

## ANKUR MARKETING LIMITED

CIN : L52110WB1985PLC240038

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

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

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

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

(₹ In Lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended	
		31-03-2023 (Audited)	31-12-2022 (Unaudited)	31-03-2022 (Audited)	31-03-2023 (Audited)	31-03-2022 (Audited)
I	Income From Operations	23.89	19.69	13.39	79.61	37.46
II	Other Income	90.70	92.05	69.92	360.93	274.24
III	<b>Total Income from operations (I + II)</b>	<b>114.59</b>	<b>111.74</b>	<b>83.31</b>	<b>440.54</b>	<b>311.70</b>
IV	Expenses					
	(a) Operating Expenses	4.86	4.28	1.63	20.53	5.96
	(b) Purchase of stock-in-trade		-		-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1.96)	-	(2.49)	(1.96)	(2.49)
	(d) Employee Benefits expense	27.38	27.55	26.75	105.65	112.85
	(e) Depreciation and amortisation expense	11.60	9.73	6.31	39.29	24.97
	(f) Finance Cost	2.74	2.44	0.57	8.84	2.69
	(g) Other expenses	11.93	13.24	15.81	52.58	74.35
	<b>Total Expenses</b>	<b>56.55</b>	<b>57.24</b>	<b>48.57</b>	<b>224.94</b>	<b>218.32</b>
V	<b>Profit (Loss) before exceptional Items and extraordinary items and tax (III-IV)</b>	<b>58.05</b>	<b>54.50</b>	<b>34.74</b>	<b>215.60</b>	<b>93.37</b>
VI	Exceptional Items	-	-	-	-	-
VII	Profit from ordinary activities before finance costs and Exceptional Items (V-VI)	<b>58.05</b>	<b>54.50</b>	<b>34.74</b>	<b>215.60</b>	<b>93.37</b>
VIII	Extra Ordinary Items	-	-	-	-	-
IX	<b>Net Profit/(Loss) before tax (VII-VIII)</b>	<b>58.05</b>	<b>54.50</b>	<b>34.74</b>	<b>215.60</b>	<b>93.37</b>
X	Tax Expense :					
	(i) Current Tax	7.32	7.80	4.96	30.79	12.21
	(ii) Deferred Tax	0.14	0.87	(0.61)	(0.27)	(2.40)
	(iii) Income Tax for Earlier Years	-	(0.00)	-	(0.01)	2.31
	(iv) MAT Credit Entitlement	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>7.45</b>	<b>8.67</b>	<b>4.34</b>	<b>30.52</b>	<b>12.12</b>
XI	<b>Net profit/(Loss) for the period from continuing operations (IX-X)</b>	<b>50.59</b>	<b>45.83</b>	<b>30.40</b>	<b>185.08</b>	<b>81.25</b>
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	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>50.59</b>	<b>45.83</b>	<b>30.40</b>	<b>185.08</b>	<b>81.25</b>
XVI	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss-Actuarial (Loss)/Gain	6.84	-	(2.73)	6.84	(2.73)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(1.72)	-	0.69	(1.72)	0.69
	(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	<b>Total Comprehensive Income for the period</b>	<b>55.71</b>	<b>45.83</b>	<b>28.35</b>	<b>190.20</b>	<b>79.21</b>
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	-	-	-	-	-
XX	Earnings Per Share (EPS) [EPS for the quarter not annualised]					
	(a) Basic	1.69	1.53	1.01	6.17	2.71
	(b) Diluted	1.69	1.53	1.01	6.17	2.71

Date : 30.05.2023

Place : Kolkata



For Ankur Marketing Limited

Shyam Sunder Agarwal

Managing Director

DIN-01021359

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STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH' 2023

(₹ In Lakhs)

