



**H. R. AGARWAL & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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**Limited Review Report on the Unaudited Standalone Financial Results of Gunny Chem Tex India Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015**

To  
Board of Directors of Gunny Chem Tex India Limited

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Gunny Chem Tex India Limited ("the Company"), for the quarter ended September 30, 2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended ('Listing Regulations').

The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the accounting principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting policies 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For H.R. AGARWAL & ASSOCIATES  
Chartered Accountants  
Firm Reg. No. : 323029E

*Shyam Sundar Agarwal*

(CA SHYAM SUNDAR AGARWAL)  
Partner  
Membership No. 060033  
UDIN : 23060033BGUDJA9244



Place: Kolkata  
Date: 14<sup>th</sup> November, 2023

# GUNNY CHEM TEX INDIA LTD

CIN : L51492WB1983PLC035994

Registered Office : 23B, N S Road, 2nd Floor, Room No. 8B, Kolkata, West Bengal - 700001

Email: gunnychem@gmail.com

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2023

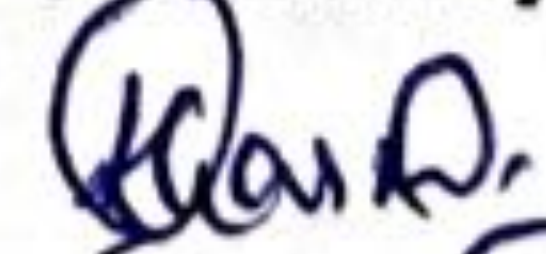
(Rs. in Lakh)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
1	<b>Income :</b>						
	Revenue from operations	57.24	142.27	35.91	199.51	61.14	106.89
	Other Income	-	-	0.57	-	0.57	0.57
	<b>Total Income</b>	57.24	142.27	36.48	199.51	61.71	107.46
2	<b>Expenses :</b>						
	(i) Employee Benefits Expenses	7.12	6.67	3.18	13.79	5.20	9.61
	(ii) Others Expenses	8.57	1.69	1.03	10.26	2.83	7.03
	<b>Total Expenses</b>	15.69	8.36	4.20	24.05	8.02	16.65
3	Profit / (Loss) before exceptional items and tax (1 - 2)	41.54	133.92	32.28	175.46	53.69	90.81
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3 -4 )	41.54	133.92	32.28	175.46	53.69	90.81
6	Tax Expense	-	-	-	-	-	23.02
7	Profit / (Loss) for the period from continuing operations(5-6)	41.54	133.92	32.28	175.46	53.69	67.80
8	Profit/(loss) from discontinued operations	-	-	-	-	-	-
9	Tax Expense of discontinued operations	-	-	-	-	-	-
10	Profit / (Loss) from discontinued operations (After tax) (8-9)	-	-	-	-	-	-
11	Profit/(Loss) for the period (7-10)	41.54	133.92	32.28	175.46	53.69	67.80
12	Other Comprehensive Income						
	(i) Items that will be reclassified subsequently to profit & loss	-	-	-	-	-	-
	(ii) Items that will not be reclassified subsequently to profit & loss						
	- Gain / (Loss) on fair value of Equity Instruments	-	-	-	-	-	93.24
13	Total Comprehensive Income for the period (11+12) (Comprising Profit (Loss) and other Comprehensive Income for the period)	41.54	133.92	32.28	175.46	53.69	161.03
14	Earnings per equity share (for continuing operations)						
	Basic (Rs.)	1.61	5.18	1.25	6.79	2.08	2.62
	Diluted (Rs.)	1.61	5.18	1.25	6.79	2.08	2.62

**Notes :-**

- 1 The above un-audited financial results for the quarter ended on 30.09.2023 were approved and taken on record in the Board meeting held on 14.11.2023 after being reviewed and recommended by the Audit Committee on the same date.
- 2 The unaudited financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India.
- 3 There were no investor complaint pending at the beginning of the current quarter also no complaint/request was received during the quarter hence there is not any pending investor complaint for disposal at the end of the quarter.
- 4 The Ministry of Corporate Affairs (MCA), vide its notification dated October 11, 2018 added Division III of Schedule III, which provides the format for financial statements of Non-Banking Financial Companies, as defined in the Companies (Indian Accounting Standards) (Amendments) Rules 2016. These Financial Results have been prepared in accordance with the same.
- 5 Previous period figures have been regrouped/reclassified wherever necessary to conform to current period classification.

**By Order of the Board  
For Gunny Chem Tex India Limited**



**Kishen Kumar Sharma  
Managing Director  
DIN: 06436421**

**Date:** November 14, 2023

**Place:** Kolkata