



SOURABH MAJUMDAR & ASSOCIATES
Chartered Accountants

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Ref. No. **Independent Auditor's Report on Unaudited Quarterly Financial Results of the Checons Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).** Date

To the Board of Directors of CHECONS LIMITED

Regd Office: 71, Park Street, 3F, Park Plaza, Kolkata-700016, West Bengal, India

We have reviewed the accompanying statement of unaudited quarterly financial results ('the Statement') of **Checons Limited** ('the Company') ", [CIN: L74140WB1981PLC034153] **for the quarter ended 30th September, 2025**, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 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 prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and SEBI Circular CIR/CFD/FAC/62/2016 dated July 05th, 2016, and other recognized accounting practices and policies 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of

SOURABH MAJUMDAR AND ASSOCIATES
CHARTERED ACCOUNTANTS, FRN: 324201E

[SOURABH MAJUMDAR]

PARTNER – FCA, M. NO. 060662

DATE: 10/11/2025

UDIN: 25060062BMIXQL4325



CHECONS LIMITED

CIN : L74140WB1981PLC034153

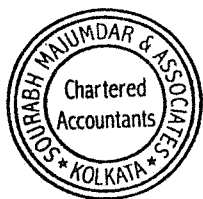
Registered Office : 71, Park Street, 3F, Park Plaza, Kolkata - 700 016

email id. : checonsltd@gmail.com

(Rs. in Lakhs)

Statement of Unaudited Financial Results for the Quarter & Six months ended on 30th September, 2025

Sl. No.	Particulars	3 months ended on 30/09/2025	Preceding 3 months ended on 30/06/2025	Corresponding 3 months ended in the previous year on 30/09/2024	Year to date figures for current period ended on 30/09/2025	Year to date figures for previous period ended on 30/09/2024	Previous Year ended on 31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from operations						
	(i) Interest Income	-	-	-	-	-	-
	(ii) Dividend Income	211.84	0.01	-	211.85	0.01	164.94
	(iii) Rental Income	-	-	-	-	-	-
	(iv) Fees & Commission Income	-	-	-	-	-	-
	(v) Net gain on fair value changes	58.51	63.85	55.18	122.36	108.68	226.23
	(vi) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	(vii) Sale of products (including excise duty)	-	-	-	-	-	-
	(viii) Sale of services	-	-	-	-	-	-
	(ix) Others (to be specified)	-	-	-	-	-	-
	Total Revenue from Operations	270.35	63.86	55.18	334.21	108.69	391.17
II	Other income (to be Specified)	-	-	-	-	-	-
III	Total Income (I+II)	270.35	63.86	55.18	334.21	108.69	391.17
IV	Expenses :						
	(i) Finance costs	-	-	-	-	-	-
	(ii) Fees & Commission expense	-	-	-	-	-	-
	(iii) Net loss on fair value changes	-	-	-	-	-	-
	(iv) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	(v) impairment on financial instruments	-	-	-	-	-	-
	(vi) Cost of materials consumed	-	-	-	-	-	-
	(vii) Purchases of stock-in-trade	-	-	-	-	-	-
	(viii) Changes in inventories of finished goods, stock- in-trade and work-in-progress	-	-	-	-	-	-
	(ix) Employee benefits expenses	7.86	7.87	6.77	15.73	13.74	28.18
	(x) Depreciation, amortisation and impairment	-	-	-	-	-	-
	(xi) Other expenses (to be specified)	2.31	6.87	0.98	9.18	1.89	13.69
	Total expenses (IV)	10.17	14.74	7.75	24.91	15.63	41.87
V	Profit/(Loss) before exceptional items and tax (III- IV)	260.18	49.12	47.43	309.30	93.05	349.30
VI	Exceptional Items						
VII	Profit / (Loss) before tax (V-VI)	260.18	49.12	47.43	309.30	93.05	349.30
VIII	Tax Expenses						
	(1) Current Tax	-	-	-	-	-	38.25
	(2) Deferred Tax	-	-	-	-	-	-
IX	Profit / (Loss) for the period (VII-VIII)	260.18	49.12	47.43	309.30	93.05	311.05
X	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to profit or loss	(6,228.48)	14,054.53	1,137.86	7,826.05	19,557.18	5,768.78
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(897.48)	2,010.01	-	1,112.53	-	1,126.79
	(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)	(5,070.82)	12,093.64	1,185.29	7,022.82	19,650.23	4,953.04
XII	Earnings per Equity Share (of Rs. 10/- each) :						
	(1) Basic (Rs.)	23.50	4.44	4.28	27.94	8.41	28.10
	(2) Diluted (Rs.)	23.50	4.44	4.28	27.94	8.41	28.10