Particulars	As at 31-03-2023 (Audited)	As at 31-03-2022 (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	198.87	150.23
(b) Investment Property	354.51	354.51
(c) Financial Assets		
(i) Investments	583.87	530.43
(ii) Loans	12.31	12.31
(d) Other non-current assets	4.50	4.50
<b>Total Non Current Assets</b>	<b>1,154.06</b>	<b>1,051.98</b>
<b>Current Assets</b>		
(a) Inventories	54.55	52.59
(b) Financial Assets		
(i) Trade receivables	16.82	16.76
(ii) Cash and cash equivalents	22.76	73.91
(iii) Loans	295.61	43.28
(iv) Other Financial Assets	3.03	3.39
(c) Other current assets	22.85	38.61
<b>Total Current Assets</b>	<b>415.62</b>	<b>228.53</b>
<b>Total Assets</b>	<b>1,569.68</b>	<b>1,280.51</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	300.00	300.00
(b) Other Equity	761.21	571.01
<b>Total Equity</b>	<b>1,061.21</b>	<b>871.01</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	95.10	74.92
(b) Deferred Tax Liabilities	5.86	4.41
(c) Other Non-Current Liabilities	330.00	265.00
<b>Total Non-current Liabilities</b>	<b>430.96</b>	<b>344.33</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	42.82	27.23
(b) Other Current Liabilities	34.68	37.94
<b>Total Current Liabilities</b>	<b>77.51</b>	<b>65.17</b>
<b>Total Liabilities</b>	<b>508.47</b>	<b>409.50</b>
<b>Total Equity and Liabilities</b>	<b>1,569.68</b>	<b>1,280.51</b>



For Ankur Marketing Limited

Shyam Sunder Agarwal  
Managing Director  
DIN-01021359

Date : 30.05.2023  
Place : - Kolkata

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**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023**

(₹ In Lakhs)

PARTICULARS		As at 31-03-2023 (Un-Audited)	As at 31-03-2022 (Un-Audited)
<b>A.</b>	<b><u>Cash Flow from Operating Activities</u></b>		
	Net Profit/(Loss) before tax	215.60	93.37
	Adjustments for:		
	Depreciation	39.29	24.97
	Finance Cost	(20.93)	2.59
	Interest Income	8.73	(3.16)
		27.09	24.40
	<b>Operating Profit before Working Capital Changes</b>	<b>242.69</b>	<b>117.77</b>
	Adjustment for :		
	Change in Inventories	(1.96)	(2.49)
	Change in Trade Receivables	(0.07)	(8.43)
	Change in Other Financial Assets	0.35	-
	Change in Other Non Current Assets	-	-
	Change in Other Current Assets	(0.71)	(3.35)
	Change in Non-Current Liabilities	65.00	60.00
	Change in Other Current Liabilities	(3.26)	6.32
		59.36	52.04
	<b>Cash Generated from Operations</b>	<b>302.05</b>	<b>169.81</b>
	- Adjustment for :-		
	Income Tax Paid	(14.32)	(9.38)
	<b>Net Cash from Operating Activities</b>	<b>287.73</b>	<b>160.43</b>
<b>B.</b>	<b><u>Cash Flow from Investing Activities</u></b>		
	- Adjustment for :-		
	Purchase of Fixed Assets	(87.93)	(97.92)
	Purchase of Investment	(46.60)	-
	Loan given during the year	(327.00)	(216.00)
	Loan received back during the year	78.00	175.00
	Interest Income	17.60	0.87
	<b>Net Cash used in Investing Activities</b>	<b>(365.92)</b>	<b>(138.05)</b>
<b>C.</b>	<b><u>Cash Flow from Financing Activities</u></b>		
	Proceeds from borrowing	72.82	84.00
	Repayment of borrowing	(37.04)	(35.54)
	Interest Paid	(8.73)	(2.59)
	<b>Net Cash used in financing activities</b>	<b>27.04</b>	<b>45.88</b>
	<b>Net Increase in Cash &amp; Cash equivalents</b>	<b>(51.15)</b>	<b>68.26</b>
	Cash & Cash equivalents at the beginning of financial year	73.91	5.66
	Cash & Cash equivalents at the end of financial year	<b>22.76</b>	<b>73.91</b>
		<b>-0.00</b>	<b>-</b>

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

Date : 30.05.2023  
Place : - Kolkata



For Ankur Marketing Limited

*S. S. Agarwal*

Shyam Sunder Agarwal  
Managing Director  
DIN-01021359

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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 ₹ 3,921 lakhs (Outstanding as on 31.03.2023 is ₹ 3541.13 lakhs) and to M/s Krishnadayal Education & Research Academy to the tune of ₹ 1,868 lakhs (Outstanding as on 31.03.2023 is ₹ 1310.55 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, 2023 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.





**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 31<sup>st</sup> March 2023 and for the year ended 31<sup>st</sup> March 2023 ("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 31<sup>st</sup> March 2023 and for the year ended 31<sup>st</sup> March 2023.

**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 31<sup>st</sup> March 2023 being the balancing figures between the audited figures in respect of the full financial year ended 31<sup>st</sup> March 2023 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: 30.05.2023



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

*Naresh Agarwal*

(CA. Naresh Agarwal)  
(Partner)  
(Membership No. 063049)  
UDIN: 23063049BGWQOD4469