



TO THE BOARD OF DIRECTORS OF COLAMA COMMERCIAL COMPANY LIMITED

Dear Sir/s,

LIMITED REVIEW REPORT

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of **Colama Commercial Company Limited** for the quarter ended September 30, 2021, and for the period from 1 April 2021 to 30th September 2021 being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.
2. The statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principle laid down in the Indian Accounting Standard 34- "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principle generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries to the 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.
4. 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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 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.

For Agarwal Gupta Nokari & Rustagi Associates
Chartered Accountants
(Registration No. 310041E)

Dilip Kumar Sultania

Dilip Kumar Sultania
Partner

Membership No. 303273

UDIN : **21303273AAAAZC3398**

Date: 12.11.2021

Place: Kolkata



COLAMA COMMERCIAL COMPANY LIMITED

CIN: L51109WB1983PLC035719

Regd. Office : Bikaner Building, Mezzanine Floor, Room No-4, 8/1, Lal Bazar Street, Kolkata - 700 001

Email: colamacommercial@gmail.com, Website: www.colamacommercial.in

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2021

(Rs. In Lakhs)

Sl. No	Particulars	Quarter			Half Yearly		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income						
a	Revenue from Operations	-	-	-	-	-	-
b	Other Income	7.36	6.95	-	14.31	-	13.81
II	Total (a+b)	7.36	6.95	-	14.31	-	13.81
III	Expenses						
a)	Cost of materials consumed	-	-	-	-	-	-
b)	Purchase of Stock-in-Trade / Inventory	-	-	-	-	-	-
c)	(Increase) / decrease in finished goods, work in progress & stock-in-trade	1.65	1.65	0.54	3.30	1.23	7.08
d)	Employee benefits expense	-	-	-	-	-	-
e)	Finance Cost	-	-	-	-	-	-
f)	Depreciation and amortisation expense	-	-	-	-	-	-
g)	Other Expenses	0.47	0.12	0.03	0.59	0.16	2.60
IV	Total Expenditure	2.12	1.77	0.57	3.89	1.39	9.68
V	Profit/(Loss) before exceptional items and tax (II-IV)	5.24	5.18	(0.57)	10.42	(1.39)	4.13
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)	5.24	5.18	(0.57)	10.42	(1.39)	4.13
VIII	Tax Expense - Current	-	-	-	-	-	1.08
	- Deferred Tax	-	-	-	-	-	-
	Total Tax expenses	-	-	-	-	-	1.08
IX	Net Profit/Loss for the period (VII-VIII)	5.24	5.18	(0.57)	10.42	(1.39)	3.05
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-	-
	Items that will be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-	-
	Total Comprehensive income Net of tax	-	-	-	-	-	-
XI	Total Comprehensive income for the period (IX+X)	5.24	5.18	(0.57)	10.42	(1.39)	3.05
XVI	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	24.75	24.75	24.75	24.75	24.75	24.75
XVII	Earnings Per Share (EPS) (Rs.)						
a)	Basic	2.12	2.09	(0.23)	4.21	(0.56)	1.23
b)	Diluted	2.12	2.09	(0.23)	4.21	(0.56)	1.23

Note

- 1) This Statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 2) The Ind AS Compliant financial results pertaining to quarter ended Sept 30, 2021 has been subject to limited review. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- 3) The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12.11.2021 at Kolkata, Limited review of these results as required under Regulation 33 of SEBI (Listing and other Disclosure Requirement) Regulation, 2015 has been completed by Statutory Auditor.
- 4) The Company has not carried on more than one activity and therefore "Ind AS 108 - Operating Segment" is not applicable to the Company.
- 5) The previous period figures have been regrouped/rearranged whenever necessary, to confirm to the current period figures.
- 6) Current and Deferred tax is calculated at the end of the year.

