

Tenty MARKETING COMPANY PRIVATE LIMITED

Regd. Office : P- 69, Kasba Industrial Estate, Phase II, 2nd Floor, Kolkata - 700 107, Phone : 90380 - 03640 / 033 - 2441 - 0080

CIN No. : U36991WB1997PTC085833

G.S.T. No. : (W.B.) : 19AABCT2082R1ZQ

PAN : AABCT2082R

G.S.T. No. : (Assam) : 18AABCT2082R1ZS

NOTICE

TO ALL THE MEMBERS OF THE COMPANY

NOTICE is hereby given that the 25th Annual General Meeting of the Members of "Tenty Marketing Company Private Limited" will be held at the Registered office of the Company situated at "P-69, Kasba Industrial Estate, Phase II, 2nd Floor, Kolkata - 700107, on Friday, the 30th Day of September, 2022, at 03:30 P.M., to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the financial statement of the Company for the financial year ended 31st March, 2022, together with the Reports of the Board of Directors and the Auditors thereon and in this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolutions as Ordinary Resolutions:

"RESOLVED THAT the audited financial statement of the Company for the financial year ended 31st March 2022 together with the Reports of the Board of Directors and the Auditors thereon laid before this meeting, be and are hereby considered and adopted.

By Order of the Board
For Tenty Marketing Company Private Limited

Registered Office:

P-69, Kasba Industrial Estate, Phase II
2nd Floor, Kolkata - 700107

Date: 05-09-2022



Ashok Goyal
Director
DIN: 00253480

Notes:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING, IS ENTITLED TO APPOINT A PROXY IN ACCORDANCE TO THE APPLICABLE PROVISIONS OF THE COMPANIES ACT, 2013, TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.

The instrument of proxy, in order to be effective, must be received at the Registered Office of the Company at P-69, Kasba Industrial Estate, Phase II, 2nd Floor, Kolkata - 700107, not less than 48 hours before the commencement of the Meeting. A Proxy Form is annexed to this Notice.

2. Members/ Proxy holders must bring the attendance slip to the Meeting and hand over the duly completed slip at the entrance.

Works : (Poly Park Unit) : Plot No. PPF - 19, Poly Park, Dhulagarh , P.O. : Khanduah, P.S. : Sankrail, Howrah - 711 302, Phone : 90380 - 03642
Works : (Kasba Unit) : P - 67, 68 & 69, Kasba Industrial Estate, Phase - II, Kolkata - 700 107, 90380 - 03640 / 033 - 2441 - 0080
Works : (Sankrail Unit) : Belvedere Mill Complex, Gate No. 3, Shed No. : K/1, South Sankrail, Howrah - 711 313, Phone : 9038 - 03641
Works : (Guwahati Unit) : Vill : Gauripur, North Guwahati, P.O. : College Nagar, P.S. : Changsari, Guwahati - 781 031, Assam

3. In case of joint holders attending the Meeting, only such joint holders who are higher in the order of the names will be entitled to vote.
4. Members desiring any information as regards the Accounts are requested to write to the Company at an earlier date so as to enable the Management to keep the information ready at the AGM.
5. Audited accounts are available for inspection at the registered office of the Company as follows;

Period during which inspection is allowed	On all working days till the date of AGM
Business hours during which inspection is allowed	From 10 A.M. to 2 P.M.
Venue	At the registered office of the Company

Updation of Members' Details:

A form for capturing any updation (including but not limited to the email id, mobile number) in the members details forms part of this notice. Any member desiring to update his/ her details may provide the same in the enclosed form.

Registered Office:

P-69, Kasba Industrial Estate, Phase II
2nd Floor, Kolkata – 700107

Date: 05-09-2022

By Order of the Board
For Tenty Marketing Company Private Limited



Ashok Goyal
Director
DIN: 00253480

Tenty Marketing Company Private Limited

CIN: U36991WB1997PTC085833

Regd. Office: P-69, Kasba Industrial Estate, Phase II, 2nd Floor, Kolkata – 700107

ATTENDANCE SLIP

ANNUAL GENERAL MEETING,
on Friday, the 30th Day of September 2022

Regd. Folio No.....

No. of Shares held.....

*DP. ID. No.....

*Client ID. No.....

Mr./Ms./Miss.....I certify that I am a registered shareholders / proxy for the registered shareholder of the Company. I hereby record my presence at the ANNUAL GENERAL MEETING of the Company to be held at P-69, Kasba Industrial Estate, Phase II, 2nd Floor, Kolkata – 700107 on Friday the 30th Day of September 2022.

Full name of the Member / Proxy (in BLOCK letter)

Signature of Member / Proxy

*Applicable for members holding shares in electronic form.

Notes: 1) Please fill-in this attendance slip and hand it over at the Entrance of the Meeting Hall.

2) Member's Signature should be in accordance with the Specimen Signature registered with the Company.

Tenty Marketing Company Private Limited

CIN: U36991WB1997PTC085833

Regd. Office: P-69, Kasba Industrial Estate, Phase II, 2nd Floor, Kolkata – 700107

MGT – 11 | PROXY FORM

ANNUAL GENERAL MEETING

on Friday, the 30th Day of September 2022

Name of the member(s):

Registered address:

E-mail ID:

Folio No. / DP ID-Client ID:

I/We, being the member(s) of shares of the above-named company, hereby appoint:

(1) Name: _____ Address: _____ E-mail Id: _____
Signature: _____ or failing him;

(2) Name: _____ Address: _____ E-mail Id: _____
Signature: _____ or failing him;

(3) Name: _____ Address: _____ E-mail Id: _____
Signature: _____

as my/our proxy to attend and vote (either on poll or through e-voting) for me/us and on my/our behalf at the 25th Annual General Meeting of Company, to be held on Friday the 30th Day of September, 2022 at 03:30 P.M. at the registered office of the Company situated at P-69, Kasba Industrial Estate, Phase II, 2nd Floor, Kolkata – 700107 and at any adjournment thereof in respect of such resolutions as are indicated below:

Ordinary Business:

1	To receive, consider and adopt the financial statement of the Company for the financial year ended 31 st March 2022, together with the Reports of the Board of Directors and the Auditors thereon.
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Signed on this day of 2022

Signature of shareholder: _____

Signature of Proxy holder(s): _____

Affix
Revenue
stamp

Notes:

1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.
2. Please complete all details before submission. Blank/Incomplete Proxies shall be considered invalid.

Tenty Marketing Company Private Limited

CIN: U36991WB1997PTC085833

Regd. Office: P-69, Kasba Industrial Estate, Phase II, 2nd Floor, Kolkata – 700107

MEMBER DETAILS FORM

25th ANNUAL GENERAL MEETING,

On Friday, the 30th Day of September 2022

I / We _____, member of the Company vide Folio no / DP Client ID _____, hereby state that following are my updated details as on date. The same may be held in repository with the Company for further interaction / communication, if any.

