

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF FLOWER TRADING & INVESTMENT CO. LIMITED

Report on the Audit of the Financial Statements Opinion

We have audited the accompanying financial statements of **FLOWER TRADING & INVESTMENT CO. LIMITED** (the "Company") which comprise the Balance Sheet as at **March 31, 2022**, and the Statement of Profit and Loss and the Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2022**, the **profit** and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.



Sr. No.	Key Audit Matter	Auditor's Response
1	<p>Significant estimates and judgement involved</p> <p>Identification of NPAs and provisions in respect of NPAs are made based on management's assessment of degree of impairment's of the advances subject to and guided by the minimum provisioning levels prescribed under the RBI guidelines with regard to the Prudential Norms on Income Recognition, Asset Classification & Provisioning, prescribed from time to time.</p>	<p>Our key audit procedures include:</p> <p>Design/controls Assessing the design, implementation and operating effectiveness of key internal control over approval, recording and monitoring of loans, monitoring process of overdue loans (including those which became overdue subsequent to the reporting date), measurement of provisions, identification of NPA accounts and assessing their liability of management information (including overdue reports).</p> <p>Evaluated the design, implementation and operating effectiveness of key internal controls over determination of the contingency provision including documentation of the relevant approvals along with basis and rationale of the provision.</p> <p>Testing of management review controls over measurement of provisions and disclosures in financial statements.</p> <p>Substantive tests Test of details for a selection of exposures over calculation of NPA provisions as at 31 March 2022; the borrower-wise NPA identification and provisioning determined by the Company and also testing related disclosures by assessing the completeness, accuracy and relevance of data and to ensure that the same is in compliance with RBI guidelines with regard to the Prudential Norms on Income Recognition, Asset Classification & Provisioning.</p>

Emphasis of Matter

Our opinion is not modified in respect of this matter.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial

statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibilities for the 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 and presentation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income and consolidated cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. The Boards of Directors of the company are responsible for 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Company, as aforesaid.

In preparing the financial statements, the Boards of Directors of the company are responsible for assessing the ability of the company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

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 consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(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 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 ability of the Company 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 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 fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated 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 consolidated financial statements.

We communicate with those charged with governance of the Company the financial statements of which we are the independent auditors 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 where 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 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.

Report on Other Legal and Regulatory Requirements

1. As required by Companies (Auditor's Report) Order, 2019 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the **Annexure B**, a statement on the matters specified in paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid financial statements.



- b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid financial statements have been kept so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- d) In our opinion, the aforesaid consolidated 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 of the Company as on **March 31, 2022** taken on record by the Boards of Directors of the Company, none of the directors of the companies incorporated in India is disqualified as on **March 31, 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 and the operating effectiveness of such controls, refer to our separate Report in **Annexure C** which is based on the auditors' reports of the Company. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of internal financial controls over financial reporting of those companies.
- 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.

- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (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 financial statements disclose the impact of pending litigations on the financial position of the Company.
- ii) Provision has been made in the financial statements, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long- term contracts including derivative contracts;
- iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Place: Kolkata

Date: 31st May 2022

For VIVEK JAISWAL & CO.

F.R.N. 323094E

Chartered Accountants

Vivek Jaiswal

Partner

M. No. 057710

UDIN: 22057710AJYOPQ4035

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **Flower Trading & Investment Co. Limited** of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the financial statements of the Company as of and for the year ended **March 31, 2022**, we have audited the internal financial controls over financial reporting of **FLOWER TRADING & INVESTMENT CO. LIMITED** (hereinafter referred to as the "Company") as of that date.

Management's Responsibility for Internal Financial Controls

The Boards of Directors of the Company are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company and its subsidiary companies, which are companies incorporated in India, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI") and the Standards on Auditing, prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **March 31, 2022**, based on the internal financial control over financial reporting criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Place: Kolkata

