

INDEPENDENT AUDITOR'S REPORT**To The Board of Directors of Calibre Trades and Finance Limited****Report on the audit of the Financial Results****Opinion**

We have audited the accompanying financial results of **Calibre Trades and Finance Limited** (hereinafter referred to as "the Company") for the year ended 31st March, 2023, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March, 2023 and the statement of assets and liabilities and statement of cash flows as at year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

These Annual financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance

with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Directors of the Company, as aforesaid.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing our opinion on the effectiveness of the Company's internal control. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Company's Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

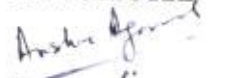
The Financial Results include the results for the quarter ended 31st March, 2023 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

The annual financial result dealt with this report has been prepared for the express purpose of filing with the stock exchange. These results are based on and should be read with Audited Financial statements of the company for the year ended 31st March, 2023.

For B. N. AGRAWAL & CO.

Chartered Accountants

FRN: 320312E


(Anshu Agarwal)

Partner

M. No. 314802



Place: Kolkata

Date: The 2nd Day of September, 2023

UDIN: 23314802-BGWBPK6180

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

Audited Financial Results for the Quarter/Year Ended 31st March, 2023:

Amount (Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.23	31.03.22
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-
II	Other Income	1.83	-	-	1.83	0.02
III	Total Income (I+II)	1.83	-	-	1.83	0.02
IV	EXPENSES					
a	Operating Expenses	-	-	-	-	-
b	Employee Benefits Expense	-	-	-	-	2.40
c	Finance Costs	-	-	-	-	-
d	Depreciation & Amortisation Expense	0.01	0.01	0.01	0.03	0.04
e	Other Expenses	0.51	0.40	0.13	1.74	11.54
	Total Expenses (IV)	0.52	0.41	0.14	1.77	13.98
V	Profit/(Loss) before Exceptional Items and Tax (III - IV)	1.31	(0.41)	(0.14)	0.06	(13.96)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before Tax (V - VI)	1.31	(0.41)	(0.14)	0.06	(13.96)
VIII	Tax Expense:					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
IX	Profit/(loss) for the period (VII-VIII)	1.31	(0.41)	(0.14)	0.06	(13.96)
X	Other Comprehensive Income					
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	-	-	-	-	-
	Other Comprehensive Income for the period (Net of Tax) (X)	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX + X)	1.31	(0.41)	(0.14)	0.06	(13.96)
XII	Earnings Per Share (In Rs.)					
i	Basic (Equity Share of F.V. Rs. 10 each)	0.52	(0.16)	(0.06)	0.02	(5.58)
ii	Diluted (Equity Share of F.V. Rs. 10 each)	0.52	(0.16)	(0.06)	0.02	(5.58)

For and on behalf of the Board of Directors

CALIBRE TRADES & FINANCE LTD.
 Rajendra Kumar Jain
 Director
 DIN: 01166105

DIRECTOR

Place: Kolkata
 Dated: 02/09/2023



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Reg. Office: 227/2, A. J. C. Bose Road, Kolkata - 700020
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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 2nd September, 2023.
- 2 The figure for the quarter ended 31.03.2023 and 31.12.2022 are the balancing figures between the audited figures in respect of full financial year and the published period's figure have been regrouped or rearrange, wherever necessary.
- 3 Previous periods / year figures have been regrouped or rearranged, wherever considered necessary.
- 4 There have been no investor grievances during the quarter ended on 31.03.2023
- 5 The disclosure requirement of IND AS-108 "Segment Reporting" as notified by the Companies (Accounting Standard) Rules, 2006 (as amended) are not applicable.

For and on behalf of CALIBRE TRADES AND FINANCE LTD.


DIRECTOR

Rajendra Kumar Jain
Director
DIN: 01166105



Place: Kolkata
Dated: 02/09/2023