REG. OFF: 5A, WOODBURN PARK ROAD, WOODBURN CENTRAL UNIT-603, 6TH FLOOR, KOLKATA-700020 CIN: L15500WB2012PLC185821

Date: 25/05/2022

The Listing Operations Department, BSE Limited, Phirozee Jeejeebhoy Towers, Dalal Street, Mumbai-400001

BSE Scrip Code: 542628

То

Respected Sir/Madam,

Sub: Disclosure of outcome of the Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

This is to inform you that pursuant to Regulation 33 and other applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 we wish to inform you that the Board of Directors of the Company at their meeting held today, on Wednesday, 25th day of May, 2022 which commenced at 4:00 PM and concluded at 5:10 PM considered and approved the Audited Financial Statements along with Auditor's Report for the year ended 31st March, 2022.

Financial Results for the year ended 31st March, 2022 and the Auditor's Report are enclosed for your reference.

Kindly take the same on your record.

Thanking you,

Yours faithfully For Northern Spirits Limited Northern Spirits Limited

Aligut Ponsul

Company Secretary

ABHIJEET PRASAD Company Secretary & Compliance Officer



JK Sarawgi & Company Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHERN SPIRITS LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **NORTHERN SPIRITS LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended 31/03/2022, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the company as at March 31, 2022, and profit/loss, and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified in section 143(10) of the Act (SAs). 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 standalone financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.



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Management's Responsibility for the Standalone Financial Statements

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, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Statement

Our objective are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud and 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 standalone financial statements.



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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 standalone 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 147 (3)(i) of the Act, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the 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 concern. 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 standalone 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.





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• Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair representation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, 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.

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 independence, and wherever applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.





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Report on Other Legal and Regulatory Requirements

- 1. As required by Section 143(3) of the Act, based on our audit we report that:
- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, statement of changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with

the provisions of section 197 of the Act.



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- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Company's (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

For J K Sarawgi & Company

Chartered Accountants

FRN No.: 006836C Teet

FCA Jeet Agarwal Partner Membership No.: 064038 UDIN: 22064038AJOTHO8407 Place: Kolkata Dated: 25/05/2022

Balance Sheet as at 31st March, 2022

(All amounts in INR) at 31st March 2021

	Notes	As at 31st March, 2022	As at 31st March, 2021
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	3(A)	103,403,828	101,666,509
(b) Intangible assets .	3(B)		413.519
(c) Deferred tax Assets	4	780,056	
(d) Other non-current assets	5	1,600,000	1,919,456
Current assets	によった大学生でしたで得		074 007 007
(a) Inventories	6	405,581,165	371,097,087
(b) Financial Assets		and the second	the state in a second second
(i) Trade receivables	7	632,746,595	467.353,595
(ii) Cash and cash equivalents	8	95,147	1,439,197
(iii) Other Bank Balances	9	102,855,150	48,290.049
(c) Other current assets	5	177,629,527	258,543,262
TOTAL ASSETS		1,424,691,468	1,250,722,674
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	10	160,512,000	160,512,000
(b) Other Equity		562,511,271	502,482,040
Liabilities			
Long Term Borrowings	11	100,383,738	75,850,000
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	11	577.061,531	496,808,534
(ii) Trade payables			
(b) Other current liabilities	12	4,213,022	3,581,732
(c) Provisions	13	20,009,906	11,488,368
TOTAL EQUITY AND LIABILITIES	1	1,424,691,468	1,250,722,674

The above balance sheet should be read in conjunction with accompanying notes. The accompanying notes 1 to 33 are an integral part of the Financial Statements

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As per our report on even date

For J.K.SARAWGI & CO. **Chartered Accountants**

FRN: 006836C NGI & Jouwal KOLKATA

(JEET AGARWAL) Partner Membership number: 064038 UDIN . 22064038AJ0TH08407 Place: Kolkata Date: 25/05/2022

For and on behalf of the Board of DirectorsTHERN NORTHERN SPIRITS LTD Kau

Anuj Bakshi

Kanika Bakshi Executive Director

Ankush Bakshi Managing Director Ltd.

NORTHE Chief Financial Officer Director

LTD

Shipet fround Abhijeet Prasad Company Secretary

Statement of Profit and Loss for the year ended 31st March, 2022

	13.835		(All amounts in INR)
	Notes	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Revenue From Operations	14	2.676,431,228	1,529,792,024
II Other Income	15	1,399,401	2,195,527
III Total Income (I+II)	13204	2,677,830,632	1,531,987,551
V EXPENSES			
Purchases of Stock-in-Trade	16	2.229.021.790	1,215,666,069
Changes in inventories of finished goods. Stock-in-Trade, work-in-	17	and an about the second	
progress and intermediates	1.24	(34,484,078)	18.579.375
Employee benefits expense	18	23,977,269	22,695,159
Finance costs	19	49,979,607	40,842,083
Depreciation and amortization expense		1,227,270	1,623,500
Other expenses	20	328,436,174	191,394,846
Fotal expenses (IV)	3. 1. 18 4	2,698,158,032	1,490,801,032
Profit before exceptional items and tax (III-IV) Exceptional items		79,672,600	41,186,519
Al Profit before tax (V+VI) All Tax expense:		79,672,600	41,186,519
Current Tax	21	20.009,906	11,488,368
Deferred Tax	21	366,537	(27,439)
X Profit for the year (VII-VIII)		60,029,231	29,670,712
Other Comprehensive Income	1.	Alter and a subscription of the second se	
(i) Items that will not be reclassified to profit or loss		Repair Street	All the second second second second
(ii) Income tax relating to items that will not be reclassified to profit or loss			+
3 (i) Items that will be reclassified to profit or loss:	Same A	All Starts and All	
(ii) Income tax relating to items that will be reclassified to profit or loss	1.		
Other Comprehensive Income [A (i-ii)+B (i-ii)]			
(Total Comprehensive Income for the year (IX+X)	1057	60,029,231	29,670,712
(II Earnings per equity share (Face Value 1 00 each)			and the second second second
Earning per equity share: (After Bonus)		3.74	1.85
Gross Sales Value (net of rebates and discounts) (A)	1000	2,665,701,507	1,519,987.455
ess Excise Duty	9 8 9		
Gross Revenue from sale of products and services [C = (A-B)]	3.446	2,665,701,507	1,519,987,455
Other Operating Revenues (D)	1.201	10,729,721	9,804,569
Revenue From Operations [E = (C+D)]	8931	2,676,431,228	1,529,792,024
The above balance sheet should be read in conjunction with accompanying notes	3. 22. ⁵ 3		

