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P: +91 33 4005-1057, E: [inforakeshram@gmail.com](mailto:inforakeshram@gmail.com), W: [www.rakeshram.in](http://www.rakeshram.in), FR No. : 325145E

To  
The Board of Directors  
Easun Capital Markets Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Easun Capital Markets Limited** ("the Company") for the **quarter ended December 31, 2023** (the "statement") attached herewith, being submitted by the company pursuant to the requirements 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 has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
3. 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 Statement is free of material misstatement.
4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with applicable Ind AS and other recognized accounting practices and policies and 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.

For Rakesh Ram and Associates  
Chartered Accountants  
Firm ICAI Regd. No. 0325145E

*Rakesh Agarwal*

Rakesh Agarwal  
Designated Partner  
Membership No. 061525



UDIN No: 24061525BKBWCO5968  
Place: Kolkata  
Dated: 12.02.2024

**EASUN CAPITAL MARKETS LIMITED****CIN - L51109WB1982PLC034938**

Regd. Office: 7, Chittaranjan Avenue, 3rd Floor, P.S. Bowbazar, Kolkata - 700072

Tel No. (033) 40306000; Fax : (033) 2225 2471;

E-mail : swati@salarpuriagroup.com /secretarial@salarpuriagroup.com; Web : www.easuncapitalmarkets.com

**Statement of Standalone Unaudited Financial Results for the Quarter / Nine months ended 31st December,2023**

(Rs. In lakhs except EPS)

Particulars	Quarter Ended 31.12.2023	Nine Months Ended 31.12.2023	Corresponding 3 Months ended in the Previous year 31.12.2022
	Unaudited	Unaudited	Unaudited
Total Income from Operations	29.78	92.14	25.35
Net Profit before Tax	24.94	76.24	15.51
Net Profit after tax	19.65	63.32	12.83
Total Comprehensive Income	19.65	63.32	12.83
Equity Share Capital	522.92	522.92	522.92
Earnings per Share Basic & Diluted	0.38	1.21	0.25

**Notes :**

- The above is an extract of the detailed format of Quarterly unaudited financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly unaudited financial results are available at the websites of the Company and the Stock Exchanges respectively at [www.easuncapitalmarkets.com](http://www.easuncapitalmarkets.com), [www.bseindia.com](http://www.bseindia.com), [www.cse-india.com](http://www.cse-india.com)

**For Easun Capital Markets Limited***Aditya Sadani*

Aditya Sadani

Whole-time Director.

Din No. : 09023418

Date: 12.02.2024  
Place: Kolkata

**EASUN CAPITAL MARKETS LIMITED**

CIN - L51109WB1982PLC034938

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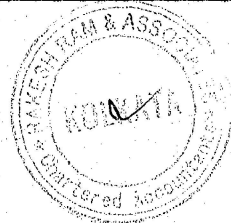
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**Statement of Standalone Unaudited Financial Results for the Quarter / Nine months ended 31st December,2023**

(Rs.in Lakhs except EPS)

<b>PART I</b>						
Sl.	Particulars	For the Quarter ended on			Year to date	
		3 months ended 31.12.2023	Preceding 3 months ended 30.09.2023	Corresponding 3 months ended in the previous year 31.12.2022	01.04.2023 to 31.12.2023	01.04.2022 to 31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1)	<b>Income</b>					
a)	Revenue from Operations					
	Interest Income	8.83	9.39	4.88	28.51	12.32
	Net Gain on Fair Value Changes	21.27	19.62	16.55	62.37	41.85
	Sale of Products( Shares/Mutual Funds)	-	-	-	-	13.13
	<b>Total Revenue from Operations</b>	<b>30.10</b>	<b>29.01</b>	<b>21.43</b>	<b>90.88</b>	<b>90.48</b>
b)	Other income	(0.32)	1.52	3.92	1.26	4.18
	<b>Total Income</b>	<b>29.78</b>	<b>30.53</b>	<b>25.35</b>	<b>92.14</b>	<b>97.34</b>
2)	<b>Expenses</b>					
a)	Finance Cost	-	-	0.02	-	0.02
b)	Purchases of stock-in-trade	-	-	-	-	-
c)	Changes in inventories of stock-in-trade	-	-	-	-	2.47
d)	Fair Valuation loss on redemption of Debentures	0.85	-	5.32	0.85	5.32
e)	Employees benefits expense	2.83	2.40	2.28	8.10	6.48
f)	Depreciation and amortisation expense	-	-	-	-	-
g)	Other expenses	1.16	0.74	2.22	6.95	9.55
	<b>Total Expenses</b>	<b>4.84</b>	<b>3.14</b>	<b>9.84</b>	<b>15.90</b>	<b>52.70</b>
3)	<b>Profit / (Loss) before tax</b>	<b>24.94</b>	<b>27.39</b>	<b>15.51</b>	<b>76.24</b>	<b>44.64</b>
4)	<b>Tax Expenses</b>					
a)	Current Tax	1.05	0.46	-	1.55	-
b)	Deferred Tax	4.24	10.17	2.68	11.37	9.10
	<b>Total Tax Expense</b>	<b>5.29</b>	<b>10.63</b>	<b>2.68</b>	<b>12.92</b>	<b>19.89</b>
5)	<b>Net Profit / (Loss ) after tax</b>	<b>19.65</b>	<b>16.76</b>	<b>12.83</b>	<b>63.32</b>	<b>24.75</b>
6)	<b>Other Comprehensive Income</b>					
	A(i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income Tax related 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 related to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7)	<b>Total Comprehensive Income</b>	<b>19.65</b>	<b>16.76</b>	<b>12.83</b>	<b>63.32</b>	<b>24.75</b>
8)	Paid-up equity share capital (Face Value of Rs. 10/- each )	522.92	522.92	522.92	522.92	522.92
9)	Earnings per share (of Rs.10/-each )(not annualised):					
	Basic $\frac{\text{₹}}{\text{₹}}$	0.38	0.32	0.25	1.21	0.49
	Diluted					0.47



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**Notes:**

- 1 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and the other accounting principles generally accepted in India.
- 2 The above Financial Result have been reviewed by the Audit Committee and approved by Board of Directors at its meeting held on 12.02.24.
- 3 Figures for the quarter ended December 31, 2023 are the balancing figures between unaudited figures in respect of nine months ended December 31, 2023 and published figures up to the second quarter of the relevant financial year.
- 4 The Board has not recommended any Dividend for the period.
- 5 The figures for the corresponding periods have been regrouped, rearranged and reclassified wherever necessary.
- 6 As prescribed by Ind AS -108 Operating Segments is not applicable to the Company.

For Easun Capital Markets Limited

*Aditya Sadani*

Aditya Sadani

Whole-time Director

Din No. : 09023418

Date: 12.02.2024  
Place: Kolkata

