

**TO THE BOARD OF DIRECTORS OF
FLOWER TRADING & INVESTMENT CO. LTD.**

We have audited the annual financial results of Flower Trading & Investment Co. Ltd. ("the Company") for the year ended 31st March 2019 ("annual financial results"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations'). Attention is drawn to the fact that the figures for the last quarter ended 31 March 2019 and the corresponding quarter ended in the previous year as reported in these annual financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

These annual financial results as have been prepared on the basis of the annual financial statements and reviewed quarterly financial results which are the responsibility of the company's management. Our responsibility is to express an opinion on these annual financial results based on our audit of the annual financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard for Interim Financial Reporting (AS 25), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these financial results:

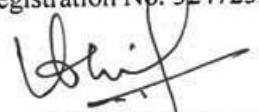
- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the year ended 31st March 2019.

Place: Kolkata

Date: 15.05.2019



For ANIL ANCHALIA & CO.
Chartered Accountants
(Firm Registration No. 324723E)



(ANIL ANCHALIA)
PARTNER
(Membership No. 060873)