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To the Board of Directors of M/s CHECONS LIMITED

Opinion

1. We have audited the accompanying financial statements of Checons Limited ("the Company"), Registered Office at 3F, Park Plaza, 71, Park Street, Kolkata-700016, West Bengal having CIN: L74140WB1981PLC034153 for the year ended 31st March, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including other relevant circulars issued by the SEBI from time to time.

2. In our opinion and to the best of our information and according to the explanations given to us, the statement :

i) Pursuant financial results in accordance with the requirements of Regulation 33 of the Listing

Regulations; and

Gives a true and fair view in conformity with the applicable Indian Accounting Standard ('Ind AS'), prescribed under section 133 of the Companies Act, 2013 ('Act') read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31st March, 2024.

Basis for opinion

3. We conducted our audit in accordance with the Standards on auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements.

- 4. The accompanying standalone financial statements have been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flow of the company in accordance with the accounting principles generally accepted in India, including the Ind AS specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and för preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, Implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- 5. In preparing this standalone financial statement, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matter related to going concern and using the going concern basis of accounting unless management wither intends to liquidate the Company or to cease operations, or has realistic alternative but to do so.
- 6. That Board of Directors is also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the audit of the Standalone Financial Statement

- Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
- 8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based
 on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may
 cast significant doubt on the Company's ability to continue as a going concen. If We conclude that a material
 uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the
 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based
 on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may,
 cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fail presentation.
- 9. We communicate with those charged with governance regarding, among other matter, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we Identify during our audit.
- 10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our on dependence, and where applicable, related safeguard.

Other Matters

11. The Statement includes the financial results for the under ended 31 March 2024, being the balancing figure between the audited figure in respect of the full financial year and published unaudited year to date figure up to the third quarter of the current financial year, which were subject to limited review by us.

MDAR

Chartered

Accountants

Sourabh Majumdar and Associates

Chartered Accountants, FRN - 324201E

[Sourabh Majumdar]

Partner - FCA, Memb.No. 060062

UDIN: 24060062BKASOM8348

DATE :24TH MAY, 2024

CHECONS LIMITED

CIN: L74140WB1981PLC034153

Registered Office: 3F, Park Plaza, 71, Park Street, Kolkata - 700 016

email id.: checonsltd@gmail.com

(Rs. in Lakhs)

