



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 30th June, 2023.

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of **COLAMA COMMERCIAL CO LTD** for the Quarter ended 30th June, 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 ("Listing Regulations").
2. The Company's management is responsible for the preparation of the statement in accordance with the recognition and measurement 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 and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. 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)

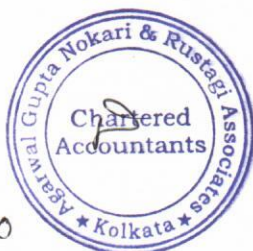
Dilip Kumar Sultania

FCA Dilip Kumar Sultania
Partner

Membership No. 303273

UDIN: 23303273BGUVFW3840

Dated: 10.08.2023



COLAMA COMMERCIAL COMPANY LIMITED

CIN: L51109WB1983PLC035719

Regd. Office : CA-226, CA Block Sector 1, Kolkata - 700 064

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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				
(i)	Interest Income	9.20	7.93	6.18	33.52
(ii)	Dividend Income	-	0.24	-	0.25
(iii)	Net gain on fair value changes	-	-	-	-
(iv)	Sale of Stock-in-trade	-	-	-	-
(v)	Sale of Services	-	-	-	-
	Total Revenue from Operations	9.20	8.17	6.18	33.77
II	Other Income	-	-	-	0.02
III	Total (I+II)	9.20	8.17	6.18	33.79
IV	Expenses				
a)	Purchase of Stock-in-Trade	-	-	-	-
b)	(Increase) / decrease in finished goods, work in progress & stock-in-trade	-	-	-	-
c)	Employee benefits expense	2.62	2.16	2.19	8.64
d)	Depreciation and amortisation expense	-	-	-	-
e)	Finance Cost	1.24	1.22	-	3.63
f)	Other Expenses	0.86	5.20	1.08	7.02
	Total Expenditure (IV)	4.71	8.58	3.27	19.29
V	Profit/(Loss) before exceptional items and tax (III-IV)	4.49	(0.41)	2.91	14.50
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)	4.49	(0.41)	2.91	14.50
VIII	Tax Expense				
	- Current	-	3.70	-	3.70
	- Deferred Tax	-	-	-	-
	- Short/ (Excess) provision for earlier years	-	-	-	-
	Total Tax expenses	-	3.70	-	3.70
IX	Net Profit/Loss for the period (VII-VIII)	4.49	(4.11)	2.91	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)	4.49	(4.11)	2.91	10.80
XII	Paid-up Equity Share Capital (Face Value Rs. 10/- per share)	24.75	24.75	24.75	24.75
XIII	Other Equity excluding Revaluation Reserve as per the audited balance sheet	374.36	374.36	359.48	374.36
XVII	Earnings Per Share (EPS) (Rs.)				
a)	Basic	1.81	(1.66)	1.18	4.36
b)	Diluted	1.81	(1.66)	1.18	4.36

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 10.08.2023 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
- 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 COLAMA COMMERCIAL COMPANY LIMITED
For COLAMA COMMERCIAL CO. LTD.

Rajesh Prajapati

RAJESH PRAJAPATI
Wholetime Director
DIN: 08251452

Place : Kolkata
Date: 10.08.2023