Date: 31st May 2022



For **VIVEK JAISWAL & CO.**

F.R.N. 323094E

Chartered Accountants

Vivek Jaiswal

Partner

M. No. 057710

UDIN: 22057710AJYOPQ4035

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

- i) (a) The Company has maintained proper records showing full particulars quantitative details and situation of fixed assets.
- (b) All the assets have been physically verified by the management during the year at reasonable intervals. No material discrepancies were noticed on such verification.
- (c) The title deeds of immovable properties as disclosed in Note no.26 on fixed assets to the financial statements, are held in the name of the Company.
- ii) The physical verification of inventory has been conducted at regular intervals by the management during the year. According to the information and explanation given to us, no disciplinary have been noticed by the management on physical verification of inventory.
- iii) According to the information and explanations given to us, the company has given unsecured loan to three companies covered in the register maintained under section 189 of the Act.
 - (a) In respect of aforesaid loan, the terms and conditions of the grant of such loans are not prejudicial to the interest of the company.
 - (b) In respect of aforesaid loan, the schedule of repayment of loan is not stipulated since it is repayable on demand. However, the repayments or receipts are regular.
 - (c) In respect of aforesaid loan, there is no amount overdue which is overdue for more than ninety days.
- iv) In our opinion and according to the information and explanations given to us, the Company is a Non-Banking Financial Company registered with Reserve Bank of India and therefore, provisions of Section 185 and 186 of the Act are not applicable to the Company.
- v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public in accordance with the provisions of section 73 to 76 of the Act and the rules framed there under. Hence, provisions of Clause 3(v) of the Order are not applicable to the Company.
- vi) According to the information and the explanations given to us, the Central Government has not prescribed maintenance of Cost records under sub-section (1) of section 148 of the Act, for any of the services rendered by the Company.
- vii) (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has generally been regular in depositing the undisputed statutory dues including provident fund, employees state insurance, income tax, goods and service tax, duty of customs, duty of excise, value added tax, cess, professional tax, and other material statutory dues, as applicable, with the appropriate authorities. There is no outstanding statutory dues for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, income-tax has not been deposited on account of dispute, as 31st March, 2022 as follows:-

Name of Statute	Nature of Dues	Amount (Rs. In lakhs)	Period to which the amount relates	Forum where dispute is pending
Income tax Act, 1961	Income Tax	3.69	FY 2012-13	CIT (Appeal), Kolkata

- viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of des to the financial institutions and bank.
- ix) According to the information and explanations given to us, the Company has not raised money by way of initial public offer (including debt instruments) and term loans during the year. Accordingly, the provisions of Clause 3(ix) of the Order are not applicable to the Company.
- x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- xi) According to the information and explanations given to us and based on our examination of the records, the company has paid/provided for managerial remuneration in accordance with the provisions of section 197 read with schedule V to the said Act.
- xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi based company. Accordingly, the provisions of the clause 3(xii) of the Order are not applicable to the Company.
- xiii) Based upon the audit procedures performed and according to the information and explanations given to us, the Company has complied with provisions of Section 177 and 188 of the Act, where applicable for transactions with related parties and the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partially convertible debentures during the year. Accordingly, the provisions of Clause 3(xiv) of the Order are not applicable to the Company.
- xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into cash transactions with directors or persons connected with him. Hence, provision of clause 3(xv) of the Order are not applicable to the Company.
- xvi) According to the information and explanations given to us the Company is required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934, and the said registration has been obtained by the company.

Place: Kolkata

Date: 31st May 2022



For **VIVEK JAISWAL & CO.**

F.R.N. 323094E

Chartered Accountants

Vivek Jaiswal

Partner

M. No. 057710

UDIN: 22057710AJYOPQ4035

ANNEXURE "C" TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF FLOWER TRADING & INVESTMENT CO. LIMITED.

Report on the International Financial Controls under Clause (i) of Section 143 of the Companies Act, 2013 ("The Act")

We have audited the internal financial controls over financial reporting of FLOWER TRADING & INVESTMENT CO. LIMITED ("the Company") as of 31st March 2022 in conjunction with our Audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

Hey Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note of Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These Responsibilities include the design, implementation and maintenance of the adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, Including adherence to companies policies, the same guarding office assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted are audit in accordance with the Guidance Note of Audit of Internal Financial Controls Over Financial Reporting (the " Guidance Note") and the Standards on Auditing, issued by ICA and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to The extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and both issued by the Institute of Chartered Accountants of India. Those standards and assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Are audit in walls performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Order of internal financial controls over financial reporting included obtaining an understanding of internal financial control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depended on the auditor's judgment, including the assessment of the risks of material misstatements of the financial systems, weather due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounted principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (1) pertain to the maintenance of records that, and reasonable detail, accurately and fairly reflect the transactions and the positions of the assets of the company;

- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipt and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, and adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting operating effectively as at 31st March, 2022, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Kolkata

Date: 31st May 2022

For VIVEK JAISWAL & CO.

