



GONERIL INVESTMENT & TRADING COMPANY LIMITED

CIN: L67120WB1982PLC035494; GST No.: 19AAACG9333K1ZA

Registered Office:

"Temple Chambers" 6, Old Post Office Street, 4th Floor, Kolkata-700 001

Phone No.: 033 2230-7373/2248-3854

E-mail: goneril1982@gmail.com; Website: www.goneril.in

Dated: 13-02-2024

To,
The Secretary,
The Calcutta Stock Exchange Ltd.,
7, Lyons Range,
Kolkata - 700 001

Dear Sir/Madam,

Company Code: 017151

Sub: Outcome of Board Meeting dated 13th February, 2024

The Board of Directors of M/s. Goneril Investment & Trading Co. Ltd. ('the Company') at its Meeting held on today i.e. Tuesday, 13-02- 2024, at 2:30 P.M. inter alia, considered and approved the Un Audited Standalone and Consolidated Financial Results for the quarter ended on 31st December, 2023.

The meeting concluded at 3:52 P.M.

A copy of the aforesaid Un Audited Standalone and Consolidated Financial Results of the Company for the quarter ended on 31st December, 2023, along with the Limited Review Report for the quarter ended on 31st December, 2023 are annexed herewith.

You are requested to kindly take the same on record and oblige.

Thanking you,

Yours truly,

For Goneril Investment & Trading Co. Ltd.

Vikash K. Khetan

Vikash Kumar Khetan
Company Secretary & Compliance Officer
Membership No. A54937



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

Limited Review Report of the Unaudited Financial Results for the quarter ended 31st December, 2023.

We have reviewed the accompanying statement of un-audited financial results of GONERIL INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 31st December, 2023. ("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 29th 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.

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

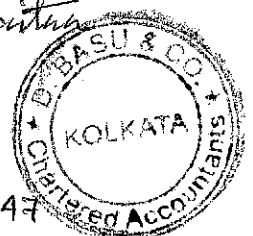
Place: Kolkata
Date: 13th February, 2024.

Ashis Ranjan Maitra

[Ashis Ranjan Maitra]
Partner

Membership No : 056520

UDIN : 24056520BKESZH8647



GONERIL INVESTMENT & TRADING COMPANY LIMITED

CIN: L67120WB1982PLC035494

Registered Office : Temple Chambers' 6, Old Post Office Street, Kolkata-700 001

Phone: 0332230-7373/2248-3854 Email: goneril1982@gmail.com

PART I: Statement of Standalone Unaudited Financial Results for the Quarter ended 31st December 2023

