



# Likhmi Consulting Limited

CIN NO.: L45209WB1982PLC034804

Regd. Off.: 62A, Dr. Meghnad Shah Sarani, Room No. 1, 2nd Floor, Southern Avenue, Kolkata - 700029  
Phone: +91-82320 99092 | Email: info@likhamiconsulting.com | Website :www.likhamiconsulting.com

**Date: 01<sup>st</sup> November, 2023**

To,  
The Secretary,  
The Calcutta Stock Exchange Limited,  
7, Lyons Range,  
Kolkata-700001  
Scrip Code: 029378

To,  
Dy. General Manager,  
Corporate Relationship Department,  
BSE Limited,  
P.J. Tower, Mumbai-400001  
Scrip Code: 539927

**SUB: Submission of Standalone Un-audited Financial Results for the 2nd Quarter and Half Year ended 30th September, 2023 pursuant to Regulation 33 & 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and Outcome of Board Meeting**

Dear Sir,

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the meeting of Board of Directors of the Company held on **Wednesday 01<sup>st</sup> November, 2023 (which commenced at 11:30 A.M. and concluded 12:15 P.M.)** at Registered Office, wherein they have adopted / approved the following:

1. Standalone Un-Audited Financial Results for 02nd quarter and half year ended 30th September, 2023 along with Limited Review Reports pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
2. The Statement of Assets and Liability and statement of Cash Flow for the half year ended 30th September, 2023.
3. The Compliance of Regulation 32 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and is of the view that the same is not applicable to company as the Company has not issued any share by way of public issue, Right Issue, Preferential Issue etc. The undertaking of non-applicability of Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith.

The Company would be publishing Extract of Unaudited Financial Result for the 02nd Quarter and Half Year ended 30-09-2023, in accordance with Regulation 47(1) (b) of the SEBI (LODR) Regulations, 2015.

The above information is also available on Company's website [www.likhamiconsulting.com](http://www.likhamiconsulting.com) and on the Stock exchange website: [www.bseindia.com](http://www.bseindia.com) and [www.cse-india.com](http://www.cse-india.com).

Request you to kindly take the above on record.

**Yours Faithfully**  
**For Likhmi Consulting Limited**

**BABU**  
**LAL JAIN**  
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BABU LAL JAIN  
Date: 2023.11.01  
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**BABU LAL JAIN**  
**Whole Time Director**  
**DIN: 02467622**





