



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 and Half-yearly ended 30th September, 2023.

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of **COLAMA COMMERCIAL CO LTD** for the Quarter and Half-yearly ended 30th September, 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 Regulation. 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: 23303273B6UVT07869

Dated: 08.11.2023



COLAMA COMMERCIAL CO LTD

CIN: L51109WB1983PLC035719

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

Email: colamacommercial@gmail.com, Website: www.colamacommercial.in

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

Sl. No	Particulars	Quarter			Half-year		(Rs. in Lakhs)
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	Year
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations						
	a) Interest Income	9.30	9.20	9.79	18.50	15.97	33.52
	b) Dividend Income	-	-	0.03	-	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	9.30	9.20	9.82	18.50	16.00	33.77
II	Other Income	-	-	-	-	-	0.02
III	Total (I+II)	9.30	9.20	9.82	18.50	16.00	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	3.48	2.62	2.19	6.10	4.38	8.64
	d) Depreciation and amortisation expense	-	-	-	-	-	-
	e) Finance Cost	1.25	1.24	1.16	2.49	1.16	3.63
	f) Other Expenses	1.29	0.85	0.45	2.14	1.53	7.02
	Total Expenditure (IV)	6.02	4.71	3.80	10.73	7.07	19.29
V	Profit/(Loss) before exceptional items and tax (I-IV)	3.28	4.49	6.02	7.77	8.93	14.50
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)	3.28	4.49	6.02	7.77	8.93	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)	3.28	4.49	6.02	7.77	8.93	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)	3.28	4.49	6.02	7.77	8.93	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	1.33	1.81	2.43	3.14	3.61	4.36
	b) Diluted	1.33	1.81	2.43	3.14	3.61	4.36

Note

- These financial results of the Company for the quarter ended September, 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 8th November 2023. 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.
- The Ind AS Compliant financial results pertaining to quarter ended September 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.
- 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: 8/11/2023



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

Rajesh Prajapati
Rajesh Prajapati
Wholetime Director
DIN: 08251452

COLAMA COMMERCIAL CO LTD

CIN: L51109WB1983PLC035719

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

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(Rs. in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES

	30-Sep-23	31-Mar-23
	(Unaudited)	(Audited)
ASSETS		
Financial Assets		
(a) Cash and Cash Equivalents	14.94	13.48
(b) Bank Balance other than (a) above	-	-
(c) Derivative Financial Statements	-	-
(d) Receivables	-	-
(i) Trade Receivable	0.18	0.22
(ii) Other Receivable	-	-
(e) Loans	473.26	467.60
(f) Investments	9.23	9.23
(g) Other Financial Assets	-	-
Total Financial Assets	497.61	490.53
Non Financial Assets		
(a) Inventories	-	-
(b) Current tax assets (Net)	3.74	3.74
(c) Deferred tax assets (Net)	-	-
(d) Investment Property	-	-
(e) Biological assets other than bearer plants	-	-
(f) Property, Plant and Equipment	-	-
(g) Capital Work-in-progress	-	-
(h) Goodwill	-	-
(i) Other Intangible Assets	-	-
(j) Other Non Financial Assets (to be specified)	-	-
Total Non Financial Assets	3.74	3.74
Total Assets	501.35	494.27
LIABILITIES		
Financial Liabilities		
(a) Derivative financial instruments	-	-
(b) Payables	-	-
(i) Trade Payables	-	-
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(ii) Other Payables	-	-
(i) total outstanding dues of micro & small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	4.30	7.47
(c) Debt Securities	-	-
(d) Borrowings (Other than Debt Securities)	67.75	65.27
(e) Deposits	-	-
(f) Subordinated Liabilities	-	-
(g) Other financial liabilities (to be specified)	-	-
Total Financial Liabilities	72.05	72.74
Non Financial Liabilities		
(a) Current tax liabilities (Net)	-	-
(b) Provisions	22.42	22.42
(c) Deferred tax liabilities (Net)	-	-
Total Non Financial Liabilities	22.42	22.42
Equity		
(a) Equity Share Capital	24.75	24.75
(b) Other Equity	382.13	374.36
Total Equity	406.88	399.11
Total Equity and Liabilities	501.35	494.27


Place : Kolkata
Date: 8/11/2023

By Order of the Board
For Colama Commercial Co Ltd
For COLAMA COMMERCIAL CO. LTD.

Rajesh Prajapati
Director
Wholetime Director
DIN: 08251452

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

(Rs. in Lakhs)

Particulars	Half year ended		Half year ended	
	30-Sep-23		30-Sep-22	
	Unaudited		Unaudited	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items		7.77		8.93
Depreciation	-		-	
Interest/Dividend	2.49		-	
Fluctuation of Foreign Currency	-		-	
Expenses not considered in Earlier years	-		-	
Short Provision for Income Tax for earlier years	-		-	
Balances Written Back	-		-	
Operating Profit before Working Capital Changes		2.49		-
		10.26		8.93
Adjustment for Increase/decrease of				
Inventories				
Adjustment for Increase/decrease of Trade Receivables	0.04		-	
Adjustment for Increase/decrease of Short Term Loans & Advances	-5.66		-132.63	
Advances & Current Assets	-		-	
Adjustment for Increase/decrease of Other Non Current Assets	-		-	
Adjustment for Increase/decrease of Non Current Liabilities	-		63.16	
Adjustment for Increase/decrease of Other Current Liabilities	-3.17		1.24	
Cash Generated from Operation		-8.79	-68.23	-68.23
Direct Taxes Paid		-	-	-
Interest Paid		-2.49	-	-
Net Cash from Operating Activities (A)		-1.02		-59.30
B Cash Flow from Investing Activities :				
Purchase of Fixed Assets	-		-	
Sale of Investments	-		51.19	
Interest Received	-		-	
Net Cash from Investing Activities (B)		-		51.19
C Cash Flow from Financing Activities:				
Long Term Borrowings	2.49		-	
Short Term Borrowings	-		-	
Net Cash from Financing Activities (C)		2.49		-
Net increase in Cash and Cash Equivalents (A+B+C)		1.46		-8.11
Cash and Cash equivalents at the beginning of the period		13.48		13.36
Cash and Cash equivalents at the end of the period		14.94		5.25

Note:-

The above cash flow statement has been prepared under the "Indirect method" as set out in the Indian Accounting Standard (IND AS) as statement of cash flow.

Place : Kolkata
Date: 8/11/2023



By Order of the Board
For Colama Commercial Co Ltd
For COLAMA COMMERCIAL CO. LTD.

Rajesh Prajapati
Director
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Wholtime Director
DIN: 08251452