F.R.N. 323094E

Chartered Accountants

Vivek Jaiswal

Partner

M. No. 057710

UDIN: 22057710AJYOPQ4035

BALANCE SHEET AS AT 31ST MARCH, 2022

	Note No.	As at 31.03.2022 (Amount in Rs.)	As at 31.03.2021 (Amount in Rs.)
<u>ASSETS</u>			
<u>Non - Current Assets</u>			
(a) Plant Property and Equipment	2	1,89,193	1,95,171
(b) Financial Assets			
(i) Investments	3	35,99,334	35,96,501
(ii) Loans & Advances	4	47,808	47,808
(c) Other Non Current Assets		-	-
<u>Current Assets</u>			
(a) Inventories	5	1,06,94,711	1,06,94,711
(b) Financial Assets			
(i) Trade Receivables		-	-
(ii) Cash and Cash Equivalents	6	15,84,812	1,64,276
(iii) Loans & Advances	7	6,13,36,585	6,13,08,830
TOTALASSETS		7,74,52,443	7,60,07,297
<u>EQUITYANDLIABILITIES</u>			
<u>EQUITY</u>			
(a) Equity Share Capital	8	43,99,500	43,99,500
(b) Other Equity	9	7,26,64,706	6,95,79,326
<u>LIABILITIES</u>			
<u>Non Current Liability</u>			
(a) Other non- Current Liabilities	10	42,000	42,000
<u>Current Liabilities</u>			
(a) Financial Liabilities			
(i) Borrowings	11	-	-
(ii) Trade Payables		-	-
(b) Other Current Liabilities	12	1,95,695	21,353
(c) Provisions	13	1,50,541	19,65,117
TOTALEQUITYANDLIABILITIES		7,74,52,443	7,60,07,297
The accompanying notes are integral part of the Financial Statements.	1	-	-

As per our Report of even date

For Vivek Jaiswal & Co.
Chartered Accountants
(FRN. 323094E)

(Signature)

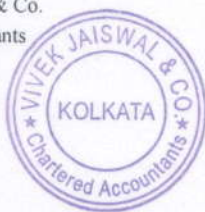
(Vivek Jaiswal)
Partner

Membership No. 057710

UDIN: 22057710AJYOPQ4035

Place: Kolkata

Dated: 31st May 2022



Jagdish Chandra Agarwal

Company Secretary

Sudhir Kumar Agarwal

(Signature)
Director

DIN: 00373259

Shyam Sunder Jindal

(Signature)
Managing Director

DIN: 00372346

Joy Prakash Sharma

(Signature)
CFO

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2022

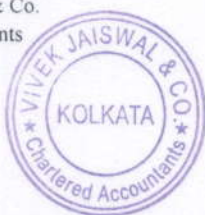
	Note No.	As at 31.03.2022 (Amount in Rs.)	As at 31.03.2021 (Amount in Rs.)
I Revenue from operations	14	41,86,463	84,50,948
II Other Income		-	-
III Total Income (I+II)		41,86,463	84,50,948
IV Expenses			
Purchases of Stock-in-trade		-	-
Change in inventories of finished goods, stock in trade	15	-	-
Direct Expenses		-	-
Employee Benefits expense	16	24,55,337	26,94,611
Finance Cost	17	12	4,415
Depreciation and amortization expense	2	5,978	6,453
Other Expenses	18	4,54,331	7,47,292
Contingent Provision against Standard Asset		2,644	39,698
Total Expenses (IV)		29,18,302	34,92,469
(V) Profit/ (Loss) before Exceptional items and tax		12,68,160	49,58,479
(VI) Exceptional items		-	-
(VII) Profit/ (Loss) before tax (V-VI)		12,68,160	49,58,479
(VIII) Tax expenses			
(i) Current Tax		-	-
(ii) Mat Credit		-	(43,73,154)
(iii) (Excess)/Short provision for the earlier years		18,17,220	(1,34,745)
Total Tax Expense		18,17,220	(45,07,899)
Profit/(Loss) for the year from Continuing Operations (A)		30,85,380	4,50,580
Earnings per Equity Share per Nominal Value of Share:- 10/-			
Basic		7.01	1.02
Diluted		7.01	1.02
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements.

As per our Report of even date

For Vivek Jaiswal & Co.
Chartered Accountants
(FRN. 323094E)


(Vivek Jaiswal)
Partner
Membership No. 057710
UDIN: 22057710AJYOPQ4035
Place: Kolkata
Dated: 31st May 2022



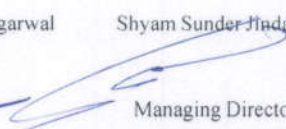
Jagdish Chandra Agarwal

Company Secretary

Sudhir Kumar Agarwal


Director
DIN: 00373259

Shyam Sunder Jindal


Managing Director
DIN: 00372346

Joy Prakash Sharma



CFO

FLOWER TRADING & INVESTMENT CO. LTD.
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

