



Arun Jain & Associates

Chartered Accountants

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To,
The Board of Directors
Gujarat Composite Limited
14, Netaji Subhash Road
Kolkata – 700 001

Sub.:- Limited Review Report for the quarter ended 31.12.2024

We have reviewed the accompanying statement of unaudited financial results of **M/s/ Gujarat Composite Limited (“the company”)** for the quarter and nine months ended 31.12.2024 (the “statement”). This Statement is the responsibility of the Company’s Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Statements 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 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 conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

2B, Grant Lane,
(2nd Floor), Room No. 74
Kolkata - 700012
Date: 14.02.2025

For Arun Jain & Associates

Chartered Accountants

[FRN - 325867E]



(Arun Kumar Jain)

Proprietor

Membership No. 053693

UDIN : 25053693BMHGBP1535

Statement of Unaudited Financial Results for the quarter ended 31st December, 2024

(Rs. In Lacs)							
Sl No	Particulars	Quarter ended			Nine Months Ended		Year ended
		31.12.2024 Unaudited	30.09.2024 Unaudited	31.12.2023 Unaudited	31.12.2024 Unaudited	31.12.2023 Unaudited	31.03.2024 Audited
I	Revenue From Operations	-	-	-	-	-	-
II	Other Income	1.45	7.00	2.48	8.45	9.28	14.24
III	Total Income (I+II)	1.45	7.00	2.48	8.45	9.28	14.24
IV	Expenses						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, stock-in-trade and work-in progress	-	-	-	-	-	-
	Employee benefits expense	0.17	0.21	0.52	0.38	0.86	0.68
	Finance Costs	-	-	-	-	-	-
	Depreciation, depletion and amortisation expenses	-	-	-	-	-	2.89
	Other Expenses	0.66	4.14	0.27	4.80	3.74	8.73
	Total Expenses (IV)	0.83	4.35	0.79	5.18	4.60	12.31
V	Profit/(loss) before exceptional items and tax (I-IV)	0.62	2.65	1.69	3.27	4.68	1.94
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (loss) before exceptions items and tax(V-VI)	0.62	2.65	1.69	3.27	4.68	1.94
VIII	Tax Expense:	-	-	-	-	-	0.50
IX	Profit/(Loss) for the period from continuing operations (V-VIII)	0.62	2.65	1.69	3.27	4.68	1.43
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	0.62	2.65	1.69	3.27	4.68	1.43
XIV	Other Comprehensive Income	-	-	-	-	-	-
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(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	-	-	-	-	-	-
	(ii) Income tax relating to items that will be re classifies to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.62	2.65	1.69	3.27	4.68	1.43
XVI	Paid Up Equity Share Capital	492.10	492.10	492.10	492.10	492.10	492.10
XVII	Other Equity	-	-	-	-	-	-2,342.70
XVIII	Earnings per equity (for Continuing operation):						
	(1) Basic	0.01	0.05	0.03	0.07	0.10	0.03
	(2) Diluted	0.01	0.05	0.03	0.07	0.10	0.03
XVIII	Earnings per equity (for discounted operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	0.01	0.05	0.03	0.07	0.10	0.03
	(2) Diluted	0.01	0.05	0.03	0.07	0.10	0.03

Notes :

- Above results were reviewed by Board of Directors and taken on record by Board of Directors in meeting held on 14th February, 2025. The statutory Auditors of the company have carried out a limited review of the result for the third quarter and nine months ended December 31, 2024.
- The above figures have been regrouped or rearranged where ever necessary.
- Corresponding figures of the Previous period have been regrouped and rearranged, wherever necessary to conform to the current period's classification.

For Arun Jain & Associates
Chartered Accountants
FRN : 0325867E

(CA Arun Kumar Jain)
Proprietor
Membership No : 053693
Place : Kolkata
Dated : 14/02/2025
UDIN : 25053693BMHGBP1535



For Gujarat Composite Limited

M. Bangur
(Nandkishore Bangur)
Managing Director
DIN: 00570773
Place : Kolkata
Dated : 14/02/2025