Place : Kolkata

Date : 10th Day of November, 2025

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

Sourabh Majumdar
(S. MAJUMDAR)
Partner
FCA-060062

UDIN : 25060062BMIXSL4325



By Order of the Board of Directors
For Checons Limited

Sanjay Kumar Bhuwalka
Sanjay Kumar Bhuwalka
Director
DIN : 00056587

CHECONS LIMITED

CIN : L74140WB1981PLC034153

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

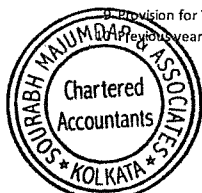
email id : checonsltd@gmail.com

STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2025

		(Rs. in Lakhs)	
Sl. No.	Particulars	As at Half year ended 30/09/2025	As at year ended 31/03/2025
		Un-audited	Audited
	ASSETS		
(1)	Financial Assets		
(a)	Cash and cash equivalents	13.07	6.14
(b)	Bank Balances other than (a) above	-	-
(c)	Derivative Financial Instruments	-	-
(d)	Receivables	-	-
(i)	Trade Receivables	-	-
(ii)	Other Receivables	12.69	12.69
(e)	Loans	-	-
(f)	Investments	38,383.67	30,299.22
(g)	Other Financial Assets (to be specified)	20.00	0.00
(2)	Non-financial Assets		
(a)	Inventories	-	-
(b)	Current Tax Assets (net)	-	0.53
(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)	-	-
	Total Assets	38,429.45	30,318.60
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
(a)	Derivative financial instruments	-	-
(b)	Payables		
(i)	Trade Payables		
(ii)	total outstanding dues of micro enterprises and small enterprises	-	-
(iii)	total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(ii)	Other Payables		
(i)	total outstanding dues of micro enterprises and small enterprises	-	-
(iii)	total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c)	Debt Securities	-	-
(d)	Borrowings (Other than Debt Securities)	-	-
(e)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other Financial Liabilities (to be specified)	-	-
(2)	Non-Financial Liabilities		
(a)	Current Tax Liabilities (net)	26.80	-
(b)	Provisions	12.69	12.69
(c)	Deferred Tax Liabilities (net)	3,509.57	2,397.04
(d)	Other non-financial liabilities (to be specified)	0.92	2.72
(3)	Equity		
(a)	Equity Share Capital	110.71	110.71
(b)	Other Equity	34,768.76	27,795.44
	Total Equity and Liabilities	38,429.45	30,318.60

NOTES:

- Being a Financial Company, it has no Business other than Financial Activities.
- The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 10th November , 2025.
- 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.
- The Auditors have carried out Limited Review on the aforesaid Financial Results for the Quarter and Half-Year ended on 30th September, 2025 as required in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the report was placed before the Board and the same was noted. Cash flow statement for the half year ended 30th September, 2025 are approved by the board of directors of the company but has not been subjected to review by the statutory auditors. Management has exercised necessary due diligence to ensure that the financial results provide a true & fair view of its affairs.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amended) Rules, 2016 as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- As at 30.09.2025, the break up value for unquoted investments have been taken as on 31.03.2024, the actual break up value of the same will be taken at the year end on 31.03.2026.
- The format for un-audited quarterly and half yearly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
- Nature of Capital Markets in which the Company operates is such that the quarterly results do not indicate the likely annual performance.
- Provision for Tax and Deferred Tax will be made (as applicable) at the time of Finalisation of Accounts for the year ending 31st March, 2026.
- Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.



