FLOWER TRADING & INVESTMENT CO. LTD.

540 Marshal House, 33/1, Netaji Subhash Road, Kolkata - 700 001, Phone : 91-33-2213 1845 / 6614-1200
CIN No. : L65993WB1981PLC033398
E-mail : flower@pratapgroup.com, Website : www.flowertrading.in

Date: 26.08.2026

To,
The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata - 700001, West Bengal

Ref: Scrip Code: 0016046

Sub: Intimation of the Notice of 45th Annual General Meeting and Annual Report of the Company as per Regulation 30 and 34 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

In compliance with the provisions of Regulation 30 and 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed herewith the Annual Report of the Company for the year ended 31st March, 2026 together with Notice convening the 45th Annual General Meeting (AGM) of the Company on Tuesday, 22nd September, 2026 at 1.30 P.M.

Further in term of Section 108 of the Companies Act, 2013 and related rules thereunder and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company shall provide to its members the facility to exercise their votes electronically for transacting the items of business set forth in the Notice.

The Company has entered into arrangement with National Securities Depository Limited (NSDL) for facilitating e-voting through their e-voting platform.

This is for your information and records. Kindly update your records and acknowledge the receipt for the same.

Thanking You,
Yours' Faithfully,

For **FLOWER TRADING & INVESTMENT CO LTD**
Flower Trading & Investment Co. Ltd.

Director
Sudhir Kumar Agarwal
Director
DIN: 00373259
Encl: As Above

FLOWER TRADING & INVESTMENT CO. LTD.
Regd. Office: 540 MARSHALL HOUSE 33/1 N.S. ROAD, KOLKATA – 700001
CIN: L65993WB1981PLC033398
Tel No.:033 22431845
Email: flower@pratapgroup.com; Website: www.flowertrading.in

FLOWER TRADING & INVESTMENT CO LIMITED

CIN: L65993WB1981PLC033398

45th ANNUAL REPORT & ACCOUNTS 2025-26

Board of Directors & Key Managerial Personnel

Shri Shyam Sunder Jindal DIN: 00372346

Smt.Sushila Devi Agarwal DIN: 00372462

Shri Sudhir Kumar Agarwal DIN: 00373259

Shri Jagdish Chandra Agarwal DIN: 00373349

Shri Rahul Srivastava DIN: 06369084

Smt Anjali Shaw DIN: 10642304

Key Managerial Personnel

Shri Joy Prakash Sharma, Chief Financial Officer

Jagdish Chandra Agarwal-Company Secretary

Auditors
M/s Vivek Jaiswal & Co. Chartered Accountant

Bankers
HDFC Bank

Registered Office
540, Marshall House 33/1, N S Road
Kolkata - 700001, West Bengal Phone
Nos.:033-66141221

E-mail : flower@pratapgroup.com Website:
www.flowertrading.in

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NOTICE

NOTICE IS HEREBY GIVEN THAT THE FORTY FIFTH ANNUAL GENERAL MEETING OF THE MEMBERS OF M/S FLOWER TRADING & INVESTMENT CO. LIMITED WILL BE HELD ON TUESDAY, 22ND DAY OF SEPTEMBER 2026 AT 1:30 PM AT THE REGISTERED OFFICE OF THE COMPANY AT 540 MARSHALL HOUSE, 33/1 N S ROAD KOLKATA WEST BENGAL 700001 TO TRANSACT THE FOLLOWING BUSINESS :-

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ORDINARY BUSINESS:

Item No. 1: ADOPTION OF AUDITED FINANCIAL STATEMENTS

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2026 together with the reports of the Board of Directors and Auditors thereon.

In this regards, to consider and if thought fit, to pass, with or without modification (s), the following resolution as an **Ordinary Resolution**:

"**RESOLVED THAT** the Audited Financial Statement of the Company for the financial year ended on March 31, 2026 and the reports of Board of Directors and Auditors thereon, as circulated to the members, be and hereby considered and adopted."

Item No. 2: APPOINTMENT OF MR. SUDHIR KUMAR AGARWAL (DIN- 00373259) AS A DIRECTOR LIABLE TO RETIRE BY ROTATION

To appoint a director in place of **Mr. Sudhir Kumar Agarwal (DIN: 00373259)** who retires by rotation and being eligible, offers himself for re-appointment.

Explanation: Based on the terms of appointment, Executive Directors and the Non-Executive Directors (other than Independent Directors) are subject to retirement by rotation. Mr. Sudhir Kumar Agarwal, who has been on the Board of the Company since January 31, 2017 and whose office is liable to retire at this AGM, being eligible, seeks re-appointment. Based on the performance evaluation the Board recommends his re-appointment.

In this regard, to consider and if thought fit, to pass with or without modification(s), the following Resolution as an **Ordinary Resolution**:

"**RESOLVED THAT** pursuant to Section 152 and all other applicable provisions, if any, of the Companies Act, 2013, the vacancy caused by retirement of Mr. Sudhir Kumar Agarwal (DIN-00373259), who retires by rotation at this Annual General Meeting and who seek to be reappointed as a Director of the Company and the vacancy, so caused, be filled up."

By Order of the Board
Flower Trading & Investment Co. Limited

Sd/-
Jagdish Chandra Agarwal
Company Secretary cum Director

Dated: 26th August, 2026
Place: Kolkata

NOTES:

A. MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING A PROXY IN ORDER TO BE VALID MUST BE DULY FILLED IN ALL RESPECTS AND SHOULD BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LATER THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.

Pursuant to the provisions of the Companies Act, 2013 (hereinafter called “the Act”) and the Rules made there under a person can act as proxy on behalf of Members not exceeding 50 (fifty) in number and holding in the aggregate not more than ten percent (10%) of the total issued and paid up share capital of the Company. Proxies submitted on behalf of the companies, societies, etc., must be supported by an appropriate resolution/authority, as applicable. A member holding more than ten percent (10%) of the total issued and paid up share capital of the Company may appoint a single person as proxy and such person shall not act as a proxy for any other person or member.

1. The Company does not have any unclaimed dividend amount to be transferred to Investor Education and Protection Fund (IEPF)

2. Members are requested to:

   - Bring their copies of the Annual Report and the attendance slip duly completed and signed at the meeting.

   - Quote their respective folio numbers for easy identification of their attendance at the meeting.

   - Corporate Members are requested to send a certified copy of the Board Resolution authorising their representative to attend this AGM, pursuant to Section 113 of the Act, through e-mail at **www.flower@pratapgroup.com**; or by post to the Company at 540, Marshall House 33/1 N S Road Kolkata-700001.

   - In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

3. In terms of the provisions of Section 152 of the Act, Mr. Sudhir Kumar Agarwal (DIN-00373259), Director of the Company, retires by rotation at the Meeting.

   Mr. Sudhir Kumar Agarwal, Director of the Company, is interested in the Ordinary Resolution set out at Item No. 2, of this Notice with regard to his re-appointment. Relatives of Mr. Sudhir Kumar Agarwal may be deemed to be interested in the resolution set out at Item No. 2 of this Notice, to the extent of their shareholding, if any, in the Company.

   Save and except the above, none of the Directors/Key Managerial Personnel of the Company/their relatives are, in any way, concerned or interested, financially or otherwise, in the Ordinary Business set out under Item No. 1 and 2 of this Notice.

4. The Register of Members shall remain closed from 16th September, 2026 to Tuesday, 22nd September, 2026 (both days inclusive) for the purpose of AGM.

5. The Register of Directors and Key Managerial Personnel and their shareholding maintained under section 170 of the Act, the Register of Contracts or arrangements in which Directors are interested under section 189 of the Act and all other documents referred to in the accompanying Notice shall be available for inspection at the commencement of the meeting and shall remain open and accessible to the Members during the continuance of the meeting upon log- in to NSDL e-voting system at www.evotingindia.com.

6. The Company has sent individual letters to all the Members holding shares of the Company in physical form for furnishing their PAN, KYC details and Nomination pursuant to SEBI Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/ P/CIR/2021/655 dated 3rd November, 2021. The aforesaid communication is also available on the website of the Company.

7. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated 25th January, 2022 has mandated the Listed Companies to issue securities in demat form only while processing service

8. Every member entitled to vote at a meeting of the Company, or on any resolution to be moved thereat, shall be entitled during the period beginning twenty-four hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, to inspect the proxies lodged, at any time during the business hours of the Company, provided not less than three days' notice in writing of the intention to inspect is given to the company.

9. If there is any change in the e-mail ID already registered with the Company, members are requested to immediately notify such change to the Company in respect of shares held in physical form.

10. Members holding shares in physical form are requested to advise any change in their address or bank mandates immediately to the Company or its Registrars.

11. In terms of Section 101 and 136 of the Companies Act, 2013 read together with the Rules made there under, the electronic copy of the Annual Report 2025-26, Notice of the 45th AGM of the Company along with the Admission Slip and Proxy Form are being sent to all the members whose email ids are registered with the Company unless any member has requested for a physical copy of the same.

12. Physical copy of the Annual Report for 2025-26, the Notice of the 45th AGM of the Company along with the Admission Slip and Proxy Form are being sent to those members who have not registered their email addresses with the Company.

13. Members may also note that the Notice of the AGM along with Annual Report for the financial year 2025-26 is being sent only through electronic mode to those shareholders whose email address are registered with the Company/Depositories/Registrar and Share Transfer Agent of the Company .The same has been uploaded on the website of the Company at **www.flower@pratapgroup.com**, websites of the Calcutta Stock Exchange at www.cse-india.com and on the website of NSDL. The physical copy of the Notice along with Annual Report shall be made available to the Member(s) who may request for the same in writing to the Company.

14. Members whose e-mail addresses and bank details are not registered are requested to register the same in the following manner:

    a) Members having shares in physical mode can register their e-mail ids and bank details by sending requisite details of their holding and scan of self-certified PAN copy, Aadhaar copy and a cancelled cheque leaf bearing the name of the shareholder on the face of the cheque at **flower@pratapgroup.com**,.

b) Members having shares in electronic mode are requested to register/update their e-mail ids and bank details with their respective Depository Participants 'DPs".

15. The relevant details under Regulation 36(3) of SEBI Listing Regulations and Secretarial Standard 2 on General Meetings issued by the Institute of Company Secretaries of India ("ICSI"), is annexed.

16. With a view to serving the Members better and for administrative convenience, an attempt would be made to consolidate multiple folios. Members who hold shares in identical names and in the same order of names in more than one folio are requested to write to the Company to consolidate their holdings in one folio.

17. Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of Companies Act, 2013 and Register of Contracts or arrangements in which Directors are interested maintained under Section 189 of the Companies Act, 2013 will be available for inspection by the members at the Annual General Meeting.

18. The Company has sent individual letters to all the Members holding shares of the Company in physical form for furnishing their PAN, KYC details and Nomination pursuant to SEBI Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/ P/CIR/2021/655 dated 3rd November, 2021. The aforesaid communication is also available on the website of the Company.

19. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated 25th January, 2022 has mandated the Listed Companies to issue securities in demat form only while processing service

20. Requests viz. Issue of duplicate securities certificate; claim from Unclaimed Suspense Account; Renewal/ Exchange of securities certificate; Endorsement; Sub-division/ Splitting of securities certificate; Consolidation of securities certificates/ folios; Transmission and Transposition. Accordingly, Shareholders are requested to make service requests by submitting a duly filled and signed Form ISR – 4, the format of which is available on the Company's website. Members holding equity shares of the Company in physical form are requested to kindly get their equity shares converted into demat/electronic form to get inherent benefits of dematerialisation and also considering that physical transfer of equity shares/ issuance of equity shares in physical form have been disallowed by SEBI.

