	387.36	370.72
(b) Provisions	2,052.72	1,182.98
(c) Other current liabilities	21.64	47.39
Total Current Liabilities	2,461.73	1,601.09
Total Equity and Liabilities	2,10,532.45	1,65,080.60

As per our report of even date attached

[Signature]



Place: Kolkata
Date: 30.05.2025

For and on behalf of the Board of Directors
Kirti Industrial Company Limited

For KIRTI INDUSTRIAL COMPANY LTD.

[Signature]
Director

PADMANABH JALAN
DIRECTOR
DIN: 01651268

For KIRTI INDUSTRIAL COMPANY LTD.

[Signature]
Director

K.P. BAGARIA
DIRECTOR
DIN: 00938163