

**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, 2024.

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, 2024. ("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.

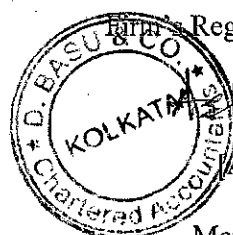
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to 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

Registration No.: 301111E

Place: Kolkata
Date: 13th August, 2024.



Ashis Ranjan Maitra

Ashis Ranjan Maitra]
Partner

Membership No : 056520

UDIN : 24056520BKETBB 2196

PART I: Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June, 2024					
				Amount in Lakhs	
Sl. No.	Particulars	Quarter Ended			Year Ended
		30-06-2024	31-03-2024	30-06-2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from Operations	0.75	1.78	1.80	9.14
	(b) Other Income	-	1.04	-	1.08
	(c) Dividend Income	4.07	4.09	-	15.87
	(d) Profit from Sale of Investment	-	0.00	-	0.40
	(e) Fair value changes of investment	478.41	45.83	72.89	393.43
	Total Income	483.23	52.74	74.68	419.92
2	Expenses				
	a) Employees Benefits Expenses	6.97	8.61	4.21	36.28
	b) Other Expenses	5.16	16.90	2.31	29.00
	c) Provision for Standard Assets @0.25% on Investment	-	-	-	-
	d) Loss on USD Future Trading	2.98	(4.83)	2.71	-
	e) Net loss on fair value change	-	-	-	-
	Total Expenses	15.10	20.67	9.22	65.28
3	Finance Costs	3.05	3.10	0.04	12.09
4	Profit/(Loss) From Ordinary activities Before Tax	465.08	28.97	65.42	342.55
5	Tax expenses	69.14	(20.12)	16.57	(16.01)
	1) Current Tax	-	-	-	-
	2) Income Tax Adjustments	-	-	-	-
	3) Deferred Tax	69.14	(20.12)	16.57	(16.00)
	4) Earlier year	-	0.00	-	(0.01)
6	Net Profit/(Loss) after Tax for the period	395.93	49.09	48.85	358.56
7	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	36.76	-	49.28	353.25
8	Tax on Above	41.98	-	11.28	73.19
9	Total other Comprehensive Income	(5.22)	-	38.00	280.06
10	Total Comprehensive Income	390.71	49.09	86.86	638.62
11	Paid-up equity share capital (Face value per share: Rs.10/-)	65,53,500	65,53,500	50,45,000	65,53,500
	Basic and Diluted	60.42	7.49	9.68	54.71

A	PARTICULARS OF SHAREHOLDING				
1	Public Shareholding				
	- Number of Shares	2,29,238	2,29,238	1,62,059	2,29,238
	- Percentage of Shareholding	34.98%	34.98%	32.12%	34.98%
2	Promoters and promoter group Shareholding				
	a) Pledged / Encumbered				
	- Number of Shares	-	-	-	-
	b) Non - Encumbered				
	- Number of Shares	4,26,112	4,26,112	3,42,441	4,26,112
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	65.02%	65.02%	67.88%	65.02%
	- 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 30.06.2024
	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

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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, 2024.

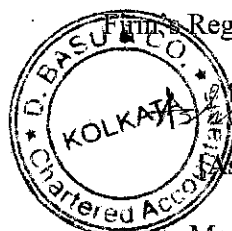
We have reviewed the accompanying statement of un-audited Consolidated financial results of GONERIL TOWER INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 30th June, 2024. ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing 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



Ranjan Maitra

Ranjan Maitra]
Partner

Membership No : 056520

UDIN : 24056520BKETBC6855

Place: Kolkata
Date: 13th August, 2024.

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 2024					
Sl. No.	Particulars	Amount in Lakh			
		Quarter Ended		Year Ended	
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30-06-2023 (Unaudited)	31.03.2024 (Audited)
1	Income				
	(a) Interest on Loan	68.12	76.46	44.79	357.75
	(b) Dividend Income	4.07	14.82	-	28.99
	(c) Profit on Sale of Investment	1.53	106.10	0.90	145.66
	(d) Fair value changes of investment	513.81	(117.51)	271.82	1,550.27
	(e) Other Income	46.53	146.65	5.54	334.54
	Total Income	634.06	226.53	323.05	2,417.22
2	Expenses				
	a) Finance Costs	0.23	(2.23)	-	7.31
	b) Employees Benefits Expenses	33.30	43.35	20.46	149.06
	c) Depreciation And Amortisation Exp	7.78	31.82	-	33.31
	d) Provision for Standard Assets @0.25% on Investment	-	-	-	-
	e) Loss on USD Future Trading	3.53	13.33	10.91	18.16
	f) Net loss on fair value change	-	-	-	-
	g) Other Expenses	39.08	111.60	20.10	299.65
	Total Expenses	83.92	197.87	51.48	507.49
4	Profit Before Exceptional Item & Tax	550.14	28.66	271.57	1,909.72
5	Exceptional Items	-	-	-	-
6	Profit Before tax	550.14	28.66	271.57	1,909.72
7	Tax expenses	86.19	52.72	9.00	215.97
	1) Current Tax	-	77.15	-	77.14
	2) Income Tax Adjustments	-	-	9.00	-
	3) Deferred Tax	86.19	(25.45)	-	155.66
	4) Earlier year	-	1.03	-	(16.82)
8	Net Profit/(Loss) after Tax for the period	463.95	(24.06)	262.57	1,693.75
9	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	293.71	655.72	91.75	1,440.52
10	Tax on Above	78.16	148.68	(34.06)	(281.37)
11	Total other Comprehensive Income	215.56	507.05	125.81	1,159.15
12	Add: Share from Associate Company				
	- Profit/(Loss) for the year	-	-	42.17	-
	- Other Comprehensive Income/(loss) for the year	-	-	5.96	-
13	Less: Share of Non Controlling Interests:				
	- Profit/(Loss) for the year	13.88	(34.34)	91.79	250.49
	- Other Comprehensive Income/(loss) for the year	(0.18)	(12.07)	34.49	51.10
14	Total Comprehensive Income attributable to the owners of parent	215.73	519.12	97.28	1,108.05
15	Total Comprehensive Income for the year	665.81	529.40	310.23	2,551.31
16	Paid-up equity share capital (Face value per share: Rs.10/-)	65.54	65.54	50.45	65.54
	Basic and Diluted	70.79	(3.67)	52.05	258.45

PART II: Select Information for the Quarter ended 30th June, 2024					
A PARTICULARS OF SHAREHOLDING					
1	Public Shareholding				
	- Number of Shares	2,29,238	2,29,238	1,62,059	2,29,238
	- Percentage of Shareholding	34.98%	34.98%	32.12%	34.98%
2	Promoters and promoter group Shareholding				
	a) Pledged / Encumbered				
	- Number of Shares	-	-	-	-
	b) Non - Encumbered				
	- Number of Shares	4,26,112	4,26,112	3,42,441	4,26,112
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	65.02%	65.02%	67.88%	65.02%
	- 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 30.06.2024					
	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 August, 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 30th June, 2024.
- 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, 2024

GONERIL INVESTMENT & TRADING CO. LTD.

Arindam Dey Sarkar
Whole-time Director
ARINDAM DEY SARKAR