Not

The accompanying notes 1 to 33 are an integral part of the Financial Statements

As per our report on even date

For J.K. SARAWGI & CO **Chartered Accountants** FRN: 006836C NGI & 36 W A KOLKATA (JEET AGARWAL) ACCO

Partner Membership number: 064038 UDIN 2 2 064038AJ0TH08407 Place: Kolkata Date: 25/05/2022

the Board of Directors HERN SP S LTD NORT Con x 0 0 Kanika Bakshi Ankush Bakshi Executive DirectoD ITECD Managing Director Kanika Bakshi Director

Abbijeet Prasad A Company Secretary C Company Secretary C

THERN Anuj Bakshi Chief Financial Office

(All amounts in INR)

irector

Cash Flow Statement for the year ended 31st March, 2022

	For the year ended	(All amounts in INR) For the year ended
A. Cash Flow from Operating Activities PROFIT BEFORE TAX	31st Marth, 2022	31st March, 2021
	79,672,600	41,186,519
ADJUSTMENTS FOR Depreciation and amortization expense	1,227,270	1,623,500
Interest paid	49,979,607	40,842,083
Interest Income	(1,399,404)	(2,195,527)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	129,480,074	81,456,575
ADJUSTMENTS FOR:Inventories	(34,484,078)	18,579,376
Trade receivables	(165,393,000)	(71,056,380)
Loans and advances	61,233,191	(113,285,483)
Other Payables	(10,857,078)	(18,256,169)
CASH GENERATED FROM OPERATIONS	(20,891)	(102,572,081)
nterest income	1,399,404	2.195,527
NET CASH FROM OPERATING ACTIVITIES	1,378,513	(100,376,554)
8. Cash Flow from Investing Activities	A CONTRACT CONTRACT CONTRACT	
Purchase of property, plant and equipment. Intangibles etc. NET CASH USED IN INVESTING ACTIVITIES	(2.964,589) (2.964,589)	
C. Cash Flow from Financing Activities		
Proceeds from issue of share capital		
Proceeds from Borrowings	24,593,738	75,850,000
nterest paid	(49.979.607)	(40,842,083)
NET CASH USED IN FINANCING ACTIVITIES	(25,445,869)	35,007,917
NET INCREASE IN CASH AND CASH EQUIVALENTS	(27.031.945)	(65, 168, 637)
OPENING CASH AND CASH EQUIVALENTS	(447.079.289)	(381,710,652)
CLOSING CASH AND CASH EQUIVALENTS	(474,121,234)	(447,079,289)
The first state of the second by the second state of the second st	of the local sector of the sec	

1. The above Cash Row Statement has been prepared under the "Indirect Method" as set out in Ind AS-2 "Statement of Cash Rows

2. CASH AND CASH EQUIVALENTS: Cash and cash equiv Cash credit facilities (Note 11) Cash and cash equivalents (Note OB) Other bank balances(Note 09)

Date: 25/05/2022

The accompanying notes 1 to 33 are an integral part of the Financial Statements

As per our report on even date For J.K.SARAWGI & CO. **Chartered Accountants** FRN: 006836C NGI & oun KOLKATA (JEET AGARWAL) Partner Membership number: 064038 UDIN: 22064038AJOTH08407

For and on behalf of the Board of Directors NOR RTHERN SPI LTD TS S SPIR DC a а Kanika Bakshi Ankush Bakshi Execution Director Managing Director Asint NORTHERN SP Abhijeet Prasad Chief Financial Officer Company Secretary Place sol Date: 25/09/2022 Director

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102,655,150

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(496)808 5243

1,439 197

45,290,049

Statement of changes in equity for the year ended 31st March, 2022

A. Equity Share Capital

Changes in equity share Balance at the Balance at the beginning of the capital during the year end of the reporting year reporting year For the year ended 31st March, 2021 160,512,000 160 512 000 160,512,000 For the year ended 31st March, 2022 160,512,000 8. Other Equity Reserves and Surplus Capital Capital Securities Redemptio Retained Total. Reserve Premium Apcount Earnings n Reserve 180,966,800 149,878,528 330.845.328 Balance as at 31st March, 2021 171,636,712 141,966,000 29,670,712 Profit for the year Other Comprehensive Income (net of tax) Total Comprehensive Income for the year 322,932,800 179,549,240 502,482,040 502,482,040 179,549,240 322,932,800

 Balance as at 31st March, 2022
 322,932,800
 179,549,240
 502,432,040

 Profit for the year
 80,029,231
 60,029,231

 Other Comprehensive Income (net of tax)

 Total Comprehensive Income for the year
 322,932,800
 239,578,471
 562,511,271

 Balance as at 31st March, 2022
 322,932,800
 239,578,471
 562,511,271

Securities Premium Account: This Reserve represents the premium on issue of shares and can be utilized in accordance with the provisions of the Companies Act, 2013. During the year 2019, the Company has brought IPO of 4302000 Equity shares fac value of Rs 10/- each with a premium Rs 33/- each the total Premium amounting to Rs 141966000/-

Retained Earnings: This Reserve represents the cumulative profits of the Company and effects of remeasurement of defined benefit obligations. This Reserve can be utilized in accordance with the provisions of the Companies Act. 2013

