

KUMAR SANJEEV & ASSOCIATES

Chartered Accountants

1C, 249A Motilal Gupta Road, Kolkata-700082
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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 30th June 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.

Place: Kolkata

Date: 31/07/2023

UDIN : 230697308GRJVO7333



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

Sajeen 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

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

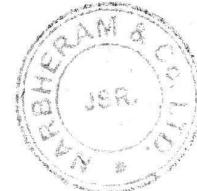
(Rs. In Lakhs)

Sl. No	Particulars	Quarter ended			Year ended
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from Operations	3.73	3.67	3.94	14.42
II	Other Income	2.94	1.62	-	4.77
III	Total (I+II)	6.67	5.29	3.94	19.19
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	2.45	5.11	1.54	10.28
	e) Finance Cost			-	-
	f) Depreciation and amortisation expense	0.16	0.18	0.16	0.66
	g) Other Expenses	0.90	0.86	0.75	3.15
	Total Expenditure (IV)	3.51	6.15	2.45	14.09
V	Profit/(Loss) before exceptional items and tax (I-IV)	3.16	(0.86)	1.49	5.10
VI	Exceptional Items			-	
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)	3.16	(0.86)	1.49	5.10
VIII	Tax Expense				
	- Current		1.26	-	1.28
	- Deferred Tax			-	
	- Short/ (Excess) provision for earlier years			-	
	Total Tax expenses	-	1.26	-	1.28
IX	Net Profit/Loss for the period (VII-VIII)	3.16	(2.12)	1.49	3.82
X	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Remeasurement of net defined benefit liability				
	(iii) Equity instruments through other comprehensive income, net	-	-	-	-
	B (i) Items that will be reclassified to profit or loss				
	(ii) Fair value changes on investments				
XI	Total Comprehensive income for the period (IX+X)	3.16	(2.12)	1.49	3.82
XII	Paid-up Equity Share Capital (Face Value Rs. 10/- per share)	30.00	30.00	30.00	30.00
XIII	Other Equity excluding Revaluation Reserve as per the audited balance sheet	-	-	-	-
XVII	Earnings Per Share (EPS) (Rs.)				
	a) Basic	1.05	(0.71)	0.50	1.27
	b) Diluted	1.05	(0.71)	0.50	1.27

Note

- 1) This Statement 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 Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 2) The Ind AS Compliant financial results pertaining to quarter ended June 30, 2023 has been subject to limited review. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- 3) The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 31/07/2023 at Kolkata, Limited review of these results as required under Regulation 33 of SEBI (Listing and other Disclosure Requirement) Regulation, 2015 has been completed by Statutory
- 4) The Company has not carried on more than one activity and therefore "Ind AS 108 - Operating Segment" is not applicable to the Company.
- 5) The previous period figures have been regrouped/rearranged whenever necessary, to confirm to the current period figures.
- 6) Current and Deferred tax is calculated at the end of the year.

**By Order of the Board
For NARBHERAM & CO LIMITED**



Jay Praful Kamani
JAY PRAFUL KAMANI
Managing Director
DIN: 00581816

Place : Kolkata
Date: 31/07/2023