21. **E - Voting**

I. (i) Remote e-voting will commence at 09.00 a.m. on Saturday, 19th September, 2026 and will end at 5.00 p.m. on Monday, 21st September, 2026, when remote e-voting will be blocked by NSDL. During this period members' of the Company, holding shares, either in physical form or dematerialized form as on the cut-off date of 15th September 2026, may cast their vote by remote e-voting. The remote e-voting module shall be disabled by NSDL for voting thereafter. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently.

II. Voting rights will be reckoned on the paid-up value of shares registered in the name of the Members on Tuesday day 15th September, 2026 (cut-off date). Only those Members whose names are recorded in the Register of Members of the Company or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date will be entitled to cast their votes by remote e-voting or e-voting during the AGM. Those who are not Members on the cut-off date should accordingly treat this Notice as for information purposes only.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:-

The remote e-voting period begins on Saturday, 19th September, 2026 at 09:00 A.M. and ends on Monday, 21st September, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 15th September, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 15th September 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select

	"Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 2. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 3. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play

Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

<u>How to Log-in to NSDL e-Voting website?</u>

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is then user ID is 136987001***

5. Password details for shareholders other than Individual shareholders are given below:
    a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.
    b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
    c) How to retrieve your 'initial password'?
        (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
        (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the " Initial password" or have forgotten your password:
    a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
    b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
    c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
    d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at evoting@nsdl.co.in or contact at 1800 1020 990 and 1800 22 44 30

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to adubey87@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on **"Upload Board Resolution / Authority Letter"** displayed under **"e-Voting"** tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to Ms Pallavi Mhatre, Senior Manager at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAAR (self attested scanned copy of Aadhar Card) by email to flower@pratapgroup.com

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAAR (self attested scanned copy of Aadhaar Card) to flower@pratapgroup.com; . If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode**.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

C. VOTING AT AGM

Members who have not cast their vote by remote e-voting can exercise their voting rights at the AGM. The Company will make arrangements of Ballot papers in this regard at the AGM Venue.

22. **OTHER INSTRUCTIONS**

a) Any person, who acquires shares of the Company and become member of the Company after dispatch of the notice and holding shares as of the cut-off date **15th Day September, 2026** may obtain the login ID and password by sending an email to **flower@pratapgroup.com** or a request at evoting@nsdl.co.in or Issuer/RTA by mentioning their Folio No. However, if you are already registered with NSDL for remote e-voting then you can use your existing user ID and password for casting your vote. If you forgot your password, you can reset your password by using "Forgot User Details/Password" option available on www.evoting.nsdl.com or contact NSDL at the following toll free no.: 1800-222-990.

b) A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting as well as voting at the AGM through ballot paper.

c) Mr. Anil Kumar Dubey, Practicing Company Secretary (Membership No- 9488 and COP No – 12588) has been appointed as the Scrutinizer to scrutinize the voting and remote e-voting process in affair and transparent manner.

d) The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of or "Ballot Paper" for all those members who are present at the AGM but have not cast their votes by availing the remote e-voting facility.

e) The Scrutinizer shall, immediately after the conclusion of voting at the general meeting, will first count the votes cast at the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than three days of the conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favor or against, if any, to the Chairman or a person authorized by him in writing, who shall counter sign the same and declare the result of the voting forthwith.

f) The results declared along with the Scrutinizer's Report shall be placed on the company's website www. **flower@pratapgroup.com** and on the CSE Limited, where the shares of the Company are listed.

g) Subject to receipt of requisite number of votes, the Resolutions shall be deemed to have been passed on the date of the AGM i.e., 22nd September, 2026.

23. The route map showing directions to reach to the venue of the 45th AGM is given at the end of this Notice as per the requirement of the Secretarial Standards-2.

24. All documents referred to in the Notice will be available for inspection at the registered office and the administrative office of the Company, between 12.30 PM and 3.30 PM on all working days (i.e. except Saturdays and Public holidays) up to the date of this AGM.

25. The names and address of the Stock Exchanges where at the Company's Equity Shares are listed, are given below:-**The Calcutta Stock Exchange Limited** 7, Lyons Range, Kolkata – 700 001

By Order of the Board
Flower Trading & Investment Co. Limited

Sd/-
Jagdish Chandra Agarwal
Company Secretary cum Director

Place: Kolkata
Date: 26th August, 2026

FLOWER TRADING & INVESTMENT CO. LTD.
Regd. Office: 540 MARSHALL HOUSE 33/1 N.S. ROAD, KOLKATA – 700001
CIN: L65993WB1981PLC033398
Tel No.:033 22431845
Email: flower@pratapgroup.com; Website: www.flowertrading.in

DIRECTORS' REPORT

To,
The Members
FLOWER TRADING & INVESTMENT CO LTD

Your Directors have pleasure in presenting their 45th Annual Report together with the Audited financial statements of your Company for the year ended 31st March, 2026.

KEY FINANCIAL HIGHLIGHTS

The highlights of the financial results of the Company are as follows:

(Amt. in Rs.000)

PARTICULARS	***Year Ended March 31,2026***	***Year Ended March 31,2025***
Revenue from Operations	29,414.54	6257.68
Other Income	493.45	469.95
Total Revenue	29,907.99	6727.63
Total Expenses	3490.70	5337.28
Profit/ (Loss) for the year before tax	26,417.29	1,390.35
Less : Provision for Taxation	-	-
Current Tax	990	-
Deferred Tax	-	-
Mat Credit Entitlement	-	-
(Excess)/Short provision for the earlier year	-	-
Net Profit/ (Loss) After Tax	**25,427.29**	**1,390.35**

STATE OF THE COMPANY'S AFFAIRS

During the year under review, the Company recorded Turnover of Rs. 29,907,989/- on a standalone basis as against Rs.6,727,632/- in the previous financial year 2024-25. The profit before tax was Rs.26,417,291/- in FY 2025-26 as against Rs.1,390,350/- in FY 2024-25.

BUSINESS PERFORMANCE REVIEW

The main operations of the Company are that of Trading of Shares & Investment Activities. There are no material changes or commitments affecting the financial position of the Company which have occurred between the end of the Financial Year and the date of the report.

DIVIDEND

Our Director's regret for not recommending any Dividend on Equity Shares and has decided to retain the profits for future investments and to strengthen the business of the Company.

TRANSFER TO RESERVES

The Company transfers sum of Rs 5,085,458/- u/s 45 IC of RBI Act, 1934 as statutory reserves and is proposed to be retained in the Profit or Loss account during the Financial Year ended on 31.03.2026.

CHANGE IN THE NATURE OF BUSINESS

During the year under review, there are no changes in the nature of the business of the Company.

MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY

During the year under review, there were no material changes and commitments affecting the financial position of the Company between the end of the financial year and the date of this report.

SHARE CAPITAL

The Equity shares of the Company are listed on the CSE. The paid up Equity Share Capital as on March 31, 2026 was Rs. 43.99 Lakhs. The Company has neither issued shares with differential rights as to dividend, voting or otherwise nor issued shares (including sweat equity shares) to the employees or Directors of the Company, under any Scheme.

LISTING

The shares of the Company continue to be listed on the CSE Limited (CSE). However the status at Stock Exchange showing "under process for revocation". The scrip code number of the Equity Shares of the Company on CSE is 0016046 respectively.

DIRECTOR AND KEY MANAGERIAL PERSONNEL

In accordance with the provisions of the Companies Act, 2013 and Articles of Association of the Company, Mr Sudhir Kumar Agarwal (DIN- 00373259), Director of the Company retires by rotation and being eligible for reappointment and offers himself for re-appointment.

All the directors of the Company have confirmed that they are not disqualified from being appointed as Directors in terms of Section 164 of the Companies Act, 2013

During the Financial Year, Mr. Shyam Sunder Jindal has been re-appointed as Managing Director of the Company in the Extra ordinary General Meeting of the Company held on 8th April, 2025. Pursuant to the Provisions of Sections 152(6) and any other applicable provisions of the Companies Act, 2013 and the Rules made there under now the Board consists of Mr. Shyam Sunder Jindal (Managing Director) Jagdish Agarwal Chandra (Executive Director), Sushila Devi Agarwal (Non-Executive Director), Sudhir Kumar Agarwal (Non-Executive Director) Anjali Shaw (Independent Director) and Rahul Srivastava (Independent Directors), during the year under review.

All the directors of the Company have confirmed that they are not disqualified from being appointed as Directors in terms of Section 164 of the Companies Act, 2013.

Mr. Shyam Sunder Jindal (Managing Director), Mr. Jagdish Agarwal Chandra (Company Secretary) and Mr. Joy Prakash Sharma (CFO), the Key Managerial Personnel (KMP) of the Company pursuant to the provisions of the Company Act, 2013, as on the date of this report.

DIRECTORS RESPONSIBILITY STATEMENT

To the best of their knowledge and belief and according to the information and explanations obtained, our Directors make the following statement in terms of Section 134 (3) (c) and 134 (5) of the Companies Act, 2013:

a) that in the preparation of Annual Accounts for the financial year ended March 31, 2026, the applicable Accounting Standard has been followed;

b) that the Directors have selected such Accounting Policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the March 31, 2026 and the Statement of Profit and Loss for financial year ended March 31, 2026;

c) that proper and sufficient care have been taken for maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding assets of the Company and for preventing and detecting frauds and other irregularities;

d) that the Annual Accounts have been prepared on a 'going concern' basis;

e) that proper internal financial controls laid down by the Directors is being followed by the Company and that such internal financial controls are adequate and are operating effectively; and

f) that proper system to ensure compliance with the provisions of all applicable laws as devised by the Directors are in place and that such systems are adequate and operating effectively.

MANAGEMENT DISCUSSION & ANALYSIS REPORT

The Management Discussion & Analysis and the Report on Corporate Governance for the Financial Year, as stipulated under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") including any amendment thereof are attached as **Annexures V** to this Annual Report.

CREDIT RATING

No Credit Rating was taken during the Financial Year.

DECLARATION BY INDEPENDENT DIRECTOR

Necessary declarations from Independent Directors of the Company were received that they meet the Independent Directors criteria as laid down under Section 149(6) of the Companies Act, 2013 and Regulation 16(1) (b) (vi) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and that they have registered themselves in the Independent Directors' Databank and requirement of online self-proficiency test is complied with

SEPARATE MEETING OF INDEPENDENT DIRECTOR

During the year under review, the Independent Director had, in accordance with the provisions of Schedule IV (Code for Independent Director) of the Companies Act, 2013 and Regulation 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, met separately and discussed and reviewed, inter-alia, the performance of Non-Independent Director and the Board as a whole after taking into consideration the views of Executive and Non- Executive Directors.

BOARD EVALUATION

The Board evaluated the effectiveness of its functioning, of the Board Committees and of individual Directors, pursuant to the provisions of the Companies Act, 2013 and the SEBI Listing Regulations.

The Independent Directors carried out annual performance evaluation of the Chairman, the Non-Independent Director, Board Committees and the Board as a whole in its separate meeting taking into account the views of other Non-Executive Director.

The performance of the Board, its Committees and each Board Member individually was evaluated by the Board based on the policy on performance evaluation specified by the Nomination and Remuneration Committee.

BOARD AND ITS COMMITTEES

BOARD MEETINGS

The Board met 5(Five) times during the financial year as on 29th May 2025, 16th June 2025, 14th August 2025, 13th November 2025 and 12th February 2026. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013 and the SEBI Regulation, 2015.

Attendances of each Director at Board Meetings held during the financial year 2025-26 are as follows:

Name of Director(s)	Designation	No. of Board Meeting(s) during the tenure of the Director	
		Held	Attended
SHYAM SUNDER JINDAL	Managing Director	5	5
JAGDISH AGARWAL CHANDRA	Executive Director	5	5
SUSHILA DEVI AGARWAL	Non-Executive Director	5	5
SUDHIR KUMAR AGARWAL	Non-Executive Director	5	5
ANJALI SHAW	Independent Director	5	4

RAHUL SRIVASTAVA	Independent Director	5	5

COMMITTEES OF THE BOARD

The Board has formulated the following Committees:

1. Audit Committee:

The Audit Committee was constituted in line with the provisions of Section 177 of the Companies Act, 2013 and Companies (Meetings of Board and its Powers) Rules, 2014. All the members of the committee possess sound knowledge of knowledge of accounting and audit. Mr. Rahul Srivastava and Mrs. Anjali Shaw are having expertise in financial management. During the year 2025-26, all the recommendations received from the Audit committee was accepted by the Board of Directors.