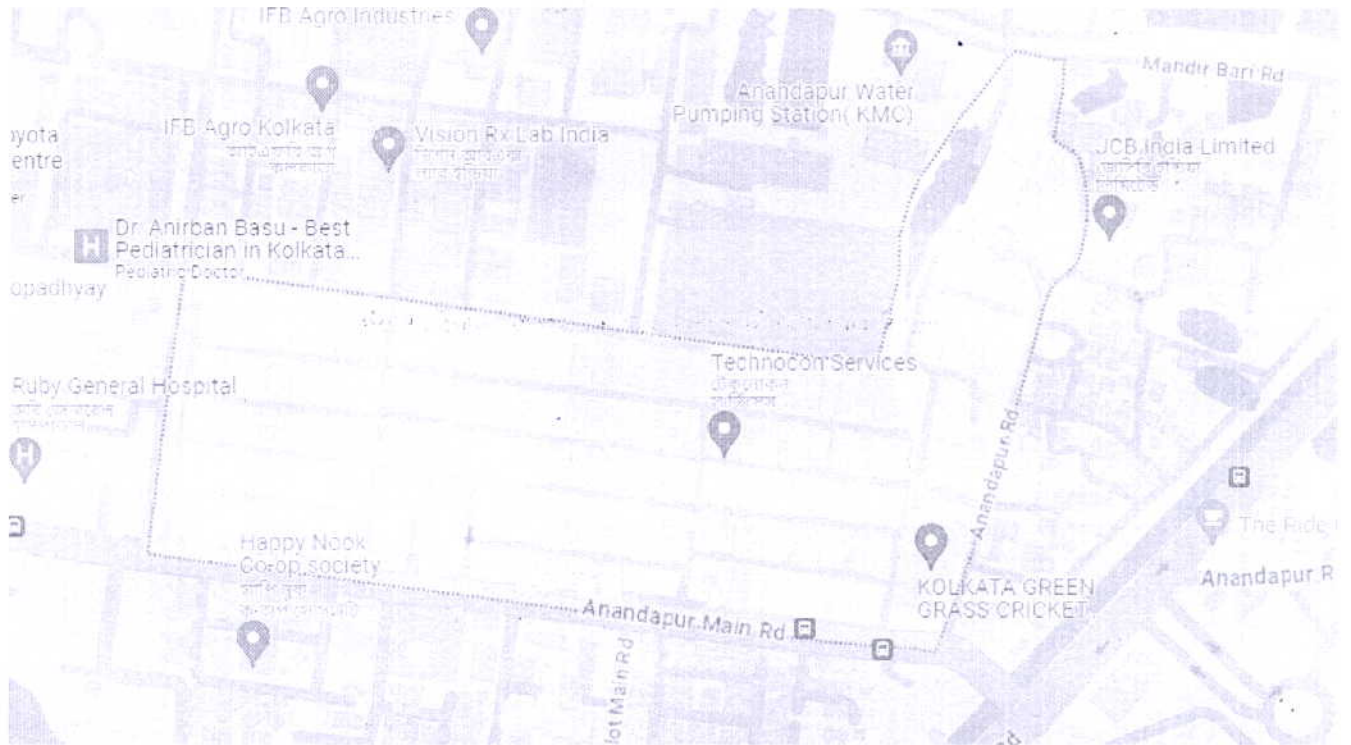
In case of any alteration / modification in the following details, I / we shall intimate the Company separately.

Permanent Account No (PAN)	Contact Numbers		Email ID
	Primary	Alternate	

Signed on this day of 2022

Signature of shareholder: _____

Route Map for the Annual General Meeting Venue



Address: P-69, Kasba Industrial Estate, Phase- II, 2nd Floor, Kolkata- 700 107

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Boards' Report

To,
The Members

Your Directors take pleasure in presenting the 25th Annual Report together with the audited financial statements for the financial year ended 31st March 2022.

FINANCIAL RESULTS:

The Financial highlights of your Company along with previous year's figures are summarized hereunder:

Particulars	31.03.2022 (Rs. In Lakhs)	31.03.2021 (Rs. In Lakhs)
Revenue from Operations & Other Income	19823.86	14229.78
Profit before Depreciation, interest and Tax	1234.01	1168.73
Less: Finance Costs	393.37	303.17
Less: Depreciation	400.86	474.03
Profit Before Tax	439.78	391.53
Less: Tax	87.54	95.45
Net Profit for the year	352.24	296.08
Balance brought forward from previous year	1612.93	1316.85
Net profit carried to balance sheet	1965.17	1612.93

REVIEW OF PERFORMANCE:

During the Financial 2021-22, your company registered a robust growth. The second wave of the pandemic hit lives hard and was way more vicious than the first one. Yet it was not about Covid in spite of the second wave it was more about hope and recovery as India successfully navigated its course through turbulent waters. As the wave receded there was a dramatic surge in the pace of vaccination and India was able to vaccinate most of its eligible population rapidly. Concomitantly there was a rebound in growth as evidenced from high frequency indicators. However, the enthusiasm was disrupted by the third wave of the pandemic which fortunately proved to be less vicious and short lived.

TENTY MARKETING COMPANY PRIVATE LIMITED

Director

DIN-00253480

TENTY MARKETING COMPANY PRIVATE LIMITED

Director

DIN-03385366

Works : (Poly Park Unit) : Plot No. PPF - 19, Poly Park, Dhulagarh , P.O. : Khanduah, P.S. : Sankrail, Howrah - 711 302, Phone : 90380 - 03642

Works : (Kasba Unit) : P - 67, 68 & 69, Kasba Industrial Estate, Phase - II, Kolkata - 700 107, 90380 - 03640 / 033 - 2441 - 0080

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Works : (Guwahati Unit) : Vill : Gauripur, North Guwahati, P.O. : College Nagar, P.S. : Changsari, Guwahati - 781 031, Assam

The year 2021-2022 was a period of significant external challenges. Amidst all the disruption economic fall-out, our determination to be a responsible business can be well ascertained from the turnover of Rs. 19,727.86 Lakhs, your Company registered during the said financial year as against the turnover of Rs. 14,149.08 Lakhs registered during the FY 2020-21.

COVID-19 is the most tumultuous, and the most defining epoch of our lifetime. Your Directors are happy to share that with its qualified team the Company has been able to register the profit almost in line with its profitability in the preceding normal financial year. With the support of all, the Company is optimistic about a better outlook for the current year. Your directors shall continue to focus on its primary strategy to build up the financial strength in the current financial year too. Your directors wish all its members and country at large to stay safe and follow COVID safety protocol.

DIVIDEND

To conserve resources for funding the growth plans of the Company, no dividend is being recommended by the Directors of the Company for the Financial Year ended 31st March 2022.

