

### 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

- We have reviewed the accompanying statement of Standalone Unaudited Financial Results of ACCURATE INVESTMENT COMPANY LIMITED for the quarter and year to date ended December 31, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended.
- 2. This 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 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 read with relevant rules issued thereunder 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 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 (ICAI). A review of interim financial reporting consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 and thus provide less assurance than an audit. 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: 25057625BMKTJ5 4826

Date: 11th February, 2025

Place: Kolkata

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

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

Part I

Parti		777				(Rs. in Lacs)
S 1 7	Q	Quarter Ended on Nine Months Ended on				
Particulars	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
PLANTING AND ADDRESS.	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue From operations	4.89	7.93	3.77	19.49	4.17	10.7
II. Other Income	0.00		0.00	0.00	0.00	0.2
III. Total Income from operations (I + II)	4.89	7.93	3.77	19,49	4,17	11.0
IV. Expenses						
Cost of Materials Consumed		*		2		
Purchase		*				15
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trad						
Employee Benefit Expenses	8.87	5.42	0.81	18.32	1.89	7.44
Finance Costs				12		
Depreciation and Amortisation Expenses	0.69	0.69	0.78	2,07	1.54	2.32
Other expenditure	0.70	1.68	0.13	3.34	0.79	11.73
Total Expenses (IV)	10.25	7.78	1.72	23.73	4.23	21.49
V. Profit/(loss) before exceptional items and tax (I-IV)	(5.36)	0.15	2.05	(4.24)	(0.05)	(10,41
VI. Exceptional Items		- 10				, , , , ,
VII. Profit/ (loss) before Tax (V-VI)	(5.36)	0.15	2.05	(4.24)	(0.05)	(10.41
VIII. Tax expense :					(1)	(1417)
(1) Current tax	160		300			
(3) Tax for earlier years						(0.08)
(2) Deferred tax	1.5				(4)	(0.00)
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(5.36)	0.15	2.05	(4.24)	(0.05)	(10.33)
X. Profit/(loss) from discontinued operations	700			-		(10.00)
XI. Tax expenses of discontinued operations		-				
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	-				-	
XIII. Profit/(loss) for the period (IX+XII)	(5.36)	0.15	2.05	(4.24)	(0.05)	(10.33)
KIV. Other Comprehensive Income					(-10-7)	(10.55)
A. (i) Items that will not be reclassified to profit or loss	2			2.0		
(ii) Income tax relating to items that will not be reclassified to profit or lo	3.			V\$/_		
B. (i) Items that will be reclassified to profit or loss	-		. 1	14.		
(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 )	(5.36)	0.15	2.05	(4.24)	(0.05)	(10.33)
XVI. Earnings per equity share (for continuing operation):		_	-			
(1) Basic	(2.19)	0.06	004	44 700	10.000	
(2) Diluted	(2.19)	0.06	0.84	(1.73)	(0.02)	(4.22)
CVII. Earnings per equity share (for discontinued operation):	(2.19)	0.06	0.84	(1.73)	(0.02)	(4.22)
(1) Basic						
(2) Diluted		•	-			
(VIII. Earning per equity share (for discontinued & continuing operation)	•	(*)		•		
(1) Basic	(0.40)	0.00	6.61	22.00	40.000	
(2) Diluted	(2.19)	0.06	0.84	(1.73)	(0.02)	(4.22)
IX. Paid-up Equity Share Capital	(2.19)	0.06	0.84	(1.73)	(0.02)	(4.22)
Face value of Equity Share Capital	24.50	24.50	24.50	24.50	24.50	24.50
	10,00	10.00	10.00	10.00	10.00	10.00
X. Other Equity (Reserves excluding Revaluation Reserves)	(*)		-	-		(2.47)

By order of the Board

For ACCURATE INVESTMENT CO. LTD

ANIS AHMED Managing Director DIN: 00547750

Place: KOLKATA

Date: 11th February, 2025



Select Information for the Quarter and nine Months ended on 31st December, 202	2024	
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<b>■</b> • • • • • • • • • • • • • • • • • • •	Q	arter Ended or	1	Nine Mont	ns Ended on	Year Ended
Particulars	31/12/2024	30/09/2024	31/12/2024	31/12/2024	31/12/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A. PARTICULARS OF SHAREHOLDING				- Industria	Olladdited	Audited
1 Public shareholdings						
- No. of shares	20800	20800	20800	20800	20800	2000
- % of Shareholdings	8.49%	8.49%	8.49%	8.49%		20800
2 Promoters and promoter group shareholding	0.1070	0.4570	0.4976	0.49%	8.49%	8.49%
a) Pledged/Encumbered						
Number of shares			- 2			
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	204000	
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	224200 100%
Percentage of shares (as a % of the total share capital of the Company )	91.51%	91.51%	91.51%	91.51%	91.51%	91.51%

Investors Complaint	As at 31/12/2024
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, 2024.

3.The figures for the corresponding previous period have been regrouped/rearranged wherever necessay, 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

Mg. Director : ANIS AHMED DIN: 00547750 Place: Kolkata

Date: 11th February, 2025



