

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
30TH June, 2023.**

We have reviewed the accompanying statement of un-audited financial results of GONERIL INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 30th June, 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: 11th August, 2023.

Ashis Ranjan Maitra
[Ashis Ranjan Maitra]
Partner

Membership No : 056520

UDIN NO: 23056520B6WJTH5250



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 30th June, 2023

Amount in Lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-06-2023	31-03-2023	30-06-2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	(a) Interest on Loans	1.80	0.63	-	0.63
	(b) Other Income	-	(3.57)	0.02	0.67
	(c) Dividend Income	-	0.01	-	1.14
	(d) Profit from Sale of Investment	-	(1.10)	-	1.85
	(e) Fair value changes of investment	72.89	43.19	-	-
	Total Income	74.68	39.16	0.02	4.29
2	Expenses				
	a) Employees Benefits Expenses	4.21	4.45	3.41	15.96
	b) Other Expenses	2.31	0.43	8.03	7.32
	c) Provision for Standard Assets @0.25% on Investment	-	-	-	-
	d) Loss on USD Future Trading	2.71	(9.96)	-	-
	e) Net loss on fair value change	-	104.36	88.24	104.36
	Total Expenses	9.22	99.28	99.68	127.64
3	Finance Costs	0.04	-	4.08	7.17
4	Profit/ (Loss) From Ordinary activities Before Tax	65.42	(60.12)	(103.73)	(130.53)
5	Tax expenses	16.57	(30.60)	(26.16)	(52.28)
	1) Current Tax	-	-	-	-
	2) Income Tax Adjustments	-	-	-	-
	3) Deferred Tax	16.57	(30.60)	(26.16)	(52.28)
	4) Earlier year	-	-	-	-
6	Net Profit/(Loss) after Tax for the period	48.85	(29.51)	(77.57)	(78.24)
7	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	49.28	(102.00)	116.55	2.70
8	Tax on Above	(11.28)	(20.23)	24.49	1.56
9	Total other Comprehensive Income	38.00	(78.66)	92.06	4.26
10	Total Comprehensive Income	86.86	(108.18)	14.50	(73.99)
11	Paid-up equity share capital (Face value per share: Rs.10/-)	50,45,000	50,45,000	50,45,000	50,45,000
	Basic and Diluted	9.68	(5.85)	(15.37)	(15.51)

PART II: Select Information for the Quarter ended 30th June, 2023

A PARTICULARS OF SHAREHOLDING					
1	Public Shareholding				
	- Number of Shares	1,62,059	1,62,059	1,62,059	1,62,059
	- Percentage of Shareholding	32.12%	32.12%	32.12%	32.12%
2	Promoters and promoter group Shareholding				
	a) Pledged / Encumbered				
	- Number of Shares	-	-	-	-
	b) Non - Encumbered				
	- Number of Shares	3,42,441	3,42,441	3,42,441	3,42,441
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	67.88%	67.88%	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%

B Particulars of Investor Complaint		for the 3 months ended 30.06.2023			
	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 11th August, 2023. 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, 2023
- Tax expenses/ (credit) include deferred tax.
- Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

Place : Kolkata

Date: 11th August, 2023

GONERIL INVESTMENT & TRADING CO. LTD.

Arindam Dey Sarkar
 ARINDAM DEY SARKAR
 Whole-Time Director
 DIN: 06959585



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
30th June, 2023.**

We have reviewed the accompanying statement of un-audited Consolidated financial results of GONERIL TOWER INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 30th June, 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: 11th August, 2023.

Ashis Ranjan Maitra
[Ashis Ranjan Maitra]
Partner

Membership No : 056520

UDIN NO: 23056520BGWJT I 3993



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 30th June 2023

Sl. No.	Particulars	Amount in Lakh			
		Quarter Ended			Year Ended
		30.06.2023 (Unaudited)	31.03.2023 (Audited)	30-06-2022 (Unaudited)	31.03.2023 (Audited)
1	Income				
	(a) Revenue from Operations	-	(14.85)	93.28	-
	(b) Interest on Loan	44.79	93.71	-	225.93
	(c) Other Income	-	59.98	72.44	78.51
	(d) Dividend Income	-	2.05	-	7.44
	(e) Profit on Sale of Investment	0.90	(21.50)	56.84	64.12
	(f) Profit on Sale of futures & Options	-	9.25	0.21	13.06
	(g) Interest on Debt Fund	-	(7.33)	-	-
	(h) Interest on others	5.41	(3.38)	-	-
	(i) Share of Profit from LLP	0.13	-	-	-
	(j) Interest on Income Tax Refund	-	(0.01)	-	-
	(k) Fair value changes of investment	271.82	69.73	(121.71)	16.67
	Total Income	323.05	187.66	101.06	405.72
2	Expenses				
	a) Finance Costs	-	36.16	8.63	25.03
	b) Employees Benifits Expenses	20.46	24.68	22.19	87.93
	c) Depreciation And Amortisation Exp	-	0.43	-	0.43
	d) Other Expenses	20.10	644.86	15.24	57.06
	e) Provision for Standard Assets @0.25% on Investment	-	-	-	-
	f) Loss on USD Future Trading	10.91	(9.56)	-	1.52
	g) Share of Loss on LLP	-	-	-	449.04
	h) Net loss on fair value change	-	104.36	-	-
	Total Expenses	51.48	800.92	46.05	621.00
4	Profit/ (Loss) From Ordinary activities Before Tax	271.57	(613.26)	55.00	(215.28)
5	Provision for Impairment	-	-	-	750.00
6	Profit Before tax	271.57	(613.26)	55.00	(965.28)
7	Tax expenses	9.00	202.16	(28.34)	(10.62)
	1) Current Tax	-	64.73	0.18	104.01
	2) Income Tax Adjustments	9.00	(20.56)	-	(114.62)
	3) Deffered Tax	-	136.17	(28.51)	-
	4) Earlier year	-	21.83	-	-
8	Net Profit/(Loss) after Tax for the period	262.57	(815.42)	83.34	(954.67)
9	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	91.75	38.94	12.87	369.76
10	Tax on Above	(34.06)	(65.14)	1.03	77.53
11	Total other Comprehensive Income	125.81	104.08	11.84	292.23
12	Add: Share from Associate Company				
	- Profit/(Loss) for the year	42.17	(7.48)	-	118.86
	- Other Comprehensive Income/(loss) for the year	5.96	(24.42)	-	17.03
13	Less:Share of Non Controlling Interests:				
	- Profit/(Loss) for the year	91.79	5.70	17.28	(298.80)
	- Other Comprehensive Income/(loss) for the year	34.49	(11.23)	-	17.67
14	Total Comprehensive Income attributable to the owners of parent	97.28	90.89	11.84	291.58
15	Total Comprehensive Income for the year	310.23	(737.72)	77.90	(245.43)
1	Paid-up equity share capital (Face value per share: Rs.10/-)	50.45	50.45	50.45	50.45
	Basic and Diluted	52.05	(161.63)	16.52	(189.23)

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 11th August, 2023. 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 and ended 30th June, 2023
- Tax expenses/ (credit) include deferred tax.
- Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

GONERIL INVESTMENT & TRADING CO. LTD.

Place : Kolkata

Date: 11th August, 2023

Arindam Deo Sarker
Whole-Time Director
ARINDAM DEO SARKAR
DIN: 06959585