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| Likhmi Consulting Limited  |   |                |                |                |                 |                |                |
|--|---|----------------|----------------|----------------|-----------------|----------------|----------------|
| CIN: L45209WB1982PLC034804   |   |                |                |                |                 |                |                |
| Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2023 |   |                |                |                |                 |                |                |
| PART I   |   |                |                |                |                 |                | (Rs. In lakhs) |
| Sr.No.   | Particulars   | Quarter Ended  |                |                | Half Year Ended |                | Year Ended     |
|  |   | Unaudited      | Unaudited      | Unaudited      | Unaudited       | Unaudited      | Audited        |
|  |   | (30/09/2023)   | (30/06/2023)   | (30/09/2022)   | (30/09/2023)    | (30/09/2022)   | (31/03/2023)   |
| 1  | <b>Income from operations</b>   |                |                |                |                 |                |                |
|  | (a) Net Sales / income from operations  | 9.000          | 12.900         | 12.500         | 21.900          | 47.150         | 61.900         |
|  | (b) Other Income  | 0.019          | -              | 0.018          | 0.019           | 0.041          | 0.041          |
|  | <b>Total income from operations (net)</b>   | <b>9.019</b>   | <b>12.900</b>  | <b>12.518</b>  | <b>21.919</b>   | <b>47.191</b>  | <b>61.941</b>  |
| 2  | <b>Expenses</b>   |                |                |                |                 |                |                |
|  | (a) Changes in inventories of finished goods, work-in-progress and stock-in-trade         | -              | -              | -              | -               | -              | -              |
|  | (b) Employee benefits expense   | 6.541          | 5.842          | 7.837          | 12.383          | 13.062         | 25.042         |
|  | (c) Finance Cost  | -              | -              | -              | -               | -              | -              |
|  | (d) Depreciation and amortisation expense   | 0.148          | 0.146          | 0.109          | 0.294           | 0.220          | 0.503          |
|  | (e) Other expenses  | 1.828          | 6.210          | 1.381          | 8.038           | 8.616          | 13.124         |
|  | <b>Total expenses</b>   | <b>8.517</b>   | <b>12.198</b>  | <b>9.327</b>   | <b>20.715</b>   | <b>21.898</b>  | <b>38.669</b>  |
| 3  | <b>Profit / (Loss) from operations before Exceptional &amp; Extraordinary Items (1-2)</b> | <b>0.502</b>   | <b>0.702</b>   | <b>3.191</b>   | <b>1.204</b>    | <b>25.293</b>  | <b>23.272</b>  |
| 4  | Exceptional & Extraordinary Items   | -              | -              | -              | -               | -              | -              |
| 5  | <b>Profit / (Loss) before Tax (3 ± 4)</b>   | <b>0.502</b>   | <b>0.702</b>   | <b>3.191</b>   | <b>1.204</b>    | <b>25.293</b>  | <b>23.272</b>  |
| 6  | <b>Tax expense</b>  |                |                |                |                 |                |                |
|  | Current Tax   | -              | -              | -              | -               | -              | 6.050          |
|  | Deferred Tax  | -              | -              | -              | -               | -              | 0.006          |
|  | Earlier Years   | -              | -              | -              | -               | -              | 0.013          |
|  | <b>Total Tax Expenses</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>6.069</b>   |
| 7  | <b>Net Profit/(Loss) after tax(5 ± 6)</b>   | <b>0.502</b>   | <b>0.702</b>   | <b>3.191</b>   | <b>1.204</b>    | <b>25.293</b>  | <b>17.203</b>  |
| 8  | <b>Other Comprehensive Income / (Loss)</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>       |
| 9  | <b>Total Comprehensive Income / (Loss) (7 ± 8)</b>  | <b>0.502</b>   | <b>0.702</b>   | <b>3.191</b>   | <b>1.204</b>    | <b>25.293</b>  | <b>17.203</b>  |
| 10   | <b>Paid-up equity share capital</b>   | <b>995.000</b> | <b>995.000</b> | <b>995.000</b> | <b>995.000</b>  | <b>995.000</b> | <b>995.000</b> |
|  | (Face Value in Rs.)   | 10             | 10             | 10             | 10              | 10             | 10             |
| 11   | Reserves excluding Revaluation Reserve  | -              | -              | -              | -               | -              | 2,457.870      |
| 12   | <b>Earnings Per Share (not annualised except for year ended)</b>                          |                |                |                |                 |                |                |
|  | Basic & Diluted   | 0.005          | 0.007          | 0.032          | 0.012           | 0.254          | 0.173          |



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# Likhmi Consulting Limited

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## Notes :

1. The above Unaudited Financial results have been reviewed by the Audit committee and adopted by the Board of Directors at their meeting held on 01st November, 2023.
2. The results are based on the financial statements prepared by the Company's management in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
3. The company is engaged in the business of Consultancy Services and therefore has only one reportable segment as envisaged by Ind AS 108 'Operating Segment'.
4. The Statutory Auditors of the Company have conducted a limited review of the above unaudited standalone financial results of the Company for the quarter and half year ended September 30, 2023 and issued an unqualified report in this behalf.
5. Provisions for current year income tax and deferred tax will be made at the end of the year.
6. Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

**Yours Faithfully**  
**For Likhmi Consulting Limited**

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**BABU LAL JAIN**  
**Whole Time Director**  
**DIN: 02467622**



