

DEEVEE

Commercials Limited

Emami Tower, 2nd Floor
687, Anandapur, E M Bypass
Kolkata-700107, Phone: 033 6613 6264
E-mail: panemamics@emamigroup.com
CIN NO : L51109WB1983PLC035918

Dated: 30.01.2024

To,
The Secretary
The Calcutta Stock Exchange Limited
Listing Department
7, Lyons Range
Kolkata – 700 001

Dear Sir,

Sub: Outcome of Board Meeting

Ref: Scrip Code: 14086 (CSE)

In compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Financial Results of the company for the quarter ended 31st December, 2023 which was approved and taken on record by the Board of Directors of the company at its meeting held today, the 30th day of January, 2024.
Thanking you.

Yours faithfully,
for **Deevee Commercials Limited**



Dhiraj Agarwal
Director
DIN: 00083118



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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER 31ST DECEMBER 2023

(Rs. in Lakhs)

Sl No	Particulars	Quarter Ended			Nine-Months Ended		Year Ended
		Dec 31,2023 (Unaudited)	Sep 30, 2023 (Unaudited)	Dec 31,2022 (Unaudited)	December 31,2023 (Unaudited)	December 31,2022 (Unaudited)	March 31, 2023 (Audited)
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
1	Income:						
	(a) Revenue from Operations						
	- Interest income	(0.00)	43.74	63.70	94.91	196.80	265.71
	(b) Other Income	0.08	8.82	-	8.91	0.01	0.08
	Total Revenue	0.08	52.56	63.70	103.82	196.82	265.79
2	Expenses:						
	(a) Finance Cost	16.27	39.31	25.43	96.83	80.56	120.67
	(b) Employee benefits expenses	1.80	1.66	1.65	4.79	4.75	6.55
	(c) Depreciation and amortisation expenses	0.17	0.17	-	0.51	-	-
	(c) Other expenses	2.23	4.94	2.38	9.50	10.02	14.60
	Total Expenses	20.47	46.08	29.45	111.63	95.32	141.82
3	Profit/(Loss) before exceptional and tax	(20.39)	6.48	34.25	(7.81)	101.49	123.97
4	Exceptional Items	-	-	-	0.03	-	-
5	Profit/(Loss) before taxation	(20.39)	6.48	34.25	(7.84)	101.49	123.97
6	Extraordinary Items	-	-	-	-	-	-
7	Profit from operation before tax and after extraordinary items and after exceptional items (5-6)	(20.39)	6.48	34.25	(7.84)	101.49	123.97
8	Tax Expense						
	- Current Tax	-	(0.60)	8.66	-	26.08	31.54
	- MAT Credit	-	-	-	-	-	-
	- Income Tax of Earlier Years	0.30	-	-	0.30	-	28.95
	- Deferred Tax	(0.06)	(0.06)	-	(0.06)	-	(0.08)
9	Profit/(Loss) after Tax	(20.63)	7.14	25.59	(8.08)	75.41	63.57
10	Other Comprehensive Income						
	(i) Items that will not be reclassified to Profit & Loss	(0.04)	(0.11)	-	(0.12)	-	(4,341.92)
	Tax on items that will not be reclassified to Profit & Loss	0.03	-	-	0.03	-	993.44
		(0.01)	(0.11)	-	(0.09)	-	(3,348.49)
11	Total Comprehensive Income for the year	(20.64)	7.03	25.59	(8.17)	75.41	(3,284.92)
12	Total Paid-up equity shares (Rs.10/- each)	61.37	61.37	61.37	61.37	61.37	61.37
13	Reserves excluding Revaluation Reserve	-	-	-	-	-	-
13	Basic & Diluted Earning Per Share (Rs.)	(0.34)	0.12	0.42	(0.13)	1.23	1.04

Notes:

(a). The above standalone financial results of the Company for the quarter ended 31st December, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 30th January, 2024. The Statutory Auditors of the Company have carried out limited review of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

(b). The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2019.

(c). The Company has not received any Investor Complaint.

(d). Since the Company has no separate Geographical as well as Business Segment with reference to Indian Accounting Standard 108 "Operating Segments", no separate disclosure has been made in this regard.

(e). The company holds more than 20% of the voting power (Equity Share Capital) in Niramay Distributors Private Limited as on 31st December, 2023. However financial results of the above entities for the said period have not yet been finalized and thus not made available to the company for incorporation in its own financial statement. Thus the consolidated financial statement for these associate is not prepared as per Indian Accounting Standard-28 "Investments in Associates and Joint Ventures" and Indian Accounting Standard 110 "Consolidated Financial Statements".

(f). Comparative figures of previous quarters have been rearranged / regrouped wherever necessary.

(g). The Classification/Disclosure of items in the financial results is in accordance with the Schedule III of Companies Act, 2013.

(h). The above financial results are available on the company's website : www.deeveecommercial.com

For and on behalf of the Board of Directors of Deevee Commercials Limited

[Signature]

Dated: 30th January, 2024

Place : Kolkata



Independent Auditors Review Report on Unaudited Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015(as amended)

To
The Board of Directors
Deevee Commercials Limited

1. We have reviewed the accompanying statement of Unaudited Financial results ("The Statement") of **Deevee Commercials Limited** ("The Company"), for the quarter and nine months ended 31st December, 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), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and Measurement principles laid down by Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Agrawal Tondon & Co.

CHARTERED ACCOUNTANTS

Firm Registration No. : 329088E

Room No. : 7, 1st Floor, 59 Bentinck Street
Kolkata - 700 069

Website - www.agrawalsanjay.com

E-mail Id : agrawaltondon2019@gmail.com

4. Based on our review conducted as stated in paragraph 3 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 IND AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 **AGRAWAL TONDON & CO.**

Chartered Accountants

Firm Registration No: 329088E

Kaushal Kejriwal

Kaushal Kejriwal

Partner

Membership No.308606

UDIN:24308606BKENRZ1506



Place: Kolkata

Date: 30th January 2024