

**LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF  
FLOWER TRADING & INVESTMENT CO. LTD.**

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

1. We have reviewed the accompanying statement of Unaudited Financial Results of Flower Trading & Investment Co. Ltd. (the Company) for the quarter and three months ended on 30<sup>th</sup> September 2024 together with the notes thereon, attached herewith (the Statement) being submitted by the company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (listing Regulations).
2. This Statement which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) Interim 'Financial Reporting' prescribed under section 133 of the Companies Act 2013 as amended, read with the relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review (SRE) 2410, "Review of Interim Financial Information performed by independent auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether and analytical procedures applied to financial data and thus provide less assurance than an Audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Financial Results prepared in accordance with aforesaid Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 330 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material Misstatement.

Place: Kolkata

Date: 13<sup>th</sup> November 2024

For VIVEK JAISWAL & CO.  
F.R.N. 323094E  
Chartered Accountants



*Vivek Jaiswal*

Vivek Jaiswal  
Partner

M. No. 057710

UDIN: 24057710BKCMFLF8093



# FLOWER TRADING & INVESTMENT CO.LIMITED

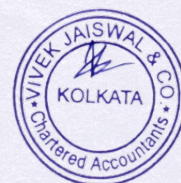
CIN: L65993WB1981PLC033398

Regd.Office: 540 Marshall house 33/1 N.S.Road Kolkata-700001

Phone No.033-22131845 Fax No.03366141237 email: flower@pratapgroup.com, websites: www.flowertrading.in

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2024 (Rs. In Lacs)

Sl.No.	Particulars	Quarter Ended		Half Year Ended		Year Ended	
		30.09.24	30.09.23	30.09.24	30.09.23	31.03.24	31.03.23
		Unaudited		Unaudited		Audited	Audited
1	Revenue from Operation	-	17.97	-	36.80	67.66	58.97
2	Other Operating Income	17.13	-	33.19	-	-	-
	<b>Total Revenue</b>	<b>17.13</b>	<b>17.97</b>	<b>33.19</b>	<b>36.80</b>	<b>67.66</b>	<b>58.97</b>
3	Expenses	-	-	-	-	-	-
a)	Cost of Material Consumed	-	-	-	-	-	-
b)	Purchase of Stock in Trade	-	-	-	-	-	-
c)	Change in Inventories of Finished Goods	-	-	-	-	-	-
d)	Employees Benefit Expenses	8.57	9.38	16.40	18.49	35.73	33.89
e)	Finance Cost	1.67	3.64	4.64	7.22	12.57	5.70
f)	Depreciation & Ammortisation	-	-	-	-	0.07	0.06
g)	Other Expenses	1.02	0.90	6.34	1.96	5.95	4.40
	<b>h) Total (a+g)</b>	<b>11.26</b>	<b>13.92</b>	<b>27.38</b>	<b>27.67</b>	<b>54.32</b>	<b>44.05</b>
4	<b>Profit Before Exceptional Items &amp; Tax</b>	<b>5.87</b>	<b>4.05</b>	<b>5.81</b>	<b>9.13</b>	<b>13.34</b>	<b>14.92</b>
5	Provisions & Contingencies	-	-	-	-	0.20	(0.35)
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit Before Tax</b>	<b>5.87</b>	<b>4.05</b>	<b>5.81</b>	<b>9.13</b>	<b>13.54</b>	<b>14.57</b>
8	Tax Expenses	-	-	-	-	-	-
	Current Year	-	-	-	-	-	-
	Previous Years	-	-	-	-	-	-
	MAI Credit	-	-	-	-	-	-
	Detered Tax	-	-	-	-	-	-
9	<b>Net Profit from Ordinary Activities</b>	<b>5.87</b>	<b>4.05</b>	<b>5.81</b>	<b>9.13</b>	<b>13.54</b>	<b>14.57</b>
10	Extra Ordinary Items	-	-	-	-	-	-
11	<b>Net Profit &amp; Loss from Ordinary Activities after Tax</b>	<b>5.87</b>	<b>4.05</b>	<b>5.81</b>	<b>9.13</b>	<b>13.54</b>	<b>14.57</b>
12	Paid up Equity Share Capital (Face value per share Rs. 10)	43.99	43.99	43.99	43.99	43.99	43.99
13	Reserve excluding Revaluation Reserve as per balance sheet of previous year	-	-	-	-	741.22	726.97
14	Basic & Diluted earning per share (of Rs. 10/- each)(not Annualised)	1.33	0.92	1.32	2.08	3.08	3.31
15	Public Share Holding	204,880	204,880	204,880	204,880	204,880	204,880
	Number of Shares	46.57	46.57	46.57	46.57	46.57	46.57
16	Persantage of Share holding	-	-	-	-	-	-
	Promoters and Promoter group share holding	-	-	-	-	-	-
a)	Pledge/Encumbered	-	-	-	-	-	-
	No. of Shares	-	-	-	-	-	-
	Percentage of Shares(as a % of total share holding of promoter & promoter Group)	-	-	-	-	-	-
b)	Non-encumbered	235,020	235,020	235,020	235,020	235,020	235,020
	Number of shares	-	-	-	-	-	-
	Persantage of shares(as a % of total share holding of promoter & promoter group)	53.43	53.43	53.43	53.43	53.43	53.43
	Persantage of shares(as a % total share of the company)	100	100	100	100	100	100





STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024						
Sl.No.	Particulars		30.09.24	30.09.23	31.03.24	31.03.23
			(Unaudited)	(Unaudited)	(Audited)	(Audited)
	<b>A EQUITIES AND LIABILITIES</b>					
	<b>1 Shareholders Funds</b>					
	a) Share Capital		44.00	44.00	44.00	44.00
	b) Reserve & surplus		760.56	750.35	754.76	741.22
	<b>2 Non current Liabilities</b>					
	a) Long Term Borrowing		-	-	-	-
	b) Deferred Tax Liability		-	-	-	-
	c) Long Term Provision		-	-	-	-
	d) Other Non current Liabilities		2.42			
	<b>3 Current Liabilities</b>					
	a) Short Term Borrowing		56.47	170.00	170.00	170.00
	b) Trade Payble		-	-	-	-
	c) Other Current Liabilities		5.60	5.09	6.28	4.31
	d) short Term Provisions		1.65	1.86	1.65	1.86
	<b>TOTAL</b>		<b>870.70</b>	<b>971.30</b>	<b>976.69</b>	<b>961.39</b>
	<b>B ASSETS</b>					
	<b>1 Non Current Assets</b>					
	a) Fixed Assets		2.45	1.84	2.45	1.84
	b) Non Current Investments		86.09	86.09	86.09	86.09
	c) Long Term Loans & Advances		0.48	0.48	0.48	0.48
	d) Non Current Trade Receivable				-	-
	<b>2 Current Assets</b>					
	a) Current Investments		106.95	106.95	106.95	106.95
	b) Trade Receivable		-	-	-	-
	c) Cash & Bank Balances		0.91	6.13	109.49	11.88
	d) Short Term Loans & Advances		673.82	731.34	671.23	754.15
	e) Other Current Assets		-	38.47	-	-
	<b>TOTAL</b>		<b>870.70</b>	<b>971.30</b>	<b>976.69</b>	<b>961.39</b>

In terms of our report of even date attached  
For **Vivek Jaiswal & Co.**  
F.R.N. 323094E  
Chartered Accountants

*Vivek Jaiswal*

(Vivek Jaiswal)  
M. No. 057710  
Partner  
UDIN: 24057710BKCMFLF8093  
Place-Kolkata  
Date : 13.11.2024



For and behalf of the Board  
**Flower Trading & Investment Co. Ltd.**  
*Flower Trading & Investment Co. Ltd.*

*Sudhir Kumar Agarwal*  
Director

(Sudhir Kumar Agarwal)  
DIN : 00373259

**Notes :**

- 1 The Company has grouped all its activities of share trading business Dividend and profit on sale of investment.
- 2 The figures of prior period has been regrouped & classified where ever considered necessary.



3 The Company has only one business segment as such the segment reporting requirement is not applicable.

- 4 These financial results of the Company for the quarter ended September 30, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on November 13th, 2024. The financial results are subjected to the Limited Review by the Statutory Auditors of the Company in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 5 The above Financial Results of the Company for the quarter ended September 30, 2024 are also available at the Company's websites [www.flowertrading.in](http://www.flowertrading.in) and websites of Calcutta Stock Exchanges, where the equity shares of the Company are listed.
- 6 The financial results of the company has been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant ammendment thereof.