The above statement of change in equity be read in conjunction with accompanying notes

The accompanying notes 1 to 33 are an integral part of the Financial Statements

As per our report on even date

For J.K.SARAWGI & CO. Chartered Accountants FRN: 006836C

Jeet Agan Made Kolkata

Partner Membership number: 064038

UDIN: 22064038A JOTH08407 Place: Kolkata Date: 25/05/2022

Kanika Bakshi Director

NorthExecutive Director

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Abhijeet Prasad Anuj Bakshi Company Secretary Crotan Chief Financial Office

behall of the Board of Dire

Ankush Bakshi Managing Director

(All amounts in INR)

ORTHERN SP Anuj Bakshi

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			3	Gross Block	×		「「日本の」			Depreciation and Amortization	n and Amo	tization			(All amounts I Net Book Value	(All amounts in INR) Book Value
articulars	As at 31st March,2020	Addisons	Mindrawda and adjustments	As al 31st March 2021	Additions	With drawels and adjustments	As at 31st March 2022	Up to 31st March, 2020	For the year	On Volfadeweis and adustments	Upto 31st March, 2021	For the year	On Withdrawals and adductments	Uple 3151 March, 2022	As at 31st March As 2022	at 31st March, 2021
L. Property, plant and equipment	186 392			185 392			168.392	78.857	19,819		98.716	16231		114.947	234.67	89,676
t Conditioner	227 562			227,982			227,962	118,862	EXT.B.		136.85	16,161	-	154,856	73.126	69,207
Indure	2,443,046			340.044.2	2,570,800		5,013,845	1,653,207	230.379		1.783,586	261,161	-	2,044,747	2,969,099	659,450
date	155,620			155.620		ľ	155,620	138.512	10,805	Contraction of the	148,317	165.5		153,238	2.322	6,303
tercom	32 267			32,267			32,267	13.763	3,349	- The second	17,112	2,743		19,855	12.412	15,155
ater Mechane	24 550	A STORES		24,550			24,550	156'11	2280	· ·	14,231	1,268	- 10 K H	16,099	8,451	10,319
vertar	827.78			57,429			\$7,429	40,754	10,258	Contraction of the	51.012	101'3		59,413	36,016	45,417
amputer	479,218		-	479.318	164,290		663.608	199,265	\$2,832		448,619	587'51		465,008	1 95,600	30,699
R.	91,465			937'46			51,468	46.613	8.119		54.332	E.649		136.13	30.057	36.736
It Code Printer	212.654			212.654			212,654	605,509	21.746		114,255	17,810		112,065	80,589	58,399
Nos at Woorburn Park	43.434,536			43,434,536			955 757 58				1. (Car and a second				43,434,535	43,434,536
Not al Russ bat	3.844.954			3,844,954	the second		3,644,954			A COLUMN TO A	Contraction of the				3,844,954	3,844,954
end & Building	50,245,840	C I RECORD	1 1 1 1 1	50.245.840	States and		50,245,540		The second		- 四部二十二	10 10 10 10	· Particular	and a second	50.245.840	50,245,840
arus Eco Van	442 526			442 526			442,528	349,702	285,955		376,661	925 51		156,627	43,699	63,835
INEr	103.260			103,250			103.260	68.837	3118	10000	115.78	3,356		101,303	1954	5,213
o Meter Machese	10,000	Contration of	1000	10.000	off on the		10.000	3.848	131.5		4.528	Q15		5,947	4,153	5,071
tarong Muchete	37.275			37.275			37,275	16,855	3,153		23,058	2,582		065 52	11,665	14,267
27V	211/051			111 061			111.021	121,734	Je.591		78.255	26.222	* 19	519,85	91,500	111,222
offsee Machaile	12,959			596 21			85671	1927	(25'1		5,840	1,266		21.25	5,630	2,11.0
eutratue	219,655	and the second	3	219.658			219,598	72,534	20,073		89,007	21,845		129,852	58.542	120,652
threefy Via-	309.33			55,666			999/62	81 996	10 494	No. of the second se	S4, D16	6,123		602.09	5.457	15,530
ectre: Ethnos	25,476			215,476			25,476	10,542	3,623		14.570	168.5		122.71	5115	10,956
Mide Phone	124,439			124,459			124,435	10,390	15,175		56,105	12,379		58,4.24	24.012	261,42
atst Purfri-	12 282			12,282			12,282	1,044	1681		5,535	1,221		6.756	5.525	6,747
toor C.A.	7.089,642			7.089.642			7,009,642	2.736.636	1.547.426		< 783,843	101'072		3,52,544	1,565,698	2,346,259
Hide Equipments	195.585			195 585	209.439		\$95.689	670	23, 860		27.582	21,105	1 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2397851	296,367	107,997
-lewsor	127.32			36.747		-	96,742	1154	1, 10.1	100	43,343	9,866,		50.005	43,735	59,404
hid Gased	24,630			24,630			2 6 8 30	113	410°E		11.130	2,459		13.679	12121	13,840
P. Coth S. smart	235.040			205 040			239,040	202 50	11.721		83.466	296'92		112,471	1:1555	143.552
CHRENC - COUNTRIG MACHINE	8.020			1003			02014	1775	1011		3,364	014		102.4	2.800	6993
DTAL	559'525'011			110.275.655	2,564,563	-	113,348,348	7,006,610	1,629,800	-	B 709.150	1,227,270		9 436 4 2C	133,403,828	101,000,001
3. Intangible Assets (appured)																
with and Traces Software	41 330			41.300			4.1 300	0770			41,300			41.360		
TVL	\$1,300.00		-	00017			11,300	61,300			41,300			41,300		-
																N L L R

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and and Eurliding include gross amounts of IMR 5.02.45.84b in respire of which the univ doed is yet to be registered in the name of the Company

roperty plant and equipment plodged as security

of this company. Mer to more 11 for information on property given our mortgage dito the existing Sum

