



To

**The Board of Directors,**

**Calibre Trades and Finance Limited**

**Limited Review Report**

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of **Calibre Trades and Finance Limited** ("the Company") for the quarter and six month ended on 30th September, 2023 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We have not audited the accompanying financial results and other financial information for the quarter and six month ended on 30th September, 2023 which have been presented solely based on the information compiled by the Management and has been approved by the Board of Directors.
2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 09th November, 2023 and has been prepared in accordance with the recognition and measurement principal laid down in Indian Accounting Standard 34, Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, " *Review of Interim Financial Information Performed by the Independent Auditors 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For B. N. AGRAWAL & CO.**

**Chartered Accountants**

Firm Regn. No. 320312E

*Anshu Agarwal*

**(Anshu Agarwal)**

Partner

Membership no.314802



Place: Kolkata

Date: The 14th Day of December, 2023

**UDIN:** 24314802BKBJK6247

**CALIBRE TRADES AND FINANCE LIMITED**  
**Reg. Office: 227/2, A. J. C. Bose Road, Kolkata - 700020**  
**CIN: U65993WB1981PLC034339**  
**Email: calibre.roc@gmail.com**

**Statement of Unaudited Financial Results for the Quarter/Half year ended 30th September, 2023:**

Sr. No.	Particulars	Amount (₹ in Lakhs)					
		Quarter Ended			Half year ended		Year ended
		Unaudited			Unaudited		Audited
		30.09.23	30.06.23	30.09.22	30.09.23	30.09.22	31.03.23
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	0.02	0.40	-	0.42	-	1.83
III	<b>Total Income (I+II)</b>	<b>0.02</b>	<b>0.40</b>	<b>-</b>	<b>0.42</b>	<b>-</b>	<b>1.83</b>
IV	<b>EXPENSES</b>						
a	Operating Expenses	-	-	-	-	-	-
b	Employee Benefits Expense	-	-	-	-	-	-
c	Finance Costs	-	-	-	-	-	-
d	Depreciation & Amortisation Expenses	0.01	-	0.01	0.01	0.02	0.03
e	Other Expenses	0.22	0.68	0.06	0.90	0.82	1.74
	<b>Total Expenses (IV)</b>	<b>0.23</b>	<b>0.68</b>	<b>0.07</b>	<b>0.91</b>	<b>0.84</b>	<b>1.77</b>
	<b>Profit/(Loss) before</b>						
V	<b>Exceptional Items and Tax (III-IV)</b>	<b>(0.21)</b>	<b>(0.28)</b>	<b>(0.07)</b>	<b>(0.49)</b>	<b>(0.84)</b>	<b>0.06</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>(0.21)</b>	<b>(0.28)</b>	<b>(0.07)</b>	<b>(0.49)</b>	<b>(0.84)</b>	<b>0.06</b>
VIII	<u>Tax Expense:</u>						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>(0.21)</b>	<b>(0.28)</b>	<b>(0.07)</b>	<b>(0.49)</b>	<b>(0.84)</b>	<b>0.06</b>
X	<b>Other Comprehensive Income</b>						
a.i	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
a.ii	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b.i	Items that will be reclassified to profit or loss	-	-	-	-	-	-
b.ii	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income for the period (Net of Tax) (X)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive Income for the period (IX + X)</b>	<b>(0.21)</b>	<b>(0.28)</b>	<b>(0.07)</b>	<b>(0.49)</b>	<b>(0.84)</b>	<b>0.06</b>
XII	<u>Earnings Per Share</u>						
i	Basic (Equity Share of F.V. ₹ 10 each)	(0.09)	(0.11)	(0.03)	(0.20)	(0.33)	0.02
ii	Diluted (Equity Share of FV ₹ 10 each)	(0.09)	(0.11)	(0.03)	(0.20)	(0.33)	0.02

For and on behalf of the Board of Directors,  
**CALIBRE TRADES & FINANCE LTD.**

**DIRECTOR**

Rajendra Kumar Jain  
 Director  
 DIN: 01166105  
 Place: Kolkata  
 Dated: 09/11/2023



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**Statement of Assets & Liabilities:**