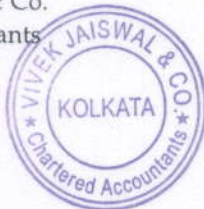
Particulars	Year Ended 31st March 2022	Year Ended 31st March 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax & Extraordinary items	Rs. 12,68,160	Rs. 49,58,479
Add/(Deduct)		
a) Depreciation	5,978	6,453
b) Profit on sale of investments	-	(38,99,302)
c) profit on sale of Fixed Assets	-	(22,057)
d) Contingent Provision Against Standard assets	2,644	39,698
Operating Profit before working Capital changes	12,76,782	10,83,271
Add/(Deduct)		
a) Inventories	-	-
b) Trade Receivables & other receivable	-	-
c) Trade Payables & Other payable	1,74,342	(2,22,400)
Net Cash generated from operation	14,51,124	8,60,871
Direct Tax Paid(net of refunds)	-	(10,86,597)
Net Cash from operating activities	14,51,124	(2,25,726)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Inflow/(Outflow)		
a) Investments sold	-	1,08,76,078
b) Investments purchased	(2,833)	-
c) Received on sale of Assets	-	77,000
Net Cash inflow/(outflow) from Investing Activities	(2,833)	1,09,53,078
C. CASH FLOW FROM FINANCING ACTIVITIES		
Inflow/(Outflow)		
a) loans and advances given	(27,754)	(1,08,41,931)
b) proceeds form borrowings	-	-
Net Cash inflow/(outflow) in course of Financing Activities	(27,754)	(1,08,41,931)
Net Increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	14,20,537	(1,14,579)
Cash and Cash Equivalents at the beginning of the year	1,64,275	2,78,854
Cash and Cash Equivalents at the end of the year	15,84,812	1,64,275

As per our Report of even date

For Vivek Jaiswal & Co.
Chartered Accountants
(FRN. 323094E)


(Vivek Jaiswal)
Partner

Membership No. 057710
UDIN: 22057710AJYOPQ4035
Place: Kolkata
Dated: 31st May 2022

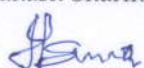


Jagdish Chandra Agarwal Sudhir Kumar Agarwal Shyam Sunder Jindal

Company secretary


Director
Din: 00373259


Managing Director
Din: 00372346

Joy Prakash Sharma

CFO

FLOWER TRADING & INVESTMENT CO. LTD.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1) SIGNIFICANT ACCOUNTING POLICIES

a) BASIS OF ACCOUNTING

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles generally accepted in India, the directions issued by the Reserve Bank of India, the mandatory Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the provisions of the Companies Act, 2013 ("the 2013 Act") as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b) FIXED ASSETS AND DEPRECIATION

Fixed Assets are stated at original cost including freight, taxes, duties & other attributable expenses other than those subsequently recoverable and net of grant, subsidy etc. Depreciation is charged on written down value method based on useful life as prescribed in Schedule II of the Companies Act, 2013 on assets which have been installed & put to use.

c) INVESTMENT

Long term Investments are stated at cost. Provision is made for diminution in value of investment, if the same is considered to be other than temporary in nature.

d) INVENTORIES

Shares and Securities held for the purpose of short term holding i.e. trading is shown as Inventories. Inventories are valued at Cost. However separate provision is made in case of decline in market value for each category as per RBI direction. Unquoted shares and securities are valued at lower of breakup value or cost.

e) FOREIGN EXCHANGE TRANSACTIONS

Transactions in foreign currency are accounted for at exchange rates prevailing on the date of the transaction. Foreign currency assets and liabilities at the year-end are accounted for at year-end Exchange rates and differences, if any are adjusted in the Profit & Loss Account.

f) EMPLOYEE BENEFITS

(i) Short term employee benefits

All employee benefits falling due wholly within twelve months of rendering the services are classified as short term employee benefits, which include benefits like Salary, wages, short term compensated absences and Performance production incentives, are recognised as expenses in the period in which the employee renders the related service.

(ii) Retirement Benefits

Liability in respect of bonus is ascertained at the year end and provided for in the accounts. Other liabilities such as Provident Fund, Gratuity, Pension etc. are not applicable to the company as per Statute and hence provided for at the time of payment.

g) RECOGNITION OF ITEMS OF INCOME EXPENDITURE

a. All Income and expenses to the extent considered receivable and payable respectively, unless otherwise stated, have been accounted for on mercantile basis.



FLOWER TRADING & INVESTMENT CO. LTD.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

b. Interest income is accounted for on accrued basis except that no interest income is recognised on non-performing/doubtful assets, considering prudential norms for income recognition prescribed by the Reserve Bank of India for Non-Banking Financial Companies.

Interest Income on such assets is recognised when the amount is actually received. Dividend income is accounted for as and when received.

h) TAXATION

Tax expenses for the year comprising current tax & deferred tax are considered in determining the net profit for the accounted for on mercantile basis year. A provision is made for current tax and based on tax liability computed in accordance with relevant tax rates & tax laws. A provision is made for deferred tax for all timing difference arising between taxable incomes & accounting income at currently enacted or substantively enacted tax rates. Deferred tax assets are recognized only if there is reasonable certainty that they will be realized and are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date.

i) EARNING PER SHARE

The earnings in ascertaining the Company's EPS comprises the net profit after tax and includes the post tax effect of any extraordinary items. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

j) IMPAIRMENT OF ASSETS

Impairment is ascertained at each Balance Sheet date in respect of cash generating units and impairment loss is recognized whenever the carrying amount of assets exceeds its recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value based on appropriate discount factor.

k) PROVISIONS & CONTINGENT LIABILITIES

Provisions are recognized in the accounts in respect of present probable obligations the amount of which can be reliably estimated. Contingent Liabilities are disclosed in respect of possible obligations that arises from past events but their existence is confirmed from the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of company.