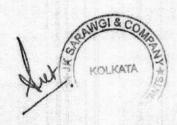


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And and anyons OTAL 290,944 290,944 Pace opinized in polition in a polition in column and other that as a sets in a polition in column and other that as a sets in a column and a set is in relation to: On this coll allower as on pulpoping, point and opulpment, etc. To do that allower is a sets in a column and allower is a set in a column and a column and allower is a set in a column and allower is a	4. Deferred lax Assets	and the set of the	Martin Salara	As at 31st March, 2022	As at 31st March, 2021
dorements in deferred tax assets balances of poor in decapament, etc. 2007 2007 2007 2007 2007 2007 2007 2007	Deferred lax assets TOTAL				413,519 433,519
Ode route is in relation to: PROVE PROVE PROVE PROVE PROVE PROVE PROVE PROVE	Movement in deferred tax assets balances	Opening Balance			
One scale sile-waves on property, plant and opupment, etc. 280,006 346,577 Pacial description as serves 340,008 346,577 Pacial description as the manufacture description as the ma		用建物的 公司委员会中的			
Total determent is a seases Padd, Cold Padd, Sold Determent Tax assess in relation to: 440,958 107,479 On legast allowers on uppricely path and equipament etc. 440,958 107,479 Sold Addet allowers on uppricely path and equipament etc. 440,958 107,479 Sold Addet allowers on uppricely path and equipament etc. 100,000 100,000 Sold Addet allowers 100,000 100,000 100,000 Sold Addet allowers 10			276 132		
Bits Bits <th< td=""><td></td><td></td><td></td><td></td><td></td></th<>					
Deferse allowers on property part and equipment .et: 440,958 107,419 440,958 107,419 College allowers on property part and equipment .et: As at 315t March. 322 International Automation and the second and the	and the second				
Total deterred bar sasets 440,963 127.439 6. Other Assets As at 315 March, 2022 As at 315 March, 2022 Convent Net-Convent Net-Co	Deterred Tax assets in relation to:				
As at 3155 March, 272 Current Current Current <thcurrent< th=""> Current Current<!--</td--><td></td><td></td><td></td><td></td><td></td></thcurrent<>					
Volume Assets Convention Non-Convention Convention Conventin C	Total deferred tax assets	440,958	127,439,		
https://www.extragences.output/stagences	5. Other Assets	As at 31si	March, 2022	As at 31st	Norch, 2021
Becunty Deponds - Citer's	and the second of the second		Non-Correct		Receive Casta and
Constant Lines	Advances other man capital advances Security Deposits	155 464,107		244,550,995	
GS Toreal 1.554,548 1.256,517 Val Credit 20,310,877 3,660,000 354,543,262 3.919,45 TOTAL As all 31st March, 2022 46, all 31st March, 2022 46, all 31st March, 2022 3.919,45 (Al Ioneon of Access to West linegal Green reveet As all 31st March, 2022 46, str.31at March, 2022 46, str.31at March, 2022 46, str.31at March, 2022 46, str.31at March, 2022 3.919,45 (Al Ioneon of Access and net realisable value) 310,07,08 465,561,165 311,07,08 7. Trade Recourtables (Current) 465,561,165 311,07,08 7. Trade Recourtables (Current) 465,561,165 467,551,59 107AL 622,746,595 467,351,59 Recourt and cash equivalents 48, str.31at March, 2022 467,551,59 Recourt and cash equivalents 48, str.31at March, 2022 467,551,59 Recourt and cash equivalents 48, str.31at March, 2022 467,351,59 Recourt and cash equivalents 48, str.31at March, 2022 467,351,59 Recourt and cash equivalents 48, str.31at March, 2022 467,351,59 Recourt and cash equivalents 48, str.31at March, 2022 48, str.31at March, 2022 Recourt	- Others*		1,600,003,1		1/010:456
Uncome Tax (Content Year) 1854 548 12.565,728 12.565,728 Income Tax (Content Year) 20,10,877 1,660,000 236,583,262 1,919,45 Income Tax (Content Year) 177,829,527 1,660,000 236,583,262 1,919,45 Income Tax (Content Year) As at 31st March, 202 As at 31st March, 202 227 As at 31st March, 202 (Allower of Cost and net realisable value) Stockin-frado (gnods purchased for resele) 405,561,105 371,097,08 ToTAL 405,561,105 371,097,08 405,551,50 407,515,59 ToTAL 405,561,105 371,097,08 407,515,59 407,515,59 Control considered good 50,274,595 467,351,59 467,351,59 ToTAL 50,274,595 467,351,59 411,14 411,14 411,14 411,14 411,14 411,14 411,14 411,14 411,14 411,14 411,14 <t< td=""><td></td><td></td><td></td><td>1.426.343</td><td></td></t<>				1.426.343	
Total 20,310,877 Increase law with langer Greenward 12,66,774 Increase law with langer Greenward 12,66,774 Increase law with langer Greenward 6. Inveniories. As at 11st March, 2022 As at 11st March, 2022 As at 31st March, 2022 6. Inveniories. 40,518,146 31,097,08 5. Inveniories for Groen and net realisable value) 31,097,08 5. Inveniories. 40,518,146 31,097,08 7. Trade Recorrabies (Current) 405,581,165 314,097,08 7. Trade Recorrabies (Current) 403,781,165 314,097,08 8. Cash and cash equivalents 463,2746,595 467,351,59 Balancow, with Banks Current (Current) 48, at 31st March, 2022 497,351,59 Cash and cash equivalents 48, at 31st March, 2022 497,351,59 Balancow, with Banks Current accounts 492,746,595 467,351,59 Cash and cash equivalents 49,821,45 49,313,45 Cash and cash equivalents 49,313,45 49,313,45 Cas		1853532		1.4.24. 34.4	
ToTAL 177.454,527 1,600,000 238,543,262 1,919,45 innumber Depose is 2 acres to West line gal Covernment As at 21st March, 2022 As at 21st March, 2022 (A) lower of cost and net realisable value) 405,551,165 371,097,08 Stock-initiator (gnock purchased for resale) 405,551,165 371,097,08 TOTAL 405,551,165 371,097,08 7. Trade Reconsidered good 405,551,105 467,151,59 8. Cash and cash equivalents 405,551,105 467,151,59 8. Cash and cash equivalents 405,551,105 467,151,59 8. Cash and cash equivalents 405,551,50 467,151,59 8. Cash and cash equivalents 405,551,50 46,200,00 102,855,150 48, at 3151 March, 202 48, at 3151 March, 202 8. Other bank balances 405,651,100 46,200,00 102,855,150 48,200,00 102,855,150 48,200,00 102,855,150 48,200,00 102,855,150 48,200,00 102,855,150 48,200,00 <				12,565,724	
S. Inveniories. As at 31st March. 2022 As at 31st March. 2022 (All ower of Cost and net redisable value) 405,501,105 371,097,08 Stock-indrada (guods purchased tot resale) 405,501,105 371,097,08 TOTAL 405,501,105 371,097,08 7. Trade Recolarables (Gurrent) As at 31st March. 2022 405,701,097,08 7. Trade Recolarables (Gurrent) As at 31st March. 2022 405,701,097,08 7. Trade Recolarables (Gurrent) As at 31st March. 2022 403,701,597,98 7. Trade Recolarables (Gurrent) As at 31st March. 2022 403,701,597,98 7. Trade Recolarables (Gurrent) As at 31st March. 2022 403,715,597,98 8. Cash and cash equivalents As at 31st March. 2022 467,351,59 8. Cash and cash equivalents As at 31st March. 2022 8, 763 8. Cash and cash equivalents As at 31st March. 2022 8, 763 107 TAL 105,102 45,102 Cash and cash equivalents 102,855,150 48,200,02 8. Other bank balances As at 31st March. 2022 8, 84 31st March. 2022 8. Other bank balances 102,855,150 48,200,02 102,855,150 48,200,02 102,855,150 8. Other bank balances 102,855,150 48,200,02 102,855,150 48,200,02	TOTAL	177,629,527	1,600,000	258, 543, 262	1,919,458
