

**TO  
THE BOARD OF DIRECTORS  
GONERIL INVESTMENT & TRADING COMPANY LTD  
TEMPLE CHAMBER'S,  
6, OLD POST OFFICE STREET ,  
4<sup>TH</sup>, FLOOR,  
KOLKATA- 700001, WB,**

**Limited Review Report of the Unaudited Financial Results for the quarter ended  
30<sup>TH</sup> June ,2021.**

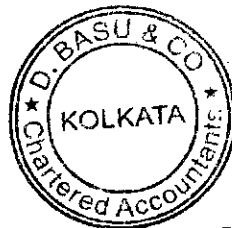
We have reviewed the accompanying statement of un-audited financial results of GONERIL INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 30<sup>TH</sup> June ,2021. ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015 ('the Regulation') as amended, read with SEBI Circular No.CIR/CFD/CMDI/44/2019 dated 29<sup>th</sup> March 2019 ('the Circular').

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles 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 principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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.

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 the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) 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: 13<sup>TH</sup> August,2021.



*for D.Basu & Company*  
*Chartered Accountants*  
Firm's Registration No.: 301111E

*Ashis Ranjan Maitra*

**[Ashis Ranjan Maitra]**  
*Partner*

Membership No: 056520  
UDIN NO: 21056520AAAA046353

**GONERIL INVESTMENT & TRADING COMPANY LIMITED**

CIN: L67120WB1982PLC035494

Registered Office :

‘Temple Chambers’ 6, Old Post Office Street, Kolkata-700 001

**PART I: Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June, 2021**

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from Operations	8,01,718	-	85,890	2,00,675
	(b) Other Income		2,051	-	2,051
	(C) Fair value changes of investment	80,88,014	37,62,091	47,43,303	1,84,55,153
	<b>Total Income</b>	<b>86,89,732</b>	<b>37,64,142</b>	<b>48,29,193</b>	<b>1,86,57,879</b>
2	Expenses				
	a) Employees Benifites Expenses	3,20,823	4,05,640	2,78,081	13,98,258
	b) Dereciation And Amortisation Exp		-	-	-
	c) Other Expenses	2,96,915	(34,14,001)	59,256	12,10,206
	d) Net loss on fair value change		58,67,198	-	58,67,198
	<b>Total Expenses</b>	<b>6,17,738</b>	<b>28,58,837</b>	<b>3,37,337</b>	<b>84,75,662</b>
3	Financial Costs	2,66,712	1,62,318	-	3,11,496
4	<b>Profit/(Loss) From Ordinary activities Before Tax</b>	<b>78,05,282</b>	<b>7,42,987</b>	<b>44,91,856</b>	<b>98,70,721</b>
5	Tax expenses	13,01,063	5,95,825	8,46,159	34,16,278
	1) Current Tax			-	
	2) Income Tax Adjustments			-	
	3) Deferred Tax	13,01,063	5,95,825	8,46,159	34,16,278
	4) Earlier year			-	
6	<b>Net Profit/(Loss) after Tax for the period</b>	<b>65,04,219</b>	<b>1,47,163</b>	<b>36,45,696</b>	<b>64,54,443</b>
7	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	1,84,90,383	1,93,13,819	71,38,298	2,61,79,524
8	Tax on Above	39,82,210	51,83,507	10,84,256	(62,11,063)
9	Total other Comprehensive Income	1,45,08,172	1,41,30,312	60,54,042	1,99,68,461
10	<b>Total Comprehensive Income</b>	<b>2,10,12,392</b>	<b>1,42,77,475</b>	<b>96,99,738</b>	<b>2,64,22,904</b>
11	Paid-up equity share capital (Face value per share: Rs.10/-)	50,45,000	50,45,000	50,45,000	50,45,000
	<b>Basic and Diluted</b>	<b>12.89</b>	<b>0.29</b>	<b>19.23</b>	<b>12.79</b>

**Notes :-**

1 The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 13 th August, 2021. The Limited Review of these results, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015 has been completed by the Auditors.

2 There was no exceptional item during the quarter ended 30th June, 2021

**3 Estimates of uncertainties relating to the Global health pandemic from COVID-19**

The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, unbilled revenues and investment in subsidiaries. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial statements has used internal and external sources of information including credit reports and related information, economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current estimates expects the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial statements may differ from that estimated. as at the date of approval of these financial statements.

4 Tax expenses/ (credit) include deferred tax.

5 Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

Place : Kolkata

Date:13th August, 2021



GONERIL INVESTMENT & TRADING CO. LTD.

*Abir Das*  
Whole-Time Director  
DIN:06959585

TO  
THE BOARD OF DIRECTORS  
GONERIL INVESTMENT & TRADING COMPANY LTD  
TEMPLE CHAMBER'S,  
6, OLD POST OFFICE STREET,  
4<sup>TH</sup>, FLOOR,  
KOLKATA- 700001, WB.

**Limited Review Report of the Unaudited Consolidated Financial Results for the quarter ended 30<sup>th</sup> June, 2021.**

We have reviewed the accompanying statement of un-audited Consolidated financial results of GONERIL INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 30<sup>th</sup> June, 2021. ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015 ('the Regulation') as amended, read with SEBI Circular No.CIR/CFD/CMDI/44/2019 dated 29<sup>th</sup> March 2019 ('the Circular').