Jagdish Chandra Agarwal Sudhir Kumar Agarwal Shyam Sunder Jindal Joy Prakash Sharma

Company secretary

Director

Din:00373259

Managing Director

DIN: 00372346

CFO



FLOWER TRADING & INVESTMENT CO. LTD.

Note 3. Non Current Investments

	As at 31.03.2022	As at 31.03.2021
Investment in Equity Instruments		
In Others		
Investment in quoted shares (Schedule "A")	22,49,334	22,46,501
Investment in unquoted shares (Schedule "B")	13,50,000	13,50,000
	<u>35,99,334</u>	<u>35,96,501</u>

Note 4. Loans & Advances

	As at 31.03.2022	As at 31.03.2021
Rental Security Deposit	2,428	2,428
	<u>2,428</u>	<u>2,428</u>
Other Loans and advances (Unsecured, considered good) (Schedule "C")	45,380	45,380
	<u>45,380</u>	<u>45,380</u>
Total :	<u>47,808</u>	<u>47,808</u>

Note 5. Inventories

	As at 31.03.2022	As at 31.03.2021
Quoted Equity Shares	39,256	39,256
Unquoted Equity Shares (Schedule "D")	1,06,55,455	1,06,55,455
	<u>1,06,94,711</u>	<u>1,06,94,711</u>

Note 6. Cash and Cash Equivalents

	As at 31.03.2022	As at 31.03.2021
Cash and Bank Balances		
Balance with Bank due to excess issue of cheques	15,27,319	97,700
Cash in Hand	57,493	66,576
	<u>15,84,812</u>	<u>1,64,276</u>

Note 7. Loans & Advances

	As at 31.03.2022	As at 31.03.2021
Advance to Employees	15,063	-
Advance to others	2,00,000	2,00,000
Loans and Advances to Related Parties (Companies in Same group)	5,95,88,747	1,80,48,510
Balance with Govt. Authorities (Net)	9,79,958	20,24,954
Other Loans & Advances	5,52,817	4,10,35,366
	<u>6,13,36,585</u>	<u>6,13,08,830</u>



FLOWER TRADING & INVESTMENT CO. LTD.

Note 8. Equity Share Capital

	As at 31.03.2022	As at 31.03.2021
AUTHORISED:		
5,00,00 Equity Shares of 10/- each	50,00,000.00	50,00,000.00
ISSUED, SUBSCRIBED & PAID UP:		
4,39,900 Equity Shares of 10/- each fully paid up	43,99,000	43,99,000
Forfeited Shares (Amount originally paid-up)	500	500
	43,99,500	43,99,500

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity Shares	As at 31.03.2022		As at 31.03.2021	
	Nos.	Amount In Rs.	Nos.	Amount In Rs.
At the beginning of the period	4,39,900	43,99,000	4,39,900	43,99,000
Issued during the period:- Private Placements	-	-	-	-
Issued during the period:- Bonus Issue	-	-	-	-
Outstanding at the end of the period	4,39,900	43,99,000	4,39,900	43,99,000

b. Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. The company has not issued any bonus shares or any shares for consideration other than cash.

d. Details of shareholders holding more than 5% shares in the company

(Equity shares of 10 each fully paid)

Name of the Shareholders	As at 31.03.2022		As at 31.03.2021	
	Nos.	% of Holding	Nos.	% of Holding
Sunil Kumar Agarwal	30,700	6.98%	30,700	6.98%
Sudhir Agarwal	28,750	6.54%	28,750	6.54%
Jagdish Chandra Agarwal	41,000	9.32%	41,000	9.32%
Shyam Sunder Jindal	40,750	9.26%	40,750	9.26%
TOTAL	1,41,200	32.10%	1,41,200	32.10%

Note 9. Other Equity : Reserve & Surplus

	As at 31.03.2022	As at 31.03.2021
a) Premium		
Securities Premium	-	-
b) Other Reserve		
Amalgamation Reserve	79,81,921	79,81,921
Special Reserve Fund (in terms of section 45 IC of the RBI Act, 1934)	1,25,19,472	1,19,02,396
Special Reserve Fund	15,000	15,000
General Reserve	4,65,00,000	4,65,00,000
	6,70,16,393	6,63,99,317
Net Surplus in the Statement of Profit and Loss		
Balance as per last financial statements	31,80,009	28,19,545
Profit / (Loss) for the year	30,85,380	4,50,580
Less: Transfer to Reserve u/s 45 IC of RBI Act, 1934	6,17,076	90,116
Less: Transfer to General Reserve	-	-
	56,48,313	31,80,009
Total Reserve and Surplus	7,26,64,706	6,95,79,326



FLOWER TRADING & INVESTMENT CO. LTD.

