



**M/S. JST & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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JST/086

UDIN: 23304264BGULAL8985

**LIMITED REVIEW REPORT TO**  
**INDIAN CAPITAL CORPORATION LIMITED**

We have reviewed the accompanying statement of Unaudited financial results of INDIAN CAPITAL CORPORATION LIMITED for the 1<sup>st</sup> Quarter and Three months ended with 30<sup>th</sup> June 2023. This financial statement has been approved by the board of directors of the company and is the responsibility of the company's management. Our responsibility is to issue a report on this financial statement based on our review.

We conducted our review in accordance with the Auditing and Assurance Standard (AAS) 33, Engagements to Review Financial Statements 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, nothing has come to our attention that causes us to believe that the accompanying financial statement does not give a true and fair view in accordance with Accounting Standards issued by the Institute of Chartered Accountants of India.

For, JST & ASSOCIATES  
Chartered Accountants  
FRN-328389E



Proprietor  
CA. Samaresh Saha  
Membership No.304264

Place: Kolkata

Dated: 27<sup>th</sup> July, 2023

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**INDIAN CAPITAL CORPORATION LIMITED**  
CIN L65993WB1982PLC034606

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023**

		(Rupees in lakhs except EPS data)			
S.NO.	PARTICULARS	STANDALONE RESULTS			
		Quarter Ended			Year Ended
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	4.50	3.13	3.04	12.23
2	Other Income	1.24	3.28	1.29	7.87
3	<b>Total Revenue (1+2)</b>	<b>5.74</b>	<b>6.41</b>	<b>4.33</b>	<b>20.10</b>
4	<b>Expenses</b>				
	(a) Purchase of stock	-	-	-	-
	(b) Change in inventory of finished goods,work in progress and stock in trade	-	-	-	-
	(c) Employee benefits expenses	-	-	-	-
	(d) Other expenses	0.99	0.75	0.32	4.00
	(e) Finance Costs	-	-	-	-
	(f) Provisions and Contingencies	-	0.13	-	0.13
	<b>Total Expenses</b>	<b>0.99</b>	<b>0.88</b>	<b>0.32</b>	<b>4.13</b>
5	<b>Profit before tax (3-4)</b>	<b>4.75</b>	<b>5.54</b>	<b>4.01</b>	<b>15.98</b>
6	<b>Tax Expenses</b>				
	- Current tax	1.20	1.42	1.01	4.05
	- Income tax for earlier years	-	-	-	0.93
7	<b>Profit after tax (5-6)</b>	<b>3.56</b>	<b>4.11</b>	<b>3.00</b>	<b>10.99</b>
8	Paid up equity share capital	70.00	70.00	70.00	70.00
9	Reserves (excluding Revaluation Reserves as per Balance Sheet of previous accounting year)	280.92	277.36	269.37	277.36
10	Basic and Diluted Earnings per Share (Rs.)	0.51	0.59	0.43	1.57

**Note:**

- 1) The above results have been reviewed by the audit committee and approved by the Board of Directors of the company at their meeting held on 27th July, 2023. The statutory auditors have carried out a limited review of the above financial results.
- 2) Segment wise reporting as defined in Accounting Standards (AS-17) is not applicable, since the entire operation of the company relates to only one segment.
- 3) Figures for the previous periods/ year have been regrouped/ re classified, wherever necessary.


For JST & Associates  
Chartered Accountants  
FRN-328389E

Samaresh Saha  
Proprietor  
Membership No.304264

Place: Kolkata  
Dated: 27th July 2023



By Order of the Board  
For Indian Capital Corporation Limited

  
Debapriyo Sarkar  
Director  
DIN: 03217954