RESERVES

The Company proposes to transfer its entire profit for the Financial Year ended 31st March 2022 into the Reserves maintained by it.

CHANGE IN THE NATURE OF BUSINESS, IF ANY

There has been no change in the nature of business during the financial year 2021-22.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments having a financial impact on the operations of the Company have occurred between the end of the Financial Year of the Company to which the Financial Statements relate and the date of this Report.

DETAILS OF SUBSIDIARY/JOINT VENTURES/ ASSOCIATE COMPANIES

The Company has no subsidiary or joint ventures or associate companies for the financial year ended 31st March 2022.

SHARE CAPITAL

There was no change in the Authorized Share Capital, Issued, Subscribed and Paid Up Share Capital of the Company during the year.

DEPOSITS

The Company has not accepted any deposits, covered under Chapter V of the Companies Act, 2013.

TENTY MARKETING COMPANY PRIVATE LIMITED

✓ 
Director

DIN-00253480

TENTY MARKETING COMPANY PRIVATE LIMITED


Director

DIN-03385366

LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The particulars of Loans, Guarantees or Investments covered under section 186 of the Companies Act, 2013 are covered in the notes to accounts of the Financial Statement for the year ended 31st March 2022 forming part of this Annual Report.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF SECTION 188 OF THE COMPANIES ACT, 2013

The Company had entered into material contracts or arrangements or transactions, at arms' length basis, with related parties, under 3rd proviso to sub-Section 1 of Section 188 of the Companies Act, 2013. Form No. AOC-2, disclosing such material transactions is enclosed herewith.

DEVELOPMENT AND IMPLEMENTATION OF A RISK MANAGEMENT POLICY FOR THE COMPANY INCLUDING IDENTIFICATION THEREIN OF ELEMENTS OF RISK, IF ANY, WHICH IN THE OPINION OF THE BOARD MAY THREATEN THE EXISTENCE OF THE COMPANY

Risk is an inherent part of any organization. Your Company recognizes that the risk is inherent to any business and for keeping a proper check and control upon the same your Company desires to implement management risk policies shortly. Your Board of Directors keeps a constant watch on certain factors like Culture of the Organizational, Management's experience, risk associated at every step etc. The management believes that these factors may have a substantial impact upon the Company.

EXTRACT OF ANNUAL RETURN

The Company doesn't have any website. Therefore, Uploading of Annual return has not been done.

NUMBER OF MEETINGS OF THE BOARD

During the Financial Year 2021-2022 the Board of Directors of the Company met 10 times in accordance to the provisions of section 173 and/ or any other applicable provisions of the Companies Act, 2013, read with Secretarial Standard I issued by the Institute of Companies Secretaries of India. The details of the Board Meetings are provided herein under the Tabular presentation:

Board Meeting Dates and number of meetings attended by the Board Members:

Sl. No.	Dates of Board Meetings	Ashok Goyal	Kanishk Goyal
01	28-04-2021	√	√
02	24-06-2021	√	√
03	27-07-2021	√	√
04	03-09-2021	√	√
05	02-11-2021	√	√
06	29-11-2021	√	√
07	12-01-2022	√	√
08	20-01-2022	√	√
09	03-02-2022	√	√
10	22-02-2022	√	√

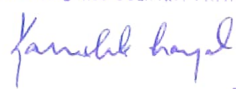
DETAILS OF DIRECTORS OR KEY MANAGAERIAL PERSONNEL WHO WERE APPOINTED OR HAVE RESIGNED DURING THE YEAR

The Directors of the Company held their office during the financial year 2021-22 in accordance to the provisions of the Companies Act, 2013. There was a clear division of responsibility to ensure balance of power such that no individual Director has unfettered powers of decision making. During the year under review following change took place in the composition of the board of directors of the Company:

TENTY MARKETING COMPANY PRIVATE LIMITED


Director

TENTY MARKETING COMPANY PRIVATE LIMITED


Director

DIN- 00253480

DIN- 03385366

Mr. Kanishk Goyal (DIN: 03385366) - Pursuant to the applicable provisions of the Companies Act, 2013, and Rules framed there under, the designation of Mr. Kanishk Goyal, who was inducted as a Whole time Director in the Company w.e.f. 1st January, 2011 has changed his category of directorship to Non-Executive Director Promoter with effect from 1st May, 2022.

The qualified professional team of the Company has devised a proper system to ensure compliance of the provisions of the Companies Act, 2013 along with its rules, regulations thereof, Articles of Association of the Company and all laws of land as applicable upon the Company from time to time.

AUDITORS & AUDITORS' REPORT

Pursuant to the provisions of sections 139 of the Companies Act, 2013, and Rules framed there under M/s. S Jaykishan, Chartered Accountants, Kolkata having FRN 309005E, were reappointed as the Statutory Auditors of the Company, to conduct audit of the books of accounts of the Company for a term of 5 (Five) consecutive years from the conclusion of the Annual General Meeting of the Company held on 29th November, 2021 till the conclusion of the Annual General Meeting to be held for adoption of Annual Accounts the Financial Year ending on 31/03/2026. They have confirmed their eligibility under section 141 of the Act and the rules framed thereunder for reappointment as Auditors of the Company.

The Company has received an unqualified Auditor's Report for the Financial Year 2021-2022, which is self-explanatory and needs no comments.

COST RECORDS

The provisions of section 148(1) of the Companies Act, 2013, in regard to the maintenance of cost records are not applicable on your Company.

DISCLOSURE REGARDING FRAUDS

No frauds for the Financial Year ended 21-22, had been reported by the Auditors of the Company.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement of clause (c) of sub-section (3) and (5) of Section 134 of the Companies Act, 2013, your Directors confirm that: -

- i) In the preparation of the Annual Accounts for the Financial Year ended 31st March 2022 the applicable accounting standards had been followed along with proper explanation relating to material departures;
- ii) The Directors had 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 for the Financial Year ended 31st March, 2022 and of the profit or loss of the Company for that Financial Year;
- iii) The Directors had 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;
- iv) The Directors had prepared the annual accounts on a going concern basis; and
- v) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

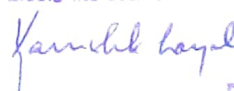
TENTY MARKETING COMPANY PRIVATE LIMITED



Director

DIN-00253480

TENTY MARKETING COMPANY PRIVATE LIMITED



Director

DIN-00385366

CONSERVATIONS OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO.

(A) Conservation of energy:

- (i) The steps taken or impact on conservation of energy: The Company regularly reviews the power consumption pattern. The Company has advanced machineries with latest technologies so that it can use the energy in efficient manner.
- (ii) The steps taken by the Company for utilizing alternate sources of energy: The Company is not required to avail alternate sources of energy and depends on its primary sources of energy.
- (iii) The capital investment on energy conservation equipment's: As the energy consumption by the Company is low, Capital Investment on energy conservation equipment is not required by the Company.