Note 10. Other Non-current Liabilities

	As at 31.03.2022	As at 31.03.2021
Other	-	-
Security Deposit	42,000	42,000
	<u>42,000</u>	<u>42,000</u>

Note 11. Current Borrowings

	As at 31.03.2022	As at 31.03.2021
<u>Secured</u>		
Loan from Financial Institution	-	-
<u>Unsecured</u>		
Loan from Related Parties	-	-
	<u>-</u>	<u>-</u>

Note 12. Other Current Liabilities

	As at 31.03.2022	As at 31.03.2021
Liabilities for Expenses	1,95,261	21,240
Statutory Dues	434	113
	<u>1,95,695</u>	<u>21,353</u>

Note 13. Provisions

	As at 31.03.2022	As at 31.03.2021
Contingent Provision against Standard Asset	1,50,354	1,47,710
Diminution in value of Current Investments	187	187
Provision for Income Tax	-	18,17,220
	<u>1,50,541</u>	<u>19,65,117</u>



FLOWER TRADING & INVESTMENT CO. LTD.

(Amount in Rs.)

Note 14. Revenue From Operation

	As at 31.03.2022	As at 31.03.2021
Sales	-	-
Interest Received	37,94,976	40,14,985
Dividend	3,91,487	5,09,808
Profit on Sale of Investments	-	38,99,302
Profit on sale of fixed Assets	-	22,057
Liability no longer required	-	4,796
	<u>41,86,463</u>	<u>84,50,948</u>

Note 15. Change in Stock in Trade

	As at 31.03.2022	As at 31.03.2021
Opening Stock	1,06,94,711	1,06,94,711
Closing Stock	1,06,94,711	1,06,94,711
	<u>-</u>	<u>-</u>

Note 16. Employee Benefit Expenses

	As at 31.03.2022	As at 31.03.2021
Salaries, Bonus & Other Benefits	24,44,142	21,74,527
Staff Welfare Expenses	11,195	5,20,084
	<u>24,55,337</u>	<u>26,94,611</u>

Note 17. Finance Cost

	As at 31.03.2022	As at 31.03.2021
Interest Expense	12	4,415
	<u>12</u>	<u>4,415</u>



FLOWER TRADING & INVESTMENT CO. LTD.

(Amount in Rs.)

Note 18. Other Expenses

	As at 31.03.2022	As at 31.03.2021
Electricity Charges	14,500	27,461
Telephone Expenses	12,026	12,571
Office Building Maintenance Expenses	23,996	56,030
Advertisement Expenses	13,686	13,764
Rates & Taxes	19,824	26,885
Filing Fees	3,000	45,400
Security Transaction Tax	-	14,733
Miscellaneous Expenses	19,256	9,881
Bank Charges	696	53
Demat Charges	1,510	5,781
Listing Fees	29,500	29,500
Professional Fees	80,366	2,01,180
Insurance Charges	-	10,988
Car Maintenance Expenses	-	54,153
Security Expenses	2,13,816	2,08,152
Conveyance Expenses	915	9,520
Travelling Expenses	-	-
Payments to Auditors		
- For Audit Fees	15,000	15,000
- For Other Matters	3,000	3,000
- For GST	3,240	3,240
	<u>4,54,331</u>	<u>7,47,292</u>



FLOWER TRADING & INVESTMENT CO. LTD.

Investment in quoted shares

Schedule "A"

Sl. No.	Particulars	As at 31.03.2022			As at 31.03.2021		
		Face Value	Nos.	Amount	Face Value	Nos.	Amount
1	Ambuja Cements Limited	2.00	100	10,527	2.00	100	10,527
2	Bajaj Hindustan Sugar Limited	1.00	100	7,926	1.00	100	7,926
3	Balarampur Chini Mills limited	1.00	100	12,895	1.00	100	12,895
4	Britania Industries Ltd. 5.5 NCD 03JU24 NCD FV Rs. 29	-	2,200	-	-	-	-
5	Britania Industries Limited	1.00	2,200	1,061	1.00	2,200	1,061
6	Century Plyboards India Limited	1.00	500	9,763	1.00	500	9,763
7	Hindustan Unilever Limited	1.00	2,000	2,505	1.00	2,000	2,505
8	Hemisphere Properties India Limited	-	15,000	-	-	15,000	-
9	Infosys Limited	5.00	800	2,25,370	5.00	800	2,25,370
10	Larsen & Tourbo Limited	2.00	4,450	64,119	2.00	4,450	64,119
11	Dalmia Bharat Ltd.	2.00	300	3,508	2.00	300	3,508
12	Pilani Investments and Industries Corpn. Ltd.	10.00	14	11,523	10.00	10	11,523
13	Sun Pharmaceuticals.Ltd.	1.00	1,200	95,268	1.00	1,200	95,268
14	Shree Cement Limited	10.00	25	47,948	10.00	25	47,948
15	Spencer's Retail Limited	5.00	15	-	5.00	15	-
16	Shyam Century Ferros Limited	1.00	500	-	1.00	500	-
17	Tata Communications Limited	10.00	2,000	6,65,374	10.00	2,000	6,65,374
18	Tata Consumer Products Limited	1.00	5,000	7,11,386	1.00	5,000	7,11,386
19	Tata Motors Limited	2.00	4,300	3,76,384	2.00	4,300	3,76,384
20	Ultratech Cement Limited	10.00	57	-	10.00	57	-
21	Star Cement Ltd.	1.00	665	-	1.00	665	-
22	RPSG Ventures Ltd.	-	5	-	-	-	-
23	Reliance Industries Ltd.	-	3	3,776	-	-	943
				22,49,334			22,46,501
	Market value of quoted shares			3,36,02,286			4,38,96,400

