

Namokar Marketing Limited

**40th
Annual Report for the
F.Y. 22-23**

BOARD OF DIRECTORS

Tara Rani Jain	Managing Director
Yogesh Jain	Director
Vishal Jain	Director
Mahabir Prasad Jain	Director
Mulchand Baid	Independent Director
Raksha Agarwal	Independent Director

Sonam Jain
(CFO)

Lekhraj Agarwal
(Company Secretary)

Auditor:- K. K. Chandak & Associates
(Chartered Accountants)

REGISTERED OFFICE

404, MANGALAM - A, 24, HEMANT BASU SARANI,
KOLKATA - 700001

E-mail : Kishorechandak@yahoo.in, Phone No. 033-22300695
Website: namokarmarketingltd.com

CIN: L51909WB1983PLC035737

NAMOKAR MARKETING LIMITED

Directors' Report

(Rs. in Hundreds)

To the Members,

NAMOKAR MARKETING LIMITED

Your Directors are pleased to present the 40th Annual Report and the Audited Financial Statements of your Company for the year ended March 31, 2023.

FINANCIAL HIGHLIGHTS

Particulars	Amount <u>2022-23</u>	Amount <u>2021-22</u>
Profit / (Loss) Before Taxation	(100.66)	258.66
Less:- Provision for Taxation		
for Income Tax	-	(67.25)
for Deferred Tax	-	-
for Earlier Tax	-	-
Add : Excess Provision Written Back	-	0.62
Less: - Expenses Relating to Earlier Years	(3,019.95)	-
Profit / (Loss) After Taxation	(3,120.61)	192.03
Add : Balance brought forward from Previous Year	3,603.33	3,411.30
Balance carried forward to the Balance Sheet	482.72	3,603.33

APPROPRIATIONS:

i) DIVIDEND

In view of the losses incurred during the year, the directors do not propose any dividend for the Financial Year ended March 31, 2023.

ii) TRANSFER TO RESERVES

No amount was transferred to the reserves during the financial year ended 31st March, 2023.

PERFORMANCE REVIEW

The performance as well as the Loss of the Company during the current year has not been satisfactory in comparison to previous year. Your Directors are optimistic & are making all efforts to improve the performance of the Company in forthcoming year.

STATE OF THE COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The Company is engaged in the Investment Activities. There has been no change in the business of the Company during the financial year ended 31st March, 2023.

The highlights of the Company's performance are as under:-

- Revenue from operations was increased by 700.30
- Other Incomes was increased by 0.95
- Profit before tax for the year was decreased by 359.32
- Earnings per share decreased by Rs. 0.33.

NAMOKAR MARKETING LIMITED

MEETINGS OF THE BOARD OF DIRECTORS

During the financial year ended 31st March, 2023, 10 (Ten) Meetings of the Board of Directors of the Company were held. The meetings were duly attended by the Directors.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

In accordance with the provisions of Companies Act, 2013 and in terms of the Memorandum and Articles of Association of the Company, Mr. Mahabir Prasad Jain, Director will retire by rotation and being eligible offers himself for re-appointment. In view of his considerable experiences, your Directors recommend his re-appointment.

In accordance with the provisions of Companies Act, 2013 and in terms of the Memorandum and Articles of Association of the Company, Mr. Yogesh Jain, Director will retire by rotation and being eligible offers himself for re-appointment. In view of his considerable experiences, your Directors recommend his re-appointment.

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY

The Company has adequate Internal Control Systems in all areas of operations commensurate with the size of the operation. Your Company has an adequate and effective internal control system to ensure that assets and interests of the Company are safeguarded and reliability of accounting data and accuracy are ensured with proper checks and balances. The Internal Control System is improved and modified continuously to meet the changes in business Condition, Statutory and accounting requirements.

During the year under review, such controls were tested and no reportable material weaknesses in the design or operation were observed.

COMPANY'S POLICY UNDER SECTION 178(3)

The Company has formulated a policy on Directors appointment and Remuneration including criteria for determining Qualifications. Positive attributes and all other matters as provided under section 178 and all appointment/re-appointments of Directors/KMPs during the financial year has been done according to this policy.

MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the Company i.e. 31st March, 2023 and the date of this report.

CHANGES IN SHARE CAPITAL

The paid up Equity Share Capital as on 31st March, 2023 was Rs. 99,76,000/-. During the year under review, the Company has neither issued any shares with differential voting rights nor granted stock options or sweat equity shares.

NAMOKAR MARKETING LIMITED

CORPORATE SOCIAL RESPONSIBILITY

Pursuant to provisions of Section 135 of Companies Act, 2013:

“Every Company having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees of rupees five crore or more during any financial year shall constitute a Corporate Social Responsibility Committee of the Board consisting of three or more Directors, out of which at least one Director shall be an independent Director.”

Also, the Board of every Company referred above, shall ensure that the Company spends, in every financial year, at least two percent of the average net profits of the Company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibilities Policy.

As the Net Worth, Turnover and Net Profit of the Company is lower than the threshold limit specified U/s. 135 of the Companies Act, 2013, Corporate Social Responsibility provisions are not applicable on the Company.

