

## H. R. AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

219-C, Old China Bazar Street 1st Floor, Room No.B-6

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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 ended June 30, 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.
- 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: 24057625BKDHIO4423

Date: 26th April, 2024

Place: Kolkata





## ACCURATE INVESTMENT CO. LTD 17, BALLYGUNGE PARK ROAD, KOLKATA-700019 CIN: L65993WB1977PLC031200

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

| Part I  |             | uzrter Ended on                         |  | Year Ended   |  |
|---|-------------|---|--|--------------|--|
| Particulars   | 30/06/2023  | 31/03/2023                              | 30/06/2022   | 31/03/2023   |  |
| raidculais  | Unaudited   | Audited                                 | Unaudited  | Audited      |  |
|   | -           | -                                       | -  | -            |  |
| , Revenue From operations   |             | 286.35                                  |  | 287.37       |  |
| 1, Other Income   |             | 286.35                                  | -  | 287.37       |  |
| IL Total Income from operations (I + II)  |             | ·                                       |  |              |  |
| V. Expenses   |             |   |  | •            |  |
| Cost of Materials Consumed  |             |   | -  |              |  |
| Purchase Country Tourist Tourist  |             |   | -  | -            |  |
| Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade     | 450.00      | 450.00                                  | 450,00   | 1,800.00     |  |
| Empkyee Benefit Expenses  |             |   |  |              |  |
| Finance Costs   | 1B2.41      | 191.59                                  | 191.57   | 766.34       |  |
| Depreciation and Amortisation Expenses  |             | 316.72                                  | 5.05   | 498.02       |  |
| Other expenditure   | 532.41      | 958.31                                  | 645.62   | 3,064,36     |  |
| Total Expenses (IV)   | (632.41)    | (671.96)                                | (646.62)   | (2776.99     |  |
| V. Profit/(loss) before exceptional items and tax (I-IV)                          | (002341)    | (01,120)                                | (0,10.00)  |              |  |
| VI. Exceptional items   | (632,41)    | (671,96)                                | (646.62)   | (2776.99     |  |
| VII. Profit/ (loss) before Tax (V-VI)   | (032,41)    | (011,50)                                | (0.00)   | 1-1-1-1-1    |  |
| VIII. Tax expense:  |             |   |  |              |  |
| (1) Current tax   |             | -                                       |  | ····-        |  |
| (3) Tax for eadier years  |             |   |  | <del></del>  |  |
| (2) Delerred tax  | (000.49)    | (671.96)                                | (646,62)   | (2776.99     |  |
| DX. Profit (Loss) for the period from continuing operations (VI-VIII)             | (632.41)    | [08.113]                                | (0+0.02)   | (2110.0      |  |
| X. Profit/(loss) from discontinued operations                                     |             |   | <del>                                     </del>   |              |  |
| XI. Tax expenses of discontinued operations                                       |             | -                                       | <u> </u>   |              |  |
| XII. Prolit/(loss) from Discontinued operations (after tax) (X-XI)                |             | -                                       |  | - 2,776,9    |  |
| XIII. Profit/(loss) for the period (IX+XII)                                       | (632,41)    | (671.96)                                | (646.62)   | - 2,110.5    |  |
| XIV. Other Comprehensive Income   |             | <u> </u>                                | <del> </del>                                       |              |  |
| A. (i) Items that will not be reclassified to profit or loss                      |             | <u> </u>                                |  | <del> </del> |  |
| (ii) Income tax relating to items that will not be reclassified to profit or loss |             | <u> </u>                                |  | -            |  |
| B. (i) Items that will be reclassified to profit or loss                          |             | ļ                                       | <u> </u>   | <del></del>  |  |
| (ii) Income tax relating to items that will be reclassified to profit or loss     |             | ļ                                       | <u> </u>   | <u> </u>     |  |
| XV. Total Comprehensive Income for the period (XIII-XIV) Comprising Profit (Loss) | (632.41     | (671.96)                                | (646.62)   | 2,776.9      |  |
| and Other comprehensive Income for the period )                                   |             | <del> </del>                            |  |              |  |
| XVI. Earnings per equity share (for continuing operation):                        | (0.26       | (0.27                                   | (0.26)   | (1.1         |  |
| (1) Basic   | (0.26       | <u> </u>                                | <del>1 — — — — — — — — — — — — — — — — — — —</del> | 1            |  |
| (2) Diluted   |             | ,, ,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |  |              |  |
| XVII. Earnings per equity share (for discontinued operation):                     | <del></del> |   |  | · -          |  |
| (1) Basic   |             | <del> </del>                            | -  | -            |  |
| (2) Dikted  |             |   | <del>                                     </del>   | i -          |  |
| XVIII. Earning per equity share (for discontinued & continuing operation)         | (0.26       | (0.27                                   | (0.26  | (1.1         |  |
| (1) Basic   | (0.26       | <del>' </del> -                         | ·  |              |  |
| (2) Diluted   | 24,500.00   | :                                       | ·  |              |  |
| XIX. Paid-up Equity Share Capital   | 10.00       |   |  |              |  |
| Face value of Equity Share Capital  | 10.00       | -                                       | -  | 7,865.3      |  |
| XX, Other Equity (Reserves excluding Revaluation Reserves)                        |             |   |  |              |  |
| By order of the Board   |             |   |  |              |  |
| For ACCURATE INVESTMENT CO. LTD   |             |   |  |              |  |
| Λ `AI //  | £.          | Charleston Comme                        | Carlo and parameters                               | ·<br>•       |  |
| (), MIMW  | Ĺ           | 111 6                                   |  | •            |  |
| austlini .  |             | CARWAL &                                | ASS)   |              |  |
| ANIS AHMED STAFF  |             | 1/4/                                    | 181  |              |  |