| Sl. No. | Particulars | Quarter Ended | | | 9 Months | | Year Ended |
|---------|---|---------------------------|------------------|------------------|---------------------------|------------------|------------------|
| | | 31.12.23 (Post Merger) | 30.09.2023 | 31.12.2022 | 31.12.23 (Post Merger) | 31.12.2022 | 31.03.2023 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| | (a) Revenue from Operations | 4.52 | 1.05 | - | 7.36 | - | 0.63 |
| | (b) Other Income | 0.04 | - | 0.17 | 0.04 | 4.24 | 0.67 |
| | (c) Dividend Income | 11.68 | 0.10 | 1.03 | 11.78 | 1.13 | 1.14 |
| | (d) Profit from Sale of Investment | 0.40 | - | 2.94 | 0.40 | 2.94 | 1.85 |
| | (d) Fair value changes of investment | 170.72 | 104.00 | (14.42) | 347.60 | (43.19) | - |
| | Total Income | 187.37 | 105.15 | (10.28) | 367.20 | (34.87) | 4.29 |
| 2 | Expenses | | | | | | |
| | a) Employees Benifits Expenses | 18.36 | 5.10 | 4.03 | 27.67 | 11.51 | 15.96 |
| | b) Dereciation And Amortisation Exp | - | - | - | - | - | - |
| | c) Other Expenses | 9.19 | 0.61 | 1.03 | 12.11 | 6.89 | 7.32 |
| | d) Provision for Standard Assets @0.25% on Investment | - | - | - | - | - | - |
| | e) Loss on USD Future Trading | 3.28 | (1.16) | 9.96 | 4.83 | 9.96 | - |
| | f) Net loss on fair value change | - | - | - | - | - | 104.36 |
| | Total Expenses | 30.83 | 4.55 | 15.02 | 44.61 | 28.37 | 127.64 |
| 3 | Financial Costs | 8.93 | 0.02 | 0.55 | 8.99 | 7.17 | 7.17 |
| 4 | Profit/ (Loss) From Ordinary activities Before Tax | 147.60 | 100.57 | (25.85) | 313.59 | (70.41) | (130.53) |
| 5 | Tax expenses | (36.02) | 23.57 | (8.98) | 4.12 | (21.68) | (52.28) |
| | 1) Current Tax | - | - | - | - | - | - |
| | 2) Deferred Tax | (36.02) | 23.57 | (8.98) | 4.12 | (21.68) | (52.28) |
| | 3) Earlier year | (0.01) | - | - | (0.01) | - | - |
| 6 | Net Profit/(Loss) after Tax for the period | 183.62 | 77.00 | (16.87) | 309.48 | (48.73) | (78.24) |
| 7 | Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes) | 303.97 | - | (12.04) | 353.25 | 104.70 | 2.70 |
| 8 | Tax on Above | (61.91) | - | (2.75) | (73.19) | 21.78 | 1.56 |
| 9 | Total other Comprehensive Income | 242.06 | - | (9.28) | 280.06 | 82.92 | 4.26 |
| 10 | Total Comprehensive Income | 425.68 | 77.00 | (26.15) | 589.54 | 34.19 | (73.99) |
| 11 | Paid-up equity share capital (Face value per share: Rs.10/-) | 65,53,500 | 50,45,000 | 50,45,000 | 65,53,500 | 50,45,000 | 50,45,000 |
| | Basic and Diluted | 28.02 | 15.26 | (3.34) | 47.22 | (9.66) | (15.51) |

PART II: Select Information for the Quarter ended 31st December, 2023

| A PARTICULARS OF SHAREHOLDING | | | | | | | |
|--------------------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|
| 1 | Public Shareholding | | | | | | |
| | - Number of Shares | 2,29,238.00 | 1,62,059.00 | 1,62,059.00 | 2,29,238.00 | 1,62,059.00 | 1,62,059.00 |
| | - Percentage of Shareholding | 34.98% | 32.12% | 32.12% | 34.98% | 32.12% | 32.12% |
| 2 | Promoters and promoter group Shareholding | | | | | | |
| | a) Pledged / Encumbered | | | | | | |
| | - Number of Shares | - | - | - | - | - | - |
| | b) Non - Encumbered | | | | | | |
| | - Number of Shares | 4,26,112.00 | 3,42,441.00 | 3,42,441.00 | 4,26,112.00 | 3,42,441.00 | 3,42,441.00 |
| | - Percentage of shares (as a % of the total Shareholding of the promoter and promoter group) | 65.02% | 67.88% | 67.88% | 65.02% | 67.88% | 67.88% |
| | - Percentage of shares (as a % of the total Share Capital of the company) | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

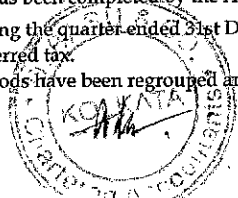
| B Particulars of Investor Complaint | | For the 3 months ended 31.12.2023 | |
|--|--|--|--|
| | Pending at the beginning of the quarter | NIL | |
| | Received during the quarter | NIL | |
| | Disposed of during the quarter | NIL | |
| | Remaining unresolved at the end of the quarter | NIL | |

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 13th February, 2024. 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 31st December, 2023.
- Tax expenses/ (credit) include deferred tax.
- Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

Place : Kolkata

Date: 13th February, 2024



By Order of the Board

Goneril Investment & Trading Company Limited

GONERIL INVESTMENT & TRADING CO. LTD.

Arindam Dey Sarkar
Whole-time Director

ARINDAM DEY SARKAR
DIN: 06959685

TO
THE BOARD OF DIRECTORS
GONERIL INVESTMENT & TRADING COMPANY LTD
TEMPLE CHAMBER'S,
6, OLD POST OFFICE STREET,
4TH, FLOOR,
KOLKATA- 700001, W,B

**Limited Review Report of the Unaudited Consolidated Financial Results for the quarter ended
31st December, 2023.**

We have reviewed the accompanying statement of un-audited Consolidated financial results of GONERIL INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 31st December, 2023. ("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 29th 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.