	Statement of Annual Audited I	Financial Resul	ts for the Quar	ter & Year ended	31st March, 2024	
SI. No.	Particulars	3 months ended on 31/03/2024	Preceeding 3 months ended on 31/12/2023	Corresponding 3 months ended in the previous year on 31/03/2023	Current Year ended on 31/03/2024	Previous Year ended on 31/03/2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Income					
1	Revenue from operations		·			
	(i) Interest Income	•	-		•	
	(ii) Dividend Income		141.40	-	160.66	62.64
	(iii) Rental Income	-	-		-	-
	(iv) Fees & Commission Income	•	•			<u> </u>
	(v) Net gain on fair value changes	47.25	29.72	25,01	128.23	74.36
	(vi) Net gain on derecognition of financial instruments under amortised cost category		_			-
	(vii) Sale of Stock in Trade	2,409,98		-	2,409.98	•
	(viii) Sale of services		-	•	•	-
	(ix) Others (to be specified)	-		•	-	-
	Total Revenue from Operations	2,457,23	171.12	25.01	2,698.87	137.00
11_	Other income (to be Specified)	•	0,31	-	0.31	•
111	Total Income (I+II)	2,457.23	171.43	25.01	2,699.18	137.00
IV	Expenses:					
<u> </u>	(i) Finance costs	•	•	-	<u>-</u> -	•
<u> </u>	(ii) Fees & Commission expense	-		-	-	
<u> </u>	(iii) Net loss on fair value changes	<u> </u>	-	-	<u> </u>	•
	(iv) Net loss on derecognition of financial instruments under amortised cost category	<u>-</u>		_		
	(v) impairment on financial instruments	•		-	-	<u> </u>
	(vi) Cost of materials consumed	2 205 40		-	2 205 40	
├ ──	(vii) Purchases of stock-in-trade	2,295.48	<u>.</u>	-	2,295.48	-
	(viii) Changes in inventories of finished goods, stock- in-trade and work-in-progress	_	ļ		_	_
}	(ix) Employee benefits expenses	7.33	6,05	13.18	26,15	28,80
	(x) Depreciation, amortisation and impairment	7.55	- 0,03		-	-
	(xi) Other expenses (to be specified)	5.27	1.69	3.08	10.41	6.55
	Total expenses (IV)	2,308.08	7.74	16,26	2,332.04	35.35
v	Profit/(Loss) before exceptional items and tax (III-IV)		163.69	8.75	367.14	101.65
VI	Exceptional Items					
VII	Profit / (Loss) before tax (V-VI)	149.15	163.69	8,75	367.14	101.65
VIII	Tax Expenses					
	(1) Current Tax	81.38	-	9.05		+
	(2) Deferred Tax	0,01	<u> </u>	0.01	0.01	0.01
<u>IX</u>	Profit / (Loss) for the period (VII-VIII)	67.76	163.69	(0.31)	285,75	92.59
X	Other Comprehensive Income (a) (i) Items that will not be reclassified to profit or loss	(262.54)	6,743.96	384.34	10,880.49	2,519.97
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1,057.36	-	25.37	1,057.36	25.37
	(b) (i) Items that will be reclassified to profit or loss	-	•	-		•
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	•	-	•
XI	Total Comprehensive Income (IX + X)	(1,252.14)	6,907.65	358.66	10,108.88	2,587.19
XII	Earnings per Equity Share (of Rs. 10/- each): (not	 				
<u> </u>	(1) Basic (Rs.)	6.12	14.79	(0.03)	+	
├	(2) Diluted (Rs.)	6,12	14.79	(0.03)	25,81	8.36

For and on behalf of M/s. Sourabh Majumdar & Associates Chartered Accountants, FRN: 324201E

SAULT

Chartered

Accountants

(S. MAJUMDAR)

Partner FCA-060062 By Order of the Board of Directors

For Checons Limited

Sanjay Kumar Bhuwalka Director DIN : 00056587

UDIN: 24060062BKA50M8348

(E)(KOLKATA)

Place : Kolkata Date : 24th May, 2024

CHECONS LIMITED

CIN: L74140WB1981PLC034153

Registered Office: 3F, Park Plaza, 71, Park Street, Kolkata - 700 016

email id. : checonsttd@gmail.com

STATEMENT OF ASSETS AND LIABLITIES AS AT 31st MARCH, 2024

(2) Other Financial Assets (to be specified) (3) Inventories (b) Current Tax Assets (net) (c) Deferred Tax Assets (net) (d) Investment Property (e) Biological assets other than bearer plants (f) Property, Plant & Equipment (g) Capital work-in-progress (h) Intangible assets under development (i) Goodwill (j) Other Intangible assets (k) Other non-financial assets (to be specified) (2) Other Intangible assets (to be specified)	Lakhs)
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(c) Debt Securities	•
d Borrowings (Other than Debt Securities) -	
(c) Deposits	-
(f) Subordinated Liabilities :	
	
(II) Order situation transities to be specified	
	<u> </u>
(3) No Standard Market	
(2) Non-Financial Liabilities 18.54	0.99
(b) Provisions 12.68	12.68
(c) Deferred Tax Uabilities (net) 1,270.25	212.88
[d] Other non-financial liabilities (to be specified) 1.07	1,08
(3) Equity	
(a) Equity Share Capital 110.72	110.7
(b) Other Equity 22,844.18	12,734.89
Total Equity and Liabilities 24,257.43	13,073.23