RISK MANAGEMENT

Based on the portfolio of investments made by the Company, the Board is of the opinion that there are no major risks affecting the existence of the Company.

PARTICULARS OF EMPLOYEES

There are no employees who are in receipt of remuneration in excess of the limit specified under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

The Company has maintained a cordial relationship with its employees, which resulted in smooth functioning of business operations during the year under review.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

Conservation of energy

The Company being basically in financial sector, requirement regarding the disclosure of particulars of Conservation of energy prescribed by the rules is not applicable to the company.

Technology absorption

The Company is not engaged in any manufacturing activity. Therefore, the information in connection with technology absorption is not required.

FOREIGN EXCHANGE EARNINGS & OUTGO

The provisions of Section 134(3)(m) of the Companies Act, 2013, do not apply to our Company. There was no foreign exchange inflow or outflow during the year under review.

CHANGES IN BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Sri Mulchand Baid (DIN: 01065539) has been appointed as Additional Director (Category: Independent Director) with effect from 12th January, 2023. Mrs. Raksha Agarwal (DIN: 02978488) has been appointed as on Additional Director (Category: Independent Director) with effect from 12th January, 2023.

NAMOKAR MARKETING LIMITED

DEPOSITS

The Company has not accepted/renewed any deposits from the public/Members during the year under review.

AUDITORS AND AUDIT REPORT

The observations made in Auditors' Report are self-explanatory and therefore do not call for any further comments. The Auditors' Report to the Shareholders for the year under review does not contain any qualification.

SECRETARIAL AUDIT AND REPORT ON IT

The Company has complied with all applicable compliances of Secretarial Standard.

COST AUDIT AND REPORT ON IT

As the Company is not engaged in any manufacturing activities, the Company is not required to get its records audited by a Cost Auditor.

CERTIFICATE OF CORPORATE GOVERNANCE

As per Clause (2) of Regulation 15 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015:

"The Compliance with the Corporate Governance provision as specified in regulations 17 to 27 and clause (b) to (i) of Sub regulation (2) of Regulation 46 and Para C, D, E of SCHEDULE V shall not apply, in respect of :

The listed entity having paid up Equity Share Capital not exceeding rupees ten crore and Net Worth not exceeding rupees twenty five crore, as on the last day of the previous financial year."

As both the paid up Equity Share Capital as well as the Net Worth of the Company do not exceed the above mentioned limits, the provisions of Corporate Governance are not applicable on the Company. Hence, Corporate Governance Report does not form part of this Annual Report.

INVESTOR SERVICES

The Company has maintained Share Transfer Register/Member's Register and Other Statutory records in-house itself. No complaint/query from any of the shareholders are pending to be resolved by the Company.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, no case of sexual harassment was reported.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors of the Company Confirms that-

NAMOKAR MARKETING LIMITED

- (a) In the preparation of the annual accounts for the year ended 31st March, 2023, the Company has followed the applicable accounting standards and there are no material departures from the same.
- (b) 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 as at 31st March, 2023 and of the Loss of the Company for that period.
- (c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The Directors have prepared the annual accounts for the financial year ended 31st March, 2023 on a 'going concern' basis;
- (e) The Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.
- (f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

During the year under review your Company has not made any investments or provided guarantee or security in connection with a loan to any person falling under ambit of Section 186 of the Companies Act, 2013.

The details of the loans covered, if any, under provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and cooperation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's staff and workers.

For and on behalf of the Board of Directors

Vishal Jain

(VISHAL JAIN)
Director
[DIN: 00481162]

Mahabir Prasad Jain

(MAHABIR PRASAD JAIN)
Director
[DIN: 00498001]

Kolkata, 30th May, 2023

INDEPENDENT AUDITORS' REPORT**(Rs. in Hundreds)****TO THE MEMBERS OF
NAMOKAR MARKETING LIMITED****Report on the Audit of the Financial Statements****Opinion**

We have audited the accompanying financial statements of **NAMOKAR MARKETING LIMITED** ("the Company") which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss and the Statement of Cash Flows for the year then ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein after 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 accounting principles generally accepted in India, of the state of affairs of the company as at March 31, 2023 and its **Loss** 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 (SAs) specified under section 143(10) of the Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significant in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the financial statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In the audit of the current period, we does not have observed any key audit matters required to be reported separately.

Information Other than the Financial Statements and Auditors' Report Thereon

The Company's Board of Directors is responsible for preparation of the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of 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 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Report on Other Legal and Regulatory Requirements

- As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in the terms of sub-section (11) of Section 143 of the Companies Act, 2013, we give in the "Annexure - A" a statement on the matters specified in paragraph 3 and 4 of the Order, to the extent applicable.
- As required by section 143(3), we report that:
 - 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.
 - In our opinion, proper books of account as required by law have been kept by the company so far as it appears from our examination of those books.
 - The Balance Sheet, the Statement of Profit & Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
 - In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there under;
 - On the basis of the written representation received from the director as on 31st March, 2023 taken on record by the Board of Director, none of the director is disqualified as on 31st March, 2023 from being appointed as director in terms of Section 164(2) of the Act.
 - With respect to the adequacy of the internal financial controls with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure - B" to this report.
 - The company has not paid remuneration to its Directors, reporting under Section 197(16) of Act is not applicable to the Company.