(B) Technology Absorption:

- (i) The efforts made towards technology absorption – The Company is expanding its team in terms of new technologies, designs, innovations etc. The Company's professional team takes proper care to ensure that the technologies are observed to its entirety.
- (ii) Capital Investment on energy conservation equipment: NIL
- (iii) Expenditure incurred on Research and Development: NIL

(C) Foreign Exchange earnings and Outgo: During the Financial Year, the foreign exchange outgo and earnings were as follows.

Foreign Exchange Outgo: Rs. 405.89 lakhs

Foreign Exchange Inflow: Rs. 11.32 lakhs

THE DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE.

No significant and material orders have been passed by the regulators or courts or tribunals that will have impact on the going concern status and Company's operations in future.

COMPLIANCE OF PROVISIONS RELATING TO THE CONSTITUTION OF INTERNAL COMPLIANTS COMMITTEE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company is committed to providing and promoting a safe and healthy work environment for all its employees.

- (a) Number of complaints filed during the financial year - 0
- (b) Number of complaints disposed off - 0
- (c) Number of pending cases - 0

THE DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

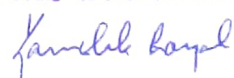
The Company has an adequate Internal Financial Control to ensure accuracy and completeness and timely preparation of reliable financial information. The Auditor's and the Company's qualified team of professionals have ensured proper Internal Financial Control during the FY 21-22.

TENTY MARKETING COMPANY PRIVATE LIMITED

✓ 
Director

DIN-00253480

TENTY MARKETING COMPANY PRIVATE LIMITED


Director

DIN-03385366

ACKNOWLEDGEMENT

Your Board acknowledges the impeccable service rendered by the employees of the Company at all levels towards its overall success. The Directors would also like to express their sincere appreciation for the assistance and co-operation received from the Financial institutions, banks, Government authorities, customers, vendors and its stakeholders during the FY 21-22.

OTHER COMPLIANCES:

The Company has proper and adequate systems to ensure adequate compliances with the applicable standards as issued by the Institute of Company Secretaries of India.

Registered Office:

P-69, Kasba Industrial Estate Phase-II, 2nd Floor
Kolkata- 700107

Dated: 05th September 2022

For and on behalf of the Board

Mr. Ashok Goyal



Director

DIN: 00253480



Mr. Kanishk Goyal



Director

DIN: 03385366

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

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

1. Details of contracts or arrangement or transactions not at arm's length basis: NIL

- (a) Name (s) of the related party and nature of relationship
- (b) Nature of contracts/arrangements/transactions
- (c) Duration of the contracts/arrangements/transactions
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any
- (e) Justification for entering into such contracts or arrangements or transactions
- (f) Date(s) of approval by the Board
- (g) Amount paid as advances, if any
- (h) Date in which the special resolution was passed in general meeting as required under first proviso to section 188

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

Considering the aggregate value of transactions entered into with related party being less than 10% of the annual turnover of the Company, the same being not material contracts or arrangement no further details is necessary.

- (a) Name(s) of the related party and nature of relationship
- (b) Nature of contracts/arrangements/transactions
- (c) Duration of the contracts / arrangements / transactions: Ongoing transactions.
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any:
- (e) Date(s) of approval by the Board, if any:
- (f) Amount paid as advances, if any:

Registered Office:

**P-69, Kasba Industrial Estate Phase-II, 2nd Floor
Kolkata- 700107**

Dated: 05th September 2022

For and on behalf of the Board

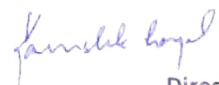
Mr. Ashok Goyal



**Director
DIN: 00253480**



Mr. Kanishk Goyal



**Director
DIN: 03385366**



INDEPENDENT AUDITOR'S REPORT

To the Members of Tenty Marketing Company Private Limited

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **Tenty Marketing Company Private Limited ("the Company")** which comprises the Balance Sheet as at 31st March 2022, the Statement of Profit and Loss its Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information thereon.

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 31 March 2022, and its profits, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit 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 Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon.



Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the 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.

Responsibilities of Management and those charged with governance for the financial statements

The Company's Board of Directors is 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. 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 controls 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 is 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.

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

Auditor's Responsibilities for the Audit of Financial Statement

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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has 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 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 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 statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.



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 value of Gratuity expenses as appearing in the Statement of Profit and Loss and the relevant Liability appearing in the Balance Sheet has been taken on the basis of Management Certified provisional actuarial valuation of Gratuity liability. Our opinion is not modified in respect of this matter.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in 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 paragraphs 3 and 4 of the Order, to the extent applicable.
2. A. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) 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.
 - c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on



31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.

- f) With respect to the adequacy of the internal financial control with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- B. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - a) The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note 30 to the financial statements.
 - b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - d) (i) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(iii) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to



believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement.

e) No dividend has been declared or paid during the year by the Company.

C. The company is a private company. Hence, the provisions of Section 197 of the Act are not applicable to the Company.

For S. Jaykishan

Chartered Accountants

Firm's Registration No. 309005E

Harish Patwari

CA Harish Patwari

Partner

Membership No. 065738

Place: Kolkata

Dated: 05/09/2022

UDIN: 22065738424VGT6721



Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1 under "Report on other legal and regulatory requirements" section of our report of even date)

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- (i) (a) (A) In respect of its Property Plant and Equipment:
 - The Company has maintained proper records showing in most cases, full particulars including quantitative details and situation of its Property Plant and Equipment. Location of Property Plant and Equipment are maintained in the Asset Register.
 - (B) The company does not own any intangible asset, hence reporting under sub-clause (B) of clause (i)(a) is not applicable.
 - (b) The Company has a program of verification of property, plant and equipment, so to cover all the items in a phased manner at periodic intervals which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain property, plant and equipment were due for verification during the year and were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - (c) The title deeds of all the immovable properties disclosed in the financial statements are held in the name of the Company.
 - (d) The Company has not revalued either its property plant and equipment during the year under audit.
 - (e) No proceedings have been initiated on or are pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and Rules made thereunder, and therefore the question of our commenting on whether the Company has appropriately disclosed the details in its financial statements does not arise.
- (ii) (a) The physical verification of inventory has been conducted at reasonable intervals by the Management during the year and, in our opinion, the coverage and procedure of such verification by Management is appropriate. The discrepancies noticed on physical



verification of inventory as compared to book records were not 10% or more in aggregate for each class of inventory.

