

RAY & RAY

CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REVIEW REPORT

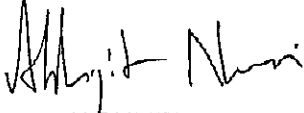
TO
THE BOARD OF DIRECTORS OF
THE CALCUTTA STOCK EXCHANGE LIMITED

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **THE CALCUTTA STOCK EXCHANGE LIMITED** ("the Company") for the nine months and quarter ended December 31, 2023 ("The Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 'Interim Financial Reporting' (AS 25) prescribed under Section 133 of the Act 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 of the Statement in accordance with the Standard on Review Engagements (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 of Unaudited Standalone Financial Results prepared in accordance with applicable Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RAY & RAY
Chartered Accountants
(Firm's Registration No. 301072E)


(ABHIJIT NEOGI)
Partner

Place: Kolkata

Date: 03.06.2024

Membership No. 061380
UDIN: 24061380BKEMQV7448



STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE PERIOD ENDED 31.12.2023.

(Amount in INR)

Particulars	Quarter ended		Nine months period ended		Year ended
	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
Income :					
Revenue from Operations	2,13,55,883	1,54,42,054	6,29,48,730	4,23,72,931	5,66,36,305
Expenses :					
Employee Benefits Expense	2,46,30,060	2,32,89,116	7,37,48,462	7,18,03,837	9,70,30,661
Depreciation and Amortization Expense	5,95,079	6,40,060	17,00,324	15,50,853	21,26,829
Other Expenses	56,91,990	68,66,365	2,00,64,643	2,06,10,632	2,96,20,681
Statutory contributions	63,04,589	38,22,001	2,46,26,467	1,11,00,301	1,28,55,519
Profit / (Loss) before other income	(1,58,65,835)	(1,91,75,488)	(5,71,91,166)	(6,26,92,692)	(8,49,97,385)
Other Income	3,03,64,833	3,06,13,690	10,14,72,539	9,79,38,500	12,98,11,364
Profit / (Loss) before tax	1,44,98,998	1,14,38,202	4,42,81,373	3,52,45,808	4,48,13,979
Tax	38,31,300	20,17,645	1,11,79,084	60,75,636	76,69,456
Profit / (Loss) after tax	1,06,67,698	94,20,557	3,31,02,289	2,91,70,172	3,71,44,523
Contribution to Specific funds (net of tax)	85,45,284	80,13,188	2,82,82,637	2,52,34,406	3,22,37,127
Net profit / (loss) for the period	21,22,414	14,07,369	48,19,652	39,35,766	49,07,396
Equity Share Capital	6,11,250	6,11,250	6,11,250	6,11,250	6,11,250
Reserves Excluding Revaluation Reserves	-	-	-	-	-
EPS: Basic and Diluted	3.47	2.30	7.88	6.44	8.03

Notes:

1. These financial results have been prepared in accordance with applicable accounting standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules thereunder and other accounting principles generally accepted in India.
2. Previous period/ year figures have been regrouped/ re-arranged wherever necessary to conform to current periods' groupings and
3. The above results have been reviewed by the Audit Committee on its meeting dated 3rd June 2024

For and on behalf of the members of the Audit Committee

As per our report of even date

For Ray & Ray

Chartered Accountants

Firm Registration Number: 301072E

Abhijit Neogi

Partner

Membership No. 61380

Place: Kolkata

Date: 3rd June 2024



Chacko Joseph
Dhiraj Chakraborty
Chief General Manager

Chacko Joseph
Chacko Joseph
Director

Prosenjit Dutta
Prosenjit Dutta
Chief Financial Officer