- (h) With respect to the other matters to be included in the Auditors' 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 company does not have any pending litigation which would impact its financial position in its financial statements;
 - ii. The company does not have any long- term contracts including derivative contract for which there were any material foreseeable losses;
 - iii. There is no amount which is required to be transferred, to the investor's education and protection Fund by the company during the year.
 - iv. (a) The company has represented that to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other source or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The management has represented that to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity (ies), including foreign entities ("Funding Parties"), with the understanding whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Nothing has come to our notice that has caused us to believe that the representation under (a) & (b) above contain any material misstatement.
 - v. The company has not declared or paid any dividend during the year.
 - vi. As proviso to Rule 3 (1) of the Companies (Accounts) Rules, 2014 is applicable for the Company only w.e.f. April 1, 2023, reporting under this clause is not applicable.

For K. K. CHANDAK & ASSOCIATES

Chartered Accountants

Firm Registration No. 316015E



KK Chandak

(K. K. CHANDAK)

Proprietor

(Membership No. 052529)

UDIN: 23052529BGVBLC2538

Kolkata, 30th May, 2023

Annexure 'A' to the Independent Auditors' Report

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

With reference to the "Annexure A" referred to in the Independent Auditors' Report to the members of the **NAMOKAR MARKETING LIMITED** on the financial statements for the year ended 31st March, 2023, we report the following: -

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.
(B) The Company does not have any intangible assets.
 - (b) Property, Plant & Equipment have been physically verified by the management at reasonable intervals during the year and no material discrepancies were identified on such verification.
 - (c) The Company does not have any immovable properties. Accordingly, clause 3(i)(c) of the Order is not applicable.
 - (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including right of use assets) or intangible assets or both during the year.
 - (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- (ii) (a) The inventory has been physically verified during the year by the management. In our opinion, the frequency of verification, coverage and procedure of such verification is reasonable and appropriate. No material discrepancies were noticed on such verification.
 - (b) According to the information and explanations provided to us, the company has not been sanctioned working capital limits. Accordingly, clause 3(ii)(b) of the Order is not applicable to the Company.
- (iii) According to the information and explanation provided to us, the Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence, the requirements under paragraph 3(iii) of the Order are not applicable to the Company.
 - (iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has neither made any investments nor has it given loans or provided guarantee or security as specified under Section 185 of the Companies Act, 2013 ("the Act") and the Company has not provided any security as specified under Section 186 of the Act.
 - (v) The Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, clause 3(v) of the Order is not applicable.
 - (vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the services provided by it. Accordingly, clause 3(vi) of the Order is not applicable.



- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Goods and Service Tax, Provident fund, Employees' State Insurance, Income Tax, Duty of Customs, Cess and other statutory dues have generally been regularly deposited by the Company with the appropriate authorities;

According to the information and explanations given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of Goods and Service Tax, Provident fund, Employees' State Insurance, Income Tax, Duty of Customs, Cess and other statutory dues were in arrears as at 31st March, 2023 for a period of more than six months from the date they became payable.

- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the statutory dues relating to Goods and Service Tax, Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Customs, Value Added Tax or Cess or other statutory dues which have not been deposited on account of any dispute, are as follows:

Name of the statute	Nature of dues	Amount (Rs. in Hundreds)	Period to which the amount relates (Financial Year)	Forum where dispute is pending
		NIL		

- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in the repayment of loans or borrowings or in the payment of interest thereon to any lender.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
- (c) In our opinion and according to the information and explanations provided to us, no money was raised by way of term loans. Accordingly, the provision stated in paragraph 3(ix)(c) of the Order is not applicable to the Company.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the Company.
- (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, as defined in the Act.
- (f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint venture or associate companies.



- (x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph 3(xi)(c) of the Order is not applicable to the Company.
- (xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) In our opinion and based on our examination, the company is not required to comply with the provisions of Section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv)(a) & (b) of the Order is not applicable to the Company.
- (xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.
- (xvi) (a) According to the information and explanations given to us, the Certificate of Registration has been cancelled by Reserve Bank of India and the company is preferring an appeal against the said verdict with appropriate authority.
- (b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without obtaining a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Hence the reporting under paragraph clause 3(xvi)(b) of the Order is not applicable.
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi)(c) of the Order is not applicable to the Company.
- (d) There is no Core Investment Company as a part of the Group, hence, the requirement to report on clause 3(xvi)(d) of the Order is not applicable to the Company.



- (xvii) Based on the overall review of financial statements, the Company has incurred cash losses amounting to 3,120.61 during the current financial year but has not incurred any cash losses during the preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) According to the information and explanations given to us, the provisions of Section 135 of the Act are not applicable to the company. Hence, the provision of paragraph 3(xx)(a) & (b) of the Order are not applicable to the Company.

