

**TO
THE BOARD OF DIRECTORS
GONERIL INVESTMENT & TRADING COMPANY LTD
TEMPLE CHAMBERS,
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, 2022.**

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, 2022. ("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: 9th February, 2023.

Ashis Ranjan Maitra
[Ashis Ranjan Maitra]
Partner
Membership No : 056520



UDIN: 23056520BGWJQR7303

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 31st December 2022

Sl. No.	Particulars	Quarter Ended			9 Months		Amount in Lakhs
		31.12.22	30.09.2022	31.12.2021	31.12.2022	31.12.2021	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2022 (Audited)
1	Income						
	(a) Revenue from Operations	-	-	-	-	-	0.12
	(b) Other Income	0.17	4.05	0.00	4.24	0.05	0.05
	(c) Dividend Income	1.03	0.10	-	1.13	-	-
	(d) Profit from Sale of Investment	2.94	-	-	2.94	-	-
	(d) Fair value changes of investment	(14.42)	59.48	7.25	(43.19)	130.77	103.87
	Total Income	(10.28)	63.63	7.25	(34.87)	130.82	104.05
2	Expenses						
	a) Employees Benifits Expenses	4.03	4.07	4.49	11.51	10.91	14.24
	b) Dereciation And Amortisation Exp	-	-	-	-	-	-
	c) Other Expenses	1.03	(2.17)	32.84	6.89	62.25	16.55
	d) Provision for Standard Assets @0.25% on Investment	-	-	-	-	-	3.26
	e) Loss on USD Future Trading	9.96	-	-	9.96	-	1.52
	f) Net loss on fair value change	-	-	-	-	-	-
	Total Expenses	15.02	1.91	37.33	28.37	73.16	35.58
3	Financial Costs	0.55	2.54	5.55	7.17	12.83	18.75
4	Profit/ (Loss) From Ordinary activities Before Tax	(25.85)	59.18	(35.62)	(70.41)	44.83	49.72
5	Tax expenses	(8.98)	13.46	(9.64)	(21.68)	4.73	7.19
	1) Current Tax	-	-	-	-	-	-
	2) Income Tax Adjustments	-	-	-	-	-	-
	3) Deffered Tax	(8.98)	13.46	(9.64)	(21.68)	4.73	7.19
	4) Earlier year	-	-	-	-	-	-
6	Net Profit/(Loss) after Tax for the period	(16.87)	45.72	(25.98)	(48.73)	40.10	42.53
7	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	(12.04)	0.18	-	104.70	183.47	183.19
8	Tax on Above	(2.75)	0.05	-	21.78	39.49	39.43
9	Total other Comprehensive Income	(9.28)	0.14	-	82.92	143.98	143.76
10	Total Comprehensive Income	(26.15)	45.85	(25.98)	34.19	184.07	186.29
11	Paid-up equity share capital (Face value per share: Rs.10/-)	50,45,000	50,45,000	50,45,000	50,45,000	50,45,000	50,45,000
	Basic and Diluted	(3.34)	9.06	(5.15)	(9.66)	7.95	8.43

PART II : Select Information for the Quarter ended 31st December, 2022

A PARTICULARS OF SHAREHOLDING						
1	Public Shareholding					
	- Number of Shares	1,62,059.00	1,62,059.00	1,62,059.00	1,62,059.00	1,62,059.00
	- Percentage of Shareholding	32.12%	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	3,42,441.00	3,42,441.00	3,42,441.00	3,42,441.00	3,42,441.00
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	67.88%	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%	100.00%

B Particulars of Investor Complaint		for the 3 months ended 31.12.2022
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 9th February, 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 31st December, 2022
- Tax expenses/ (credit) include deferred tax.
- Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

Place : Kolkata

Date: 9th February, 2023



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: 06959585

TO
THE BOARD OF DIRECTORS
GONERIL INVESTMENT & TRADING COMPANY LTD
TEMPLE CHAMBERS,
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, 2022.**

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 31st December, 2022 ("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: 9th February, 2023.

Ashis Ranjan Maitra

[Ashis Ranjan Maitra]
Partner

Membership No : 056520



UDIN: 23056520BGWJQU 6730.