During the Financial Year 2025-26, the Audit Committee met 4 (Four) times on 29th May 2025, 14th August 2025, 13th November 2025 and 12th February 2026.The table below provides the details of meetings and attendance of the Audit Committee members during the year 2025-26:

	Category	**No. of Meeting(s) during the tenure of Members**	
		Held	**Attended**
Rahul Srivastava (Chairman)	Independent Director	4	4
Anjali Shaw	Independent Director	4	4
Shyam Sunder Jindal (Member)	Managing Director	4	4

2. Nomination and Remuneration Committee:-

The Nomination and Remuneration Committee was constituted in line with the provisions of Section 178 of the Companies Act, 2013 and Companies (Meetings of Board and its Powers) Rules, 2014.
During the Financial Year 2025-26, the Nomination and Remuneration committee met 2 (Two) times on 29th May 2025 and 13th November 2025.

The composition of the Nomination and Remuneration Committee and the details of meeting attended by its members during the year 2025-26 are given below:

	Category	**No. of Meeting(s) during the tenure of Members**	
		Held	**Attended**
Rahul Srivastava (Chairman)	Independent Director	2	2
Anjali Shaw	Independent Director	2	2
Shyam Sunder Jindal (Member)	Managing Director	2	2

RELATED PARTY TRANSACTION

All Related Party Transactions entered into by your Company during the financial year were on arm's length basis and were in the ordinary course of business. The particulars of Contracts or Arrangements made with related parties referred to in subsection (1) of section 188 entered by the company during the financial year ended 31st March 2026 is annexed here to Annexure -I in prescribed Form AOC-2 and forms part of this report.

PARTICULARS OF EMPLOYEES

No employee or Director of the Company was in receipt of remuneration as prescribed under Section 197 of the Act read with Rule 5(2) & (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Disclosures as per Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are given as **Annexure II** of this Report.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company is not covered by the criteria specified in Section 135 of the Companies Act, 2013 requiring constitution of a Corporate Social Responsibility Committee and to formulate a Policy for this purpose.

POLICY FOR APPOINTMENT AND REMUNERATION

The Board has, on recommendation of the Nomination and Remuneration Committee formulated a policy for selection and appointment of Directors, senior managements and their remuneration. The said policy is set out as an **Annexure - III** and forms a part of this report.

RISK MANAGEMENT POLICY

In terms of Section 134(3) (n) of the Act, your Directors wish to state that the Company has drawn and implemented a Risk Management Policy including identification of elements of risks, if any, which may threaten the existence of the Company. The above policy is being reviewed/re-visited once a year or at such other intervals as deemed necessary for modifications and revisions, if any.

VIGIL MECHANISM/WHISTLE BLOWER POLICY

The Company promotes ethical behaviour in all its business activities and has put in place a mechanism for reporting illegal or unethical behaviour. The employees are free to report violations of applicable laws and regulations and the Code of Conduct.

The policy provides for a formal mechanism for all the directors, employees to report to the Management their genuine concerns or grievances about unethical behaviour, actual or suspected fraud and any violation of the Company's Code of Business Conduct and Ethics policy.

The Company has also provided direct access to the Chairman of the Audit Committee on reporting issues concerning Company. The Policy is available on the Company's website www.flowertrading.in

During the year under review, no employee was denied access to the Audit Committee. The said policy is available on the website of the Company.

POLICY ON PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT THE WORKPLACE

The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at the Workplace, in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules there under. The Policy aims to provide protection to employees at the workplace and prevent and redress complaints of sexual harassment and for matters connected or incidental thereto, with the objective of providing a safe working environment, where employees feel secure.

During the year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. Further details are as follow:

a.	Number of complaints of Sexual Harassment received in the Year	NIL
b.	Number of Complaints disposed off during the year	NIL
c.	Number of cases pending for more than ninety days	NIL

COMPLIANCE WITH MATERNITY BENEFIT ACT, 1961

In accordance with the revised disclosure requirements, the Company hereby affirms its compliance with the provisions of the Maternity Benefit Act, 1961. This declaration confirms that the Company continues to uphold all statutory obligations relating to maternity benefits, thereby ensuring the protection and welfare of women employees in the workplace.

STATUTORY AUDITOR'S REPORT

In terms of Section 134(2) and 134(3) of the Act, your Directors are pleased to inform that there are no qualifications, reservation or adverse remark or disclaimer made by the statutory auditors of the Company in their audit report for the financial year FY 2025-26.

INSTANCES OF FRAUD, IF ANY REPORTED BY THE AUDITORS

There was no fraud reported by the Auditors of the Company under Section 143(12) of the Companies Act, 2013, to the Audit Committee or the Board of Directors during the Financial Year. Therefore, no detail is required to be disclosed under Section 134(3)(ca) of the Act.

STATUTORY AUDITORS

The financial statements for the year under review have been audited by M/s. Vivek Jaiswal & Co., Chartered Accountants, Kolkata (FRN: ICAI-323094E), Statutory auditors of the Company.

In terms of Section 139 of the Companies Act, 2013 and the rules framed thereunder, M/s. Vivek Jaiswal & Co., Chartered Accountants were appointed as the Statutory Auditor of the Company at the 44th AGM held on 30th September, 2025 for a period of 5 years up to the conclusion of the 49th AGM of the Company to be held in the year 2030.

SECRETARIAL AUDITOR

In terms of Section 204 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and the rules framed thereunder, M/s M & A Associates, Practicing Company Secretaries (Peer Reviewed Firm) (Firm Registration no.P2019WB076400) has been appointed as Secretarial Auditor of the company for a term of five(5) consecutive financial years, commencing from the financial year 2025-26 to the financial year 2029-30 to audit the Secretarial Records of the Company for the respective Financial Years.

The Report of the Secretarial Auditor is attached in Annexure IV to this Report. The Report does not contain any qualification, reservation or adverse remark.

The Company has complied with the applicable Secretarial Standards formulated by the Institute of Company Secretaries of India and notified by the Central Government for implementation.

ANNUAL RETURN

The Annual Return as on the Financial Year ended on March 31, 2026 as required under Section 92(3) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014 (as amended) is available on the website of the Company at www.flowertrading.in.

CHANGE IN THE NATURE OF BUSINESS

There was no change in the nature of business of the Company during the Financial Year.

PROCEEDINGS UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

There was no proceeding under the Insolvency and Bankruptcy Code, 2016 during the Financial Year.

ONE-TIME SETTLEMENT WITH THE BANKS OR FINANCIAL INSTITUTIONS

There was no instance of one-time settlement with any Bank or Financial Institution during the Financial Year.

PUBLIC DEPOSIT

Your Company has not accept any deposit from the public during the financial year within the meaning of Section 73 of the Companies Act, 2013 or the Companies (Acceptance of Deposits) Rules, 2014 nor does it hold any public deposit.

SUBSIDIARY COMPANIES AND CONSOLIDATED FINANCIAL STATEMENTS

As per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations") and applicable provisions of the Companies Act, 2013 read with the Rules issued thereunder, the Company has no subsidiaries or associate company.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

CODE OF CONDUCT

The Company has a laid down Code of Business Conduct and Ethics for Directors and Senior Management based on the principles of ethics, integrity and transparency.

CONSERVATION OF ENERGY, TECHNOLOGICAL ABSORPTION AND FOREIGN EXCHANGE EARNING & OUTGO

Since your Company is a trading company and does not own any manufacturing facility, the requirement relating to providing the particulars relating to conservation of energy and technology absorption as per Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, are not applicable.

Accounting of Foreign Exchange Transactions:-

	2025-26	**2024-25**
C.I.F. Value of Imports	NIL	NIL
Expenditure in Foreign Currency	NIL	NIL
Earnings in Foreign Exchange	NIL	NIL

CORPORATE GOVERNANCE

During the year under review, Company does not fall under any of the criteria of the Regulation 15(2) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 i.e. its Paid up share capital and Net Worth are less than 10 Crores and 25 Crores respectively. Therefore the Compliance with Corporate Governance provisions as per Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 are not applicable to the Company.

Henceforth, the Corporate Governance Report, in terms of Regulation 34(3) read with Schedule V of the Listing Regulations, does not form part of this Annual Report. Further, no Certificate from the Auditors or practicing company secretaries regarding compliance of conditions of corporate governance has been obtained and not forms part of this Annual Report. However, Company is in compliance of the Corporate Governance requirements as mentioned under the Companies Act, 2013 and rules framed thereunder.

PREVENTION OF INSIDER TRADING

The Company has adopted a Code of Conduct for Prevention of Insider Trading for its Designated Persons in compliance with the SEBI (Prohibition of Insider Trading) Regulations, 2015. The Code lays down Guidelines, which advise the insiders on procedures to be followed and disclosures to be made, while dealing with the shares of the Company, and cautioning them of the consequences of violations. The Code requires pre- clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed. As per Reg. 3(5) of the

Prohibition of Insider Trading Regulation, 2015, Company is required to maintain Structured Digital Database, however there is no Trading at CSE therefore Company is not maintaining the Structured Digital Database.

The code of conduct for Prevention of Insider Trading is posted on the website of the Company and can be accessed at: www.flowertrading.in

All the Board of Directors and designated employees have confirmed compliance with the Code.

INTERNAL FINANCIAL CONTROLS

Your Company has in place adequate internal financial controls. This ensures that all transactions are authorized, recorded and reported correctly and assets are safeguarded and protected against loss from unauthorized use or disposition.
We have documented policies and procedures covering all financial and operating functions and processes. The Company's internal control system is commensurate with its size, scale and complexities of its operations.

The Audit Committee oversees and reviews the functioning of the entire audit team and the effectiveness of internal control system at all levels and monitors the implementation of audit recommendations. To maintain its objectivity and independence, the Internal Audit function reports to the Chairman of the Audit Committee.

Your Directors confirm that during the year under review, there were no reportable material weaknesses in the present systems or operations of internal controls.

SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS

Your Directors confirm that there are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's future operations.

SECRETARIAL STANDARD

The Company has complied with the applicable Secretarial Standard(s) (as revised from time to time) issued by ICSI and approved by Central Government.

FLOWER TRADING & INVESTMENT CO. LTD.
Regd. Office: 540 MARSHALL HOUSE 33/1 N.S. ROAD, KOLKATA – 700001
CIN: L65993WB1981PLC033398
Tel No.:033 22431845
Email: flower@pratapgroup.com; Website: www.flowertrading.in

ANNEXURES FORMING PART OF THIS REPORT

Annexure	Particulars
I.	Particulars of Contracts/Arrangements made with Related Parties
II.	Details under Rule 5(1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014
III.	Nomination and Remuneration Policy
IV.	Secretarial Audit Report
V.	Management Discussion & Analysis Report

ACKNOWLEDGEMENT
The Board places on record its deep gratitude for the unstinted support the Company has receive from the State Government and Shareholders during the Financial Year

Date: 28.05.2026

For and on behalf of the Board of Directors
Flower Trading & Investment Co Ltd

Place: Kolkata

Sd/-
Sudhir Kumar Agarwal
DIN: 00373259
Director

Sd/-
Shyam Sunder Jindal
DIN:00372346
Managing Director

Annexure – I

Particulars of Contracts/Arrangements made with Related Parties

[Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014 – AOC- 2]

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

Details of contracts or arrangements or transactions not at Arm's Length Basis:

There were no contracts or arrangements or transactions entered into during the year ended March 31, 2026, which were not at arm's length basis.