		Amount ( in Lakhs)	
	Particulars	As at 30.09.23	As at 31.03.23
		Unaudited	Audited
	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
a	Property, Plant and Equipment	0.95	0.96
b	Other Intangible Assets	-	-
c	Financial Assets		
i	Investments	0.06	0.06
ii	Other Financial Assets	-	-
d	Deferred Tax Assets (Net)	-	-
2	<b>Current Assets</b>		
a	Financial Assets		
i	Trade Receivables	-	-
ii	Cash and Cash Equivalents	5.60	6.01
iii	Bank balances other than Cash and Cash Equivalents	-	-
iv	Other Financial Assets	80.50	80.47
b	Current Tax Assets (Net)	-	-
c	Other Current Assets	3.60	3.56
	<b>Total Assets</b>	<b>90.71</b>	<b>91.06</b>
	<b>EQUITY AND LIABILITIES</b>		
I	<b>EQUITY</b>		
a	Equity Share Capital	25.00	25.00
b	Other Equity	63.98	64.47
II	<b>LIABILITIES</b>		
1	<b>Non-Current Liabilities</b>		
a	Financial Liabilities		
i	Borrowings	-	-
2	<b>Current Liabilities</b>		
a	Financial Liabilities		
i	Borrowings	-	-
ii	Trade Payables	-	-
iii	Other Financial Liabilities	-	-
b	Other Current Liabilities	1.73	1.59
	<b>Total Liabilities and Equity</b>	<b>90.71</b>	<b>91.06</b>

For and on behalf of CALIBRE TRADES AND FINANCE LIMITED

  
**DIRECTOR**

Rajendra Kumar Jain  
 Director  
 DIN: 01166105  
 Place: Kolkata  
 Dated: 09/11/2023



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**Unaudited Cash Flow Statement for the half year ended:**

Particulars	Amount ( in Lakhs)	
	Unaudited	
	Half year ended	
	30.09.23	30.09.22
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax	(0.49)	(0.84)
Adjustment for :		
Depreciation & Amortization Expenses	0.01	0.02
Finance Costs	-	-
Interest Income from Fixed Deposits	-	-
Dividend Income from Non-Current Investment	(0.02)	-
Net (gain)/loss on Fair Value Changes of Investments	-	-
Profit on sale of Property, Plant & Equipment	-	-
Bad Debts	-	-
Provision for Doubtful Debts / (Written Back)	-	-
<b>Operating Profit before Working Capital Adjustment</b>	<b>(0.50)</b>	<b>(0.82)</b>
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Trade Receivables	-	-
(Increase)/Decrease in Other Financial Assets	(0.03)	-
(Increase)/Decrease in Current Tax Assets	-	-
(Increase)/Decrease in Other Current Assets	(0.04)	(0.10)
Increase/(Decrease) in Trade Payables	-	-
Increase/(Decrease) in Other Financial Liabilities	-	-
Increase/(Decrease) in Other Liabilities	0.14	1.09
<b>Cash Generated from Operation</b>	<b>(0.43)</b>	<b>0.17</b>
Less: Payment of Taxes	-	-
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(0.43)</b>	<b>0.17</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant & Equipments	-	-
Proceeds from sale of Property, Plant & Equipments	-	-
Purchase of Investments	-	-
Proceeds from sale of Investments	-	-
Dividend Income from Non current Investment	0.02	-
(Increase)/Decrease in Bank balances other than Cash and Cash Equivalents (incl. interest accrued)	-	-
Interest Received from Fixed Deposits	-	-

**CALIBRE TRADES & FINANCE LTD.**

**DIRECTOR**



Net cash flow from / (used in) Investing Activities (B)	0.02	-
Amount (₹ in Lakhs)		
Particulars	Unaudited	
	Half year ended	
	30.09.23	30.09.22
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Increase / (Decrease) in Borrowings	-	-
Interest Expenses on Loan	-	-
Net cash flow from / (used in) financing activities (C)	-	-
Net increase / (Decrease) in cash and cash equivalent (A+B+C)	(0.41)	0.17
Opening Cash & Cash Equivalent	6.01	1.05
Closing Cash & Cash Equivalent	5.60	1.22
<b><u>Components of Cash &amp; Cash Equivalents</u></b>		
Cash on Hand	0.49	0.18
Balances with Banks -- In Current Accounts	5.11	1.04
	5.60	1.22

For and on behalf of the Board of Directors

**CALIBRE TRADES & FINANCE LTD.**

Rajendra Kumar Jaiswal

**DIRECTOR**

Director

DIN: 01166105

Place: Kolkata

Dated: 09/11/2023



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**Notes :**

- 1 The financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Calibre Trades and Finance Limited (the 'Company') at its Meeting held on 9th November, 2023.
- 2 This statement has been prepared in accordance with the requirements of Regulations 33 and Regulations 52 read with Regulation 63 of the listing regulations, read with SEBI Circulars CIR/CFD/FAC/62/2016 dated 5 July 2016 and CIR/IMD/DF1/69/ 2016 dated 10 August 2016.
- 3 The above results for the quarter ended on September 30, 2023 has been prepared in accordance with under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- 4 The Company does not have more than one reportable segment and hence, segment reporting is not applicable.
- 5 Corresponding figures of the previous periods / year have been regrouped or rearranged wherever considered necessary.

For and on behalf of the Board of Directors

**CALIBRE TRADES & FINANCE LTD.**

Rajendra Kumar Jain

**DIRECTOR**

Director

DIN: 01166105

Place: Kolkata

Dated: 09/11/2023