For COLAMA COMMERCIAL CO. LTD.
By Order of the Board
For COLAMA COMMERCIAL COMPANY LIMITED
Rajesh Prajapati Director

RAJESH PRAJAPATI
Director
DIN: 08251452

Place : Kolkata
Date : 12.11.2021



COLAMA COMMERCIAL COMPANY LIMITED

Regd. Office : Bikaner Building, Mezzanine Floor, Room No-4, 8/1, Lal Bazar Street, Kolkata - 700001

Email: colamacommercial@gmail.com, Website: www.colamacommercial.in

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

STATEMENT OF ASSETS AND LIABILITIES

	(In lacs)	
	30-Sep-21 (Unaudited)	31-Mar-21 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	-	-
(b) Financial assets :		
(i) Investments	61.42	61.42
(ii) Loans	349.81	341.88
(ii) Other Financial assets	-	-
(c) Deferred tax assets (net)	-	-
(d) Other Non Current Assets	-	-
Total Non-Current Assets	411.23	403.30
Current Assets		
(a) Inventories	-	-
(b) Financial assets:		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	0.04	0.13
(iii) Bank balance other than (ii) above	2.31	0.82
(iv) Loans	-	-
(v) Other Financial assets	-	-
(c) Other Current Assets	1.41	1.48
Total Current Assets	3.76	2.43
Total Assets	414.99	405.73
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	24.75	24.75
(b) Other Equity	360.47	350.05
Total Equity	385.22	374.80
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Borrowings	-	-
(ii) Other financial Liabilities (DT)	-	-
(b) Provisions	-	-
Total Non-Current Liabilities	-	-
Current liabilities		
(a) Financial liabilities:		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial Liabilities	-	-
(b) Other current liabilities	6.58	7.74
(c) Provisions	23.19	23.19
Total Current Liabilities	29.77	30.93
Total Equity and Liabilities	414.99	405.73



By Order of the Board
For COLAMA COMMERCIAL COMPANY LIMITED
For COLAMA COMMERCIAL CO. LTD.

Rajesh Prajapati

RAJESH PRAJAPATI

Director

DIN: 08251452

Place : Kolkata

Date : 12.11.2021

COLAMA COMMERCIAL COMPANY LIMITED

Regd. Office : Bikaner Building, Mezzanine Floor, Room No-4, 8/1, Lal Bazar Street, Kolkata - 700 001

(Rs In Lakhs)

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30.09.2021

PARTICULARS	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES		
PROFIT BEFORE TAXATION	5.24	-1.39
ADJUSTMENTS FOR:		
DEPRECIATION	-	-
DEFERRED TAX	-	-
DIVIDEND INCOME	-	-
WORKING CAPITAL CHANGES:		
(INCREASE) / DECREASE IN TRADE RECEIVABLES	-	-7.00
(INCREASE) / DECREASE IN INVENTORIES	-	-
(INCREASE) / DECREASE IN SHORT TERM LOANS & ADVANCES	-8.32	-
(INCREASE) / DECREASE IN CURRENT ASSETS	-0.03	-
INCREASE / (DECREASE) IN TRADE PAYABLES	-	-
INCREASE / (DECREASE) IN CURRENT LIABILITIES	0.63	0.85
CASH GENERATED FROM OPERATIONS	-2.48	-7.54
NET TAX PAID	-	-
DIVIDENDS PAID	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	-2.48	-7.54
CASH FLOWS FROM INVESTING ACTIVITIES		
(INCREASE) / DECREASE IN LONG TERM LOANS & ADVANCES	-	-2.00
PURCHASE OF INVESTMENTS	-	9.00
DIVIDEND RECEIVED	-	-
NET CASH USED IN INVESTING ACTIVITIES (B)	-	7.00
CASH FLOWS FROM FINANCING ACTIVITIES		
PROCEEDS FROM ISSUE OF SHARE CAPITAL	-	-
INCREASE IN SECURITIES PREMIUM	-	-
NET CASH USED IN FINANCING ACTIVITIES (C)	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	-2.48	-0.54
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4.83	1.06
CASH AND CASH EQUIVALENTS AT END OF PERIOD	2.35	0.52

For COLAMA COMMERCIAL COMPANY LIMITED
For COLAMA COMMERCIAL CO. LTD.

Rajesh Prajapati

Director
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Director
DIN: 08251452

Place : Kolkata
Date: 12.11.2021