For K. K. CHANDAK & ASSOCIATES

Chartered Accountants

Firm Registration No. 316015E



KK Chandak

(K. K. CHANDAK)

Proprietor

(Membership No. 052529)

UDIN: 23052529BGVBLC2538

Kolkata, 30th May, 2023

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **NAMOKAR MARKETING 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")

We have audited the internal financial controls over financial reporting of **NAMOKAR MARKETING LIMITED** ("the Company") as of 31st March, 2023 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

The 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 on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India. 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 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 Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with the 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 judgment, including the assessment of 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 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 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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 controls 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, 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 31st March, 2023, 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 K. K. CHANDAK & ASSOCIATES

Chartered Accountants

Firm Registration No. 316015E



KK Chandak

(K. K. CHANDAK)

Proprietor

(Membership No. 052529)

UDIN: 23052529BQVBLC2538

Kolkata, 30th May, 2023

NAMOKAR MARKETING LIMITED
BALANCE SHEET AS AT MARCH 31, 2023

(Rs. in Hundreds)

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
EQUITY & LIABILITIES			
SHAREHOLDERS FUND			
Share Capital	2	99,760.00	99,760.00
Reserves and Surplus	3	76,208.69	79,329.30
NON CURRENT LIABILITIES			
Long Term Borrowings	4	1,994.40	1,994.40
CURRENT LIABILITIES			
Other Current Liabilities	5	131.90	131.90
TOTAL		1,78,094.99	1,81,215.60
ASSETS			
NON CURRENT ASSETS			
Property, Plant & Equipment and Intangible Assets:			
Property, Plant & Equipment	6	16.75	16.75
Long Term Loans and Advances	7	21,603.25	21,303.25
Non Current Investments	8	1,15,936.26	1,15,936.26
CURRENT ASSETS			
Inventories	9	29,563.50	29,563.50
Trade Receivables	10	4,000.00	4,000.00
Cash & Cash Equivalents	11	6,859.71	10,382.59
Other Current Assets	12	115.52	13.25
TOTAL		1,78,094.99	1,81,215.60

Significant Accounting Policies

The accompanying notes are an integral part of the Financial statements

In terms of our report of even date annexed
For K. K. CHANDAK & ASSOCIATES
Chartered Accountants
FRN-316015E

KK Chandak

(K. K. CHANDAK)
Proprietor
Membership No. 052529
UDIN: 23052529BGVBLC2538



Vishal Jain

VISHAL JAIN
DIN : 00481162
(Director)

M. Prasad Jain

MAHABIR PRASAD JAIN
DIN : 00498001
(Director)

Sonam Jain

SONAM JAIN
PAN: ALSPJ3999A
(Chief Financial Officer)

Kolkata, 30th May, 2023

NAMOKAR MARKETING LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2023

(Rs. in Hundreds)

Particulars	Note No.	For the Year Ended March 31, 2023	For the Year Ended March 31, 2022
Revenue from Operations	13	2,610.40	1,910.10
Other Incomes	14	0.55	1.50
Total Income:		2,610.95	1,911.60
EXPENSES			
Changes in Inventories of Stock-in-Trade	15	-	-
Employee Benefits Expense	16	1,223.50	607.95
Finance Costs	17	282.08	221.61
Other Expenses	18	1,206.03	823.39
Total Expenses:		2,711.61	1,652.95
Profit Before Tax		(100.66)	258.65
Tax Expense:			
Current Tax		-	(67.25)
Excess Provision of Income Tax Written Back		-	0.62
Expenses Relating to Earlier Years		(3,019.95)	-
Profit For the Year		(3,120.61)	192.02
Basic & Diluted Earning per Share (Rs.)		(0.31)	0.02
Face value per Equity Share		Rs.10/-	Rs.10/-
Significant Accounting Policies	1		
The accompanying notes are an integral part of the Financial Statements			

In terms of our report of even date annexed
For K. K. CHANDAK & ASSOCIATES
Chartered Accountants
FRN-316015E

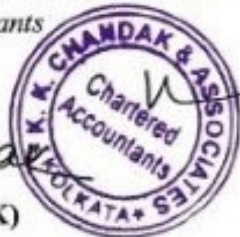
K K Chandak

(K. K. CHANDAK)

Proprietor

Membership No. 052529

UDIN: 23052529BGVBLC2538



Vishal Jain

VISHAL JAIN

DIN : 00481162

(Director)

Mahabir Prasad Jain

MAHABIR PRASAD JAIN

DIN : 00498001

(Director)

Sonam Jain

SONAM JAIN

PAN: ALSPJ3999A

(Chief Financial Officer)

Kolkata, 30th May, 2023

NAMOKAR MARKETING LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023

(Rs. in Hundreds)