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles 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 principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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.

Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) 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: 13<sup>th</sup> August, 2021



for **D.Basu & Company**  
*Chartered Accountants*  
Firm's Registration No.: 301111E

*Ashis Ranjan Maitra*  
[Ashis Ranjan Maitra]  
Partner

Membership No: 056520  
UDIN NO: 21056520AAAA DL 5174

**GONERIL INVESTMENT & TRADING COMPANY LIMITED**  
CIN: L67120WB1982PLC035494  
Registered Office :  
'Temple Chambers' 6, Old Post Office Street, Kolkata-700 001

PART I : Statement of Consolidated Unaudited Financial Results for the Quarter ended 30th June, 2021					
Sl. No.	Particulars	For the quarter ended			Year Ended
		30.06.2021 (Unaudited)	31.03.2021 (Audited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
1	Income				
	(a) Revenue from Operations	12,90,298	-	-	-
	(b) Interest on Loan	63,55,757	30,77,275	43,61,998	1,64,85,667
	(c) Dividend Income	30,404	412	-	2,24,943
	(d) Other Income	7,08,467	(43,06,396)	-	40,37,849
	(e) Profit on Sale of Futures & Options	2,45,97,501	(67,98,742)	2,67,73,127	45,95,556
	(f) Profit on Sale of Investments	55,06,703	3,01,47,772	-	2,97,28,255
	(g) Fair value changes of investment	2,27,97,517	(1,20,89,580)	1,72,86,499	4,42,20,491
	<b>Total Income</b>	<b>6,12,86,646</b>	<b>1,00,30,740</b>	<b>4,84,21,624</b>	<b>9,92,92,761</b>
2	Expenses				
	a) Employees Benifites Expenses	20,36,288	19,37,321	8,89,409	49,30,014
	b) Dereciation And Amortisation Exp	10,659	(3,785)	10,659	42,636
	c) Other Expenses	10,57,889	(23,86,365)	5,49,017	46,83,573
	d) Net loss on fair value change	50	58,67,198	-	58,67,198
	<b>Total Expenses</b>	<b>31,04,885</b>	<b>54,14,369</b>	<b>14,49,085</b>	<b>1,55,23,421</b>
3	Financial Costs	16,95,151	4,11,320	14,75,246	8,85,233
4	<b>Profit/(Loss) From Ordinary activities Before Tax</b>	<b>5,64,86,610</b>	<b>42,05,051</b>	<b>4,54,97,293</b>	<b>8,28,84,108</b>
5	Tax expenses	1,19,15,640	98,38,756	(45,84,474)	1,18,01,917
	1) Current Tax	88,40,929	89,25,584	-	89,25,584
	2) Income Tax Adjustments	-	-	-	-
	3) Deferred Tax	30,74,911	4,61,225	(46,53,307)	25,51,977
	4) Earlier year	-	4,51,947	68,833	3,24,356
6	<b>Net Profit/(Loss) from after Tax for the period</b>	<b>4,45,70,970</b>	<b>(56,33,704)</b>	<b>5,00,81,767</b>	<b>7,10,82,190</b>
7	<b>Share of Profit from Associates</b>	<b>63,91,722</b>	<b>(46,09,456)</b>	<b>40,61,433</b>	<b>63,69,278</b>
8	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	2,83,99,254	2,38,49,038	1,12,17,581	5,95,08,953
8	Tax on Above	70,53,004	(1,72,51,596)	25,26,409	(1,36,29,386)
9	Total other Comprehensive Income	2,13,46,250	65,97,441	86,91,172	4,58,79,567
10	<b>Total Comprehensive Income (Gross)</b>	<b>7,23,08,942</b>	<b>(36,45,719)</b>	<b>6,28,34,373</b>	<b>12,33,31,036</b>
11	Share of Minority Interest	1,09,35,279	18,77,699	-	18,77,699
12	<b>Total Comprehensive Income (Net)</b>	<b>6,13,73,662</b>	<b>(55,23,418)</b>	<b>6,28,34,373</b>	<b>12,14,53,337</b>
13	<b>Paid-up equity share capital (Face value per share: Rs.10/-)</b>	<b>50,45,000</b>	<b>50,45,000</b>	<b>50,45,000</b>	<b>50,45,000</b>
	<b>Basic and Diluted</b>	<b>88.35</b>	<b>(11.17)</b>	<b>99.27</b>	<b>140.90</b>

**Notes :-**

- The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 13<sup>th</sup> August, 2021. The Limited Review of these results, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015 has been completed by the Auditors.
- There was no exceptional item during the quarter ended 30th June, 2021
- Estimates of uncertainties relating to the Global health pandemic from COVID-19**  
The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, unbilled revenues and investment in subsidiaries. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial statements has used internal and external sources of information including credit reports and related information, economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current estimates expects the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial statements may differ from that estimated, as at the date of approval of these financial statements.
- Tax expenses/ (credit) include deferred tax.
- Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

Place : Kolkata  
Date: 13th August, 2021



GONERIL INVESTMENT & TRADING CO. LTD.

*Abhinav Dasgupta*  
Whole-Time Director  
DIN: 06959585