- (b) The Company has been sanctioned working capital limits exceeding ₹ 500 lakhs from Bank as mentioned in Note 6 on the basis of security of current assets; the difference between the quarterly returns or statements filed by the Company with the banks and the books of account of the Company is on account of explainable items and not material in nature.
- (iii) During the year, the Company has made not made any investments in, granted unsecured loans, provided any guarantees or security to Companies, firms, limited liability partnerships and any other parties. Hence, reporting under clause 3(iii) (a) to (f) is not required.
- (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 not granted loans, made investments, given guarantees, and security, hence, provisions of Sections 185 and 186 of the Companies Act are not applicable for the Company.
- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.
- (vi) Pursuant to the rules made by the Central Government of India, the Company is required to maintain cost records as specified under section u/s 148(1) of the Act in respect of its products. We have broadly reviewed the same and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, we have not made a detailed examination of the records with a view to determine whether these are accurate and complete.
- (vii) (a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, Goods and Service Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Taxes, Cess and other Statutory Dues with the appropriate authorities. There are no undisputed statutory dues outstanding for a period of more than six months from the date they became payable, as per books of accounts as at 31st March, 2022.



- (b) Details of statutory dues referred to in clause vii (a) above, which have not been deposited as on 31st March, 2022 on account of disputes are given below:

Name of the statute	Nature of the dues	Amount (Rs)	Period to which the amount relates	Forum where the dispute is pending
West Bengal Tax on Entry of Goods into Local Areas Act, 2012	Entry Tax	18,85,039	FY 2014-15	High Court, Kolkata
		31,43,194	FY 2015-16	
		25,90,685	FY 2016-17	
		10,09,720	FY 2017-18	

- (viii) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of accounts.
- (ix) (a) According to the information and explanations given to us, the Company has not defaulted in repayment of its loans or borrowings or in the payment of interest thereon to any lender.
- (b) The Company has not been declared a wilful defaulter by any bank or financial institution or government or any government authority.
- (c) In our opinion and according to the information and explanations given to us, money raised by way of term loans were applied for the purposes for which these were obtained.
- (d) According to the information and explanations given to us the funds raised on short term basis have not been utilised for long term purposes.
- (e) During the year, the company has not taken funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Hence, reporting under clause 3(ix)(e) of the Order is not applicable to the Company.
- (f) The company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the reporting under clause 3(ix)(f) of the Order is not applicable to the Company.
- (x) (a) According to the information and explanation provided to us and on the basis of examination of the records of the Company it appears that the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments)



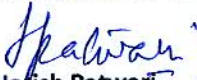
during the year under audit. Hence, the reporting under the clause 3(x)(a) of the Order is not applicable to the Company.

- (b) According to the information and explanation provided to us and on the basis of examination of the records of the Company it appears that the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and hence, the reporting under the clause 3(x)(b) of the Order is not applicable to the Company.
- (xi) (a) According to the information and explanations given to us and on the basis of checking of the records of the Company on test check basis, no fraud by the Company or on the Company by its officers has been noticed or reported during the course of 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 us in Form ADT-4 as prescribed under Rule 13 of Companies (Audit & Auditors) Rules, 2014 with the Central Government in respect of the Plant.
(c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year.
- (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 to the Company.
- (xiii) In our opinion, transactions with the related parties are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the Financial Statements as required under AS 18 'Related Party Disclosures' specified under Section 133 of the Act read with relevant rules.
- (xiv) (a) In our opinion and according to the information and explanation given to us, the Company not required to have an internal audit system as required under section 138 of the Act. Hence, reporting under clause (xiv) (a) and (b) is not applicable.
- (xv) According to information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him 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 Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clauses 3(xvi) (a) and 3(xvi) (b) of the Order are not applicable on the Company.
&
(b)



- (c) According to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable on the Company.
- (d) According to the information and explanations provided to us during the course of audit, the Group does not have any Company registered as CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
- (xvii) The Company has not incurred cash losses in the current and in the immediately preceding financial year.
- (xviii) There was no resignation of the Statutory Auditors of the Company during the year. Hence, provision of this clause is not applicable to the Company.
- (xix) On the basis of the financial ratios (as mentioned in Note 40 to the Financial Statements), ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is 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 compliances related to Corporate Social Responsibility as required under sub-section (5) of section 135 of the Act are not applicable to the Company and hence matter specified in clause 3(xx) of the Order does not apply to the Company.

For S. Jaykishan
Chartered Accountants
Firm's Registration No. 309005E


CA Harish Patwari
Partner

Membership No. 065738
UDIN: 22065738A2YRG76721
Dated: 05/09/2022
Place: KOLKATA



Annexure B

(Referred to in paragraph 2 (A) (f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Tenty Marketing Company Private 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")

Management's Responsibility for Internal Financial Controls

The Management of the Company 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 issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI 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 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 the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

We have audited the internal financial controls with reference to financial statements of Tenty Marketing Company Private Limited ("the Company") as of 31 March 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.



In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31 March 2022, based on the internal financial controls with reference to financial statements 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 (the "Guidance Note").

For S. Jaykishan
Chartered Accountants
Firm's Registration No. 309005E

Harish Patwari

CA Harish Patwari
Partner

Membership No. 065738

UDIN 22065738A24VST6721

Dated: 05/09/2022

Place: KOLKATA.



TENTY MARKETING COMPANY PRIVATE LIMITED

CIN: U36991WB1997PTC085833

BALANCE SHEET AS AT 31ST MARCH, 2022

(Amount in Rs. lakhs)

PARTICULARS	NOTE NO.	AS AT 31/03/2022	AS AT 31/03/2021
I EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
(a) Share Capital	2	302.47	302.47
(b) Reserves and Surplus	3	2,781.16	2,428.92
		3,083.63	2,731.39
(2) NON CURRENT LIABILITIES			
(a) Long Term Borrowings	4	531.50	574.19
(c) Other Non Current Liabilities	5	0.50	0.50
		532.00	574.69
(3) CURRENT LIABILITIES			
(a) Short Term Borrowings	6	1,696.84	1,780.92
(b) Trade Payables	7		
Due to Micro and Small Enterprises		344.39	78.29
Due to others		2,250.87	1,808.54
(c) Other Current Liabilities	8	232.16	266.74
		4,524.26	3,934.49
TOTAL		8,139.89	7,240.57
II ASSETS			
(1) NON-CURRENT ASSETS			
(a) Property, Plant & Equipments	9		
Tangible Assets		1,691.20	1,830.40
(b) Non Current Investments	10	37.47	37.47
(c) Deferred Tax Assets (net)	11	56.34	61.53
(d) Long-Term Loans and Advances	12	63.33	76.01
(e) Other Non Current Assets	13	240.57	262.83
		2,088.91	2,268.24
(2) CURRENT ASSETS			
(a) Inventories	14	587.21	773.78
(b) Trade Receivables	15	5,286.06	3,985.02
(c) Cash and Bank Balances	16	63.25	86.04
(d) Short Term Loans and Advances	17	114.46	127.49
		6,050.98	4,972.33
TOTAL		8,139.89	7,240.57

