



H. R. AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

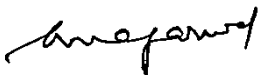
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Limited Review Report on the Unaudited Standalone Financial Results of Accurate Investment Company Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

**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 **September 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. 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: 24057625BKDHIP4855



Date: 26th April, 2024
Place: Kolkata

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

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPT. 2023

Part I Particulars	Quarter Ended on			Six Months Ended on		Year Ended
	30/09/2023	30/09/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue From operations	406.89	-	-	406.89	-	-
II. Other Income	-	-	-	-	-	287.37
III. Total Income from operations (I + II)	406.89	-	-	406.89	-	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	630.00	450.00	450.00	1,080.00	900.00	1,800.00
Finance Costs	-	-	-	-	-	-
Depreciation and Amortisation Expenses	580.80	182.41	191.57	763.21	383.14	768.34
Other expenditure	664.09	-	57.50	664.09	62.55	498.02
Total Expenses (IV)	1,874.89	632.41	699.07	2,507.30	1,345.69	3,064.36
V. Profit/(loss) before exceptional items and tax (I-IV)	(1,468.00)	(632.41)	(699.07)	(2,100.41)	(1,345.69)	(2,776.99)
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(loss) before Tax (V-VI)	(1,468.00)	(632.41)	(699.07)	(2,100.41)	(1,345.69)	(2,776.99)
VIII. Tax expense :						
(1) Current tax	-	-	-	-	-	-
(2) Tax for earlier years	-	-	-	-	-	-
(3) Deferred tax	-	-	-	-	-	-
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(1,468.00)	(632.41)	(699.07)	(2,100.41)	(1,345.69)	(2,776.99)
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)	(1,468.00)	(632.41)	(699.07)	(2,100.41)	(1,345.69)	(2,776.99)
XIV. Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss						
(i) 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						
(i) 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)	(1,468.00)	(632.41)	(699.07)	(2,100.41)	(1,345.69)	(2,776.99)
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	(0.60)	(0.26)	(0.29)	(0.86)	(0.55)	(1.13)
(2) Diluted	(0.60)	(0.26)	(0.29)	(0.86)	(0.55)	(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	(0.60)	(0.26)	(0.29)	(0.86)	(0.55)	(1.13)
(2) Diluted	(0.60)	(0.26)	(0.29)	(0.86)	(0.55)	(1.13)
XIX. Paid-up Equity Share Capital	24,500.00	24,500.00	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	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

ANIS AHMED
 Managing Director
 DIN: 00547750
 Place: KOLKATA
 Date: 26/04/2024



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Part II

Select Information for the Quarter and Six Months ended on 30th September 2023

Particulars	Quarter Ended on			Six Months Ended on		Year Ended
	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A. PARTICULARS OF SHAREHOLDING						
1 Public shareholdings						
- No. of shares	20,800	20,800	20,800	20,800	20,800	20,800
- % of Shareholdings	8.49%	8.49%	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	2,24,200	2,24,200	2,24,200	2,24,200	2,24,200	2,24,200
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
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 30/9/2023
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:

- The company deals only in one segment. Therefore, segment reporting is not applicable to the Company.
- No Investors complaint remains pending at the quarter ended on 30th September, 2023.
- The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to conform to Current Year's classification.
- 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
ANIS AHMED
Managing Director
DIN: 00547750
Place: KOLKATA
Date: 26/04/2024