1 Being a Financial Company, it has no Business other than Financial Activities.

Accountants

KOLKATP

- ² The aforesald financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 24th May, 2024.
- 3 The Company is primarily engaged in the Finance & investment activities and all other activities revolve around the main business of the Company. Further, all activities are conducted within India and as such there is no separate reportable segment, as per the Ind AS 108 "Operating Segments" specified under Section 133 of the Act.
- 4 The Auditors have carried out audit on the aforesaid financial results for the quarter and twelve months ended on 31st March, 2024 as required in terms of Regulations 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and the report was placed before the Board and the same was noted, provided however that the financial results, pertaining to corresponding quarter and year ended 31st March, 2023 has been subjected to audit by the erstwhile auditors of the Company. Management has exercised necessary due diligence to ensure that the financial results provide a true & fair view of its affairs. The statutory auditors have expressed an unqualified audit opinion.
- 5 Nature of Capital Markets in which the Company operates is such that the quaterly results do not indicate the likely annual performance.
- 6 The Company has assessed the impact of COVID-19 on its financial statements based on the internal and external information up to the date of approval of these financial statements. There is a substantial impact on the value of investements as on 31st March, 2023. However, the management expects to recover the carrying amounts of its investments. The company will continue to monitor the future economic conditions and update its assessment.
- 7 Previous year figures have been audited by the crstwhile auditors, hence they are not audited by us.
- 8 Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

For and on behalf of M/s. Sourabh Majumdar & Associates

Chartered Accountants, FRN: 324201E

JADAR & Date : 24th May, 2024 Chartered

Place : Kolkata

(S. MAJUMDĀR) Partner FCA-060062

UDIN: 24060062BKASOM8348

Direct

CHECONS LIMITED

CIN: L74140WB1981PLC034153

Registered Office: 3F, Park Plaza, 71, Park Street, Kolkata - 700 016

email id.: checonsltd@gmail.com

STATEMENT OF CASH FLOWS AS AT 31ST MARCH, 2024

Rs. In Lacs

		KS. In Lacs
PARTICULARS	As at year ended	As at year ended
	31/03/2024	31/03/2023
	Rs.	Rs.
Cash flow from operating activities		
Profit before tax	367.14	101.65
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation/amortization on continuing operation		
Net gain/(loss) on sale of Current Investments	(90.20)	(0.53)
Net Unrealised gain/(loss) on Fair Valuation of Mutual Fund	(38.03)	(73.83)
Provision for Standard Asset	-	_
Operating profit before working capital changes	238.91	27.29
Movements in working capital:		
Increase/(decrease) in trade payables	(0.01)	0.33
Decrease/(increase) in other Non current assets	0.01	(0.02)
Decrease/(increase) in short-term loans and advances	-	-
Decrease/(increase) in other current assets	(0.01)	_
Cash generated from / (used in) operations	238.90	27.60
Direct taxes paid (net of refunds)	(63.41)	(6.68)
Net Cash flow from / (used in) operating activities (A)	175.49	20.92
Cash flow from investing activities		
Fixed Asset Written Off	0.31	-
Proceeds from sale/(purchase) of current investments (Net)	(169.86)	(23.65)
Decrease/(increase) in long-term loans and capital advances	_	-
Net Cash flow from / (used in) investing activities (B)	(169.55)	(23.65)
Cash flow from financing activities		
Interest paid (including funded interest on Term Loans)	-	_
Net Cash flow from / (used in) financing activities (C)	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	5.94	(2.73)
Cash and cash equivalents at the beginning of the year	8.04	10.77
Cash and cash equivalents at the end of the year	13.98	8.04
Components of cash and cash equivalents		
Balances with Banks		
In Current Accounts	13.56	7.94
Stamp papers on hand		
Cash on hand	0.42	0.10
Total cash and cash equivalents	13.98	