6. Inventories 2022 A6 at 31st March, 422 (A) lower of cost and net realisable value) 403,561,165 371,097,16 Stock-in-indrade (goods purchased for resele) 403,561,165 371,097,16 TOTAL 405,561,165 371,097,16 TOTAL 405,561,165 371,097,16 7. Trade Recovables (Current) As at 31st March, 202 As at 31st March, 202 101,000 403,561,165 371,097,16 7. Trade Recovables (Current) As at 31st March, 202 As at 31st March, 202 101,761 632,746,595 467,351,59 8. Cash and cash equivalents As at 31st March, 202 As at 31st March, 202 101,761 632,746,595 467,351,59 8. Cash and cash equivalents As at 31st March, 202 As at 31st March, 202 101,765 467,351,59 467,351,59 8. Cash and cash equivalents As at 31st March, 202 As at 31st March, 202 101,765 467,351,59 467,351,59 102,766,595 467,351,59 467,351,59 102,805,001 459,90,90 11,124,56 101,815,001 459,90,90 11,214,57,90,90 102,815,150 48,200,90 102,855,150 48,200,90 102,815,150 48,200,90 102,855,150 48,200,90 <td>' Invitation Depose for Election Licence to Week Bengal Covermition</td> <td></td> <td></td> <td></td> <td></td>	' Invitation Depose for Election Licence to Week Bengal Covermition				
Stock-initiaties (goods purchased for resale) 405,561,165 371,097,08 TOTAL 405,561,165 371,097,08 7. Trade Receivables (Current) As at 31st March, 2022 As at 31st March, 2022 Unsecured, considered good 612,746,595 467,351,99 TOTAL 632,746,595 467,351,99 TOTAL 632,746,595 467,351,99 Robins and cash equivalents 632,746,955 467,351,99 <td>6. Inventories</td> <td></td> <td></td> <td></td> <td>As at 31st March, 2021</td>	6. Inventories				As at 31st March, 2021
Number As at 31st March. 2022 As at 31st March. 2022 (Insecured. considered good 632,746,595 467,351,59 IDTAL 95,051,50 46,735,190 IDTAL 2022 4,752 IDTAL 2022 4,753 IDTAL 2022 4,953,150 IDTAL 102,855,150 48,290,04	(Al lower of cost and net realisable value) Stock-in-trade (gnods purchased for resale)			405,561,165	371,097.08
Zr. Trade Receivables (Current) 2022 As at 31 pt receivables (Current) Unsecured, considered good 012,716,595 467,351,59 TOTAL 632,746,555 467,351,59 8. Cash and cash equivalents As at 31 pt receivables (Current) As at 31 pt receivables (Current) 8. Cash and cash equivalents As at 31 pt receivables (Current) As at 31 pt receivables (Current) 8. Cash and cash equivalents As at 31 pt receivables (Current) As at 31 pt receivables (Current) 8. Cash and cash equivalents As at 31 pt receivables (Current) As at 31 pt receivables (Current) 8. Cash and cash equivalents As at 31 pt receivables (Current) As at 31 pt receivables (Current) 2022 As at 31 pt receivables (Current) As at 31 pt receivables (Current) As at 31 pt receivables (Current) 2023 As at 31 pt receivables (Current) As at 31 pt receivables (Current) As at 31 pt receivables (Current) 2024 As at 31 pt receivables (Current) As at 31 pt receivables (Current) As at 31 pt receivables (Current) Cash at cash equivables (Current) As at 31 pt receivables (Current) As at 31 pt receivables (Current) Cash at cash equivables (Current) As at 31 pt receivables (Current) As at 31 pt receivables (Current) Cash at cash equivables (Current) As at 31 pt receivables (Current) As at 31 pt receivables (Current)<	TOTAL			405,561,165	371,097,083
TOTAL 622,746,595 467,351,597 8. Cash and cash equivalents As at 31st March, 202 As at 31st March, 202 Balances with Banks Current accounts 4,553 11,124,595 Cash and cash equivalents 4,553 11,124,595 Cash and cash equivalents 4,553 11,124,595 Cash and cash equivalents accounts 4,553 11,124,595 Cash and cash equivalents accounts 4,553 11,124,595 Cash and cash equivalents accounts 4,553 11,124,595 Cash and cash equivalents of accounts 4,553 11,124,595 Cash and cash equivalents of accounts accounts 4,553 11,124,595 So Other bank balances 5,016 5,016 5,016 In depugit accounts* 102,855,150 48,290,04 TOTAL 102,855,150 48,290,04	7. Trada Receivables (Current)				As at 31st Murch, 2021
Note: As at 31st March, 202 8. Cash and cash equivalents As at 31st March, 202 Balances with Banks Current accounts 4.153 Cash on rund 4.153 TOTAL 4.153 Cash on rund 4.153 Cash on rund 4.153 Solar ard cash equivalents 4.153 Cash on rund 4.153 Cash on rund 4.153 Cash on rund 4.153 Solar ard cash equivalents exceeds earchines 2022 Solar ard cash equivalents exceeds earchines 202 Solar ard cash equivalents exceeds earchines 202 Solar ard cash equivalents earchines 2022 Solar ard cash equivalents earchines 2022 Fixed Deposit beliances 102,855,150 102,855,150 48,290,04 "Deposed frace dapacts with equival instruct of ence than 3 nothins having restoring relating of less	Unsecured, considered good			632,746,595	467,353,595
8. Cash and cash equivalents 2022 As at 313 Months, 2022 Balances, with Banks, Current accounts 4,753 1,124 so Cash on nand 4,753 1,124 so TOTAL 95 142 1,419,15 S. Other bank balances As at 3151 Months, 2022 As at 3151 Months, 2022 Fired Duposit balances 102,855,150 48,200,04 TOTAL 102,855,150 48,200,04	TOTAL			632,746,595	467,151,591
Balances with Banks Current accounts 4.753 1.124.96 Cash on rand 4.753 1.124.96 TOTAL 1.124.96 4.753 1.124.96 Cash on cand 95.182 1.131.91 Soft bank balances 2022 As at 31.51.460.00.202 Fixed Doposit balances 102,855.150 48,290.04 TOTAL 102,855.150 98,290.04	Cash and cash equivalents	and a state of the state	the second second		As at 31st March. 2021
tabalances with balances in depusit accounts account at users and accounts with balances in depusit account at users in the account at users in depusit account at users in a section in a count account at users in a section in a count account at users in a section in a count account at users in a section in a count account account accoun			A CARDING THE PARTY OF		1.124 56
TOTAL 95.142 1,019,15 Cash and cash downeeds sounds cash downeed downeed downeed with bases with operating of amounts of test As. at 31st March. 2022 B. Other bank balances As. at 31st March. 2022 In deposit accounts' 102,855,150 48,290,04 TOTAL 102,855,150 48,290,04					3 (4, 1 : 6
State Assist 31st Match, 2022 Assist 31st Match, 2022 8. Other bank balances 2022 Assist 31st Match, 202 Fixed Deposit balances 102,855,150 48,290,04 TOTAL 102,855,150 98,290,04				45 147	1,039.19
Conter bank balances 2022 Conter State Bances 2022 Conter State 202 Conter Conter State C	Cash and cash equivalence include cash on hand, checkive, drafts on hand, cosh at cosh and to cases, with ordenst maturity of 3 months or letter	the already			
Fixed Deposit balances in deposit accounts' 102,855,150 48,250,04 102,555,150 48,250,04 102,555,150 48,250,04 102,555,150 48,250,04 102,555,150 48,250,04 102,555,150 102,555 100,555 100,555 100,555 100,555 100,555 100,555 100,555 100,555 1000,555 100,555 100,555 100,555 100,555 100,555 100,555 100,555	B Oth or bank halances		State of the second		As at 3152 (Asirch, 202
In deposit accounts' 102,855,150 48,290,94 TOTAL 102,855,150 48,290,94 Total 102,855,150 48,290,94 Total field fie			of the second	ever	
TOTAL Pauloreaute hase departed with ongenith naturaly of more than 3 months having metalionity of Miss	Fixed Deposit Gelances In deposit accounts*			102,855,150	48,290,94
•Pairvesority Paiet disposite with ongenal maturity of more than 3 reaction having remaining maturity of less	TOTAL			102,855,150	48,290,34
	"Represents Fixed deposts with original naturity of more than 3 months having remaining mat-	unty of less			



