



**GOLDEN CREST**  
Education & Services Ltd.

CIN: L51109WB1982PLC035565

Regd. Office: 62A, Dr. Meghnad Shah Sarani, Room No.2,  
2nd Floor, Southern Avenue, Kolkata – 700 029  
Tel: +91-82320 09012, Email: info@goldencrest.in,  
Website : www.goldencrest.in

Date: 02<sup>nd</sup> February, 2024

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

To,  
Dy. General Manager,  
Corporate Relationship Department,  
**BSE Limited,**  
P. J. Tower, Mumbai – 400 001

Dear Sir/ Madam,

**Sub: Outcome of Board Meeting held on 02<sup>nd</sup> February, 2024**

This is to inform you that, Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Director at its meeting was held at its Registered Office on Friday, 02<sup>nd</sup> February, 2024 (**commenced at 11:30 A.M. and concluded at 12:15 P.M.**) have inter-alia considered /approved / adopted the following agenda:

1. Standalone Unaudited Financial Results of the Company for the 03<sup>rd</sup> quarter and nine months ended 31<sup>st</sup> December, 2023 along with Limited Review Report issued by Statutory Auditors of the Company.
2. 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 03<sup>rd</sup> Quarter and nine months ended 31-12-2023, in accordance with Regulation 47(1) (b) of the SEBI (LODR) Regulations, 2015.

This information is also available on Company's website: [www.goldencrest.in](http://www.goldencrest.in) and on the Stock exchanges website: [www.bseindia.com](http://www.bseindia.com) and [www.cse-india.com](http://www.cse-india.com).

Request to you kindly take the above on record.

Thanking you,

Yours faithfully,  
**For Golden Crest Education & Services Limited**

YOGESH  
LAMA

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YOGESH LAMA  
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**Yogesh Lama**  
**(Whole-Time Director)**  
**(DIN: 07799934)**



Encl.: As above.



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Statement of Standalone Unaudited Financial Results for the 3rd quarter and nine months ended 31st December, 2023							
PART I						(Rs. In Lakhs)	
Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
1	<b>Income from operations</b>						
	(a) Net Sales / income from operations	2.000	2.000	-	12.400	23.900	33.800
	(b) Other Income	1.408	1.408	1.412	4.208	4.274	5.655
	<b>Total income from operations (net)</b>	<b>3.408</b>	<b>3.408</b>	<b>1.412</b>	<b>16.608</b>	<b>28.174</b>	<b>39.455</b>
2	<b>Expenses</b>	-	-	-	-	-	-
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	-	-
	(b) Employee benefits expense	1.479	1.477	1.735	4.426	5.138	6.872
	(c) Finance Cost	-	-	-	-	-	-
	(d) Depreciation and amortisation expense	0.262	0.247	0.247	0.752	0.762	1.004
	(e) Other expenses	1.246	1.307	4.795	9.414	17.929	21.412
	<b>Total expenses</b>	<b>2.987</b>	<b>3.031</b>	<b>6.777</b>	<b>14.592</b>	<b>23.829</b>	<b>29.288</b>
3	<b>Profit / (Loss) from operations before Exceptional &amp; Extraordinary Items (1-2)</b>	<b>0.421</b>	<b>0.377</b>	<b>(5.365)</b>	<b>2.016</b>	<b>4.345</b>	<b>10.167</b>
4	Exceptional & Extraordinary Items	-	-	-	-	-	-
5	<b>Profit / (Loss) before Tax (3 ± 4)</b>	<b>0.421</b>	<b>0.377</b>	<b>(5.365)</b>	<b>2.016</b>	<b>4.345</b>	<b>10.167</b>
6	<b>Tax expense</b>	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	3.250
	Deferred Tax	-	-	-	-	-	(0.085)
	Earlier Years	-	-	(0.004)	-	(0.004)	(0.004)
	<b>Total Tax Expenses</b>	-	-	<b>(0.004)</b>	-	<b>(0.004)</b>	<b>3.161</b>
7	<b>Net Profit/(Loss) after tax(5 ± 6)</b>	<b>0.421</b>	<b>0.377</b>	<b>(5.361)</b>	<b>2.016</b>	<b>4.349</b>	<b>7.006</b>
8	<b>Other Comprehensive Income / (Loss)</b>	-	-	-	-	-	-
9	<b>Total Comprehensive Income / (Loss) ( 7 ± 8 )</b>	<b>0.421</b>	<b>0.377</b>	<b>(5.361)</b>	<b>2.016</b>	<b>4.349</b>	<b>7.006</b>
10	<b>Paid-up equity share capital</b>	524.500	524.500	524.500	524.500	524.500	524.500
	(Face Value in Rs.)	10	10	10	10	10	10
11	<b>Reserves excluding Revaluation Reserves</b>						533.963
12	<b>Earnings Per Share (not annualised except for year ended):</b>						
	Basic & Diluted	0.008	0.007	(0.102)	0.038	0.083	0.134

YOGESH LAMA  
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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 02nd February, 2024.
- 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 ended and nine months ended December 31, 2023 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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 except for the earlier year which are accounted on the basis of assessment orders received by the company.
- 6 Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

Date: 02nd February, 2024

Place: Kolkata



By order of the Board  
For Golden Crest Education & Services Limited

**YOGES** Digitally signed  
by YOGESH LAMA  
**H LAMA** Date: 2024.02.02  
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Yogesh Lama  
Whole - Time Director  
DIN No.:07799934

**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  
Golden Crest Education & Services Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s. Golden Crest Education & Services Limited** (the "Company") for the quarter and nine months ended on 31<sup>st</sup> 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 ('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 provides 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 thereunder 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: 006551N



Ashok Kumar Katiel  
Partner  
Membership No.: 09096

Place: Kolkata

Date: 02<sup>nd</sup> February, 2024

UDIN: 240090968K6XQW6117





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Date: 02<sup>nd</sup> February, 2024

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

To,  
Dy. General Manager,  
Corporate Relationship Department,  
**BSE Limited,**  
P. J. Tower, Mumbai – 400 001

Dear Sir / Madam,

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

Pursuant to 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.-

- (a) 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;
- (b) 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. Yogesh Lama, Whole Time Director of Golden Crest Education & Services 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 quarter ended on 31<sup>st</sup> December, 2023.

Request to you kindly take the above on record.

Thanking you,

Yours faithfully,  
**For Golden Crest Education & Services Limited**

**YOGESH LAMA** Digitally signed  
by YOGESH LAMA  
Date: 2024.02.02  
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**Yogesh Lama**  
**(Whole-Time Director)**  
**(DIN: 07799934)**