Details of contracts or arrangement or transactions at arm's length basis:

There were contracts or arrangement or transactions at arm's length basis for the year ended March 31, 2026 as follows:

Name of Related Party	Nature of Relationship	Nature of Contract	Duration of Contract	Salient Terms	Amount
Harsh Filaments Pvt. Ltd.	Enterprises over which significant influence of directors	Loan given	Ongoing	NIL	16,660,670/-
Pratap Polysacks Ltd.	Enterprises over which significant influence of directors/ their relatives	Loan given	Ongoing	NIL	10,740,980/-
Pratap Synthetics Ltd.	Enterprises over which significant influence of directors / their relatives	Loan given	Ongoing	NIL	12,064,030/-
Vansh Technoplast Pvt. Ltd.	Enterprises over which significant influence of directors / their relatives	Loan given	Ongoing	NIL	66,96,380/-
Pratap Technoplast Pvt. Ltd.	Enterprises over which significant influence of directors/ their relatives	Loan given	Ongoing	NIL	22,98,450/-
Vansh Technofab Pvt. Ltd.	Enterprises over which significant influence of directors/	Loan given	Ongoing	NIL	22,793,140/-

	their relatives				
Hissar Udyog Pvt. Ltd.	Enterprises over which significant influence of directors/ their relatives	Loan given	Ongoing	NIL	5,418,200/-
Pratap Synthetics Ltd.	Enterprises over which significant influence of directors / their relatives	Security Deposit	-	NIL	42,000.00

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

	Sd/-	**Sd/-**
	Sudhir Kumar Agarwal	**Shyam Sunder Jindal**
Place: Kolkata	**Director**	**Managing Director**
Dated: 28.05.26	**DIN – 00373259**	**DIN – 00372346**

Annexure -II

STATEMENT OF DISCLOSURE OF REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013, READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014 AND COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) AMENDMENT RULES, 2016

I. The Non-Executive Directors of the Company are entitled for sitting fees as per the statutory provisions and within the limits approved by the shareholders. The ratio of remuneration and percentage increase in remuneration for Non-executive Directors is therefore not considered for the above purpose.

<table>
<tr><td rowspan="8">(i)</td><td>The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year</td><td>Ratio Against Median Employee's Remuneration</td><td>% increase in Remuneration</td></tr>
<tr><td>Mr. SHYAM SUNDER JINDAL, Managing Director</td><td>-</td><td>NA</td></tr>
<tr><td>Mrs. SUSHILA DEIV AGARWAL</td><td>-</td><td>NA</td></tr>
<tr><td>Mr. SUDHIR KUMAR AGARWAL</td><td>-</td><td>NA</td></tr>
<tr><td>Mrs. ANJALI SHAW</td><td>-</td><td>NA</td></tr>
<tr><td>Mr. RAHUL SRIVASTAVA</td><td>-</td><td>NA</td></tr>
<tr><td>Mr. JAGDISH CHANDRA AGARWAL, Director & Company Secretary .</td><td>2.25</td><td>NA</td></tr>
<tr><td>Mr. JOY PRAKASH SHARMA, Chief Financial Officer</td><td>1.00</td><td>0.06%</td></tr>
<tr><td>(ii)</td><td>The percentage increase in the median remuneration of employees in the financial year.</td><td colspan="2">NA</td></tr>
<tr><td>(iii)</td><td>The number of permanent employees on the rolls of Company (as on 31st March, 2026)</td><td colspan="2">5 (Five) Including Company Secretary & CFO</td></tr>
<tr><td>(iv)</td><td colspan="3">Average percentage increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentage increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:- Nil</td></tr>
<tr><td>(v)</td><td colspan="3">Affirmation that the remuneration is as per the remuneration policy of the Company:

It is hereby affirmed that the remuneration paid to employees, who are covered under Remuneration Policy is in accordance with the Remuneration Policy of the company.</td></tr>
</table>

II. During the year, the Company had not engaged any employee drawing remuneration in exceeding the limit specified under Section 197(12) read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

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

Sd/-	**Sd/-**
Sudhir Kumar Agarwal	**Shyam Sunder Jindal**
Director	**Managing Director**
DIN – 00373259	**DIN – 00372346**

Place: Kolkata
Dated: 28.05.26

Annexure - III

NOMINATION AND REMUNERATION POLICY

This Nomination and Remuneration Policy is being formulated in compliance with Section 178 of the Companies Act, 2013 read along with the applicable rules thereto and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management has been formulated by the Nomination and Remuneration Committee (NRC or the Committee) and has been approved by the Board of Directors.

Definitions:

"**Remuneration**" means any money or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income-tax Act, 1961;

"Key Managerial Personnel" means:

i) Managing Director, or Chief Executive Officer or Manager and in their absence, a Whole-time Director;

ii) Chief Financial Officer;

iii) Company Secretary; and

iv) such other officer as may be prescribed.

"Senior Managerial Personnel" mean the personnel of the company who are members of its core management team excluding Board of Directors. Normally, this would comprise all members of management of rank equivalent to General Manager and above, including all functional heads.

Objective:

The objective of the policy is to ensure that :-

- To lay down criteria and terms and conditions with regard to identifying persons who are qualified to become Directors (Executive and Non-Executive) and persons who may be appointed in Senior Management and Key Managerial positions.

- To determine remuneration based on the Company's size and financial position and trends and practices on remuneration prevailing in peer companies.

- the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully;

- to retain, motivate, promote talent and to ensure long term sustainability of talented managerial persons and create competitive advantage.

- relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
- remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.

APPOINTMENT AND REMOVAL OF DIRECTOR, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT

a) The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommend his / her appointment, as per Company's Policy.

b) A person should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Committee has authority to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the position.

c) Appointment of Independent Directors is subject compliance of provisions of section 149 of the Companies Act, 2013, read with schedule IV and rules there under.

d) The Company shall not appoint or continue the employment of any person as Whole-time Director who has attained the age of seventy years. Provided that the term of the person holding this position may be extended beyond the age of seventy years with the approval of shareholders by passing a special resolution.

e) The Director, KMP and Senior Management Personnel shall retire as per the applicable provisions of the Regulations and the prevailing policy of the Company. The Board will have the discretion to retain the Director, KMP, Senior Management Personnel in the same position / remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

TERM / TENURE

a) Managing Director/Whole-time Director:

i. The Nomination and Remuneration Committee shall identify a person according to the requirements of the Company for the above position and recommend their appointment to the Board including the terms of appointment and remuneration.

ii. The Board shall consider the recommendation of the NRC and accordingly approve the appointment and remuneration. The appointment of MD, JMD, WTD shall be subject to the approval of the Shareholders.

iii. Appointment of other employees will be made in accordance with the Company's HR Policy.

The Company shall appoint or re-appoint any person as its Executive Chairman, Managing Director or Executive Director for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.

b) Independent Director:

An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.

No Independent Director shall hold office for more than two consecutive terms of upto maximum of 5 years each, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director.

Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

At the time of appointment of Independent Director it should be ensured that number of Boards on which such Independent Director serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time Director of a listed company or such other number as may be prescribed under the Act.

EVALUATION

The Committee shall carry out evaluation of performance of Director, KMP and Senior Management Personnel yearly or at such intervals as may be considered necessary.

REMOVAL

The Committee may recommend with reasons recorded in writing, removal of a Director, KMP or Senior Management Personnel subject to the provisions and compliance of the Companies Act, 2013, rules and regulations and the policy of the Company or by the Board on its own if the person commits a breach of the duties, functions and responsibilities or obligations on any reason prescribed by the law or AOA or the Listing Agreement or for reason of poor performance as measured as a result of performance evaluation.

POLICY FOR REMUNERATION TO DIRECTORS /KMP/SENIOR MANAGEMENT PERSONNEL

1) Remuneration to Managing Director:

a) The Managing Director shall be eligible for remuneration as may be approved by the Shareholders of the Company on the recommendation of the Committee and the Board of Directors. The Remuneration/ Commission etc. to be paid to Managing Director shall be governed as per provisions of the Companies Act, 2013 and rules made there under or any other enactment for the time being in force and the approvals obtained from the Members of the Company.

b) The Nomination and Remuneration Committee shall make such recommendations to the Board of Directors, as it may consider appropriate with regard to remuneration to Managing Director.

2) Remuneration to Non- Executive / Independent Directors:

a) The Non-Executive / Independent Directors may receive sitting fees for attending meeting of the Board and the committee and such other remuneration as permissible under the provisions of Companies Act, 2013. The amount of sitting fees shall be such as may be recommended by the Nomination and Remuneration Committee and approved by the Board of Directors.

b) The profit-linked Commission shall be paid within the monetary limit approved by the Shareholders of the Company subject to the same not exceeding 1% of the net profits of the Company computed as per the applicable provisions of the Regulations.

c) An Independent Director shall not be eligible to get Stock Options and also shall not be eligible to participate in any share based payment schemes of the Company. Non-Executive Directors are eligible for Stock Options as approved by the shareholders.

d) Any remuneration paid to Non- Executive / Independent Directors for services rendered which are of professional in nature shall not be considered as part of the remuneration for the purposes of clause (b) above if the following conditions are satisfied:

   i) The Services are rendered by such Director in his capacity as the professional; and

   ii) In the opinion of the Committee, the director possesses the requisite qualification for the practice of that profession.

Any incidental expense incurred by the Directors with relation to the participation in the meetings of the Board and other Sub Committees shall be reimbursed.

3) Remuneration to Executive Directors, Key Managerial Personnel and Senior Management:

a) The remuneration to Key Managerial Personnel and Senior Management shall consist of fixed pay and incentive pay, in compliance with the provisions of the Companies Act, 2013 and in accordance with the Company's Policy.

b) Remuneration of Executive Directors, Key Managerial Personnel and Senior Management is determined and recommended by the Nomination & Compensation Committee and approved by the Board. Remuneration of Executive Directors is also subject to the approval of the shareholders.

c) The Incentive pay shall be decided based on the balance between performance of the Company and performance of the Key Managerial Personnel and Senior Management, to be decided annually or at such intervals as may be considered appropriate.

IMPLEMENTATION

- The Committee may issue guidelines, procedures, formats, reporting mechanism and manuals in supplement and for better implementation of this policy as considered appropriate.
- The Committee may Delegate any of its powers to one or more of its member.

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Mob: 9883039240/8334984350
Email: anil@mandaassociates.in

ANNEXURE – IV

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST DAY OF MARCH, 2026
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Flower Trading & Investment Co Ltd,
540 Marshall House 33/1 N S Road, Kolkata,
West Bengal, India,700001

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. **Flower Trading & Investment Co Ltd** (CIN: **L65993WB1981PLC033398**) (hereinafter called "the Company"). The Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our opinion thereon.

Based on our verification of books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers and authorized representative(s) during the conduct of Secretarial Audit , we hereby report that in our opinion the Company has, during the audit period for the financial year ended **31st March, 2026**,complied with the statutory provisions listed hereunder and also that the Company has proper board-processes and compliance-mechanism in place to the extent, in the manner and subject to the re porting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended 31st March, 2026, according to the provisions of:

I. The Companies Act, 2013 (the "Act") and the rules made thereunder;

II. The Securities Contracts (Regulation) Act, 1956 and the rules made thereunder;

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III. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

IV. Foreign Exchange Management Act; 1999 and the Rules and Regulations made thereunder with respect to Foreign investment.