	As at 31st March, 2022 As (No. of Shares)	at 1 st March, 2022	As at 71st March, 2021 (No. of Shares)	As at 31st March, 2021
10. Equity Share capital				
Authorised				
Equity Shares of 10.00 each	1900000	199,000,000	19000000	190,000 000
ssued and Subscribed	16051200	169,512,000	16051200	160.512.000
quety Shares of 10.00 each, fully paid with voting rights	ALL DE LE	104/11.302	10031200	100,517,000
A) Reconcilitation of number of Equity Share outstanding				
ts al beginning of the year	16051200	160 512 000	16051200	160,512,000
Vdd Insue of Shares	0		0	100,312100
As at end of the year	16051200	160,512,000	16051200	160,512,060
As at end of the year Terms/rights attached to equity share The Company has only one class of equity shares having par value of Rs. Indian Ropers. The dividend, if any, proposed by the Board of Directors is a Company, the Indiano of equity shares will be entitled to receive remaining aquity shares hold by the shareholders.	Nord All Provident State Book	e is antided to one vi	Ne per share. The Comp Grimoral Monana, In the	any declares dividend in
Terms/rights attached to equity share The Company has only one class of equity shares having par value of Rs. Indian Ropees. The dividend, if any, proposed by the Board of Ciroctors is a Company, the holdore of equity shares will be entitled to receive remaining againy shares hold by the shareholdors.	10 per share. Each holder of isquity shar ubject to approval of the Shareholders in g assets of the Company litter payment	e is antided to one vi	Ne per share. The Comp Grimoral Monana, In the	any declares dividend in
Terms/rights attached to equity share The Company has only one class of equity shares having par value of Rs. Indian Ropees. The dividend, if any, proposed by the Board of Ciroctors is a Company, the holdore of equity shares will be entitled to receive remaining againy shares hold by the shareholdors.	10 per share Each holder of equity share uniped to approval of the Shareholders in g assets of the Company inter payment spany	e is antided to one vi	Ne per share. The Comp Grimoral Monana, In the	any declares dividend in
Terms/rights attached to equity share The Company has only one class of equity shares having par value of Re. Diskan Rupees. The dividend, if any, proposed by the Boant of Diroctors is a Company, the holdors of equity shares will be estitled to receive termining	10 per share Each holder of equity share unpect to approval of the Starcholders in g assets of the Company lifter paymant mpiny As at 31st March, 2022	e is antided to one vo n'the ensuing Arouan of all Gacethos. The	No per share. The Comp General Notesing, in the Instrument will be in pro-	bany declares dividend in event of legislation of the apportion to the number of
Terms/rights attached to equity share The Company has only one class of equity shares having par value of Rs. Indian Ropees. The dividend, if any, proposed by the Boant of Directors is a Company, the holders of equity shares will be entitled to receive remaining ajuly shares hold by the shareholders. By Shareholders Holding more than 5% of the Equity Shares in the Com	10 per shore Each holder of equity shan uniped to approval of the Shareholders in g assets of the Company inter payment appiny As at 31st March, 2022 (No. at Shareh) As	e is antified to one vo the ensuing Atomat of all facilities. The at 3 st.Macch. 2022	Ne per state. The Comp General Monany, in the Instruction will be in pro As at 31st Herch, 3021 (the of Shares)	bany declaring dwinfand in avent of kigugalian of the portion to the manager of As all at the manager 2021

