



H. R. AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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Limited Review Report on the Unaudited Standalone Financial Results of Accurate Investment Company Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
ACCURATE INVESTMENT COMPANY LIMITED**

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of ACCURATE INVESTMENT COMPANY LIMITED for the quarter ended December 31, 2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the accounting 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 thereunder 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting 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.

For H.R. AGARWAL & ASSOCIATES
Chartered Accountants
Firm Reg. No. : 323029E

(CA HARI RAM AGARWAL)
Partner
Membership No. 057625
UDIN: 24057625BKDHIQ4287



Date: 26th April, 2024
Place: Kolkata

ACCURATE INVESTMENT COMPANY LIMITED
17, Ballygunge Park Road, Kolkata - 700019
CIN: L65993WB1977PLC031200

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2023

Part I

(Rs. In Hundred)

| Particulars | Quarter Ended on | | | Year Ended |
|---|------------------|-----------------|---------------|-----------------|
| | 31/12/2023 | 30/09/2023 | 31/12/2022 | 31/03/2023 |
| | Unaudited | Unaudited | Unaudited | Audited |
| I. Revenue From operations | 3,765.92 | 406.89 | - | - |
| II. Other Income | 1.17 | - | 1.02 | 287.37 |
| III. Total Income from operations (I + II) | 3,767.09 | 406.89 | 1.02 | 287.37 |
| IV. Expenses | | | | |
| Cost of Materials Consumed | - | - | - | - |
| Purchase | - | - | - | - |
| Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade | - | - | - | - |
| Employee Benefit Expenses | 810.00 | 630.00 | 450.00 | 1,800.00 |
| Finance Costs | - | - | - | - |
| Depreciation and Amortisation Expenses | 780.02 | 580.80 | 191.57 | 766.34 |
| Other expenditure | 127.78 | 664.09 | 118.74 | 498.02 |
| Total Expenses (IV) | 1,717.80 | 1,874.89 | 760.31 | 3,064.38 |
| V. Profit/(loss) before exceptional items and tax (I-IV) | 2049.29 | (1468.00) | (759.29) | (2776.99) |
| VI. Exceptional items | - | - | - | - |
| VII. Profit/ (loss) before Tax (V-VI) | 2049.29 | (1468.00) | (759.29) | (2776.99) |
| VIII. Tax expense : | | | | |
| (1) Current tax | - | - | - | - |
| (3) Tax for earlier years | - | - | - | - |
| (2) Deferred tax | - | - | - | - |
| IX. Profit (Loss) for the period from continuing operations (VII-VIII) | 2049.29 | (1468.00) | (759.29) | (2776.99) |
| X. Profit/(loss) from discontinued operations | - | - | - | - |
| XI. Tax expenses of discontinued operations | - | - | - | - |
| XII. Profit/(loss) from Discontinued operations (after tax) (X-XI) | - | - | - | - |
| XIII. Profit/(loss) for the period (IX+XII) | 2,049.29 | (1,468.00) | 759.29 | (2776.99) |
| XIV. Other Comprehensive Income | | | | |
| A. (i) Items that will not be reclassified to profit or loss | - | - | - | - |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - |
| 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 | - | - | - | - |
| XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period | 2,049.29 | (1,468.00) | 759.29 | (2776.99) |
| XVI. Earnings per equity share (for continuing operation): | | | | |
| (1) Basic | 0.84 | (0.60) | (0.31) | (1.13) |
| (2) Diluted | 0.84 | (0.60) | (0.31) | (1.13) |
| XVII. Earnings per equity share (for discontinued operation): | | | | |
| (1) Basic | - | - | - | - |
| (2) Diluted | - | - | - | - |
| XVIII. Earning per equity share (for discontinued & continuing operation) | | | | |
| (1) Basic | 0.84 | (0.60) | (0.31) | (1.13) |
| (2) Diluted | 0.84 | (0.60) | (0.31) | (1.13) |
| XIX. Paid-up Equity Share Capital | 24,500.00 | 24,500.00 | 24,500.00 | 24,500.00 |
| Face value of Equity Share Capital | 10.00 | 10.00 | 10.00 | 10.00 |
| XX. Other Equity (Reserves excluding Revaluation Reserves) | - | - | - | 7,865.30 |

By order of the Board
 For ACCURATE INVESTMENT CO. LTD

ANIS AHMED
 Managing Director
 DIN: 00547750

Place: KOLKATA
 Date: 26/04/2024



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| Part II | | | | |
|---|------------------|------------|------------|------------------|
| Select Information for the Quarter and three Months ended on 31st December, 2023 | | | | |
| Particulars | Quarter Ended on | | | Year Ended |
| | 31/12/2023 | 30/09/2023 | 31/12/2022 | 31/03/2023 |
| | Unaudited | Unaudited | Unaudited | Audited |
| A. PARTICULARS OF SHAREHOLDING | | | | |
| 1 Public shareholdings | | | | |
| - No. of shares | 20800 | 20800 | 20800 | 20800 |
| - % of Shareholdings | 8.49% | 8.49% | 8.49% | 8.49% |
| 2 Promoters and promoter group shareholding | | | | |
| a) Pledged/Encumbered | | | | |
| Number of shares | - | - | - | - |
| Percentage of shares (as a % of the total shareholding of promoter and promoter group) | - | - | - | - |
| Percentage of shares (as a % of the total share capital of the Company) | - | - | - | - |
| b) Non-encumbered | | | | |
| Number of shares | 224200 | 224200 | 224200 | 224200 |
| Percentage of shares (as a % of the total shareholding of promoter and promoter group) | 100% | 100% | 100% | 100% |
| Percentage of shares (as a % of the total share capital of the Company) | 91.51% | 91.51% | 91.51% | 91.51% |
| Investors Complaint | | | | |
| | | | | As at 31/12/2023 |
| Pending at the beginning of the quarter | | | | NIL |
| Received during the quarter | | | | NIL |
| Disposed off during the quarter | | | | NIL |
| Remaining unresolved at the end of the quarter | | | | NIL |
| Notes: | | | | |
| 1.As the Company deals in one segment only. Therefore, Segment Reporting is not Applicable. | | | | |
| 2.No Investors complaint remains pending at the quarter ended on December 31, 2023. | | | | |
| 3.The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification. | | | | |
| 4.Provision for Taxation, Deferred Tax Liability, if any will be considered at year end. | | | | |

By order of the Board
For ACCURATE INVESTMENT COMPANY LTD

Anis Ahmed

Mg. Director : ANIS AHMED
DIN: 00547750
Place: Kolkata
Date: 26/04/2024