I. The following Regulations (as amended from time to time) and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992: -

a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **[Not Applicable during the period under review]**

c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **[Not Applicable during the period under review]**

d) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

e) The Securities and Exchange Board of India (Registrars to an Issue and Share Agents) Regulations1993 till 14.12.2025 and The Securities and Exchange Board of India (Registrars to an Issue and Share Agents) Regulations, 2025 since 15.12.2025.;

f) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **[Not Applicable during the period under review]**

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **[Not Applicable during the period under review]**

h) The Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018; **[Not Applicable during the period under review]**

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i) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021. **[Not Applicable during the period under review]**

We further report that, having regard to the compliance system prevailing in the Company and on examination of the relevant documents and management representations, there is no industry-specific law applicable to the Company, except for the applicable provisions, directions and guidelines issued by the Reserve Bank of India (RBI) governing Non-Banking Financial Companies (NBFCs).

We have also examined the compliance by the company of the following statutory provisions/standards/ regulations:

i. The uniform Listing Agreements entered into by the Company, with Calcutta Stock Exchange Limited.
ii. The Secretarial Standards (SS-1 and SS-2) issued by the Institute of Company Secretaries of India.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Director, Non-Executive Directors, Independent Directors and an Independent Woman Director. All requisite compliances were undertaken by the company in consonance with Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the changes in the composition of the Board made during the year. The committees of the Board are duly constituted.

Adequate notice along with Agenda and detailed Notes on Agenda were sent to all the Directors to schedule the Board Meetings and to all the members to schedule the Committee Meetings. A system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

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We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines as also represented by the management.

For M & A Associates

Company Secretaries

Anil Kumar Dubey
Partner
FCS-9488
COP-12588
UDIN- F009488H001164279
Peer Review No.: 2000/2022
FRN-P2019WB076400

Place: Kolkata
Date: 20.08.2026

Note: This report is to be read with our letter of even date which is annexed as **'Annexure-A'** and forms an integral part of this Report.

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Annexure-A

To,
The Members,
Flower Trading & Investment Co Ltd,

Our Secretarial Audit Report for the Financial Year ended **31st March, 2026**, of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, were have followed provides reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, we have obtained the Management Representation about the compliance of laws, rules and regulation and happening of events etc. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification procedures on test check basis.

5. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

6. The Secretarial Audit was conducted based on the verification of the Company's books, papers, minutes books, forms and returns filed, documents and other records furnished by them or obtained from the Company.

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7. Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes

For M & A Associates

Company Secretaries

M & A Associates Kolkata Practising Company Secretaries

Anil Kumar Dubey
Partner
FCS-9488
COP-12588
UDIN- F009488H001164279
Peer Review No.: 2000/2022
FRN-P2019WB076400

Place: Kolkata
Date: 20.08.2026

M & A Associates

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CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members
Flower Trading & Investment Co Ltd
540 MARSHALL HOUSE33/1 N S ROAD,
Kolkata, West Bengal, India

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Flower Trading & Investment Co Ltd** having CIN- L65993WB1981PLC033398 and having Registered Office at 540 MARSHALL HOUSE33/1 N S ROAD, Kolkata, West Bengal, India,700001 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

SL No.	Name of the Director	DIN	Date of Appointment in the Company
1	Mr. Sudhir Kumar Agarwal	00373259	31.01.2017
2	Mrs. Sushila Devi Agarwal	00372462	22.10.1992
3	Mr. Jagdish Chandra Agarwal	00373349	09.09.2014
4	Mr. Shyam Sunder Jindal	00372346	16.07.1984
5	Mrs. Anjali Shaw	10642304	28.08.2024
6	Mr. Rahul Srivastava	06369084	31.07.2023

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For M & A Associates
Practising Company Secretaries

CS Anil Kumar Dubey
Membership No.:9488
CP No.:12588
PR 2000/2022

Place: Kolkata
Date: 25.08.2026

UDIN- F009488H001218355

FLOWER TRADING & INVESTMENT CO LTD

ANNEXURE – V

Management Discussion and Analysis

Industry Structure and Developments

Our company **Flower Trading & Investment Co. Limited** was incorporated on 4th March, 1981. It is a Non Deposit taking Non- Banking Financial Company registered with Reserve Bank of India and got the license of NBFC in 1998. Our company was listed in Calcutta Stock Exchange Ltd.in 1996. However, our company is under the process of revocation in Calcutta Stock Exchange.

Here at Flower Trading & Investment Co. Limited, our legal and finance experts will design a dynamic approach to meet your financial goals as per your current financial circumstances and risk profile. Before dealing with any of the trading segment; we first come over with client's investment portfolio, specific savings goals, current income, to what extend one can face risk, taxation levels and many more points are to be concerned before selecting any of the trading option.

We have a team of highly skilled and intellectual staff, specialized in various segments, to help you in any kind. The conglomeration of dedicated sub-brokers, reasoned analysts, research advisors, commodity watchers, sector pundits, stock gurus will take care of all your expectations.

We are known across the country for its honest dealing and transparency. We are amongst the most trustworthy service provider offering competitive brokerage rates, friendly terms and research back up and technology driven back office.

Opportunities and Threats

Flower Trading and Investment Company Limited operates in a dynamic investment and trading environment that provides opportunities for growth and portfolio diversification. The development of financial markets and increasing investor participation may create opportunities to expand the Company's investment and trading activities. Technological advancements can improve trading efficiency, market analysis, portfolio monitoring, and risk management. The Company may also benefit from emerging investment opportunities across different sectors and asset classes. Strategic investments and partnerships may further support business expansion and long-term value creation. However, the Company is exposed to various risks, including market volatility, economic uncertainty, changes in interest rates and exchange rates, and fluctuations in asset prices. Changes in government policies, regulations, taxation, and financial-market requirements may also affect its operations and profitability. Liquidity constraints, credit and counterparty risks, and concentration of investments may impact the Company's financial performance. Increasing competition within the investment and trading sector may place pressure on returns and business opportunities. In addition, cyber security threats, technology failures, geopolitical developments, and other unforeseen market events may adversely affect operations. Management will continue to monitor these factors closely and adopt prudent investment, diversification, and risk-management strategies to mitigate potential threats while taking advantage of available opportunities.

Core Strengths

Personalized Investor Services

Flower Trading and Investment Company Limited focuses on providing personalized services to investors by understanding their individual investment needs and guiding them toward suitable investment options.

Portfolio Monitoring & Advisory

The Company regularly monitors and updates individual investor portfolios and provides guidance on portfolio reallocation to help investors respond effectively to changing market conditions and investment objectives.

24×7 Phone Support

The Company provides round-the-clock phone support, enabling investors to access assistance and obtain timely responses to their investment-related queries.

Easy Account Access

The Company facilitates easy and convenient access to investor accounts, enabling clients to monitor their investments and manage their portfolios efficiently.

Free Technical Tips

The Company provides technical tips and market-related insights to investors, supporting them in making more informed investment and trading decisions.

Financial Performance and Analysis

During the financial year ended 31 March 2026, the Company continued to maintain a strong growth trajectory as compared to the corresponding period of the previous financial year. The Company's revenue growth remains encouraging, supported by sustained demand and continued business momentum.

Due to the healthy growth in revenue, profitability remained high during the year. Total expenses incurred by the company reduced at Rs. 3,490.70 Thousands in FY 2026 from Rs. 5,337.28 Thousands in FY 2025.

Accordingly, Profit After Tax (PAT) stood at ₹ 25,427.29 thousands, compared with ₹ 1,390.35 thousands in the previous financial year.

The Earnings Per Share (EPS) increased to ₹57.80 in FY 2026, compared with ₹3.16 in FY 2025.

Overall, the Company delivered healthy top-line growth during FY 2026.

Product-wise Performance

Flower Trading and Investment Company Limited's product-wise performance is primarily driven by the performance of its investment and trading portfolio. The Company invests and trades in various financial instruments based on market conditions and available opportunities. The performance of individual products may vary depending on market movements, economic conditions, interest rates, liquidity, and investor sentiment. Equity-related investments are influenced by changes in share prices and overall stock market performance. Other investment products are similarly affected by prevailing market and economic conditions. The Company regularly reviews the performance of its investments to identify opportunities and manage potential risks. Portfolio allocation is adjusted from time to time based on market outlook and investment objectives. The Company focuses on maintaining an appropriate balance between risk and return through diversification. Regular monitoring of market trends and investment performance supports timely decision-making. The Company also provides investors with relevant investment guidance and market insights. Despite market fluctuations, management remains focused on optimizing portfolio performance.

Outlook

Flower Trading and Investment Company Limited remains cautiously optimistic about its future prospects, supported by the continued development of financial markets and increasing investor participation. The Company expects to identify suitable investment and trading opportunities across various sectors and financial instruments. Management will continue to focus on portfolio diversification, prudent investment decisions, and effective risk management to enhance returns while managing market-related risks. The Company also intends to strengthen its investor services through timely market information, portfolio monitoring, and investment guidance. Technological developments and improved access to financial-market information are expected to support operational efficiency and informed decision-making. However, the Company remains mindful of market volatility, economic uncertainties, regulatory changes, and other external factors that may affect investment performance. Going forward, management will closely monitor market conditions and adjust its investment strategies as appropriate. The Company remains committed to maintaining financial discipline, protecting investors' interests, and creating sustainable long-term value for its shareholders.

Risks & Concerns

• Export concentration risk: a large share of revenue is derived from international customers, exposing the Company to trade-policy, tariff and geopolitical risk.

• Input cost risk: Market prices and Index can be volatile.

• Execution risk: delay in commissioning the new manufacturing facility could defer expected growth and impair return on the associated capital expenditure.

• Regulatory risk: Shifting emphasis on sustainable and environment friendly packaging solution.

Internal Control Systems and Their Adequacy

As a listed entity on the CSE platform, the Company is required to maintain internal financial controls commensurate with its size and the nature of its operations, covering procurement, inventory management, treasury and financial reporting, subject to review by its statutory auditors and the Audit Committee of the Board. Given the working-capital intensity of the business, the adequacy of inventory and receivables monitoring controls is particularly relevant to an assessment of financial risk.

Human Resources

Human resources are an important component of Flower Trading and Investment Company Limited's operations and long-term growth. The Company recognizes that skilled, experienced, and committed employees are essential for delivering quality investor services and achieving business objectives. Management focuses on maintaining a professional and supportive working environment that encourages employee performance, accountability, and continuous development. The Company seeks to recruit and retain employees with appropriate skills and knowledge relevant to investment, trading, finance, and customer services. Employees are encouraged to enhance their professional knowledge and remain updated with developments in financial markets and applicable regulatory requirements. The Company also emphasizes teamwork, ethical conduct, discipline, and effective communication across its operations. Performance and responsibilities are monitored to ensure that employees contribute effectively to the Company's objectives. Going forward, the Company intends to continue strengthening its human resources capabilities through appropriate training, development, and employee engagement initiatives. The Company believes that investment in its people will support operational efficiency, quality investor service, and sustainable business growth.

Cautionary Statement

This Management Discussion and Analysis contain forward-looking statements regarding the Company's business outlook, growth prospects and financial performance, which are based on assumptions and estimates that involve known and unknown risks and uncertainties. Actual results may vary due to risks and uncertainties including regulatory changes, economic conditions, and competitive factors. The Company does not undertake any obligation to update these statements except as required by law.

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

Sd/-
Sudhir Kumar Agarwal
Director
DIN: 00373259

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, 2026**, 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, 2026**, 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.

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

Sr. No.	Key Audit Matter	Auditor's Response
1	***Significant estimates and judgement involved*** 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.	Our key audit procedures include: **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). 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. Testing of management review controls over measurement of provisions and disclosures in financial statements. **Substantive tests** Test of details for a selection of exposures over calculation of NPA provisions as at 31 March 2026; 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.

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

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

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.

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

- 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, 2026** 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, 2026** 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.

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

Place: Kolkata

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

Date: 28th May 2026

Vivek Jaiswal
Partner
M. No. 057710
UDIN: 26057710HSZIOW1664

Vivek Jaiswal & Co.
Chartered Accountants

16G Everest House, 16th Floor
46C Chowringhee Road
Kolkata – 700 071

Cell : 9830150479
E-mail : mail@vjco.in
Web : www.vjco.in

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, 2026**, 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) ofthe 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.