Market value of quoted shares

Note: Market value of quoted shares have been taken as cost price of shares, where the market value of shares are not available)

Investment in unquoted shares

Schedule "B"

1	Pratap Polysacks Ltd.	10.00	22,500	<u>13,50,000</u>	10.00	22,500	<u>13,50,000</u>
				13,50,000			13,50,000

Long Term Loans & Advances

Schedule "C"

Sl. No.	Particulars	As at 31.03.2022	As at 31.03.2021
	Other loans and advances		
2	Electricity & other Deposits	45,380	45,380
		45,380	45,380

Inventories

Schedule "D"

Sl. No.	Particulars	As at 31.03.2022			As at 31.03.2021		
		Face Value	Nos.	Amount	Face Value	Nos.	Amount
A. EQUITY SHARES (QUOTED)							
1	ACC Limited	10.00	200	22,385	10.00	200	22,385
2	Bank of Baroda Ltd.	2.00	500	8,500	2.00	500	8,500
3	CESC Ltd.	1.00	250	1,500	1.00	25	1,500
4	Deltron Cables Ltd.	10.00	56	760	10.00	56	760
5	Ispat Profile (I) Ltd.	10.00	140	98	10.00	140	98
6	Maheshwari Protien Ltd.	10.00	87	413	10.00	87	413
7	Orkay Silk Mills Ltd.	10.00	100	210	10.00	100	210
8	Orissa Extrusions Ltd.	10.00	124	248	10.00	124	248
9	Reliance Industries Ltd.	10.00	32	5,007	10.00	32	5,007
10	Saha Keil Ltd.	10.00	225	135	10.00	225	135
11	Sourastra Chemicals Ltd.	10.00	14	-	10.00	14	-
Total (A)			1,728	39,256		1,503	39,256
B. EQUITY SHARES (UNQUOTED)							
1	Hissar Udyog (P) Ltd.	10.00	65,000	38,00,000	10.00	65,000	38,00,000
2	Harsh Synthetics (P) Ltd.	10.00	20,000	2,00,000	10.00	20,000	2,00,000
3	Pratap Synthetics Ltd.	10.00	1,49,000	22,05,455	10.00	1,49,000	22,05,455
4	Pratap Polysacks Ltd.	10.00	90,000	15,00,000	10.00	90,000	15,00,000
5	Harsh Filaments (P) Ltd.	10.00	1,95,000	29,50,000	10.00	1,95,000	29,50,000
Total (B)			5,19,000	1,06,55,455		5,19,000	1,06,55,455
Total (A+B)			5,20,728	1,06,94,711		5,20,503	1,06,94,711



NOTE 2.

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	As at 1st April 2021	Additions	Adjustment	As at 31st March 2022	As at 1st April 2021	For the year	Adjustment	Up to 31st March 2022	As at 31.03.2022	As at 31.03.2021
Land (Free Hold)	81,146	-	-	81,146	-	-	-	-	81,146	81,146
Building (Free hold)	1,98,864	-	-	1,98,864	1,92,037	-	-	1,92,037	6,827	6,827
Building (Lease hold)	1,76,600	-	-	1,76,600	95,490	5,978	-	1,01,468	75,132	81,110
Electrical Fittings	48,000	-	-	48,000	45,600	-	-	45,600	2,400	2,400
Furniture	60,138	-	-	60,138	59,572	-	-	59,572	566	566
Office Equipment	55,548	-	-	55,548	33,702	-	-	33,702	21,846	21,846
Type Writer	16,246	-	-	16,246	15,798	-	-	15,798	448	448
Generator	20,150	-	-	20,150	19,322	-	-	19,322	828	828
Motor Car	-	-	-	-	-	-	-	-	-	-
TOTAL	6,56,692	-	-	6,56,692	4,61,521	5,978	-	4,67,499	1,89,193	1,95,171
PREVIOUS YEAR	17,55,548	-	-	6,56,692	14,98,981	6,453	-	4,61,521	1,95,171	

Note: The bifurcation of cost between Land and Building (Freehold) has been done on estimated basis by the Management.