Significant Accounting Policies

1

Accompanying notes form an integral part of the financial statements

1-37

As per our report of even date attached

For S. Jaykishan

Chartered Accountants

FRN: 309005E

CA Harish Patwari

Partner

Membership No: 065738

Place: Kolkata

Date: 05/09/2022

For and on behalf of the Board

Ashok Goyal

DIRECTOR

(DIN No. 00253480)

Kanishk Goyal

DIRECTOR

(DIN No. 03385366)

TENTY MARKETING COMPANY PRIVATE LIMITED			
CIN: U36991WB1997PTC085833			
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2022			
(Amount in Rs. lakhs)			
PARTICULARS	NOTE NO.	YEAR ENDED 31/03/2022	YEAR ENDED 31/03/2021
INCOME			
I Revenue From Operation (net)	18	19,727.86	14,149.08
II Other Income	19	96.00	80.70
III Total Revenue (I+II)		19,823.86	14,229.78
EXPENSES			
IV Cost of Materials Consumed	20	11,481.98	6,988.84
Purchase of Traded Goods	21	4,351.26	3,463.17
Changes in Inventories	22	(131.44)	79.77
Employee Benefits Expenses	23	817.38	755.20
Finance Costs	24	393.37	303.17
Depreciation & Amortisation	9	400.86	474.03
Other Expenses	25	2,070.67	1,774.07
Total expenses		19,384.08	13,838.25
V PROFIT BEFORE TAX (III-IV)		439.78	391.53
Tax Expense			
- Current Tax		82.35	87.94
- Deferred Tax		5.19	(4.93)
- Income tax for earlier years		-	12.44
		87.54	95.45
VI PROFIT AFTER TAX		352.24	296.08
Earnings Per Equity Share [Nominal Value of Share - Rs. 10/-] Basic & Diluted	26	11.65	9.79
Significant Accounting Policies	1		
Accompanying notes form an integral part of the financial statements	1-37		
As per our report of even date attached For S. Jaykishan Chartered Accountants FRN: 309005E		For and on behalf of the Board	
 CA Harish Patwari Partner Membership No: 065738		  Ashok Goyal DIRECTOR (DIN No. 00253480)	
Place: Kolkata Date: 05/09/2022		 Kanishk Goyal DIRECTOR (DIN No. 03385366)	

TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs. lakhs)

	31-Mar-2022		31-Mar-2021	
A. CASH FLOW FROM OPERATION ACTIVITIES				
Net Profit before Tax and Extraordinary Items		439.78		391.51
Adjustments for:				
Depreciation	400.86		474.04	
Dividend Income	-		(0.38)	
Interest Income	(13.97)		(19.20)	
Interest Expense	393.37		303.17	
(Profit)/Loss on sale of Fixed Assets	(11.99)	768.27	(13.22)	744.41
Operating profit before Working Capital Changes		1,208.05		1,135.92
Adjustments for:				
Decrease/(Increase) in Trade receivables	(1,301.04)		(972.71)	
Decrease/(Increase) in Inventories	186.57		(115.34)	
Decrease/(Increase) in Advances and Deposits	70.37		(112.69)	
Decrease/(Increase) in Other Current Assets	22.26		6.04	
Increase/(Decrease) in Other Liabilities	(34.58)		96.99	
Increase/(Decrease) in Trade payables	708.43	(347.99)	368.96	(728.75)
Cash Generated from Operations		860.06		407.17
Adjustment for:				
Income taxes paid		(127.01)		(88.05)
NET CASH FROM/(USED IN) OPERATING ACTIVITIES	A	733.05	A	319.12
B. CASH FLOW FROM INVESTING ACTIVITIES				
Interest Received	13.97		19.20	
Dividend Income	-		0.38	
Purchase of fixed assets	(269.85)		(146.79)	
(Proceeds from)/ Investment in fixed deposit, with maturity more than 3	19.01		(2.49)	
Disposal of Fixed Assets	20.18		30.30	
NET CASH FROM/(USED IN) INVESTING ACTIVITIES	B	(216.69)	B	(99.40)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Interest Paid	(393.37)		(303.17)	
Proceeds/ (Repayment of short term borrowings)	(84.09)		220.73	
Proceeds/ (Repayment of long term borrowings)	(42.69)		(135.35)	
NET CASH FROM/(USED IN) FINANCING ACTIVITIES		(520.15)	C	(217.79)
NET INCREASE/(DECREASE) IN CASH	A+B+C	(3.79)	A+B+C	1.93
OPENING CASH & CASH EQUIVALENTS		22.10		20.17
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR		18.31		22.10

Notes:

- The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard- 3 on 'Cash Flow Statement' notified by the Companies (Accounting Standards) Rules.
- Cash and Cash Equivalents include cash and bank balances on current accounts (Refer Note No. 16).
- Figures in brackets indicate cash outflows.
- Previous year's figures have been regrouped/rearranged, wherever considered necessary to conform to this year's classification.

As per our report of even date attached

For and on behalf of the Board

For S. Jaykishan

Chartered Accountants

FON: 3090056

CA Harish Patwari

Partner

Membership No: 065738

UDIN:

Place: Kolkata

Date: 05/09/2022



Ashok Goyal

DIRECTOR

(DIN No. 00253480)

Kanishk Goyal

DIRECTOR

(DIN No. 03385366)

TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Accounting

The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis, on principles of going concern and the relevant provisions of the Companies Act, 2013. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013.

The financial statements are prepared to comply in all material respects with the accounting standards notified under section 133 of the Companies Act, 2013 read together with Companies (Accounting Standards) Rules, 2014.

b. Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and the result of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between actual results & estimates are recognized in the periods in which results are known/ materialized.

c. Property, Plant and Equipment

Tangible Assets: Property, Plant and Equipments are stated at cost of acquisition including expenditure incurred and borrowing cost if any up to the date the asset is put to use as reduced by cenvat credit, wherever applicable.

Intangible Assets: Intangible assets acquired are stated at cost.

Capital work-in-progress: Property, Plant and Equipments which are not ready for their intended use are carried at cost comprising direct cost, related incidental expenses and attributable interest.

Investment subsidy relating to capitalisation in Guwahati has been recognised as capital reserve as per approval received from the competent authority.

d. Depreciation/ amortisation:

Depreciation on fixed assets is provided on depreciable value of assets using written value method on the basis of useful life of asset specified in Schedule II to the Companies Act, 2013. Leasehold land is amortised over the period of lease.

e. Impairment of assets

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the profit and loss account in the year which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable value.



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TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

f. Investment:

Non-Current Investment: Long-term investments are stated at cost. However, when there is a decline in value, other than temporary, in the value of a long term investment, the carrying amount is reduced to recognise the decline.

Current Investment: Current investments are stated at lower of cost and market value.

g. Valuation of Inventories:

Inventories are valued as under:

Raw Materials, semi-finished goods, Store and spare parts and Packing material - At lower of cost or net realizable value (Cost is taken at first in first out basis).