11,488,368

20.009,906

C) Rights, preferences and restrictions attached to the Equity Sharos. The Equity Shares of the Company, having par value of 10.00 per share, rank pari passu in sill respects lickud

11. Long Term Borrowings	Terms of re-payment	Interast Rate Pari21-	As in 31st March,	
Socured	results of re-payment	22)	5025	As al 31st March 2021
GECL/Covid Loans from Banks				
State Bask of India	Equated Monthly		100.323,738	10,600,000
Punjab National Bank Cenara Bank	Installments	1 @ of 7 (\$5%/7 75%)		37,500,000
TOTAL			100.383,735	27.750.000 75,850,000
and the second	A A WELL AND A PARTY	e de la company		13,830,000
11. Current Borrowings	Terms of re-payment	Interest Rate for(21- 22)	As at 31st March, 2022	As at 31st March, 2021
Secured				
Cash Credit Facilities*				
State Bank of India		16 munth MCLR+2,75% e	555.314.531	437,858,533
	Payable on demand	6.95%+2.75%=9.70%)		
GECL/Covid Loans from Banks				
State Bank of India	Equated Monthly		21.758,000	47,290,000
Punjab National Bank Canara Bank	Installments	(@ of 7.95%/1.75%)		17,500,000
TOTAL				9,250,000
Cash credit facilities are secured by hypothecation of Property. The Compa	ny has hypothecated 3 Residential Apartment	ILS & Commercial Property	677,041,533	496,808,134
And the second		and the second second	As at 11st March,	
12. Other liabilities			2022	As at 31st March, 2021
Surrent				
itatutory Liabilities			2.036.480	2,416,489
-Labilities For Expenses			2.126.542	1.165.243
TOTAL		-	4,213,022	3,561,732
	1			
13. Provisions			As at 31st March, 2022	As at 31st March, 2021
Vovision for Taxation			20.009.906	11-388 362

TOTAL



14. Revenue From Operations	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Sale of Products	2,665.701.507	1,519,987,455
	2,665,701,507	1,519,987.455
Gross Revenue from sale of products and services	2,665,701,507	1.519.987.455
Other Operating Revenues#	10,729,721	9,804,569
TOTAL	2,676,431,228	1,529,792,024

* Revenue from Contracts with Customers

With effect from 1th April, 2018, the Company has adopted Ind AS 115 'Revenue from Contracts with Customers' that replaces tim AS 18. It introduces a rew live-stop approach to measuring and recognising revenue from contracts with customers. Under Ind AS 115, revenue is recognised at an amount lical reflects the consideration to which an entity expects to be entitled in exchange for select of goods and services to a customer.

Consists Of Income From Promotership Margin

The Company has no such Contract with the customer as it work on order basis

Revenue Recognition

TOTAL

Employer Contribution to PF, ESIC

Sales for the Financial Year 2021-2022, of Rs. 2,66,57,01,507/-, includes the AED amount of Rs. 25.02,70,914/

15. Other Income	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Interest income	1,399,404	2,195,527
TOTAL	1,399,404	2,195,527.00
16. Purchase of Stock In Trade	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Purchase of Stock in Trade TOTAL	2,229,021,790 2,229,021,790	1,215,666,069 1,215,666,069
17.Changes in Inventories of Finished Goods, Stock-in-Trade, Work-in- progress and Intermediates	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Opening Stock Stock in Trade	371.097.087	389.676.462
Closing Stock Stock in Trade	405.581.165	371 097 087
Not(increase) Decrease)	(34,484,078)	18,579,375
18. Employee Benefits Expense	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Salary & Exgratia Director's Remuneration Staff welfare expenses	20,300,455 3,000,000 234,542	18,715,322 3,480,900 231,654