Joy Prakash Sharma

Managing Director

DIN: 00372346



FLOWER TRADING & INVESTMENT CO. LTD.

Schedule to the Balance Sheet as on 31st March, 2022 of a Non-deposit taking
Non-Banking Financial Company

(as required in terms of Paragraph 9BB of Non-Banking Financial Companies Prudential Norms (Reserve Bank) Directions, 2007)

(Rs. In lakhs)

Particulars		(Rs. In lakhs)	
Liabilities side:			
(1) Loans and advances availed by the NBFCs inclusive of interest accrued thereon but not paid:		Amount outstanding	Amount overdue
(a) Debentures : Secured		Nil	Nil
: Unsecured		Nil	Nil
(other than falling within the meaning of public deposits*)			
(b) Deferred Credits		Nil	Nil
(c) Term Loans		Nil	Nil
(d) Inter-corporate loans and borrowing		0.00	Nil
(e) Commercial Paper		Nil	Nil
(f) Public Deposits*		Nil	Nil
(g) Other Loans (Please specify the nature)		Nil	Nil
(2) Break-up of (1) of above (Outstanding public deposits inclusive of interest accrued thereon but not paid):			
(a) In the form of Unsecured debentures		Nil	Nil
(b) In the form of partly secured debentures i.e. debentures where there is a shortfall in the value of security		Nil	Nil
(c) Other public deposits		Nil	Nil
Assets Side		Amount Outstanding	
(3) Break-up of Loans and Advances including bills receivables [other than those included in (4) below] :			
(a) Secured		Nil	
(b) Unsecured		601.42	
(4) Break-up of Leased Assets and stock on hire and hypothecation loans counting towards EL/HP activities			
(i) Lease assets including lease rentals under sundry debtors :			
(a) Financial lease		Nil	
(b) Operating lease		Nil	
(ii) Stock on hire including hire charges under sundry debtors :			
(a) Assets on hire		Nil	
(b) Repossessed Assets		Nil	
(iii) Hypothecation loans counting towards EL/HP activities			
(a) Loans where assets have been repossessed		Nil	
(b) Loans other (a) above		Nil	



Contd.....

(5) Break-up of Investments :			
Current Investment :			
1. Quoted :			
(i) Shares : (a) Equity		0.39	
(b) Preference		Nil	
(ii) Debentures and Bonds		Nil	
(iii) Units of Mutual Funds		Nil	
(iv) Government Securities		Nil	
(v) Others (Please specify)		Nil	
2. Unquoted :			
(i) Shares : (a) Equity		106.55	
(b) Preference		Nil	
(ii) Debentures and Bonds		Nil	
(iii) Units of Mutual Funds		Nil	
(iv) Government Securities		Nil	
(v) Others (Please specify)		Nil	
Long Term investments :			
1. Quoted :			
(i) Shares : (a) Equity		22.49	
(b) Preference		Nil	
(ii) Debentures and Bonds		Nil	
(iii) Units of Mutual Funds		Nil	
(iv) Government Securities		Nil	
(v) Others (Please specify)		Nil	
2. Unquoted :			
(i) Shares : (a) Equity		13.50	
(b) Preference		Nil	
(ii) Debentures and Bonds		Nil	
(iii) Units of Mutual Funds		Nil	
(iv) Government Securities		Nil	
(v) Others (Please specify)		Nil	
(6) Borrower group-wise classification of all leased assets, stock-on-hire and and loans and advances :			
Category		Amount net to provisions	
		Unsecured	Total
1. Related parties :			
(a) Subsidiaries		Nil	Nil
(b) Companies in the same group		595.89	595.89
(c) Other related parties		Nil	Nil
2. Other than related parties		5.53	5.53
Total		601.42	601.42



Contd.....

(7) Investor group-wise classification of all investments (current and long term) in shares and securities (both quoted and unquoted) :		
Category	Market Value /Break-up or fair value of NAV	Book Value (Net of Provisions)
1. Related parties :		
(a) Subsidiaries	Nil	Nil
(b) Companies in the same group	317.08	82.05
(c) Other related parties	79.87	38.00
2. Other than related parties	341.92	22.89
Total	738.87	142.94
(8) Other information		
		Amount
(i)	Gross Non-Performing Assets	
	(a) Related Parties	Nil
	(b) Other than related Parties	Nil
(ii)	Net Non-Performing Assets	
	(a) Related Parties	Nil
	(b) Other than related Parties	Nil
(iii)	Assets acquired in satisfaction of debt	Nil

Jagdish Chandra Agarwal

Sudhir Kumar Agarwal

Shyam Sunder Jindal

Company Secretary

Director

Din: 00373259

Managing Director

Din: 00372346

Joy Prakash Sharma

CFO