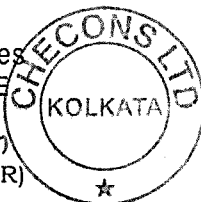
Place : Kolkata

Date : 10th Day of November, 2025

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

(S. MAJUMDAR)
Partner

FCA-060062



By Order of the Board of Directors
For Checons Limited

[Signature]
Sanjay Kumar Bhattacharya
Director
DIN : 00036587

UDIN: 25060062 BMIXL4325

CHECONS LIMITED

CIN : L74140WB1981PLC034153

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

email id. : checonsltd@gmail.com

STATEMENT OF CASH FLOWS AS AT 30th SEPTEMBER, 2025

Rs. In Lacs

PARTICULARS	As at half year ended 30/09/2025	As at half year ended 30/09/2024
	Rs.	Rs.
Cash flow from operating activities		
Profit before tax	309.31	93.05
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	-	-
Net Unrealised gain/(loss) on Fair Valuation of Mutual Fund	(122.36)	(108.68)
Provision for Standard Asset	-	-
Operating profit before working capital changes	186.95	(15.63)
<u>Movements in working capital :</u>		
Increase/(decrease) in trade payables	(1.79)	(0.55)
Decrease/(increase) in other Non current assets	-	-
Decrease/(increase) in short-term loans and advances	-	-
Decrease/(increase) in other current assets	(20.00)	0.00
Cash generated from / (used in) operations	165.16	(16.18)
Direct taxes paid (net of refunds)	(22.19)	(21.96)
Net Cash flow from / (used in) operating activities (A)	142.97	(38.14)
Cash flow from investing activities		
Proceeds from sale/(purchase) of current investments (Net)	(136.04)	30.90
Decrease/(increase) in long-term loans and capital advances	-	-
Net Cash flow from / (used in) investing activities (B)	(136.04)	30.90
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)	6.93	(7.24)
Cash and cash equivalents at the beginning of the year	6.14	13.98
Cash and cash equivalents at the end of the year	13.07	6.74
Components of cash and cash equivalents		
Balances with Banks		
In Current Accounts	12.85	6.40
Cash on hand	0.22	0.35
Total cash and cash equivalents	13.07	6.74

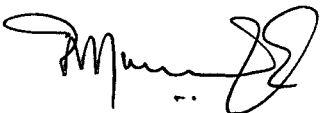


For and on behalf of
M/s. Sourabh Majumdar & Associates
Chartered Accountants, FRN: 324201E


(S. MAJUMDAR)
Partner
FCA-060062



By Order of the Board of Directors
For Checons Limited



Sanjay Kumar Bhuwanka
Director

DIN : 00056587

Place : Kolkata

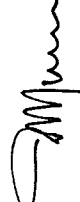
Date : 10th Day of November, 2025

UDIN : 25060062 BM1XQL4325

Disclosure of Related Party Transactions for the half year/ six months ended September 30, 2025 Additional disclosure of related party transactions

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.																			
Sl.No.	Details of the party/(listed entity/subsidiary) entering into the transaction		Details of the counter party				Type of related party transaction	Value of the related party transaction as approved by the Audit Committee (Rs.In lakhs)	Value of transaction during the reporting period (Rs.in lakhs)	In case monies is due to either parties as a result of the transaction		In case of any indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of loans, inter-corporate deposits, advances and investments etc.			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Opening balance as on 01.10.2024 (Rs.in lakhs)				Closing balance as on 31.10.2025 (Rs.in lakhs)	Nature of indebtedness (loans/issuance of debt/any other etc.)	Cost (Rs.in lakhs)	Tenure	Nature (loans, inter-corporate deposits, advances and investments)	Interest Rate (%)	Tenure	Secured / Unsecured	Purpose for which the fund will be utilise by the ultimate recipient of the funds (end usage)	
1			Sanjay Kumar Bhuwalka	AGRPB3361L	Director														
2			Dinesh Parakh	AGEPP5164E	Director														
3			Avantika Gupta	AKRPG6298B	Director														
4			Priti Shah	HFEP51031H	Co. Secretary		1.08	1.08											
5			Techno International Ltd	AABCT2648D															
6			Techno Power Projects Ltd	AABCT1405A															

For Checons Ltd


CHECONS LTD
KOLKATA

Sanjay Bhuwalka
Director
DIN : 00056587