VIVEK JAISWAL & CO. KOLKATA *Chartered Accountants*

Vivek Jaiswal & Co.
Chartered Accountants

16G Everest House, 16th Floor
46C Chowringhee Road
Kolkata – 700 071

Cell : 9830150479
E-mail : mail@vjco.in
Web : www.vjco.in

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, 2026**, 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.

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

Place: Kolkata

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

Date: 28th May 2026

Vivek Jaiswal
Partner
M. No. 057710
UDIN: 26057710HSZIOW1664

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **Flower Trading & Investment Co. Limited** 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. 21 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 disciplinaries 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 four 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) 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.

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.

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

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.

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

Place: Kolkata

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

Date: 28th May 2026

Vivek Jaiswal
Partner
M. No. 057710
UDIN: 26057710HSZIOW1664

Vivek Jaiswal & Co.
Chartered Accountants

16G Everest House, 16th Floor
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E-mail : mail@vjco.in
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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 2026 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;

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

(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, 2026, 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.

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

Place: Kolkata

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

Date: 28th May 2026

Vivek Jaiswal
Partner
M. No. 057710
UDIN: 26057710HSZIOW1664

FLOWER TRADING & INVESTMENT CO. LTD.

CIN: L65993WB1981PLC033398

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

BALANCE SHEET AS AT 31ST MARCH, 2026

(Amount in Rs.000)

	Note No.	As at 31.03.2026	As at 31.03.2025
ASSETS			
Non - Current Assets			
(a) Plant Propery and Equipment	2	189.58	210.37
(b) Financial Assets			
(i) Investments	3	6,485.78	8,609.08
(ii) Loans & Advances	4	47.81	47.81
(c) Other Non Current Assets		-	-
Current Assets			
(a) Inventories	5	10,694.71	10,694.71
(b) Financial Assets			
(i) Trade Receivables		-	-
(ii) Cash and Cash Equivalents	6	723.62	85.65
(iii) Loans & Advances	7	90,029.59	85,855.10
TOTAL ASSETS		108,171.08	105,502.73
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	8	4,399.50	4,399.50
(b) Other Equity	9	102,293.84	76,866.54
LIABILITIES			
Non Current Liability			
(a) Other non- Current Liabilities	10	242.00	242.00
Current Liabilities			
(a) Financial Liabilities			
(i) Short Term Borrowings	11	-	23,627.94
(ii) Trade Payables		-	-
(b) Other Current Liabilities	12	54.07	27.09
(c) Provisions	13	1,181.68	339.66
TOTAL EQUITY AND LIABILITIES		108,171.08	105,502.73
		(0)	
Overview, Basis of Preparation & Significant Accounting Policies	1		
Notes forming part of the Financial Statements	2 to 21		

The notes referred to above forms an integral part of the Financial Statements.

As per our Report of even date

By order of the Board
for and on behalf of Flower Trading & Investment Co. Limited

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

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

(Vivek Jaiswal)
Partner
Membership No. 057710
UDIN: 26057710HSZIOW1664
Place: Kolkata
Dated: 28.05.2026

Jagdish Chandra Agarwal
Company Secretary
PAN: ACGPA7493R

Sudhir Kumar Agarwal
Director
DIN: 00373259

Shyam Sunder Jindal
Managing Director
DIN: 00372346

Joy Prakash Sharma
CFO
PAN: ATIPS2727B

FLOWER TRADING & INVESTMENT CO. LTD.

CIN: L65993WB1981PLC033398

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

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2026

(Amount in Rs.000)

	Note No.	As at 31.03.2026	As at 31.03.2025
Revenue:	14		
I Revenue from operations		29,414.54	6,257.68
II Other Income		493.45	469.95
III Total Income (I+II)		**29,907.99**	**6,727.63**
IV Expenses			
Purchases of Stock-in-trade		-	-
Change in inventories of finished goods, stock in trade	15	-	-
Direct Expenses		-	-
Employee Benefits expense	16	2,932.27	3,221.71
Finance Cost	17	149.13	1,004.38
Depreciation and amortization expense	2	20.80	34.78
Other Expenses	18	536.48	901.54
Contingent Provision against Standard Asset		(147.98)	174.86
Total Expenses (IV)		**3,490.70**	**5,337.28**
(V) Profit/ (Loss) before Exceptional items and tax		**26,417.29**	**1,390.35**
(VI) Exceptional items		-	-
(VII) Profit / (Loss) before tax (V-VI)		**26,417.29**	**1,390.35**
(VIII) Tax expenses			
(i) Current Tax		990.00	-
(ii) Mat Credit		-	-
(iii) (Excess)/Short provision for the earlier years		-	-
Total Tax Expense		990.00	-
Profit/(Loss) for the year from Continuing Operations (A)		**25,427.29**	**1,390.35**
Earnings per Equity Share per Nominal Value of Share:- 10/-	19		
Basic		57.80	3.16
Diluted		57.80	3.16
Overview, Basis of Preparation & Significant Accounting Policies	1		
Notes forming part of the Financial Statements	2 to 21		

The notes referred to above forms an integral part of the Financial Statements.

As per our Report of even date

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

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

(Vivek Jaiswal)
Partner
Membership No. 057710
UDIN: 26057710HSZIDW1664
Place: Kolkata
Dated: 28.05.2026

By order of the Board
for and on behalf of Flower Trading & Investment Co. Limited

Jagdish Chandra Agarwal
Company Secretary
PAN: ACGPA7493R

Sudhir Kumar Agarwal
Director
DIN: 00373259

Shyam Sunder Jindal
Managing Director
DIN: 00372346

Joy Prakash Sharma
CFO
PAN: ATIPS2727B

FLOWER TRADING & INVESTMENT CO. LTD.

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount in Rs.000)

Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax & Extraordinary items	26,417.29	1,390.35
Add/(Deduct)		
a) Depreciation	20.80	34.78
b) Profit on sale of investments		-
c) profit on sale of Fixed Assets	-	-
d) Contingent Provision Against Standard assets	(147.98)	174.67
Operating Profit before working Capital changes	**26,290.11**	**1,599.80**
Add/(Deduct)		
a) Inventories	-	-
b) Trade Receivables & other receivable	-	-
c) Short Term Loans & advances		-
d) Trade Payables & Other payable	26.98	(359.46)
Net Cash generated from operation	**26,317.09**	**1,240.35**
Direct Tax Paid(net of refunds)	-	-
Net Cash from operating activities	**26,317.09**	**1,240.35**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Inflow/(Outflow)		
a) Investments sold	2,123.30	-
b) Investments purchased		-
c) Received on sale of Assets	-	-
d) Purchase of Assets	-	-
Net Cash inflow/(outflow) from Investing Activities	**2,123.30**	**-**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Inflow/(Outflow)		
a) loans and advances given	(4,174.49)	6,628
b) proceeds form borrowings	(23,627.94)	(18,731.87)
Net Cash inflow/(outflow) in course of Financing Activities	**(27,802.43)**	**(12,103.93)**
Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C)	637.97	**(10,863.58)**
Cash and Cash Equivalents at the beginning of the year	85.65	10,949.23
Cash and Cash Equivalents at the end of the year	723.62	85.65

As per our Report of even date

By order of the Board
for and on behalf of Flower Trading & Investment Co. Limited

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

(Vivek Jaiswal)
Partner
Membership No. 057710
UDIN: 26057710KSZIOW1664
Place: Kolkata
Dated: 28.05.2026

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

Jagdish Chandra Agarwal
Company Secretary
PAN: ACGPA7493R

Sudhir Kumar Agarwal
Director
DIN: 00373259

Shyam Sunder Jindal
Managing Director
DIN: 00372346

Joy Prakash Sharma
CFO
PAN: ATIPS2727B

FLOWER TRADING & INVESTMENT CO. LTD.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

1) OVERVIEW, BASIS OF PREPARATION & SIGNIFICANT ACCOUNTING POLICIES

a) COMPANY OVERVIEW

Flower Trading & Investment Company Limited (the Company) ia a CSE Listed entity incorporated in India under the provosions of the Companies Act, 1956. The Company is engaged in the business of trading and investment in shares, securities and mutual funds. The Company is registered with Reserve Bank of India as a Non-Deposit Taking Non- Banking Financial Company vide Certificate No. 05.01171 dated 21st March, 1998

b) BASIS OF ACCOUNTING

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles generally accepted in India ("Ind AS"), 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.

c) FIXED ASSETS AND DEPRECIATION

Fixed Assets are stated at orginal 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.

d) 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.

e) 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.

f) 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.

g) CLASSIFICATION OF CURRENT AND NON CURRENT

All assets and Liabilities have been classified as current or non current as per the company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of operations and time between rendering of supply & services and their realisation in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current and non current classification of assets and liabilities.

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FLOWER TRADING & INVESTMENT CO. LTD.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

h) USE OF ESTIMATES AND JUDGEMENTS

i) The preparation of the Financial Statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Examples of such estimates includes future obligation with respect to employees benefits, income taxes, useful lives of fixed assets etc. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual results and estimates are recognised in the period in which the results are known / materialised.

ii)The estimates and judgements used in the preparation of the financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Company believes to be reasonable under the existing circumstances. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

i) EMPLOYEE BENEFITS

1 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.

2 Retirement Benefits

Liability in respect of bonus is asertained 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.

j) 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.

b. Interest income is accounted for on accured 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.

k) 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.

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

FLOWER TRADING & INVESTMENT CO. LTD.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

l) **CASH FLOW STATEMENTS**

The Cash flow Statement is prepared by the indirect method set out in Accounting Standard 3 on Cash Flow Statements and present the cash flows by operating, investing and financial activities of the Company. Cash and cash equivalents presented in cash flow statement consists of cash in hand and deposits with Banks.

m) **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.

n) **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.

o) **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 occurence or non-occurence of one or more uncertain future events not wholy within the control of company.

Jagdish Chandra Agarwal	**Sudhir Kumar Agarwal**	**Shyam Sunder Jindal**	**Joy Prakash Sharma**
Company secretary	**Director**	**Managing Director**	**CFO**
PAN: ACGPA7493R	**DIN:00373259**	**DIN: 00372346**	**PAN: ATIPS2727B**

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

(Amount in Rs.000)

Note 3. Non Current Investments	As at 31.03.2026	As at 31.03.2025
Investment in Equity Instruments		
In Others		
Investment in quoted shares	5,135.78	2,249.33
(Schedule "A")		
Investment in unquoted shares	1,350.00	6,359.75
(Schedule "B")	6,485.78	8,609.08

Note 4. Loans & Advances	As at 31.03.2026	As at 31.03.2025
Rental Security Deposit	2.43	2.43
	2.43	2.43
Other Loans and advances	45.38	45.38
(Unsecured, considered good)		
(Schedule "C")		
	45.38	45.38
Total :	47.81	47.81

Note 5. Inventories	As at 31.03.2026	As at 31.03.2025
Quoted Equity Shares	39.26	39.26
Unquoted Equity Shares	10,655.46	10,655.46
(Schedule "D")	10,694.71	10,694.71

Note 6. Cash and Cash Equivalents	As at 31.03.2026	As at 31.03.2025
Cash and Bank Balances		
Balance with Bank	664.42	22.42
Cash in Hand	59.20	63.23
	723.62	85.65

Note 7. Short Term Loans & Advances (Unsecured, considered good unless stated otherwise)	As at 31st March 2026		As at 31st March 2025	
	Non - Currrent	Current	Non - Currrent	Current
Balance with Govt. Authorities (Net)	-	1,357.72	-	941.16
Advance to Employees	-	-	-	-
Advance to others	-	-	-	-
Loans and Advances to Related Parties (Companies in Same group)	-	76,671.87	-	84,913.94
Other Loans & Advances	-	12,000.00	-	-
	-	90,029.59	-	85,855.10