Scrap - At net realisable value

Finished Goods - At lower of cost or net realisable value

h. Borrowing costs:

Borrowing costs incurred in relation to the acquisition of assets are capitalised as part of the cost of such assets upto the date of such assets are ready for intended use. Other borrowing costs are charged as expenses in the year in which they are in-curred.

i. Revenue Recognition:

Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations include sale of goods, services, adjusted for discounts (net).

Dividend income is recognized when the right to receive payment is established.

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

Subsidy for Exemption of tax as under the Assam Industries (Tax Exemption Scheme), 2015, is recognised as revenue item, once the claim amount is approved and received from the relevant authority.

j. Foreign Currencies:

i) Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of transaction

(ii) The difference arising out of the actual payment towards capital goods during the year are debited/credited to respective assets arising on such transactions.

k. Assets acquired under lease

Finance Lease:

Assets required under lease agreements which effectively transfer to the Company substantially all the risk and benefits incidental to ownership of leased items, are capitalized at the lower of fair value and present value of minimum lease payment at the inception of lease term and disclosed as leased assets. Lease payments are apportioned between the finance charges and the reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of their liability. Finance charges are charged directly to the expenses account



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TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Operating Lease:

Leases where the lessor effectively retains substantially all the risks and benefits of the ownership of the lease assets are classified as operating leases. Operating lease payments are recognized as an expense in the Statement of profit and loss.

I. Retirement Benefits:

Retirement benefits are accounted for in the following manner:

- (i) Short term employee benefits which are wholly due within 12 months of rendering the service are recognized in the period in which the employee rendered the related services.
- (ii) The Company has defined contribution plans for employees comprising of Government administered Employees State Insurance and Pension Plans. The contributions are charged to the Statement of Profit and Loss as they fall due.
- (iii) Gratuity liability is a defined benefit obligation. The Company has a Group Gratuity Policy with the Life Insurance Corporation of India (LIC) and provides for liability on account of gratuity as per actuarial valuation carried out by LIC.

(iv) Short term compensated absences are provided for on estimates. The Company has no Scheme for long term compensated advances.

m. Accounting for taxes on Income:

Current tax is determined on the basis of the amount of tax payable under the Income Tax Act, 1961, if any. Deferred tax is recognised on timing differences; being the difference between taxable income and accounting income that originate in one period and are capable of reversal in or more subsequent periods. Deferred tax assets are recognised only if there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets will be realised. Such assets are reviewed as at each Balance Sheet date to assess realisability thereof.

n. Provision and Contingent Liabilities:

A provision is recognised when the Company has a present obligation as a result of past event it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimates can be made. Contingent Liabilities are not provided for in accounts and amounts of material nature are disclosed by way of notes. Contingent assets are neither recognised nor disclosed in the financial statements.



TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs. lakhs)

NOTE 2 - SHARE CAPITAL

Authorised

32,00,000 Equity Shares of Rs.10/- each

31-Mar-2022	31-Mar-2021
320.00	320.00

Issued, Subscribed & Fully Paid Up

30,24,700 Equity Shares of Rs. 10 each fully paid up in cash (Previous Year 30,24,700 Equity Shares of Rs.10 each)

302.47	302.47
302.47	302.47

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period :

Equity Shares

	31-Mar-2022		31-Mar-2021	
	No. of Shares	Amount (Rs)	No. of Shares	Amount (Rs)
At the beginning of the year	30,24,700	302.47	30,24,700	302.47
Issued during the year	-	-	-	-
At the end of the year	30,24,700	302.47	30,24,700	302.47

b) Terms/Rights attached to equity shares

The Company has only one class of shares referred to as Equity Shares having a par value of Rs.10. 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. The distribution will be in proportion to the number of Equity Shares held by the shareholders.

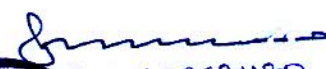
(c) Details of the shareholders holding more than 5% shares in the Company

**Equity shares of Rs 10 each
fully paid**

	31-Mar-2022		31-Mar-2021	
	No. of Shares	% Held	No. of Shares	% Held
Giriraj Ratan Kothari	3,16,400	10.46	3,00,400.00	9.93
Anil Kamboj	2,99,000	9.89	2,99,000.00	9.89
Ashok Goyal	4,18,500	13.84	3,03,500.00	10.03
Sanjay Agarwal	2,32,000	7.67	2,97,000.00	9.82
Shyama Kothari	2,79,000	9.22	2,79,000.00	9.22
Asish Kothari	3,43,000	11.34	3,43,000.00	11.34
Ranks Fiscals Pvt. Ltd.	2,05,000	6.78	2,05,000.00	6.78
Green Fingers (I) Pvt. Ltd.	1,90,500	6.30	1,90,500.00	6.30
Diamond Tie-Up Pvt. Ltd.	1,85,700	6.14	1,85,700.00	6.14
Neelam Goyal	1,59,000	5.26	1,59,000.00	5.26

(d) Shareholding of Promoters

	31-Mar-2022		31-Mar-2021		% Change during the year
Equity shares of Rs 10 each fully paid	No. of Shares	% Held	No. of Shares	% Held	
Ashok Goyal	4,18,500	13.84	3,03,500	10.03	0.38
Kanishk Goyal	1,10,000	3.64	1,10,000	3.64	-
Neelam Goyal	1,59,000	5.26	1,59,000	5.26	-
Shyama Kothari	2,79,000	9.22	2,79,000	9.22	-
Asish Kothari	3,43,000	11.34	3,43,000	11.34	-
Giriraj Ratan Kothari	3,16,400	10.46	3,00,400	9.93	0.05
Ranks Fiscals Pvt. Ltd.	2,05,000	6.78	2,05,000	6.78	-
Green Fingers (I) Pvt. Ltd.	1,90,500	6.30	1,90,500	6.30	-
Anil Kamboj	2,99,000	9.89	2,99,000	9.89	-



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 Kanishk Goyal
 DIN: 03385366

TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs. lakhs)

NOTE 3 - RESERVES AND SURPLUS

	31-Mar-2022	31-Mar-2021
Securities Premium		
Opening Balance	739.02	739.02
Closing Balance	739.02	739.02
Capital Reserve		
Opening Balance	76.97	76.97
Add: Addition during the year	-	-
Closing Balance	76.97	76.97
Surplus in Statement of Profit and Loss		
Opening Balance	1,612.93	1,316.85
Add: Profit / (Loss) for the year	352.24	296.08
Closing Balance	1,965.17	1,612.93
	2,781.16	2,428.92

