B. N. AGRAWAL & CO.

Chartered Accountants



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 nine month ended on 31st December, 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 nine month ended on 31st December, 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 07th February, 2024 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.

B. N. AGRAWAL & CO.

Chartered Accountants



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)

Partner

Membership no.314802

Place: Kolkata

Date: The 07th Day of February, 2024

UDIN: 24314802BKBGJL4254

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/Nine month ended 31st December, 2023:

Amount ('in Lakhs)

Sr. No.	Particulars	Quarter Ended Unaudited			Amount Nine month ended Unaudited		Year ended
		I	Revenue from Operations		-	-	
H	Other Income		0.02	_	0.42	-	1.83
III	Total Income (I+II)	-	0.02	_	0.42	-	1.83
IV	EXPENSES	******		*			
a	Operating Expenses	-	-	_	-	-	_
b	Employee Benefits Expense		-	-	8 1	-	_
C	Finance Costs	_	_	_	_	_	_
d	Depreciation & Amortisation Expenses	0.01	0.01	0.01	0.02	0.02	0.03
е	Other Expenses	0.26	0.22	0.40	1.15	1.23	1.74
	Total Expenses (IV)	0.27	0.23	0.41	1.17	1.25	1.77
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	(0.27)	(0.21)	(0.41)	(0.75)	(1.25)	0.06
VI	Exceptional Items		_	_		_	
VII	Profit/(Loss) before Tax (V-VI)	(0.27)	(0.21)	(0.41)	(0.75)	(1.25)	0.06
	Tax Expense:	` '	, ,	()	(31, 2)	(2,20)	0.00
	Current Tax	-	_	_	-	_	
	Deferred Tax	-	_	-	_	_	_
IX	Profit/(loss) for the period (VII-VIII)	(0.27)	(0.21)	(0.41)	(0.75)	(1.25)	0.06
X	Other Comprehensive Income	<u> </u>	` '		(0.70)	(2,40)	
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	-	_	-	J. J T.		
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)	_	-	-	-	-	•
ΙX	Total Comprehensive Income for the period (IX + X)	(0.27)	(0.21)	(0.41)	(0.75)	(1.25)	0.06
XII	Earnings Per Share						
ì	Basic (Equity Share of F.V. Rs. 10 each)	(0.11)	(0.08)	(0.16)	(0.30)	(0.50)	. 0.02
ii	Diluted(Equity Share of FV Rs. 10 each)	(0.11)	(0.08)	(0.16)	(0.30)	(0.50)	0.02

For an CALIPPINITY the Board of Directors

Rajendra Kumar Jain DIRECTOR

Director

DIN: 01166105 Place: Kolkata Dated: 07/02/2023



CALIBRE TRADES AND FINANCE LIMITED

Reg. Office: 227/2, A. J. C. Bose Road, Kolkata - 700020

CIN: U65993WB1981PLC034339 Email: calibre.roc@gmail.com

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 7th February, 2024.
- 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 December 31, 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.

DIRECTOR

Rajendra Kumar Jain

Director

DIN: 01166105 Place: Kolkata Dated: 07/02/2023 KOLKNIA KOLKNIA KOLKNIA FRN-320312E