**Date: 01<sup>st</sup> November, 2023**

**Place: Kolkata**



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| <b>Likhmi Consulting Limited</b>                                      |   |                        |                    |
|---|---|------------------------|--------------------|
| <b>CIN: L45209WB1982PLC034804</b>                                     |   |                        |                    |
| <b>Statement of Assets and Liabilities as on 30th September, 2023</b> |   |                        |                    |
| <b>(Rs. In Lakhs)</b>   |   |                        |                    |
| <b>Sl. No.</b>  | <b>Particulars</b>                            | <b>As at 30th</b>      | <b>As at 31st</b>  |
|   |   | <b>September, 2023</b> | <b>March, 2023</b> |
|   |   | <b>Unaudited</b>       | <b>Audited</b>     |
| <b>I</b>  | <b>ASSETS</b>                                 |                        |                    |
| <b>A</b>  | <b>Non-current assets</b>                     |                        |                    |
|   | (a) Property, plant and equipment             | 1.045                  | 1.339              |
|   | (b) Capital work-in-progress                  | -                      | -                  |
|   | (c) Investments Property                      | -                      | -                  |
|   | (d) Goodwill                                  | -                      | -                  |
|   | (e) Other Intangible assets                   | -                      | -                  |
|   | (f) Intangible assets under development       | -                      | -                  |
|   | (g) Biological Assets other than bearer plant | -                      | -                  |
|   | (h) Financial assets                          |                        |                    |
|   | i) Investments                                | 1,387.085              | 1,387.085          |
|   | ii) Trade Receivables                         | -                      | -                  |
|   | iii) Loans and Advances                       | -                      | -                  |
|   | iv) Other Non current financial assets        | 1,324.445              | 1,324.445          |
|   | (i) Deferred tax assets (net)                 | -                      | -                  |
|   | (j) Other non-current assets                  | 12.685                 | 10.895             |
|   | <b>Total Non-current assets</b>               | <b>2,725.260</b>       | <b>2,723.764</b>   |
| <b>B</b>  | <b>Current assets</b>                         |                        |                    |
|   | (a) Inventories                               | -                      | -                  |
|   | (b) Financial assets                          |                        |                    |
|   | i) Investments                                | 2.004                  | 2.004              |
|   | ii) Trade Receivables                         | 45.682                 | 26.630             |
|   | iii) Cash and cash equivalents                | 12.379                 | 20.664             |
|   | iv) Loans                                     | -                      | -                  |
|   | v) Other current financial assets             | 676.865                | 689.615            |
|   | (c) Other current assets                      | -                      | 0.476              |
|   | <b>Total Current assets</b>                   | <b>736.930</b>         | <b>739.389</b>     |
|   | <b>TOTAL ASSETS</b>                           | <b>3,462.190</b>       | <b>3,463.154</b>   |



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# Likhmi Consulting Limited

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|           |   |                  |                  |
|-----------|---|------------------|------------------|
| <b>II</b> | <b>EQUITY AND LIABILITIES</b>               |                  |                  |
| <b>A</b>  | <b>EQUITY SHARE CAPITAL</b>                 |                  |                  |
|           | (a) Equity Share capital                    | 995.000          | 995.000          |
|           | (b) Other Equity                            | 2,459.073        | 2,457.870        |
|           | <b>Total equity</b>                         | <b>3,454.073</b> | <b>3,452.870</b> |
| <b>B</b>  | <b>LIABILITIES</b>                          |                  |                  |
| <b>I</b>  | <b>Non-current liabilities</b>              |                  |                  |
|           | (a) Financial liabilities                   | -                | -                |
|           | i) Borrowings                               | -                | -                |
|           | ii) Lease Liabilities                       | -                | -                |
|           | iii) Trade Payables                         | -                | -                |
|           | iv) Other non-current financial liabilities | -                | -                |
|           | (b) Long term provisions                    | -                | -                |
|           | (c) Deferred tax liabilities (net)          | 0.033            | 0.033            |
|           | (d) Other non-current liabilities           | -                | -                |
|           | <b>Total Non-current liabilities</b>        | <b>0.033</b>     | <b>0.033</b>     |
| <b>II</b> | <b>Current liabilities</b>                  |                  |                  |
|           | (a) Financial liabilities                   |                  |                  |
|           | i) Borrowings                               | -                | -                |
|           | ii) Lease Liabilities                       | -                | -                |
|           | iii) Trade payables                         | -                | 2.250            |
|           | iv) Other current financial liabilities     | -                | -                |
|           | (b) Other current liabilities               | 8.084            | 8.001            |
|           | (c) Provisions                              | -                | -                |
|           | (d) Current tax liabilities                 | -                | -                |
|           | <b>Total Current liabilities</b>            | <b>8.084</b>     | <b>10.251</b>    |
|           | <b>TOTAL EQUITY AND LIABILITIES</b>         | <b>3,462.190</b> | <b>3,463.154</b> |



By order of the Board  
For Likhmi Consulting Limited

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LAL JAIN

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**Babu Lal Jain**  
**Whole - Time Director**  
**DIN No.:02467622**

**Date: 01st November, 2023**  
**Place: Kolkata**



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Cash Flow Statement for the half year ended September 30, 2023

