



Agarwal Gupta Nokari & Rustagi Associates
Chartered Accountants

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

To
The BOARD OF DIRECTORS
COLAMA COMMERCIAL CO LTD

Dear Sir/s,

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 31st December, 2023 and year to date from 1st April, 2023 to 31st December, 2023.

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of **COLAMA COMMERCIAL CO LTD** for the Quarter ended 31st December, 2023 and year to date from 01st April, 2023 to 31st December, 2023 ("the statement") attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.

2. The statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principle 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 there under and other accounting principle 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, Engagements to Review Financial Statements 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 misstatements. A review is limited primarily to inquiries to the 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 accounting standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 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.

For Agarwal Gupta Nokari & Rustagi Associates
Chartered Accountants
(Registration No. 310041E)

Dilip Kumar Sultania

FCA Dilip Kumar Sultania
Partner

Membership No. 303273

Dated: 13.02.2024

UDIN: 24303273BKAJZ03279



COLAMA COMMERCIAL CO LTD

CIN: L51109WB1983PLC035719

Regd. Office: CA-226, CA Block Sector 1 Kolkata 700064 IN

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2023

(Rs. in Lakhs)

Sl. No	Particulars	Quarter			Nine Months Ended		Year
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations						
	a) Interest Income	9.30	9.30	9.62	27.80	25.59	33.52
	b) Dividend Income	0.20	-	-	0.20	0.03	0.25
	c) Net gain on fair value changes	-	-	-	-	-	-
	d) Sale of Stock-in-trade	-	-	-	-	-	-
	e) Sale of Services	-	-	-	-	-	-
	Total Revenue from Operations	9.50	9.30	9.62	28.00	25.62	33.77
II	Other Income	-	-	-	-	-	0.02
III	Total (I+II)	9.50	9.30	9.62	28.00	25.62	33.79
IV	Expenditure						
	a) Purchase of Stock-in-Trade	-	-	-	-	-	-
	b) (Increase)/decrease in finished goods, work-in-progress & stock-in-trade	-	-	-	-	-	-
	c) Employee benefits expense	4.71	3.48	2.10	10.81	6.48	8.64
	d) Depreciation and amortisation expense	-	-	-	-	-	-
	e) Finance Cost	1.25	1.25	1.25	3.74	2.41	3.63
	f) Other Expenses	1.16	1.29	0.28	3.30	1.81	7.02
	Total Expenditure (IV)	7.12	6.02	3.63	17.85	10.70	19.29
V	Profit/(Loss) before exceptional items and tax (I-IV)	2.38	3.28	5.99	10.15	14.92	14.50
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) after Exceptional Items before Tax (V-VI)	2.38	3.28	5.99	10.15	14.92	14.50
VIII	Tax Expense - Current/ short or exceeds provision of earlier years	-	-	-	-	-	3.70
	- Deferred Tax	-	-	-	-	-	-
	Total Tax expenses	-	-	-	-	-	3.70
IX	Net Profit/Loss for the period (VII-VIII)	2.38	3.28	5.99	10.15	14.92	10.80
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)	2.38	3.28	5.99	10.15	14.92	10.80
XII	Other Equity excluding Revaluation Reserve as per the audited balance sheet	-	-	-	-	-	-
XIII	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	24.75	24.75	24.75	24.75	24.75	24.75
XIV	Other Equity	374.36	374.36	359.48	374.36	359.48	374.36
XV	Earnings Per Share (EPS) (Rs.)						
	a) Basic	0.96	1.33	2.42	4.10	6.03	4.36
	b) Diluted	0.96	1.33	2.42	4.10	6.03	4.36

Note

1) These financial results of the Company for the quarter and nine months ended on December 31, 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 13th February, 2024. The Statutory Auditors of the Company have carried out a limited review of these results and have expressed an unmodified conclusion in their report. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2) The Ind AS Compliant financial results pertaining to quarter and nine months ended on December 31, 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 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.

4) Income Tax and Deferred tax is calculated at the end of the year.

5) Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.



Place : Kolkata
Date: 13/02/2024

By Order of the Board
For Colama Commercial Company Limited
For COLAMA COMMERCIAL CO. LTD.

Rajesh Prajapati
Rajesh Prajapati
Director
Wholtime Director
DIN: 08251452