

ANKUR MARKETING LIMITED

CIN : L52110WB1985PLC240038

Regd Office: 210, RUBY PARK KASBA RATHITALA KOLKATA - 700078

Email: ankurmarketing85@gmail.com Website: http://www.ankurmarketing.com/ Tel: 9051153385

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (IND - AS)

(₹ In Lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended	
		31-03-2024 (Audited)	31-12-2023 (Unaudited)	31-03-2023 (Audited)	31-03-2024 (Audited)	31-03-2023 (Audited)
I	Income From Operations	26.65	26.65	23.89	106.61	79.61
II	Other Income	95.92	94.88	90.70	375.63	360.93
III	Total Income from operations (I + II)	122.57	121.54	114.59	482.24	440.54
IV	Expenses					
	(a) Purchase of stock-in-trade		-	-	-	-
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2.07)	-	(1.96)	(2.07)	(1.96)
	(c) Employee Benefits expense	26.60	26.33	27.38	104.21	105.65
	(d) Depreciation and amortisation expense	8.87	8.87	11.60	35.00	39.29
	(e) Finance Cost	2.33	2.58	2.74	10.28	8.84
	(f) Other expenses	16.14	16.26	16.79	73.67	73.11
	Total Expenses	51.87	54.05	56.55	221.10	224.94
V	Profit (Loss) before exceptional Items and extraordinary items and tax (III-IV)	70.70	67.49	58.04	261.14	215.60
VI	Exceptional Items	12.31	-	-	12.31	-
VII	Profit from ordinary activities before finance costs and Exceptional Items (V-VI)	58.39	67.49	58.04	248.83	215.60
VIII	Extra Ordinary Items	-	-	-	-	-
IX	Net Profit/(Loss) before tax (VII-VIII)	58.39	67.49	58.04	248.83	215.60
X	Tax Expense :					
	(i) Current Tax	10.39	10.66	7.32	39.05	30.79
	(ii) Deferred Tax	0.60	1.48	0.14	2.51	(0.27)
	(iii) Income Tax for Earlier Years	0.81	-	-	0.81	(0.01)
	Total Tax Expenses	11.80	12.14	7.45	42.37	30.52
XI	Net profit/(Loss) for the period from continuing operations (IX-X)	46.59	55.35	50.59	206.46	185.08
XII	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit/(Loss) for the period from discontinuing operations (after tax)	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	46.59	55.35	50.59	206.46	185.08
XVI	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss-Actuarial (Loss)/Gain	-	-	6.84	-	6.84
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	(1.72)	-	(1.72)
	(iii) Items that will be reclassified to profit or loss	-	-	-	-	-
	(iv) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XVII	Total Comprehensive Income for the period	46.59	55.35	55.71	206.46	190.20
XVIII	Paid up equity share capital (Face Value of ₹10/- per Share)	300.00	300.00	300.00	300.00	300.00
XIX	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	761.21
XX	Earnings Per Share (EPS) [EPS for the quarter not annualised]					
	(a) Basic	1.55	1.84	1.69	6.88	6.17
	(b) Diluted	1.55	1.84	1.69	6.88	6.17

Date : 30.05.2024

Place : Kolkata



For Ankur Marketing Limited

S. S. Agarwal

Shyam Sunder Agarwal
Managing Director

DIN: 01021359

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STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH' 2024

(₹ In Lakhs)

Particulars	As at 31-03-2024 (Audited)	As at 31-03-2023 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	185.76	198.87
(b) Investment Property	354.51	354.51
(c) Financial Assets		
(i) Investments	742.67	583.87
(ii) Loans	-	12.31
(d) Other non-current assets	4.50	4.50
Total Non Current Assets	1,287.44	1,154.06
Current Assets		
(a) Inventories	56.62	54.55
(b) Financial Assets		
(i) Trade receivables	95.21	16.82
(ii) Cash and cash equivalents	1.26	22.76
(iii) Loans	360.11	295.61
(iv) Other Financial Assets	3.03	3.03
(c) Other current assets	19.30	22.85
Total Current Assets	535.53	415.62
Total Assets	1,822.97	1,569.68
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	300.00	300.00
(b) Other Equity	967.67	761.21
Total Equity	1,267.67	1,061.21
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	59.32	95.10
(b) Deferred Tax Liabilities	8.37	5.86
(c) Other Non-Current Liabilities	330.00	330.00
Total Non-current Liabilities	397.69	430.96
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	126.66	42.82
(b) Other Current Liabilities	30.22	34.68
(c) Provisions	0.73	-
Total Current Liabilities	157.61	77.51
Total Equity and Liabilities	1,822.97	1,569.68