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

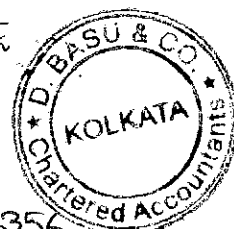
Place: Kolkata
Date: 13th February, 2024.

Ashis Ranjan Maitra

[Ashis Ranjan Maitra]
Partner

Membership No : 056520

UDIN : 24056520BKESZI7356



GONERIL INVESTMENT & TRADING COMPANY LIMITED

CIN: L67120WB1982PLC035494

Registered Office : Temple Chambers' 6, Old Post Office Street, Kolkata-700 001

Phone: 0332230-7373/2248-3854 Email: goneril1982@gmail.com

PART I: Statement of Consolidated Unaudited Financial Results for the Quarter ended 31st December 2023

| Sl. No. | Particulars | Quarter Ended | | | 9 Months | | Amount in Lakhs |
|---------|---|--------------------------|---------------|----------------|--------------------------|---------------|-----------------|
| | | 31.12.2023 (Post Merger) | 30.09.2023 | 31.12.2022 | 31.12.2023 (Post Merger) | 31.12.2022 | Year Ended |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| | (a) Revenue from Operations | - | - | 10.79 | - | 38.67 | - |
| | (b) Interest on Loan | 194.17 | 42.33 | 25.63 | 281.29 | 99.31 | 225.93 |
| | (c) Other Income | - | - | 6.79 | - | 28.93 | 78.51 |
| | (d) Dividend Income | 11.76 | 2.41 | 1.47 | 14.16 | 5.50 | 7.44 |
| | (e) Profit on Sale of Investment | 26.30 | 12.36 | 12.54 | 39.56 | 88.55 | 64.12 |
| | (f) Profit on Sale of futures & Options | - | - | 3.80 | - | 0.86 | 13.06 |
| | (g) Sales | 128.77 | - | - | 128.77 | - | - |
| | (h) Interest on others | 50.82 | 2.86 | 0.59 | 59.08 | 0.59 | - |
| | (i) Share of Profit from LLP | (0.19) | 0.06 | - | - | - | - |
| | (j) Interest on Income Tax Refund | 0.04 | - | - | 0.04 | - | - |
| | (k) Fair value changes of investment | 1,133.66 | 262.31 | (57.56) | 1,667.78 | (52.54) | 16.67 |
| | Total Income | 1,545.32 | 322.32 | 4.05 | 2,190.69 | 209.87 | 405.72 |
| 2 | Expenses | | | | | | |
| | a) Finance Costs | 6.54 | 3.00 | 4.25 | 9.54 | 8.71 | 54.27 |
| | b) Employees Benefits Expenses | 62.78 | 22.46 | 21.98 | 105.71 | 67.78 | 92.45 |
| | c) Depreciation And Amortisation Exp | 1.49 | - | - | 1.49 | - | 0.43 |
| | d) Other Expenses | 53.70 | 30.96 | 1.66 | 104.76 | 24.11 | 668.98 |
| | e) Purchases | 83.29 | - | - | 83.29 | - | - |
| | f) Loss on USD Future Trading | (6.98) | 0.89 | 9.96 | 4.83 | 9.56 | - |
| | g) Share of Loss on LLP | - | - | - | - | - | - |
| | h) Net loss on fair value change | - | - | - | - | - | 104.36 |
| | Total Expenses | 200.82 | 57.32 | 37.84 | 309.62 | 110.15 | 920.49 |
| 4 | Profit/ (Loss) From Ordinary activities Before Tax | 1,344.50 | 265.00 | (33.80) | 1,881.06 | 99.72 | (514.77) |
| 5 | Provision for Impairment | - | - | - | - | - | - |
| 6 | Profit Before tax | 1,344.50 | 265.00 | (33.80) | 1,881.06 | 99.72 | (514.77) |
| 7 | Tax expenses | | | | | | |
| | 1) Current Tax | 137.19 | 17.07 | (16.58) | 163.25 | (50.17) | 150.57 |
| | 2) Income Tax Adjustments | (0.01) | - | 0.11 | (0.01) | 0.35 | 64.84 |
| | 3) Deferred Tax | - | - | - | - | - | 106.29 |
| | 4) Earlier year | 155.04 | 17.07 | (16.69) | 181.11 | (29.97) | - |
| | | (17.85) | - | - | (17.85) | (20.54) | (20.56) |
| 8 | Net Profit/(Loss) after Tax for the period | 1,207.31 | 247.93 | (17.21) | 1,717.81 | 149.88 | (665.34) |
| 9 | Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes) | 692.90 | 0.14 | 94.23 | 784.80 | 91.58 | 46.26 |
| 10 | Tax on Above | (98.67) | 0.03 | 46.19 | (132.70) | 46.23 | (6.08) |
| 11 | Total other Comprehensive Income | 791.57 | 0.11 | 48.04 | 652.10 | 45.35 | 40.19 |
| 12 | Add: Share from Associate Company | | | | | | |
| | - Profit/(Loss) for the year | (69.21) | 27.04 | 90.10 | - | 87.59 | 61.92 |
| | - Other Comprehensive Income/(loss) for the year | (6.65) | 0.70 | - | - | - | (24.42) |
| 13 | Less: Share of Non Controlling Interests: | | | | | | |
| | - Profit/(Loss) for the year | 118.51 | 74.53 | 8.29 | 284.83 | 80.16 | 47.14 |
| | - Other Comprehensive Income/(loss) for the year | 28.69 | 0.00 | 17.64 | 63.17 | (10.67) | 6.41 |
| 14 | Total Comprehensive Income attributable to the owners of parent | 756.23 | 0.81 | 30.40 | 588.93 | 56.01 | 9.36 |
| 15 | Total Comprehensive Income for the year | 1,775.81 | 201.26 | 95.00 | 2,021.91 | 213.32 | (641.20) |
| 1 | Paid-up equity share capital (Face value per share: Rs.10/-) | 65.54 | 50.45 | 50.45 | 65.54 | 50.45 | 50.45 |
| | Basic and Diluted | 184.22 | 49.14 | (3.41) | 262.12 | 29.71 | (131.88) |

