

# KUMAR SANJEEV & ASSOCIATES

Chartered Accountants

1C, 249A Motilal Gupta Road, Kolkata-700082  
Tel # 033-22254832, Mobile # 99903880738, Email- [kumarsanjeev1312@gmail.com](mailto:kumarsanjeev1312@gmail.com)

## Limited Review Report on Quarterly Unaudited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To  
The Board of Directors  
Narbheram & Co. Limited  
Unit No-9E, Block-III  
Diamond Chambers,  
4Chowringhee Lane  
Kolkata- 700016

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of **Narbheram & Co. Limited** ("the Company") for the quarter ended 30<sup>th</sup> September 2023, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, which has been prepared in accordance with the recognition and measurement 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 there under 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 of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

UDIN-23069730BGRKBS9483

Place: Kolkata

Date: 09/11/2023



For and on behalf of  
**KUMAR SANJEEV & ASSOCIATES**  
Chartered Accountants  
Firm Regn No.328267E

*Sayee Kumar*  
**Sanjeev Kumar**  
Partner  
M.No.- 069730

**NARBHERAM & CO LTD**  
CIN: L70101WB1930PLC006742

Regd. Office: Unit No.- 9E, Block-III, Diamond Chamber, 4, Chowringhee Lane,  
Kolkata - 700016

Email: info@narbheram.com, Website: www.narbheram.com

STATEMENT OF ASSETS AND LIABILITIES		(Rs. In Lakhs)	
		30-09-2023	31-03-2023
<b>Assets</b>		<b>(Unaudited)</b>	<b>(Audited)</b>
<b>Non-Current Assets</b>			
a) Property, Plant and Equipment		14.02	14.34
b) Financial assets :			
i) Investment		141.94	125.11
ii) Loans			-
iii) Others Financial assets			
c) Deferred tax assets (Net)		(2.22)	(2.22)
d) Other Non Current Assets			
<b>Total Non-Current Assets</b>		<b>153.74</b>	<b>137.23</b>
<b>Current Assets</b>			
a) inventories		1.04	1.04
b) Financial Assets :			
i) Trade receivables		0.06	
ii) Cash and Cash equivalents		0.50	0.58
iii) Bank Balance other than (ii) above		14.60	23.27
iv) Loans			
v) Others Financial assets			
c) Others Current Assets		2.08	2.24
<b>Total Current Assets</b>		<b>18.28</b>	<b>27.13</b>
<b>Total Assets</b>		<b>172.02</b>	<b>164.36</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
a) Equity Share Capital		30.00	30.00
b) Other Equity		138.32	132.97
<b>Total Equity</b>		<b>168.32</b>	<b>162.97</b>
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
a) Financial Liabilities			
i) Borrowings			
ii) Other Financial Liabilities (DT)			
b) Provisions			
<b>Total Non Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Current Liabilities</b>			
a) Financial Liabilities :			
i) Borrowings			
ii) Trade payables		0.10	-
iii) Other Financial Liabilities		-	0.39
b) Other Current liabilities		1.83	-
c) Provision		1.77	1.00
<b>Total Current Liabilities</b>		<b>3.70</b>	<b>1.39</b>
<b>Total Equity and Liabilities</b>		<b>172.02</b>	<b>164.36</b>

By Order of the Board

Place : Kolkata  
Date: 09.11.2023



Jay Praful Kamani



**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023**

(Rs. In Lakhs)