(Rs. In Lakhs)

| Particulars   | For the Half Year Ended<br>30th September, 2023 | For the Year Ended 31st<br>March, 2023 |
|---|---|--|
|   | ₹   | ₹                                      |
| <b>(A) Cash Flow From Operating Activities</b>                          |   |  |
| Net Profit before Tax & Exceptional items                               | 1.204   | 23.272                                 |
| <b>Adjustments for :-</b>   |   |  |
| Depreciation and Amortisation on tangible assets                        | 0.294   | 0.503                                  |
| <b>Operating Profit Before Working Capital Changes</b>                  | <b>1.498</b>                                    | <b>23.775</b>                          |
| <b>Adjustments for :-</b>   |   |  |
| <b>Working/ Operating Capital Changes</b>                               |   |  |
| (Increase)/ Decrease in Other current Financial Assets                  | 12.750  | -                                      |
| (Increase)/ Decrease in Trade Receivables                               | (19.052)  | 10.800                                 |
| (Increase)/ Decrease in Financial Assets                                | -   | (17.200)                               |
| (Increase)/ Decrease in Other Current Assets                            | 0.476   | 0.164                                  |
| Increase/ (Decrease) in Trade Payables                                  | (2.250)   | 2.250                                  |
| Increase/ (Decrease) in Other Current Liabilities                       | 0.083   | (2.003)                                |
| <b>Cash Generated From Operations</b>                                   | <b>(6.495)</b>                                  | <b>17.786</b>                          |
| Less:- Payment of Taxes   | 1.790   | 6.117                                  |
| <b>Net Cash Flow (Used in)/ Generated From Operating Activities (A)</b> | <b>(8.285)</b>                                  | <b>11.669</b>                          |
| <b>(B) Cash Flow From Investing Activities</b>                          |   |  |
| (Purchase) / Sale of Current/ Non Current Investments (Net)             | -   | (0.004)                                |
| (Purchase) / Sale of Property, Plant and Equipments (Net)               | -   | (0.488)                                |
| <b>Net Cash Flow (Used in)/ Generated From Investing Activities (B)</b> | <b>-</b>  | <b>(0.492)</b>                         |
| <b>(C) Cash Flow From Financing Activities</b>                          |   |  |
| <b>Net Cash Flow (Used in)/ Generated From Financing Activities (C)</b> | <b>-</b>  | <b>-</b>                               |
| <b>Net Increase /(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>  | <b>(8.285)</b>                                  | <b>11.177</b>                          |
| <b>Cash &amp; Cash Equivalents as at the beginning of the year</b>      | <b>20.664</b>                                   | <b>9.487</b>                           |
| <b>Cash &amp; Cash Equivalents as at the end of the year</b>            | <b>12.379</b>                                   | <b>20.664</b>                          |



By order of the Board  
For Likhmi Consulting Limited

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Babu Lal Jain

Whole -Time Director

DIN No.:02467622

Date: 01st November, 2023

Place: Kolkata

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,  
The Board of Directors  
Likhami Consulting Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s. Likhami Consulting Limited** (the "Company") for the quarter and half year ended on 30<sup>th</sup> September, 2023 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 Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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 Mohindra Arora & Co.  
Chartered Accountants  
FRN: 006351N



Ashok Kumar Katial  
Partner  
Membership No.: 009096

Place: Kolkata

Date: 01<sup>st</sup> November, 2023

UDIN: 23009096 BGXCJL1387



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**Date: 01<sup>st</sup> November, 2023**

**To,  
The Secretary,  
The Calcutta Stock Exchange Limited,  
7, Lyons Range,  
Kolkata-700001  
Scrip Code: 029378**

**To,  
Dy. General Manager,  
Corporate Relationship Department,  
BSE Limited,  
P.J.Tower, Mumbai-400001  
Scrip Code: 539927**

**Sub:- Non- applicability of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

As per Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) on a quarterly basis for public issue, rights issue, preferential issue etc..-

1. Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;
2. Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, Mr. Babu Lal Jain (DIN : 02467622), Whole Time Director of Likhmi Consulting Limited hereby certify that Compliances of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the company, as the company has not issued any share by way of public issue or right issue or preferential issue or qualified institutions placement etc. during the 2<sup>nd</sup> quarter and half year ended on 30th September, 2023.

You are requested to take the above information in your records.

**Yours Faithfully  
For Likhmi Consulting Limited**

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Date: 2023.11.01  
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**Babu Lal Jain  
Whole Time Director  
DIN: 02467622**