DESCRIPTION	For the Year Ended March 31, 2023	For the Year Ended March 31, 2022
A. Cash Flow from Operating Activities		
Net Profit Before Tax	(100.66)	258.66
Adjustments for :		
Expenses Relating to Earlier Years	(3,019.95)	-
Excess Provision of Income Tax Written Back	-	0.62
Interest Income	(300.00)	(300.00)
Interest Paid	216.00	216.00
Operating Profit before Working Capital Changes	<u>(3,204.61)</u>	<u>175.28</u>
Changes in Working Capital :		
Inventories	-	-
Trade Receivables	-	-
Other Current Assets	(102.27)	11.43
Other Current Liabilities	-	-
Cash from Operating Activities	<u>(A) (3,306.88)</u>	<u>186.71</u>
Tax (Paid) / Refund	-	(67.25)
Net Cash generated from Operating Activities	<u>(3,306.88)</u>	<u>119.46</u>
B. Cash Flow from Investing Activities		
Sale of Investments	-	2,000.00
Net Cash Flow from Investing Activities	<u>(B) -</u>	<u>2,000.00</u>
C. Cash Flow from Financing Activities		
Long Term Borrowings	-	-
Long Term Loans & Advances (made)/repaid	(300.00)	(300.00)
Interest Income	300.00	300.00
Interest Paid	(216.00)	(216.00)
Net Cash Flow from Financing Activities	<u>(C) (216.00)</u>	<u>(216.00)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(A+B+C) (3,522.88)</u>	<u>1,903.46</u>
Cash and Cash Equivalents at the Beginning of the Year	10,382.59	8,479.13
Cash and Cash Equivalents at the End of the Year	<u>6,859.71</u>	<u>10,382.59</u>

For K. K. CHANDAK & ASSOCIATES
Chartered Accountants
FRN - 316015E

KK Chandak

(K. K. CHANDAK)

Proprietor

Membership No. 052529

UDIN: 23052529BQVBL2538



Vishal Jain

VISHAL JAIN

DIN : 00481162

(Director)

Mahabir Prasad Jain

MAHABIR PRASAD JAIN

DIN : 00498001

(Director)

Sonam Jain

SONAM JAIN

PAN: ALSPJ3999A

(Chief Financial Officer)

Kolkata, 30th May, 2023

1.1 Corporate Information:

Namokar Marketing Limited is a Public Limited Company domiciled in India and incorporated under the Provisions of Companies Act, 1956. The CIN of the Company is L51909WB1983PLC035737.

1.2 Significant Accounting Policies

a. Basis of Accounting :

These Financial Statements have been prepared in accordance with Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The Financial Statements have been prepared under the historical cost convention on accrual basis.

b. Property, Plant & Equipments and Depreciation:

Property, Plant & Equipment of the company have been valued at their cost of acquisition less depreciation. The company is following written down value method as per rates prescribed under the Companies Act, 2013 in respect of the assets for providing depreciation.

c. Inventories:

Inventories are stated at lower of Cost and Market Value.

d. Investments:

Investments are considered to be held for long-term purpose. Diminutions in value of investments, if any, of permanent nature are considered. Investments are valued at cost. Since the market value of some shares shown in investments are not available, same are valued at cost for calculation of aggregate market value of quoted shares.

e. Income Recognition :

All revenue / incomes are recognised on accrual basis of accounting except dividend income which is accounted for on receipt basis. Interest on Income Tax Refund is recognised on receipt of order.

f. Expenses :

All expenses have been accounted for on accrual basis.

g. Taxation

Deferred Tax is recognised on timing difference being the difference between taxable income and accounting income that originate in one period and capable of reversal in one or more subsequent period.

Provision for Income Tax is made on the basis of Assessable Income at such tax rate as applicable for the relevant Assessment Year as per Income Tax Act, 1961.

i. Contingent Liabilities & Contingent Assets

Contingent Liabilities are generally not provided for in books of accounts & are separately shown in notes to financial statements. Contingent Assets are neither recognised nor disclosed in the financial statements.

	As at March 31, 2023	As at March 31, 2022
2. SHARE CAPITAL		
AUTHORISED		
10,00,000 Equity Shares of Rs.10/- each	1,00,000.00	1,00,000.00
	<u>1,00,000.00</u>	<u>1,00,000.00</u>
ISSUED, SUBSCRIBED & PAID UP		
9,97,600 Equity Shares of Rs.10/- each fully paid up.	99,760.00	99,760.00
	<u>99,760.00</u>	<u>99,760.00</u>



i) **Reconciliation of Shares outstanding at the beginning and at the end of the year**

Equity Shares	As at March 31, 2023		As at March 31, 2022	
	Nos.	Amount	Nos.	Amount
At the beginning of the year	9,97,600	99,760.00	9,97,600	99,760.00
Issued during the year	-	-	-	-
Outstanding at the end of the year	9,97,600	99,760.00	9,97,600	99,760.00

ii) **Terms/Rights attached to Equity Shares**

The Company has only one class of Shares having a par value at Rs.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 the remaining assets of the company, after distribution of all preferential amounts.