Date : 30.05.2024
Place : - Kolkata



For Ankur Marketing Limited

S. Shyam
Shyam Sunder Agarwal
Managing Director
DIN: 01021359

CASH FLOW STATEMENT

(₹ In Lakhs)

PARTICULARS		FY 2023-24 Audited	FY 2022-23 Audited
A. Cash Flow from Operating Activities	Net Profit/(Loss) before tax	248.83	215.60
	Adjustments for:		
	Interest Income	(32.38)	(20.93)
	Depreciation	35.00	39.29
	Finance Cost	10.18	8.73
	Exceptional Item	12.31	-
		25.11	27.09
	Operating Profit before Working Capital Changes	273.94	242.69
	Adjustment for :		
	Change in Inventories	(2.07)	(1.96)
	Change in Trade Receivables	(78.39)	(0.07)
	Change in Other Financial Assets	-	0.35
	Change in Other Non Current Assets	-	-
	Change in Other Current Assets	(2.96)	(0.71)
	Change in Non-Current Liabilities		65.00
	Change in Other Current Liabilities	(4.46)	(3.26)
		(87.88)	59.36
	Cash Generated from Operations	186.06	302.05
	- Adjustment for :-		
	Income Tax Paid	(32.61)	(14.32)
	Net Cash from Operating Activities	153.45	287.73
B. Cash Flow from Investing Activities	- Adjustment for :-		
	Purchase of Fixed Assets	(21.90)	(87.93)
	Purchase of Investment	(158.80)	(46.60)
	Loan given during the year	(196.00)	(327.00)
	Loan received back during the year	134.00	78.00
	Interest Income	29.88	17.60
	Net Cash used in Investing Activities	(212.82)	(365.93)
C. Cash Flow from Financing Activities	Proceeds from borrowing	17.40	72.82
	Repayment of borrowing	(46.41)	(37.04)
	Temporary Bank overdraft	77.06	-
	Interest Paid	(10.18)	(8.73)
	Net Cash used in financing activities	37.87	27.05
Net Increase in Cash & Cash equivalents		(21.50)	(51.15)
Cash & Cash equivalents at the beginning of financial year		22.76	73.91
Cash & Cash equivalents at the end of financial year		1.26	22.76
		0.00	-0.00

Note: Cash flow statement has been prepared under the "Indirect Method" as set out in Ind AS-7, 'Statement of Cash Flows'.



For Ankur Marketing Limited

S S Agarwal

Shyam Sunder Agarwal
Managing Director
DIN: 01021359

Date : 30.05.2024
Place : - Kolkata

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Notes to the Financial Results:

- 1 The Audited Financial Results were reviewed by the Audit Committee and thereafter approved by Board of Directors in their respective meetings.
- 2 As the company's business activity falls within single segment business, no separate segment information is enclosed.
- 3 The Company has given Corporate Guarantee to bank on behalf of M/s OmDayal Educational and Research Society to the tune of ₹ 3,655 lakhs (Outstanding as on 31.03.2024 is ₹ 3120.24 lakhs) and to M/s Krishnadayal Education & Research Academy to the tune of ₹ 1,868 lakhs (Outstanding as on 31.03.2024 is ₹ 813.72 lakhs).
- 4 These Financial Results are available on the Company's website at <http://www.ankurmarketing.com>.
- 5 Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year.
The figures for quarter ended March 31, 2024 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures up to the third quarter of the financial year.



Handwritten signature: S. S. Asanul



AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
ANKUR MARKETING LIMITED

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Ankur Marketing Limited (the "Company") for the quarter ended 31st March 2024 and for the year ended 31st March 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended 31st March 2024 and for the year ended 31st March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions



of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Statements

The statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.



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 Statement, 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 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 with reference to financial statements 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 Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results 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 Financial Results.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended 31st March 2024 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2024 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.

Place: Kolkata

Date: 30-05-2024



For Agarwal & Associates
Chartered Accountants
(Firm Regn No: 323210E)

(CA. Naresh Agarwal)
(Partner)

(Membership No. 063049)

UDIN: 24063049BKCTL8774