NGI & KOLKAT EDACCO

258,183

22,695,159

442,272

23,977,269

40 Flannes Cont

19. Finance Costs	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Interest Paid	47.461.245	38,579,431
Bank Charges	114,936	95.652
Loan Processing Fees	2,403,426	2.167.000
contribution in the second s	2,403,420	2,107,000
TOTAL	49,979,607	40,842,083
	an a	
20. Other Expenses	For the year ended Stat March, 2022	For the year ended Stat March, 2021
Freight Outward	1,776,542	1,733,535
Duties Paid***	287,301.599	147,395,376
Labour Charges	718.652	716,542
Packing Expenses & Delivery Charges	36,000	131.654
Clearing & Forwarding	1,863,916	1,364,200
Loading & Unloading Expenses	841,652	815,654
Electric Expenses	200,104	214,653
Audit Fees	75,000	75,000
Consultancy Charges/Legal Expenses	2.113,920	2,573,210
Rent Paid*	9,212,835	6,801,889
Travelling Charges	366.752	316.542
Office Expenses	655,547	615.752
Insurance Charges	1.059.089	665,424
Miscellaneous Expenses	467,471	436,775
Printing & Stationery	260,253	76.542
Rates & Taxes	20,316,500	12,415,700
Telephone Expenses	121,542	101,652
Computer Software	85,110	53.820
Brokerage	326,950	
Rebate & Discount		14,465,272
Repairs & Maintenance	276,521	425,654
Godown Expenses	359,219	
TOTAL	328,436,174	191,394,846
*** Duties paid includes Excise and Custom Duties paid during the year * The company has paid lease rental of Rs.92,12,835/- during the year		
21. Income Tax Expenses	For the year ended 31st March, 2022	For the year ended 31st March, 2021
A. Amount recognised in profit or loss Current tax		
Income tax for the year Current tax	20,009,906	11,488,368
Adjustments/ (credits) related to pravious years - Net	and the second second	Contraction .
Total Current tax	20,009,906	11,488,368
B. Deferred tax		
Deferred tax for the year	366.537	(27.439)
Deferred Tax TOTAL	366,537	(27,439)
22. Additional Notes to the Financial Statements	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Earnings per share:		
Earnings per share has been computed as under:	Constant International	
(a) Profit for the year (' in Crores)	60,029,231	29,670,712
	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	
 (b) Weighted average number of Ordinary shares outstanding for the computing basic earnings per share (c) Earnings per share on profit for the year (Face Value 1.00 per share) 	16,051,200	16,051,200
Earning per equity share	3.74	1.85
Earning per equity share	3.74	1.85

Wull Care Kolkata

23. EMPLOYEE BENEFITS

Disclosure pursuant to Ind AS- 19 * Employee Benet

a. Defined Contribution Plans Provident Fund: Provident Fund covers substantially all permanent workmer: Contributions towards Provident Fund are made so a percentage of salary as per regulations to a fund administ Provident Fund covers substantially all permanent workmer: Contributions towards Provident Fund are made so a percentage of salary as per regulations to a fund administ ned by r uthonity

The obligation of the Company is limited to the extent of contributions made on a monthly pous

During the year, the Company has recognised the following amounts in the Statement of Profit & Loss, which are included in contribution to provident fund in the employee benefit expense

Particulars	For the year ended March 31,	For the year endod March 31.
	2022	2071
Provident Fund	420,275	240,057

6

b. Opfined Benefit Plans Granuity: Currently the Company down not have any unsployee who is eligible for payment of grafuity

24. FINANCIAL RISK MANAGEMENT

The Company's activities exposes it to credit risk, Equility risk and market risk. This note explains the sources of risk which the entity ied to a

Credit Rok	Cash and cosh equivalents, deposits with banks, tracke received as the mass and other financial assore measured at amortises cost	Aprease of receivables	Divertification of hank deposits, room oring of sivelal herits and assersiment of recoverability of toan from subsidiartes
Ligundity Risk	Derrowings and other linarioal Splitter	Rolling cash from three area	Academy of committee creck lines and latenties facilities
Marker Rah. Ingeragt Kate	Short form horrowings at heating additions	Sensitivity Advelysis of Intertest retes	Disensified portfolia of fixed and variable interest rate loans

25. OPERATING LEASES

The company's significant operating leaving arrang Rs. 92, 12,835/- during the year By agreebble

28. CONTINGENT LIABILITIES

created FD of Rs. 4 80 Ellotes There is the Contingent Liability of Rs. 19 20 Crones, which is under the purview due to the exclusi Porcy of West Europe Govern merit acts

27. CORPORATE SOCIAL RESPONSIBILITY

No CSR amount is required to be spent as per Section 135 of the Companies Ad, 2013

28. CAPITAL AND OTHER COMMITMENTS

There are no capital commitments during the period under review

29. RELATED PARTY TRANSACTIONS

0		List of Reliated Patters offere control evids and related parties with where transactions have trace prace and relationships	
Si No	Name of the Related Party	Reasonalia	
	Ansysh Bakeh Any Bakere Roshe: Bakere Kanka Bakete	May Managona Porsonnel	

(a) Transactions during the year with related parties includes Remuneration paid to Directors - 30,00,000/-

30 The Company has not received intimation from vandors regarding their status under the Moro. Small and Medium Enterprises Development Act, 2006. Hence, disclosures relating to amount unped as on 31st March, 2022 together with interest paid or payable under the Act have not been given.

31. The company does not have any derivative contracts as at 31st March. 2022

32. Previous Year's figures have been regrouped/teclassified to confirm to the current year's classification

33. As amounts disclosed in the financial statements and notes have been counded off

NORFILERN SPIR As per out report on even date For LK.SARAWGI & CO. NGI & Ca Chartered Acc 1608 NOPETIMENT SPIRITS Ankush Baksh Director Alunapino Directo Company Secret. KOLKATA Galak 15 UFET AGA Partn UDIN: 22064038A JOT Date 25/05/2022

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