iii) **Shareholders holding more than 5% Shares in the Company**

Name of the Shareholders	As at March 31, 2023		As at March 31, 2022	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Shares of Rs. 10/- each				
Mahabir Prasad Jain	50,750	5.09	50,750	5.09
Nityananda Kayal	62,500	6.27	62,500	6.27
Debanand Kurmi	60,400	6.05	60,400	6.05
Biplap Kumar Das	1,10,400	11.07	1,10,400	11.07
Kamal Mahato	51,750	5.19	51,750	5.19
Prativa Kayal	1,00,350	10.06	1,00,350	10.06
Rajesh Burman	54,860	5.50	54,860	5.50
Dipankar Ghorai	64,250	6.44	64,250	6.44

iv) **DETAILS OF SHARES HELD BY PROMOTERS @**

Sl No.	Promoter Name	As at March 31, 2023			As at March 31, 2022		
		No. of	% of Total	% Change	No. of Equity	% of Total	% Change
1	VISHAL JAIN	-	-	-	-	-	-
2	MAHABIR PRASAD JAIN	50,750	5.09	-	50,750	5.09	-
3	TARA RANI JAIN	25,000	2.51	-	25,000	2.51	-
4	YOGESH JAIN	-	-	-	-	-	-
5	DHARMENDRA JAIN	22,000	2.21	-	22,000	2.21	-
6	SUKMAL JAIN	7,490	0.75	-	7,490	0.75	-
7	HULASHCHAND JAIN	47,850	4.80	-	47,850	4.80	-

@ "Promoter" here means promoter as defined in the Companies Act, 2013.

There are no equity shares issued as bonus and for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date.

3. **RESERVES & SURPLUS**

Amalgamation Reserve

Balance as per the last Financial Statements

75,725.97

75,725.97

Surplus/(Deficit) in the Statement of Profit & Loss

Balance as per the last Financial Statements

3,603.33

3,411.30

Add: -Profit/(Loss) for the Year

(3,120.61)

482.72

192.03

3,603.33

76,208.69

79,329.30

4. **LONG TERM BORROWINGS**

(Unsecured, Considered Good)

Loans:

From Related Parties

1,994.40

1,994.40

From Others

1,994.40

1,994.40



5 OTHER CURRENT LIABILITIES

TDS Payable
Other Liabilities

	As at March 31, 2023	As at March 31, 2022
	21.60	21.60
	110.30	110.30
	131.90	131.90

7 LONG TERM LOANS AND ADVANCES**(Unsecured, Considered Good)****Loans:**

To Related Parties
To Others

	21,603.25	21,303.25
	21,603.25	21,303.25

8 NON CURRENT INVESTMENTS

Name of the Company

As at March 31, 2023

As at March 31, 2022

No. of Shares Amount No. of Shares Amount

QUOTED SHARES:

UFM Industries Ltd.

1,82,200	11,550.00	1,82,200	11,550.00
1,82,200	11,550.00	1,82,200	11,550.00

UNQUOTED SHARES :

The Laxmiji Sugar Mills Co. Ltd.
Shree Venkateshwar Flour Mills Ltd.
Sethi Flour Mills Ltd.
Shree Lalit Cold Storage Pvt. Ltd.
Goldstone Cements Ltd.

2,58,423	25,246.61	2,58,423	25,246.61
11,740	11,740.00	11,740	11,740.00
4,400	4,400.00	4,400	4,400.00
3,000	3,000.00	3,000	3,000.00
80,555	59,999.65	80,555	59,999.65
3,58,118	1,04,386.26	3,58,118	1,04,386.26

Aggregate Value of Quoted &
Unquoted Shares

5,40,318	1,15,936.26	5,40,318	1,15,936.26
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Market value of Quoted Investments

11,550.00	11,550.00
-----------	-----------

9 INVENTORIES**(At lower of Cost or Market Price)**

Name of the Company

As at March 31, 2023

As at March 31, 2022

No. of Shares Amount No. of Shares Amount

QUOTED SHARES:

UFM Industries Ltd.

3,44,000	21,500.00	3,44,000	21,500.00
3,44,000	21,500.00	3,44,000	21,500.00

UNQUOTED SHARES :

Cube Fintex Pvt. Ltd.
Harakchand Investments Ltd.

15,000	3,000.00	15,000	3,000.00
2,47,000	5,063.50	2,47,000	5,063.50
2,62,000	8,063.50	2,62,000	8,063.50

Aggregate Value of Quoted &
Unquoted Shares

6,06,000	29,563.50	6,06,000	29,563.50
----------	-----------	----------	-----------

Market value of Quoted Inventories

21,500.00	21,500.00
-----------	-----------

As at
March 31, 2023

As at
March 31, 2022

10 TRADE RECEIVABLES

Secured, considered good
Unsecured, considered good
Doubtful

4,000.00 4,000.00

4,000.00 4,000.00



Trade Receivables Ageing Schedule #

As at 31.03.2023						
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed -						
Considered Good	-	-	-	-	4,000.00	4,000.00
Considered Doubtful	-	-	-	-	-	-
Disputed -						
Considered Good	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-
	-	-	-	-	4,000.00	4,000.00

As at 31.03.2022						
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed -						
Considered Good	-	-	-	-	4,000.00	4,000.00
Considered Doubtful	-	-	-	-	-	-
Disputed -						
Considered Good	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-
	-	-	-	-	4,000.00	4,000.00

There are no unbilled and current but not due receivables, hence the same has not been disclosed in the ageing schedule.