Sl. No	Particulars	Quarter			Half-year		Year
		30-09-23	30-06-23	30-09-22	30-09-23	30-09-22	31-03-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	3.61	3.73	3.21	7.34	7.15	14.42
II	Other Income	2.42	2.94	3.08	5.36	3.08	4.77
III	<b>Total (I+II)</b>	<b>6.03</b>	<b>6.67</b>	<b>6.29</b>	<b>12.70</b>	<b>10.23</b>	<b>19.19</b>
IV	Expenditure						
	a) Cost of materials consumed						
	b) Purchase of Stock-in-Trade						
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade						
	d) Employee benefits expense	2.63	2.45	1.93	5.08	3.47	10.28
	e) Finance Cost						
	f) Depreciation and amortisation expense	0.16	0.16	0.16	0.32	0.32	0.66
	g) Other Expenses	1.05	0.90	0.38	1.95	1.13	3.15
	<b>Total Expenditure (IV)</b>	<b>3.84</b>	<b>3.51</b>	<b>2.47</b>	<b>7.35</b>	<b>4.92</b>	<b>14.09</b>
V	Profit/(Loss) before exceptional items and tax (III-IV)	<b>2.19</b>	<b>3.16</b>	<b>3.82</b>	<b>5.35</b>	<b>5.31</b>	<b>5.10</b>
VI	Exceptional Items						
VII	Profit/(loss) after Exceptional Items before tax (V-VI)	2.19	3.16	3.82	5.35	5.31	5.10
VIII	Tax Expense - Current						
	- Deferred Tax						
	<b>Total Tax expenses</b>						
IX	Net Profit/Loss for the period (VII-VIII)	2.19	3.16	3.82	5.35	5.31	3.82
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss (Net of Taxes)						
	Items that will be reclassified to profit or loss (Net of Taxes)						
XI	Total Comprehensive income for the period (IX+X)	2.19	3.16	3.82	5.35	5.31	3.82
XIII	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	3.00	3.00	3.00	3.00	3.00	3.00
XIV	Earnings Per Share (EPS) (Rs.)						
	a) Basic	0.73	1.05	1.27	1.78	1.77	1.27
	b) Diluted	0.73	1.05	1.27	1.78	1.77	1.27

**Note :**

- These financial results of the Company for the quarter ended Sept 30,2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on November 09th, 2023. The financial results are subjected to the Limited Review by the Statutory Auditors of the Company in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.
- As the Company's business activity falls within a single primary business segment, viz., "Rental & Leasing", the disclosure requirements of Ind AS 108, "Operating Segments" are not applicable.
- The above Financial Results of the Company for the quarter ended September 30, 2023 are also available at the Company's websites [www.narbheram.com](http://www.narbheram.com) and websites of all Stock Exchanges, where the equity shares of the Company are listed.
- The financial results of the company has been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereof.
- Income Tax and Deferred tax is calculated at the end of the year.
- Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

Place : Kolkata  
Date : 09.11.2023



*J. Prasad*  
**Jay Prasad Kamani**  
**Managing Director**  
**(DIN 00581816)**



NARBHERAM & CO LTD

CIN: L70101WB1930PLC006742

Regd. Office: Unit No.- 9E, Block-III, Diamond Chamber, 4, Chowringhee Lane, Kolkata - 700016

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Cash Flow Statement for the quarter and half year ended 30 Sept, 2023

(All amounts in Rs Lacs)

Particulars	Half year ended		Half year ended	
	30-09-23		30-09-22	
	Unaudited		Unaudited	
<b>A Cash Flow from Operating Activities</b>				
<b>Net Profit before Tax and extra-ordinary items</b>		<b>5.35</b>		<b>5.31</b>
Depreciation		0.32		0.32
Interest/Dividend		-		-
Fluctuation of Foreign Currency		-		-
Expenses not considered in Earlier years		-		-
Short Provision for Income Tax for earlier years		-		-
Balances Written Back		-		-
<b>Operating Profit before Working Capital Changes</b>		<b>5.67</b>		<b>5.63</b>
Inventories		-		-
Trade Receivables		(0.06)		(0.06)
Short Term Loans & Advances & Current Assets		0.16		(0.62)
Other Non Current Assets		-		-
Other Current Liabilities		2.31		1.67
<b>Cash Generated from Operation</b>		<b>8.08</b>		<b>6.62</b>
Direct Taxes Paid		-		-
Interest Paid		-		-
<b>Net Cash from Operating Activities (A)</b>		<b>8.08</b>		<b>6.62</b>
<b>B Cash Flow from Investing Activities :</b>				
Purchase of Investments		(16.83)		31.23
Interest Received		-		-
<b>Net Cash from Investing Activities (B)</b>		<b>(16.83)</b>		<b>31.23</b>
<b>C Cash Flow from Financing Activities:</b>				
Long Term Borrowings		-		-
Short Term Borrowings		-		-
<b>Net Cash from Financing Activities (C)</b>		<b>-</b>		<b>-</b>
<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>		<b>(8.75)</b>		<b>37.85</b>
Cash and Cash equivalents at the beginning of the year		<b>23.85</b>		<b>38.42</b>
Cash and Cash equivalents at the end of the year		<b>15.10</b>		<b>76.27</b>

By Order of the Board

Place : Kolkata

Date: 09.11.2023



*Jhorani*  
Jay Praful Kamani  
Managing Director  
(DIN 00581816)