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

(Amount in Rs.000)

Note 8. Equity Share Capital

	As at 31.03.2026	As at 31.03.2025
AUTHORISED:		
5,00,000 Equity Shares of 10/- each	5,000.00	5,000.00
ISSUED, SUBSCRIBED & PAID UP:		
4,39,900 Equity Shares of 10/- each fully paid up	4,399.00	4,399.00
Forfeited Shares (Amount originally paid-up)	0.50	0.50
	4,399.50	**4,399.50**

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

Equity Shares	As at 31.03.2026		As at 31.03.2025	
	Nos.	Amount In Rs.000	Nos.	Amount In Rs.000
At the beginning of the period	439,900	4,399.00	439,900	4,399.00
Issued during the period:- Private Placements	-	-	-	-
Issued during the period:- Bonus Issue	-	-	-	-
Outstanding at the end of the period	439,900	4,399.00	439,900	4,399.00

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 31.03.2026		As at 31.03.2025	
	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	**141,200**	**32.10%**	**141,200**	**32.10%**

e. Details of Share Holding of Promters in the Company

Equity shares of 10/- each (fully paid)

	As at 31.03.2026		As at 31.03.2025	
	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%
Sushila Devi Agarwal	17,700	4.02%	17,700	4.02%
Sangita Agarwal	10,500	2.39%	10,500	2.39%
Santosh Devi Jindal	4,000	0.91%	4,000	0.91%
Vineet Jindal	10,970	2.49%	10,970	2.49%
Rajiv Jindal	15,000	3.41%	15,000	3.41%
Sanjiv Jindal	15,250	3.47%	15,250	3.47%
Anil Kumar Agarwal	10,000	2.27%	10,000	2.27%
Madhu Sudhan Roongta	3,000	0.68%	3,000	0.68%
Ram Pratap Agarwal	3,100	0.70%	3,100	0.70%
Harsh Kumar Agarwal	4,300	0.98%	4,300	0.98%
Joy Prakash Sharma	8,300	1.89%	8,300	1.89%
TOTAL	**243,320**	**55.31%**	**243,320**	**55.31%**

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

(Amount in Rs.000)

Note 9. Other Equity : Reserve & Surplus

	As at 31.03.2026	As at 31.03.2025
a) Premium		
Securities Premium	-	-
b) Other Reserve		
Amalgamation Reserve	7,981.92	7,981.92
Special Reserve Fund (in terms of section 45 IC of the RBI Act, 1934)	18,445.48	13,360.02
Special Reserve Fund	15.00	15.00
General Reserve	46,500.00	46,500.00
	72,942.40	67,857
Net Surplus in the Statement of Profit and Loss		
Balance as per last financial statements	9,009.60	7,897.32
Profit / (Loss) for the year	25,427.29	1,390.35
Less: Transfer to Reserve u/s 45 IC of RBI Act, 1934	5,085.46	278
Less: Transfer to General Reserve	-	-
	29,351.43	9,009.60
Total Reserve and Surplus	102,293.84	76,866.54

Note 10. Other Non-current Liabilities

	As at 31.03.2026	As at 31.03.2025
Other(Advance against rent)	200.00	200.00
Security Deposit	42.00	42.00
	242.00	242.00

Note 11. Current Liabilities

	As at 31.03.2026	As at 31.03.2025
Secured		
Loan from Financial Institution (Secured against pledge of Equity Shares)	-	23,627.94
Unsecured		
Loan from Related Parties	-	-
	-	23,627.94

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

(Amount in Rs.000)

Note 12. Other Current Liabilities

	As at 31.03.2026	As at 31.03.2025
Liabilities for Expenses	48.38	21.76
Statutory Dues	5.69	5.33
	54.07	27.09

Note 13. Provisions

	As at 31.03.2026	As at 31.03.2025
Contingent Provision against Standard Asset	191.68	339.66
Diminution in value of Current Investments	-	-
Provision for Income Tax	990.00	-
	1,181.68	339.66

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

FLOWER TRADING & INVESTMENT CO. LTD.

(Amount in Rs.000)

Note 14. Revenue

	As at 31.03.2026	As at 31.03.2025
Revenue From Operation:		
Profit on Sale of Investment	22,550.44	-
Interest Received	6,285.72	5,638.75
Dividend	578.38	618.93
	29,414.54	6,257.68
Other Income		
Rent	493.45	469.95
	493.45	**469.95**

Note 15. Change in Stock in Trade

	As at 31.03.2026	As at 31.03.2025
Opening Stock	10,694.71	10,694.71
Closing Stock	10,694.71	10,694.71
	-	-

Note 16. Employee Benefit Expenses

	As at 31.03.2026	As at 31.03.2025
Salaries, Bonus & Other Benefits	2,932.27	3,208.97
Staff Welfare Expenses	-	1.72
Exgratia	-	11.02
	2,932.27	3,221.71

Note 17. Finance Cost

	As at 31.03.2026	As at 31.03.2025
Interest Expense	149.13	1,004.38
	149.13	1,004.38

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Chartered Accountants

FLOWER TRADING & INVESTMENT CO. LTD.

(Amount in Rs.000)

Note 18. Other Expenses		*(Amount in Rs.000)*
	As at 31.03.2026	As at 31.03.2025
Electricity Charges	6.90	6.52
Telephone Expenses	5.50	6.35
Advertisement Expenses	24.60	21.07
Rates & Taxes	22.26	11.53
Filing Fees	-	4.00
Miscellaneous Expenses	15.00	9.09
Bank Charges	1.13	0.64
Directors Meeting Fees	100.00	50.00
Demat Charges	12.28	5.00
Listing Fees	-	47.20
Professional Fees	20.50	195.73
Security Expenses	243.55	235.06
Post & Telegram	3.61	3.61
RTA Fees	-	134.99
SEBI Expenses	-	149.52
Trade Lisence	3.05	-
Books & Periodicals	2.00	-
Conveyance	18.32	-
STT	27.79	-
Payments to Auditors		
- For Audit Fees	25.00	15.00
- For Other Matters	5.00	3.00
- For GST	-	3.24
	536.48	901.54

VIVEK JAISWAL & CO.
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FLOWER TRADING & INVESTMENT CO. LTD.

NOTE 2.

Amount in 000

Property, Plant & Equipment

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 1st April 2025	Additions	Adjustment	As at 31st March 2026	As at 1st April 2025	For the year	Adjustment	Up to 31st March 2026	As at 31.03.2026	As at 31.03.2025
Land (Free Hold)	81.15	-	-	81.15	-	-	-	-	81.15	81.15
Building (Free hold)	198.86	-	-	198.86	192.04	-	-	192.04	6.83	6.83
Building (Lease hold)	176.60	-	-	176.60	116.89	4.33	-	121.21	55.39	59.72
Electrical Fittings	48.00	-	-	48.00	45.60	-	-	45.60	2.40	2.40
Furniture	60.14	-	-	60.14	59.57	-	-	59.57	0.57	0.57
Office Equipment	55.55	-	-	55.55	33.70	-	-	33.70	21.85	21.85
Air conditioner	68.00	-		68.00	31.40	16.47		47.87	20.13	36.60
Type Writer	16.25	-	-	16.25	15.80	-	-	15.80	0.45	0.45
Generator	20.15	-	-	20.15	19.32	-	-	19.32	0.83	0.83
TOTAL	**724.69**	-	-	**724.69**	**514.32**	**20.80**	-	**535.11**	**189.58**	**210.37**
PREVIOUS YEAR	**724.69**		-	**724.69**	**479.54**	**34.78**	-	**514.32**	**210.37**	

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

Jagdish Chandra Agarwal	Sudhir Kumar Agarwal	Shyam Sunder Jindal	Joy Prakash Sharma
Company secretary	Director	Managing Director	CFO
PAN: ACGPA7493R	DIN:00373259	DIN: 00372346	PAN: ATIPS2727B

VIVEK JAISWAL & CO. * Chartered Accountants * KOLKATA

Note 19

EARNING PER SHARE (EPS)

The Calculation of earning per share (EPS) has been made in accordance with Indian Accounting Standard Ind AS)-33

A Statement on calculation of Basic and Diluted EPS is as under.

	2025-26	2024-25
Net Profit/Loss after Taxation in (Rupees)	25,427,291	1,390,353
Weighted average number of Equity Shares	439,900	439,900
Add: Dilutive Potential Equity Shares	0	0
No. of Equity Shares for Dilutive EPS	439,900	439,900
Nominal Valu of Shares (in Rs.)	10	10
Basic Earning per Shares (in Rs.)	57.80	3.16
Dilutive Earnings per Share (in Rs.)		

Note 20

RELATED PARTY DISCLOSURES

The related party disclosures in accordance with the requirements of Ind AS- 24 "Related Party Disclosures"has been given below

Relationships.

Key Management Personnel

Shyam Sunder Jindal - Managing Director
Jagdish Chandra Agarwal - Director cum Company Secretary

Other Directors

Sudhir Kumar Agarwal - Director
Sushila Devi Agarwal - Director
Anjali Shaw -Independent Director
Rahul Srivastav - Independent Director

Enterprises where key Management Personnel/Directors and their relatives are able to excersise significance influence.

Harsh Filaments Pvt. Ltd.
Pratap Polysacks Ltd.
Pratap Synthetics Ltd.
Vansh Technoplast Pvt. Ltd.
Pratap Technoplast Pvtt. Ltd.
Vansh Technofab Pvt. Ltd.
Hissar Udyog Pvt. Ltd.

(Amount in Rs.000)

Nature of Transaction	Enterprise owned or significantly influaced bykey management personnel or their relatives.		Relatives (others)		Key Management personnel	
	2026	2025	2026	2025	2026	2025
Loans Taken	NIL	NIL	NIL	NIL	NIL	NIL
Payment towards loan repayment	NIL	NIL	NIL	NIL	NIL	NIL
Interest Paid	NIL	NIL	NIL	NIL	NIL	NIL
Loans Given						
Harsh Filaments Pvt. Ltd.	NIL	NIL	NIL	NIL	NIL	NIL
Pratap Polysacks Ltd.	NIL	2075.00	NIL	NIL	NIL	NIL

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Pratap Synthetics Ltd.	45000.00	15412.01	NIL	NIL	NIL	NIL
Vansh Technoplast Pvt. Ltd.	11700.00	NIL	NIL	NIL	NIL	NIL
Pratap Technoplast Pvt. Ltd.	26400.00	96000.00				
Vansh Technofab Pvt. Ltd.	22250.00	NIL				
Hissar Udyog Pvt. Ltd.	NIL	5000.00				
Repayment Received						
Harsh Filaments Pvt. Ltd.	NIL	NIL	NIL	NIL	NIL	Nil
Pratap Polysacks Ltd.	NIL	NIL	NIL	NIL	NIL	Nil
Pratap Synthetics Ltd.	35950.00	12901.00	NIL	NIL	NIL	Nil
Vansh Technoplast Pvt. Ltd.	13000.00	NIL				
Pratap Technoplast Pvt. Ltd.	70000.00	51000.00				
Vansh Technofab Pvt. Ltd.	NIL	NIL				
Hissar Udyog Pvt. Ltd.	NIL	NIL				
Interest Received						
Harsh Filaments Pvt. Ltd.	1097.13	788.78	NIL	NIL	Nil	NIL
Pratap Polysacks Ltd.	894.25	1732.00	NIL	NIL	Nil	NIL
Pratap Synthetics Ltd.	1916.14	918.52	NIL	NIL	Nil	NIL
Vansh Technoplast Pvt. Ltd.	461.60	3892.03	NIL	NIL		
Pratap Technoplast Pvt. Ltd.	529.54	468.74	NIL	NIL		
Vansh Technofab Pvt. Ltd.	603.49	NIL	NIL	NIL		
Hissar Udyog Pvt. Ltd.	451.10	13.56	NIL	NIL		
Closing Balances						
Harsh Filaments Pvt. Ltd.	16660.67	14744.38	NIL	NIL	Nil	NIL
Pratap Polysacks Ltd.	10740.98	2075.00	NIL	NIL	Nil	NIL
Pratap Synthetics Ltd.	12064.03	3337.68	NIL	NIL	Nil	NIL
Vansh Technoplast Pvt. Ltd.	6696.38	45430.56	NIL	NIL		
Pratap Technoplast Pvt. Ltd.	2298.45	45421.87	NIL	NIL		
Vansh Technofab Pvt. Ltd.	22793.14	NIL	NIL	NIL		
Hissar Udyog Pvt. Ltd.	5418.20	5012.21	NIL	NIL		
Payment for Salary						
Jagdish Chandra Agarwal	NIL	NIL	NIL	NIL	1200.00	1664.60
Security Deposit						
Pratap Synthetics Ltd.	42.00	42.00	NIL	NIL	NIL	NIL

NOTE 21

a)Title deeds of immovable properties

The company does not own any immovable property whose title deed are not registered in the name of the company, except in case of office at 540, Marshall house, 33/1 N.S Road, Kolkata-700001 inrespect of which the company is lease and the lease agreement is duely executed in favour of Company.

b)Valuation of Property

During the year the company is not revalued its PPE (including right to use Assets) or intangible Assets and accordingly the disclosures inrespect of these matters are not applicable to it.

c)Loans and advances to specified persons.