UNDAR Chartered Accountants

For and on behalf of M/s. Sourabh Majumdar & Associates Chartered Accountants, FRN: 324201E

Place: Kolkata Date: 24th May, 2024

Sanjay Kumar Bhuwalka

By Order of the Board of Directors

DIN: 00056587

Director

For Checons Limitest

KOLKATA

FCA-060062

UDIN: 24060062BKASOM8348

Checons Limited

CIN: L74140WB1981PLC034153

Regd. Office:

71, Park Street, 3F, Park Plaza Kolkata - 700 016 Tel: (033)4051-3000

e-mail: checonsitd@gmail.com Website: www.checonsitd@gmail.com

Certificate of Compliance under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that an Un-Modified opinion is given by the Auditor of the Company on Annual financial statements for the year ended 31st March, 2024.

Place: Kolkata

Date: 24.05.2024

Director

DIN: 00056587

Chartered Accountants Auditor of the Company

For and on behalf of M/s. Sourabh Majumdar & Associates Chartered Accountants, FRN: 324201E

(S. MAJUMDAR)
Partner
FCA-060062

UDIN:24060062BKA50M8348

CHECONS LIMITED CIN: L74140WB19B1PLC034153 Registered Office: 3F, Park Plaza, 71, Park Street, Kolkata - 700 016 email id.: checonsItd@gmail.com

Disclosure of Related Party Transactions for the half year, six months ended March 31, 2024 Additional disclosure of related party transactions.

_ 5			T	٦	Т	Т	Т	٦
ated party ade or giv g the	ances and	Purpose for which the fund will be utilise by the utilise by the recipient of the funds (end usage)						
Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.	Details of loans, intercorporate deposits, advances and investments etc.	Secured / Unsecured						
able only i ances or ir isclosed or	ercorporate dep investments etc.	Tenure						
posits, advied to be didectaken.	pans, interding	Interest Rate (%)						
Additional disclosure of related party transactions - applit transaction relates to loans, inter-corporate deposits, adv by the listed entity/subsidiary. These details need to be dreporting period when such transaction was undertaken.	Details of	Nature (loans, Intercorpo rate deposits, deposits, advances and investmen ts)						
frelated par bans, inter-c sidiary. The such transa	edness is ive loans, posits, ments					Ì		
isclosure of relates to lo l entity/sub criod when	In case of any indebtedness is incurred to make or give loans, intercorporate deposits, advances or investments	Cost (Rs.in						
Additional d transaction by the listed reporting pe	In case of incurred to interco	Nature of indebtene ss floans/iss uance of debt/any Cost (Rs.in renure other etc.) iakhs)						
<u> </u>	In case monies is due to either partyas a resuit of the transaction	sing ance as 30.2024 in iakhs}						
	n case monies is du ither partyas a resu the transaction	Opening Clor balance as bali on 01.10.2023 an (Rs.in (Rs.in (Rs.						
		Value of tranaction during the Opening reporting balance as period (Rs.in on lakhs) (Rs.in (Rs.in lakhs)						
		Value of the related party transaction as approve by the Audit Committee (Rs.in lakhs)						
	l <u></u>	Type of related type of party transaction						
	Details of the counter party	Relationship of the counterparty with the listed entity or its subsidiary	Director	Director	Director	Co. Secretary		
		NAM	AGRPB3361L Director	AGEPP5164E Director	AKRPG6298B Director	HFEPS1031H		AABCT1405A
	Details of the		Sanjay Kumar Bhuwalka	Parakh	a Gupta	Priti Shah	Techno International Ltd	Techno Power Projects Ltd
			Sanjay	Dinesh Parakh	Avantik	Priti Sh	Techno	Techno
	Details of the party(listed entity/subsidiary) entering into the transaction	P A N	_	L				
	Deta par entity/ enteri	. Nате		2	m	4	5	9
		SI.N.						

Sanjay Bhuwalka For Checons Ltd

Director DIN: 00056587