ANIS AHMED Managing Director DIN: 00547750

Place; KOLKATA Date: 24 /04/2024



| - 1 | (Part ii  |
|-----|---|
|     | Select Information for the Quarter and three Months ended on 30th June 2023 |
|     |   |

| SCIECT MINIMASSA 101 MIS QUELLE TO   |                | Quarter Ended on |            |            | Year Ended            |  |
|--|----------------|------------------|------------|------------|-----------------------|--|
| Particulars  | [ <sup>-</sup> | 30/06/2023       | 31/03/2023 | 30/06/2022 | 31/03/2023<br>Audited |  |
|  |                | Unaudited        | Unaudited  | Unaudited  |                       |  |
| A. PARTICULARS OF SHAREHOLDING   |                |                  |            |            |                       |  |
| 1 Public shareholdings   |                |                  |            |            |                       |  |
| - No. of shares  |                | 20800            | 20800      | 20800      |                       |  |
| - % of Shareholdings   |                | 8.49%            | 8.49%      | 8.49%      | 8.49%                 |  |
| 2 Promoters and promoter group shareholding  |                |                  | -          |            |                       |  |
| a) Pledged/Encumbered  |                |                  |            |            | <del> </del>          |  |
| Number of shares   |                |                  |            |            | <u> </u>              |  |
| Percentage of shares (as a % of the total shareholding of promoter and promoter group) |                |                  |            |            | <u> </u>              |  |
| Percentage of shares (as a % of the total share capital of the Company )               |                | -                | -          |            | <u> </u>              |  |
| b) Non-encumbered  |                |                  |            |            | 004000                |  |
| Number of shares   |                | 224200           |            | 224200     | <del></del>           |  |
| Percentage of shares (as a % of the total shareholding of promoter and promoter group) |                | 100.00%          | 100.00%    | 100.00%    | <u> </u>              |  |
| Percentage of shares (as a % of the total share capital of the Company )               |                | 91,51%           | 91.51%     | 91.51%     | 91.51%                |  |

|   | As at 30/6/2023 |
|---|-----------------|
| Investors Complaint                     | NIL             |
| Pending at the beginning of the quarter | NIL             |
| Received during the quarter             | NIL             |
| Disposed off during the quarter         | NIL             |

The compay deals only in one segment. Therefore, segment reporting is not applicable to the Company.

2.No Investors complaint remains pending at the quarter ended on 30th June, 2022.

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 CO. LTD

ANIS AHMED Mg. Director DIN: 00547750

Place: KOLKATA

Date: 26/04/2024