During the year, the company has advanced any loans or advances in the nature of loans are granted to promoters and directors,KMP's and related parties (as defined under Compampanies act 2013) either severally or jointly with any other person , that are:

VIVEK JAISWAL & CO.
KOLKATA
Chartered Accountants

(Amount in Rs.000)

Type of Borrower	Ammount of Loans or Advances in the nature of Loan Outstanding	Percentage of the total loans and advances in the nature of Loans
Promoters	NIL	NIL
Directors	NIL	NIL
KMPs	NIL	NIL
Related parties	76671.86	100%

d) Details of Benami Property held

The company does not have any benami property and no proceedings has been initiatedor pending against company for holding any benami property.

e) Wilful defaulter

The Company does not declared as a wilful defaulter by any Bank, financial Institution or othrt Lender.

f) Relationship with struck off companies

The Company has not entered into any transactions during the year with companies struck off under section 248 of the Companies Act 2013, or section 560 of the companies Act, 1956.

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g.	RATIO ANALYSIS			2025-26	2024-25	% Change	Remarks
	(a)	Current Ratio	Current Assets / Current Liabilities	82.09	4.03	1938.41%	Due to repayment of Secured Loan
	(b)	Debt-Equity Ratio	Total Borrowings / Total Equity	0.00	0.29	-100.00%	Due to repayment of Secured Loan
	(c)	Debt Service Coverage Ratio	EBIT / Finance cost	177.28	1.42	17628.10%	Due to repayment of Secured Loan
	(d)	Return on Equity Ratio	Profit after Tax / Total Equity	23.83%	1.71%	-76.17%	on account of increase in profit after Tax
	(e)	Inventory Turnover	Turnover / Average Inventory	0.00	0.00	NA	-
	(f)	Trade Receivables Turnover	Turnover / Average Trade	0.00	0.00	NA	-
	(g)	Trade Payables	Turnover / Average Trade Payables	0.00	0.00	NA	-
	(h)	Net Capital Turnover	Turnover / (Current Assets - Current	0.00	0.00	NA	-
	(i)	Net Profit Ratio	Net Profit / Turnover	0.00	0.00	NA	-
	(j)	Return on Capital Employed	EBIT / (Total Assets - Current	26.14%	1.97%	-73.86%	Due to increase in Profit
	(k)	Return on Investment	Net Profit / Opening Equity	24.76%	1.71%	-75.24%	Due to increase in Profit

h. Compliance with approved scheme(s) of arrangements

No scheme of arrangements in terms of section 230 to 237 of the companies Act, 2013 involving the company has been approved by the competent authority during the year.

i. There is no non-compliance with regard to the number of layers of companies prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules,

j. Utilisation of borrowed funds and share premium

No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or any other person or entity, including foreign entities (" Intermediaries") with the understanding, whether recorded in writing or otherwise that the intermediary shall lend or invest in party identified by or on behalf of company (Ultimate beneficiaries). The company has not received any fund from any party (Funding Party) with the understanding that the company shall whether, directly or indirectly lend or invest in other persons or entities identified by or in behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security, or the like on behalf of the ultimate beneficiaries.

k. Undisclosed Income

The Company has not surrendered or disclosed any transaction as income in Income tax Assessments under the Income Tax Act, 1961 carried out during the year.

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

l. Details of Crypto currency or Virtual currency.
The company has not trade or invested in crypto currency or virtual currency during the current or previous year.

m. The provisions of CSR as per section 135 of the companies Act, 2013 are not applicable to the Company.

n. Previous year figures
The previous year figures have been regrouped/ reclassified, whereever considered necessary.

Signature to Significant Accounting Policy and Notes from 1 to 21

As per our Report of even date

By order of the Board

for and on behalf of Flower Trading & Investment Co. Limited

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

(Vivek Jaiswal)
Partner
Membership No. 057710
UDIN: 26057710KSZSOW1664
Place: Kolkata
Dated: 28.05.2026

VIVEK JAISWAL & CO. KOLKATA Chartered Accountants

Jagdish Chandra Agarwal
Company Secretary
PAN: ACGPA7493R

Sudhir Kumar Agarwal
Director
DIN: 00373259

Shyam Sunder Jindal
Managing Director
DIN: 00372346

Joy Prakash Sharma
CFO
PAN: ATIPS2727B

FLOWER TRADING & INVESTMENT CO. LTD.

Investment in quoted shares

Schedule "A"

Amount in 000

Sl. No.	Particulars	As at 31.03.2026 Face Value Rs	Nos.	Amount	As at 31.03.2025 Face Value Rs	Nos.	Amount
1	Ambuja Cements Limited	2.00	100	10.53	2.00	100	10.53
2	Bajaj Hindustan Sugar Limited	1.00	100	7.93	1.00	100	7.93
3	Balarampur Chini Mills limited	1.00	100	12.90	1.00	100	12.90
4	Britania Industries Ltd. 5.5 NCD 03JU24 NCD FV Rs. 29	-	2,200	-	-	2,200	-
5	Britania Industries Limited	1.00	100	0.001	1.00	2,200	1.06
6	Century Plyboards India Limited	1.00	500	9.76	1.00	500	9.76
7	Hindustan Unilever Limited	1.00	1,500	1.84	1.00	2,000	2.51
8	Kwality Walls (India) Limited	29.90	1,500	0.04			
9	Hemisphere Properties India Limited	-	15,000	-		15,000	-
10	Infosys Limited	5.00	735	78.88	5.00	800	225.37
11	Larsen & Tourbo Limited	2.00	2,000	28.81	2.00	4,450	64.12
12	Dalmia Bharat Ltd.	2.00	300	3.51	2.00	300	3.51
13	Pilani Investments and Industries Corpn. Ltd.	10.00	14	11.52	10.00	14	11.52
14	Sun Pharmaceuticals.Ltd.	1.00	1,200	95.27	1.00	1,200	95.27
15	Shree Cement Limited	10.00	25	47.95	10.00	25	47.95
16	Spencer's Retail Limited	5.00	15	-	5.00	15	-
17	Shyam Century Ferros Limited	1.00	500	-	1.00	500	-
18	Tata Communications Limited	10.00	1,000	332.69	10.00	2,000	665.37
19	Tata Consumer Products Limited	1.00	3,000	426.83	1.00	5,000	711.39
20	Tata Motors Limited	2.00	4,300	117.24	2.00	4,300	376.38
21	Tata Motors Passenger Vehicles Limited	2.00	4,300	259.14			
22	Ultratech Cement Limited	10.00	57	-	10.00	57	-
23	Star Cement Ltd.	1.00	665	-	1.00	665	-
24	RPSG Ventures Ltd.		5	-	-	5	-
25	Reliance Industries Ltd.		6	3.78	-	6	3.78
26	Jio Financial Services Ltd.		3			3	
27	ITC Limited		10000	3,687.17	-	-	-
				5,135.78			2,249.33
	Market value of quoted shares			25,106.46			49,823.04

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"

Sl. No.	Particulars	Face Value (2026)	Nos.	Amount	Face Value (2025)	Nos.	Amount
1	Pratap Polysacks Ltd.	10.00	22,500	1,350.00	10.00	22,500	1,350.00
2	Vansh Technoplast Pvt. Ltd.			-	10.00	500,975	5,009.75
				1,350.00			6,359.75

Long Term Loans & Advances

Schedule "C"

Sl. No.	Particulars	As at 31.03.2026	As at 31.03.2025
	Other loans and advances		
1	Electricity & other Deposits	45.38	45.38
		45.38	45.38

Inventories

Schedule "D"

Sl. No.	Particulars	As at 31.03.2026 Face Value	Nos.	Amount	As at 31.03.2025 Face Value	Nos.	Amount
A. EQUITY SHARES (QUOTED)							
1	ACC Limited	10.00	200	22.39	10.00	200	22.39
2	Bank of Baroda Ltd.	2.00	500	8.50	2.00	500	8.50
3	CESC Ltd.	1.00	250	1.50	1.00	250	1.50
4	Deltron Cables Ltd.	10.00	56	0.76	10.00	56	0.76
5	Ispat Profile (I) Ltd.	10.00	140	0.10	10.00	140	0.10
6	Maheshwari Protien Ltd.	10.00	87	0.41	10.00	87	0.41
7	Orkay Silk Mills Ltd.	10.00	100	0.21	10.00	100	0.21
8	Orissa Extrusions Ltd.	10.00	124	0.25	10.00	124	0.25
9	Reliance Industries Ltd.	10.00	64	5.01	10.00	64	5.01
10	Saha Keil Ltd.	10.00	225	0.14	10.00	225	0.14
11	Sourastra Chemicals Ltd.	10.00	14	-	10.00	14	-
12	Jio Financial Services Ltd.		32			32	
	Total (A)		1,792	39.26		1,792	39.26
B. EQUITY SHARES (UNQUOTED)							
1	Hissar Udyog (P) Ltd.	10.00	65,000	3,800.00	10.00	65,000	3,800.00
2	Harsh Synthetics (P) Ltd.	10.00	20,000	200.00	10.00	20,000	200.00
3	Pratap Synthetics Ltd.	10.00	149,000	2,205.46	10.00	149,000	2,205.46
4	Pratap Polysacks Ltd.	10.00	90,000	1,500.00	10.00	90,000	1,500.00
5	Harsh Filaments (P) Ltd.	10.00	195,000	2,950.00	10.00	195,000	2,950.00
	Total (B)		519,000	10,655.46		519,000	10,655.46
	Total (A+B)		520,792	10,694.71		520,792	10,694.71

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FLOWER TRADING & INVESTMENT CO. LTD.

Schedule to the Balance Sheet as on 31st March, 2026 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		
	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	0.89	
(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 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	

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KOLKATA
Chartered Accountants

(5)	**Break-up of Investments :**	
	Current Investment :	
	1. Quoted :	
	(i) Shares : (a) Equity	0.00
	(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	0.11
	(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	0.05
	(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	0.01
	(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	0.77	0.77
(c) Other related parties	Nil	Nil
2. Other than related parties	0.12	0.12
Total	0.89	0.89

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(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	498.57	0.12
(c) Other related parties	0.00	0.00
2. Other than related parties	0.00	0.00
Total	498.57	0.12

(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	Joy Prakash Sharma
Company secretary	Director	Managing Director	CFO
PAN: ACGPA7493R	DIN:00373259	DIN: 00372346	PAN: ATIPS2727B

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