PART II: Select Information for the Quarter ended 31st December, 2023

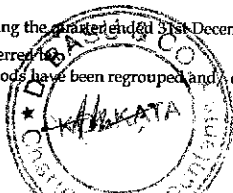
| A PARTICULARS OF SHAREHOLDING | | | | | | | |
|-------------------------------------|--|-------------|-------------|-----------------------------------|-------------|-------------|-------------|
| 1 | Public Shareholding | | | | | | |
| | - Number of Shares | 2,29,238.00 | 1,62,059.00 | 1,62,059.00 | 2,29,238.00 | 1,62,059.00 | 1,62,059.00 |
| | - Percentage of Shareholding | 34.98% | 32.12% | 32.12% | 34.98% | 32.12% | 32.12% |
| 2 | Promoters and promoter group Shareholding | | | | | | |
| | a) Pledged / Encumbered | | | | | | |
| | - Number of Shares | - | - | - | - | - | - |
| | b) Non - Encumbered | | | | | | |
| | - Number of Shares | 4,26,122.00 | 3,42,441.00 | 3,42,441.00 | 4,26,112.00 | 3,42,441.00 | 3,42,441.00 |
| | - Percentage of shares (as a % of the total Shareholding of the promoter and promoter group) | 65.02% | 67.88% | 67.88% | 65.02% | 67.88% | 67.88% |
| | - Percentage of shares (as a % of the total Share Capital of the company) | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| B Particulars of Investor Complaint | | | | | | | |
| | | | | For the 3 months ended 31.12.2023 | | | |
| | Pending at the beginning of the quarter | | | | | | NIL |
| | Received during the quarter | | | | | | NIL |
| | Disposed of during the quarter | | | | | | NIL |
| | Remaining unresolved at the end of the quarter | | | | | | NIL |

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 13th February, 2024. 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 31st December, 2023
- Tax expenses/ (credit) include deferred tax.
- Figures for the previous year / periods have been regrouped and/or rearranged wherever necessary.

Place : Kolkata

Date: 13th February, 2024



By Order of the Board

Goneril Investment & Trading Company Limited

GONERIL INVESTMENT & TRADING CO. LTD.

Arindam Dey Sarkar
Whole-Time Director
ARINDAM DEY SARKAR
DIN: 01020550