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 31st December 2022

Sl. No.	Particulars	Amount in Lakhs					
		Quarter Ended			Year Ended		
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	10.79	(89.22)	-	38.67	23.54	-
	(b) Interest on Loan	25.63	106.59	54.24	99.31	181.00	217.19
	(c) Other Income	6.79	(60.70)	43.55	28.93	63.18	2.26
	(d) Dividend Income	1.47	3.92	0.26	5.50	0.56	1.59
	(e) Profit on Sale of Investment	12.54	16.24	-	88.55	106.51	198.38
	(f) Profit on Sale of futures & Options	3.80	(0.21)	179.60	0.86	238.50	116.35
	(g) Interest on Debt Fund	-	7.33	-	-	-	22.57
	(h) Interest on others	0.59	2.79	-	0.59	-	0.95
	(i) Share of Profit from LLP	-	-	-	-	-	-
	(j) Interest on Income Tax Refund	-	0.01	-	-	-	0.02
	(k) Fair value changes of investment	(57.56)	126.22	34.61	(52.54)	450.65	311.48
	Total Income	4.05	112.96	312.26	209.87	1,063.94	870.78
2	Expenses						
	a) Finance Costs	4.25	5.24	12.19	8.71	48.10	25.03
	b) Employees Benefits Expenses	21.98	23.61	20.40	67.78	61.73	87.93
	c) Depreciation And Amortisation Exp	-	-	0.11	-	0.32	0.43
	d) Other Expenses	1.66	7.22	36.90	24.11	88.10	57.06
	e) Provision for Standard Assets @0.25% on Investment	-	-	-	-	-	-
	f) Loss on USD Future Trading	9.96	(0.40)	-	9.56	-	1.52
	g) Share of Loss on LLP	-	-	-	-	-	449.04
	h) Net loss on fair value change	-	-	32.21	-	32.21	-
	Total Expenses	37.84	35.67	101.81	110.15	230.47	621.00
4	Profit/ (Loss) From Ordinary activities Before Tax	(33.80)	77.28	210.44	99.72	833.48	249.78
5	Provision for Impairment	-	-	-	-	-	750.00
6	Profit Before tax	(33.80)	77.28	210.44	99.72	833.48	(500.22)
7	Tax expenses	(16.58)	(6.68)	9.00	(50.17)	154.12	(10.62)
	1) Current Tax	0.11	(0.18)	29.22	0.35	83.77	104.01
	2) Income Tax Adjustments	-	-	-	-	-	(114.62)
	3) Deferred Tax	(16.69)	15.33	(20.22)	(29.97)	70.35	-
	4) Earlier year	-	(21.83)	-	(20.54)	-	-
8	Net Profit/(Loss) after Tax for the period	(17.21)	83.96	201.45	149.88	679.36	(489.60)
9	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	94.23	(99.78)	(74.37)	91.58	133.51	369.76
10	Tax on Above	46.19	23.99	4.37	46.23	230.58	77.53
11	Total other Comprehensive Income	48.04	(123.77)	(78.74)	45.35	(97.07)	292.23
12	Add: Share from Associate Company						
	- Profit/(Loss) for the year	90.10	-	21.63	87.59	145.39	118.86
	- Other Comprehensive Income/(loss) for the year	-	-	-	-	-	17.03
13	Less: Share of Non Controlling Interests:						
	- Profit/(Loss) for the year	8.29	27.27	48.18	80.16	198.43	(298.80)
	- Other Comprehensive Income/(loss) for the year	17.64	-	-	(10.67)	-	17.67
14	Total Comprehensive Income attributable to the owners of parent	30.40	(123.77)	(78.74)	56.01	(97.07)	291.58
15	Total Comprehensive Income for the year	95.00	(67.08)	96.16	213.32	529.24	219.63
1	Paid-up equity share capital (Face value per share: Rs.10/-)	50.45	50.45	50.45	50.45	50.45	50.45
	Basic and Diluted	(3.41)	16.64	39.93	29.71	134.66	(97.05)

PART II : Select Information for the Quarter ended 31st December, 2022

A PARTICULARS OF SHAREHOLDING							
1	Public Shareholding						
	- Number of Shares	1,62,059.00	1,62,059.00	1,62,059.00	1,62,059.00	1,62,059.00	1,62,059.00
	- Percentage of Shareholding	32.12%	32.12%	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	3,42,441.00	3,42,441.00	3,42,441.00	3,42,441.00	3,42,441.00	3,42,441.00
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	67.88%	67.88%	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%	100.00%	100.00%
B Particulars of Investor Complaint							
For the 3 months ended 31.12.2022							
	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 9th February, 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 31st December, 2022
- Tax expenses/ (credit) include deferred tax.
- Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

Place : Kolkata
Date: 9th February, 2023



GONERIL INVESTMENT & TRADING CO. LTD.

Arindam De Sarkar
Whole-Time Director

ARINDAM DEY SARKAR

DIN: 06959585