11 CASH AND CASH EQUIVALENTS

Cash on Hand	6,351.93	10,122.72
(As per Cash Book & Certified by Management)		
Balances with Bank	507.78	259.87
-In Current Account		
	<u>6,859.71</u>	<u>10,382.59</u>

12 OTHER CURRENT ASSETS

Tax Deducted at Source (Net of Provisions)	115.52	13.25
	<u>115.52</u>	<u>13.25</u>

For the Year Ended	For the Year Ended
March 31, 2023	March 31, 2022

13 REVENUE FROM OPERATIONS

Commission Received	2,310.40	1,610.10
Interest Received	300.00	300.00
	<u>2,610.40</u>	<u>1,910.10</u>

14 OTHER INCOMES

Interest Received on Income Tax Refund	0.55	1.50
	<u>0.55</u>	<u>1.50</u>

15 CHANGES IN INVENTORIES OF STOCK-IN-TRADE

Opening Stock	29,563.50	29,563.50
Less: Closing Stock	29,563.50	29,563.50
	<u>-</u>	<u>-</u>



16 EMPLOYEE BENEFITS EXPENSE

Salary
Staff Welfare Expenses

	For the Year Ended March 31, 2023	For the Year Ended March 31, 2022
	1,220.00	600.00
	3.50	7.95
	<u>1,223.50</u>	<u>607.95</u>

17 FINANCE COSTS

Bank Charges
Interest Paid

	66.08	5.61
	216.00	216.00
	<u>282.08</u>	<u>221.61</u>

18 OTHER EXPENSES

Advertisement
Printing & Stationery
Travelling & Conveyance
Audit Fees
Legal Charges
Filing Fees
Custodian Charges
NSDL Fee & Charges
Registrar Fee
Postage and Courier Charges
Miscellaneous Expenses
Books & Periodicals
Maintenance and Electricity Charges
Computer Running & Maintenance Charges

	15.76	-
	62.27	119.47
	4.10	10.85
	110.30	110.30
	30.00	30.00
	247.00	54.00
	19.37	20.00
	244.85	-
	57.82	-
	9.16	20.29
	6.50	4.00
	13.90	18.48
	360.00	360.00
	25.00	76.00
	<u>1,206.03</u>	<u>823.39</u>

- 19 There are no Micro and Small Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at March 31, 2023. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006, has been determined to the extent such parties have been identified on the basis of information available with the

20 Related Party Disclosure

Disclosures of Details pertaining to Related Party transaction in terms of Accounting Standard - 18, issued by the ICAI - "Related Party Disclosures" is as under:

(A) Name of the related party and nature of relationship:

Nature of Relationship	Name of the Related Party
Key Management Personnel	Vishal Jain [Director/DIN: 00481162]
	Mahabir Prasad Jain [Director/DIN: 00498001]
	Yogesh Jain [Director/DIN: 00481184]
	Tara Rani Jain [Managing Director/DIN: 00545789]
	Sonam Jain [Chief Financial Officer/PAN: ALSPJ3999A]
	Lekhraj Agarwal [Company Secretary/PAN: AJVPA2791G]
	Mulchand Baid [Additional Director/DIN: 01065539]
	Raksha Agarwal [Additional Director/DIN: 02978488]

(B) Enterprises over which above persons have significant influence:

NIL

(C) Transaction with the Related Party during the period:

NIL



21 Ratio Analysis and its elements:-

Sl. No.	Particulars	Numerator	Denominator	31st March, 2023	31st March, 2022	% Variance *
1)	Current Ratio	Current Assets	Current Liabilities	307.34	333.28	-7.78%
2)	Debt-Equity Ratio	Debt	Equity	0.01	0.01	1.77%
3)	Debt Service Coverage Ratio	Earnings Available for Debt Services	Debt Service	(13.45)	1.89	-811.88%
4)	Return on Equity Ratio (%)	Profit/Loss After Tax	Equity	-3.13%	0.19%	-1725.15%
5)	Inventory Turnover Ratio	Cost of Goods Sold	Inventory	-	-	-
6)	Trade Receivables Turnover Ratio	Revenue from Operations	Trade Receivables	0.65	0.48	36.66%
7)	Trade Payables Turnover Ratio	Purchase	Trade Payables	-	-	-
8)	Net Capital Turnover Ratio	Revenue from Operations	Current Assets (excluding Current Investments) minus Current Liabilities	0.06	0.04	48.23%
9)	Net Profit Ratio (%)	Profit/Loss After Tax	Revenue from Operations	-119.55%	10.05%	-1289.16%
10)	Return on Capital Employed (%)	Earnings Before Interest and Taxes (EBIT)	Capital Employed	0.06%	0.26%	-75.27%
11)	Return on Investment (%)	Income on Investment	Investments	1.39%	1.41%	-1.39%

Reasons for variance more than 25% in above ratios is explained below:

- * Debt Service Coverage Ratio decreased due to increase in Expenses and Expenses incurred Relating to Earlier Year.
- Return on Equity Ratio (%) decreased due to increase in Expenses and Expenses incurred Relating to Earlier Year.
- Trade Receivables Turnover Ratio increased due to increase in Revenue from Operations during the Year.
- Net Capital Turnover Ratio increased due to increase in Revenue from Operations during the Year.
- Net Profit Ratio (%) decreased due to increase in Expenses and Expenses incurred Relating to Earlier Year.
- Return on Capital Employed (%) decreased due to increase in Expenses.

