

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 quarter and nine months period ended December 31, 2022 ("The Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata

Date: 14 MAR 2023

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


(ABHIJIT NEOGI)
Partner

Membership No.061380
UDIN:23061380BGXMBD1182

THE CALCUTTA STOCK EXCHANGE LIMITED

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 31.12.2022.

(Amount in INR)

Particulars	Quarter ended			Nine months period ended		Year ended
	31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	
Income :						
Revenue from Operations	1,50,28,371	1,32,67,797	1,44,35,583	4,11,19,879	3,53,38,543	4,26,88,622
Expenses :						
Employee Benefits Expense	2,27,19,361	2,31,29,099	2,13,07,618	6,99,41,577	6,69,46,395	8,35,00,394
Depreciation and Amortization Expense	6,26,036	5,17,030	4,85,161	15,29,181	14,62,787	19,65,811
Other Expenses	65,13,238	72,10,698	76,42,275	1,97,98,987	2,25,61,551	2,55,12,164
Statutory contributions	38,22,001	35,59,334	22,36,821	1,11,00,301	50,04,501	78,68,051
Profit / (Loss) before other income	(1,86,52,265)	(2,11,48,364)	(1,72,36,292)	(6,12,50,167)	(6,06,36,691)	(7,61,57,798)
Other Income	2,90,33,367	3,23,63,565	2,57,90,032	9,37,40,461	7,53,26,128	12,47,80,868
Profit / (Loss) before tax	1,03,81,102	1,12,15,201	85,53,740	3,24,90,294	1,46,89,437	4,86,23,070
Tax	20,07,378	17,50,504	14,23,987	60,48,517	17,53,224	1,00,57,132
Profit / (Loss) after tax	83,73,724	94,64,697	71,29,753	2,64,41,777	1,29,36,213	3,85,65,938
Contribution to Specific funds (net of tax)	80,13,188	93,03,942	67,93,836	2,52,34,406	1,99,75,698	3,74,39,881
Net profit / (loss) for the period	3,60,536	1,60,755	3,35,917	12,07,371	(70,39,485)	11,26,057
Equity Share Capital	6,11,250	6,11,250	6,11,250	6,11,250	6,11,250	6,11,250
Reserves Excluding Revaluation Reserves	-	-	-	-	-	-
EPS: Basic and Diluted	0.59	0.26	0.55	1.98	(11.52)	1.84

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 classifications.
3. The above results have been considered by the Audit Committee in its meeting dated 14.03.2023 and also reviewed by the Statutory Auditors.

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: 14th March 2023



Dhiraj Chakraborty
Chief General Manager

Chacko Joseph
Director

Prosenjit Dutta
Chief Financial Officer