

# **KANUNGO FINANCIERS LIMITED**

**CIN:- L65100GJ1982PLC086450**

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**Date: 15.02.2025**

To,  
The Department of Corporate Services  
**The Bombay Stock Exchange**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai

**Subject: Integrated Filing (Financial)**  
**Ref.: Company Code No. 540515**

Dear Sir,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024.

Kindly acknowledge the same & take on your records.

Thanking You.

Yours Faithfully

**FOR KANUNGO FINANCIERS LIMITED**

**CHIRAG KIRTIKUMAR SHAH**  
**MANAGING DIRECTOR**  
**DIN: 08111288**

## A. Financial Results

KANUNGO FINANCIERS LIMITED  
CIN:- L65100GJ1982PLC086450

REGD. OFFICE: - B-7, B wing, 5th Floor Ajanta Commercial Center, Income Tax, Ahmedabad - 380009,  
(O) 079-48002688, Mail at: - kanungofinanciers@gmail.com , website:- www.kanungofinanciers.com

### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31,2024

(Rs. in lakhs except EPS)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I</b>	Revenue from Operations	-	-	-	-	-	-
<b>II</b>	Other Income	36.41	34.94	27.20	105.36	68.59	111.93
<b>III</b>	<b>Total Income (I+II)</b>	<b>36.41</b>	<b>34.94</b>	<b>27.20</b>	<b>105.36</b>	<b>68.59</b>	<b>111.93</b>
<b>IV</b>	<b>Expenses</b>						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employee benefits expense	1.05	1.05	1.05	3.15	3.15	4.20
	e) Finance costs	27.09	23.08	17.78	72.65	37.07	57.82
	f) Depreciation and amortisation expenses	-	-	-	-	-	-
	g) Legal & Professional Expenses	0.64	0.32	-	4.80	6.21	7.24
	h) Other expenses	0.74	0.50	1.43	1.78	2.40	3.84
	<b>Total Expenses (IV)</b>	<b>29.52</b>	<b>24.95</b>	<b>20.26</b>	<b>82.38</b>	<b>48.83</b>	<b>73.10</b>
<b>V</b>	<b>Profit before exceptional items and tax (III-IV)</b>	<b>6.90</b>	<b>9.98</b>	<b>6.94</b>	<b>22.98</b>	<b>19.76</b>	<b>38.83</b>
<b>VI</b>	Exceptional Items	-	-	-	-	-	-
<b>VII</b>	<b>Profit before tax (V-VI)</b>	<b>6.90</b>	<b>9.98</b>	<b>6.94</b>	<b>22.98</b>	<b>19.76</b>	<b>38.83</b>
<b>VIII</b>	<b>Tax Expense :</b>						
	1) Current Tax	1.70	2.56	1.77	5.80	5.00	9.78
	2) Deferred Tax	-	-	-	-	-	-
	3) Short/(Excess) provision of IT of earlier years	0.64	-	2.79	0.64	2.83	2.83
	<b>Total tax expenses (VIII)</b>	<b>2.34</b>	<b>2.56</b>	<b>4.56</b>	<b>6.44</b>	<b>7.83</b>	<b>12.61</b>
<b>IX</b>	<b>Profit for the period from continuing operations (VII-VIII)</b>	<b>4.56</b>	<b>7.42</b>	<b>2.38</b>	<b>16.54</b>	<b>11.93</b>	<b>26.22</b>
<b>X</b>	<b>Profit / (Loss) from discontinued operations</b>	-	-	-	-	-	-
<b>XI</b>	<b>Tax expense of discontinued operations</b>	-	-	-	-	-	-
<b>XII</b>	<b>Profit / (Loss) for the period from discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
<b>XIII</b>	<b>Profit for the period (IX + XII)</b>	<b>4.56</b>	<b>7.42</b>	<b>2.38</b>	<b>16.54</b>	<b>11.93</b>	<b>26.22</b>
<b>XIV</b>	<b>Other Comprehensive Income ( Net of Taxes )</b>						
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>XV</b>	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>4.56</b>	<b>7.42</b>	<b>2.38</b>	<b>16.54</b>	<b>9.54</b>	<b>26.22</b>
<b>XVI</b>	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	463.40	463.40	463.40	463.40	463.40	463.40
<b>XVII</b>	Other Equity	-	-	-	-	-	140.01
<b>XVIII</b>	<b>Earnings per share</b>						
	Basic	0.10	0.16	0.13	0.36	0.26	0.57
	Diluted	0.10	0.16	0.13	0.36	0.26	0.57

#### Notes:

1	The above unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on February 14,2025.The Statutory Auditor of the company have carried out Limited Review of the above unaudited financial results.
2	The unaudited financial results for the quarter and nine months ended December 31,2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ( Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3	The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the Company fall under only one Business which is considered to be the only reportable business segment.
4	The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.

For and on behalf of Board of Directors

For, KANUNGO FINANCIERS LIMITED :



Managing Director  
Chirag K Shah  
DIN :- 08111288

Place : Ahmedabad  
Date : February 14,2025



**Independent Auditor's review report on Quarterly and Year to Date Unaudited Financial Results of Kanungo Financiers Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.**

**Review Report to the Board of Directors of Kanungo Financiers Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Kanungo Financiers Limited** ("the company") for the quarter ended December 31,2024 and year to date from April 01,2024 to December 31,2024 ("the Statement"),being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015,as amended (the "Listing Regulations").
2. 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 Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries. Primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated in paragraph 3 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 applicable Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act,2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, read with Circular, including the manner in which it is to be disclosed or that it contains any material misstatement.



**Place : Ahmedabad,  
Date : February 14,2025**

**For, H S K & Co LLP  
Chartered Accountants  
ICAI FRN: 17014W\W100685**

A handwritten signature in blue ink, appearing to be "Sudhir Shah".

**CA. Sudhir Shah  
Partner  
Membership No. 115947  
UDIN:- 25115947BMKZMT2263**

**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.**

- Not Applicable.

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**

<b>S. No.</b>	<b>Particulars</b>	<b>In INR Crore</b>
<b>1.</b>	<b>Loans / revolving facilities like cash credit from banks / financial institutions</b>	0.45
A	Total amount outstanding as on date	0.43
B	Of the total amount outstanding, amount of default as on date	0
<b>2.</b>	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
<b>3.</b>	<b>Total financial indebtedness of the listed entity including short-term and long-term debt</b>	0.43

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> quarter) - Not Applicable.**

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4<sup>th</sup> quarter) - Not Applicable.**