Explanations			
Sl. No.	Particulars	Numerator	Denominator
(a)	Current Ratio	Current Assets	Current Liabilities
(b)	Debt Equity Ratio	Borrowings includes Long Term Borrowings	Total Equity includes Equity Share Capital and Other Equity
(c)	Debt Service Coverage Ratio	Earnings available for Debt services includes Profit for the year + Finance Costs	Debt Service includes Finance Cost
(d)	Return on Equity Ratio (%)	Profit for the Year	Equity includes Closing Equity only
(e)	Inventory Turnover Ratio	Cost of Goods Sold (COGS) includes Cost of Materials Consumed + Changes in Inventories of Finished Goods, Work-in-Progress and Consumption of Stores and Spare Parts.	Inventory includes Closing inventory only.
(f)	Trade Receivables Turnover Ratio	Revenue from Operations	Trade Receivables includes Trade Receivables of Current Year only.
(g)	Trade Payables Turnover Ratio	Purchase includes Purchases of Raw Materials + Stores and Spares	Trade Payables includes Trade Payables of Current Year only.
(h)	Net Capital Turnover Ratio	Revenue from Operations	Current Assets (Excluding Current Investments and Other Financial Assets on account of Sale of Equity Shares) minus Current Liabilities
(i)	Net Profit Ratio	Profit for the Year	Revenue from Operations
(j)	Return on Capital Employed (%)	Earnings Before Interest and Taxes (EBIT) includes Profit before Tax and Finance Costs	Capital Employed Includes Total Equity, Current Borrowings and Deferred Tax Liabilities less Intangible Assets
(k)	Return on Investment	Income on Investment includes Interest Income on Loan & Advances,	Investments includes Closing of Loans & Advances only.



22 Earnings Per Share**I Computation for Basic & Diluted Earnings per Share**

Net Profit for Equity Shareholders after Tax
Weighted Average No. of shares of Rs.10/- each

<u>31.03.2023</u>	<u>31.03.2022</u>
(3,120.61)	192.02
9,97,600	9,97,600

II Earning Per Share (Weighted Average)

Basic & Diluted : (in Rs)

(0.31)	0.02
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23 Auditors Remuneration :

Audit Fees

<u>31.03.2023</u>	<u>31.03.2022</u>
110.30	110.30

24 As availability of future taxable income is not certain. On consideration of prudence, provision for deferred tax assets has not been made in terms of Accounting Standard 22.

25 Balance of Sundry Debtors, Sundry Creditors, Loans Given to/ Received From, Advance Given to/ Received From Related Parties & Others are subject to confirmation as on 31.03.2023.

26 Figure in bracket represent previous year figure.

27 Previous year figures have been re-grouped / re-arranged wherever considered necessary.

28 Other Statutory Information: -

- (i) The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property.
- (ii) The Company does not have any transactions with companies struck off under section 248 of Companies Act, 2013.
- (iii) The Company does not have any charges or satisfaction which is pending to be registered with ROC beyond the statutory period.
- (iv) The Company has not traded or invested in crypto currency or virtual currency during the financial year.
- (v) The Company have not advanced or loaned or invested funds (either from borrowed funds or share premium or any other sources or kind of funds) to or in any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (vi) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



(vii) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income-tax Act, 1961).

In terms of our report of even date annexed
For **K. K. CHANDAK & ASSOCIATES**
Chartered Accountants
FRN-316015E

K.K. Chandak

(K. K. CHANDAK)
Proprietor
Membership No. 052529
UDIN: 23052529BGVBL2538



Vishal Jain

VISHAL JAIN
DIN : 00481162
(Director)

M. Prasad Jain

MAHABIR PRASAD JAIN
DIN : 00498001
(Director)

Sonam Jain

SONAM JAIN
PAN: ALSPJ3999A
(Chief Financial Officer)

Kolkata, 30th May, 2023

NAMOKAR MARKETING LIMITED
FOR THE YEAR ENDED MARCH 31, 2023

NOTE: 6
PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS:
PROPERTY, PLANT & EQUIPMENT

(Rs. in Hundreds)

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	As on 01.04.2022	Addition	Deduction	As on 31.03.2023	As on 01.04.2022	For the year	Deduction	As on 31.03.2023	As on 31.03.2022	As on 31.03.2022
Equipment	335.00	-	-	335.00	318.25	-	-	318.25	16.75	16.75
Total	335.00	-	-	335.00	318.25	-	-	318.25	16.75	16.75

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	As on 01.04.2021	Addition	Deduction	As on 31.03.2022	As on 01.04.2021	For the year	Deduction	As on 31.03.2022	As on 31.03.2021	As on 31.03.2021
Equipment	335.00	-	-	335.00	318.25	-	-	318.25	16.75	16.75
Total	335.00	-	-	335.00	318.25	-	-	318.25	16.75	16.75