NOTE 4- LONG TERM BORROWINGS

	31-Mar-2022		31-Mar-2021	
	Non-Current	Current	Non-Current	Current
Secured				
Term Loans				
Siemens Financial Services Private Limited	-	7.37	7.37	6.57
Electronica Finance Ltd	18.82	21.68	40.50	47.79
Siemens Financial Services Private	53.58	81.22	-	-
Standard Chartered Bank	155.56	138.83	194.39	225.11
Tata Capital Financial Services Ltd	133.60	223.25	81.85	59.09
Hero Fincorp Ltd	43.57	42.58	86.15	37.41
Bank Of Baroda	118.61	54.00	115.00	73.67
Unsecured				
From Bank & Financial Insitutions	7.76	40.82	48.93	109.34
	531.50	609.75	574.19	558.98
Less : Current Maturities of Long Term Debt (Note 8)		(609.75)	-	(558.98)
	531.50	-	574.19	-

(a) **Terms of Borrowings**

Particulars	Sanction Amount (in Rs.)	Rate of Interest	Period of Repayment	No. of Instalment due	Periodicity of Instalment	Amount per Instalment (in Rs)
Standard Chartered Bank	230.00 Lacs	9.46%	11 Quarters	1	Quarterly	21.50
Standard Chartered Bank	310.00 Lacs	9.46%	13 Quarters	3	Quarterly	28.00
Standard Chartered Bank [ECLGS]	100.00 Lacs	10.50%	36 Months	32	Monthly	2.78 Dec 21 onwards
Standard Chartered Bank [ECLGS]	100.00 Lacs	8.94%	60 Months	36	Monthly	2.78- Mar,24 Onwards
Siemens Financial Services Ltd.	27.02 Lacs	11.50%	48 Months	20	Monthly	0.70
Siemens Financial Services Ltd.	167.41 Lacs	11.00%	36 Months	28	Monthly	5.48
Tata Capital Financial Services Ltd	149.22 Lacs	13.50%	36 Months	4	Monthly	4.16
Tata Capital Financial Services Ltd	300.00 Lacs	11.00%	36 Months	33	Monthly	8.33
Tata Capital Financial Services Ltd	6.67 Lacs	11.00%	5 Months	5	Monthly	Rs. 1.33492 - Aug'22 onwards
Tata Capital Financial Services Ltd [GECLS]	55.00 Lacs	13.50%	48 Months	34	Monthly	1.53
Bank of Baroda [BCECLS]	80.00 Lacs	BRLLR -6.85%	18 Months	3	Monthly	4.44
Bank of Baroda	61.00 Lacs	BRLLR + 1%	36 Months	36	Monthly	Rs. 1.69444 - Feb'24 onwards
Bank of Baroda [AWCTL under BGECLS]	122.00 Lacs	BRLLT +1% max 7.5%	36 Months	29	Monthly	Rs. 3.39 Nov 2021 onwards



TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs. lakhs)

HERO Fincorp Limited.	96.55 Lacs	13.00%	65 Months	21	Monthly	20 EMI of Rs. 2.15 each and 1 EMI of Rs. 1.76
HERO Fincorp Limited.	70.73 Lacs	13.00%	64 Months	27	Monthly	26 EMI of Rs. 1.60 each & 1 EMI of Rs. 0.54
HERO Fincorp Limited.	23.27 Lacs	13.00%	65 Months	21	Monthly	20 EMI of Rs. 0.51 each and 1 EMI of Rs. 0.42
Electronica Finance Limited	27.73 Lacs	11.00%	66 Months	21	Monthly	15 EMI of Rs. 0.60 each & 6 EMI of Rs. 0.72 each
Electronica Finance Limited	68.32 Lacs	11.00%	66 Months	20	Monthly	14 EMI of Rs. 1.48 each & 6 EMI of Rs. 1.76 each
Unsecured						
Aditya Birla Finance Ltd.	50.00 Lacs	15.00%	39 Months	15	Monthly	1.73
ECL Finance Ltd.	35.36 Lacs	18.00%	41 Months	17	Monthly	Variable
Axis Bank Ltd.	45.00 Lacs	15.00%	39 Months	10	Monthly	9 EMI of Rs. 1.56 each and 1 EMI Rs. 1.19

- (b) i) Term Loans from Standard Chartered Bank are secured by first equitable mortgage of all immovable properties including Land, Building Shed and other civil construction at Plot No. PPF-19, Poly Park, Bombay Road, (NH6), Mouza P.O. Kandua, P.S. Sankrail, District-Howrah.
- ii) The loans are further secured by first charge by way of hypothecation of all movable properties located at Plot No. PPF-19, Poly Park, Bombay Road, (NH6), Mouza P.O. Kandua, P.S. Sankrail, District-Howrah, including Machinery, equipment & miscellaneous other fixed assets both present & future (excluding the movable machinery & equipment purchased by the company with the exclusive financial accommodation of other financiers namely Tata Capital Financial Services Ltd, Hero Fincorp Ltd. & Electronica Finance Ltd.) and second charge on Raw Materials, Stock in Trade, Semi Finished & Finished Goods, Book Debts & other movables.
- iii) The loans are also further secured by personal guarantee of the Directors namely Sri Ashok Goyal, Sri Kanishk Goyal and erstwhile Director of the company Sri Anil Kamboj and personal guarantee of Sri Giriraj Ratan Kothari, Neelam Goyal, and Shyama Kothari.
- (c) i) Working Capital Term Loan under ECLGS from Standard Chartered Bank is secured by way of Second Charge Pari-Passu Hypothecation of entire Current Assets of the Company, both present & future, pari-passu between SCB & BOB to the extent of the working capital limits.
- ii) Second Charge on Hypothecation of movable fixed assets including plant & machinery of the Company acquired out of term loan of West Bengal Financial Corporation as taken over by Standard Chartered Bank.
- iii) The Working Capital term loan is further secured by second charge by way of equitable mortgage of leasehold industrial property located at Poly Park Plot No. PPF-19, Mouza P.O. Kandua, JL No. 05, R S Dag No, 1918, 1919 & 1928 (All Part), P.S. Sankrail, District-Howrah 711302, under Kandua Gram Panchayat, owned by Tenty Marketing Co. Pvt. Ltd. (Lessee)
- (d) i) Loan from Hero Fincorp Limited is secured against Hypothecation of Assets being financed by Hero Fincorp Limited.
- ii) The loan is further secured by personal guarantee of Mr Ashok Goyal and Mr Kanishk Goyal.
- (e) Term loan from Siemens Financial Service Ltd. is secured against hypothecation of machinery financed, non-interest bearing security deposit of Rs. 5,40,440 which shall be adjusted with last 7 EMIs at the end of tenure after adjustment of any outstanding dues which is included in loan amount and personal guarantee of Mr. Ashok Goyal and Mr. Kanishk Goyal, directors of the Company.



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TENTY MARKETING COMPANY PRIVATE LIMITED

CIN: U36991WB1997PTC085833

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs. lakhs)

- (f) i) Term Loan from Tata Capital Financial Services Limited is secured against hypothecation of machinery financed and personal guarantee of Mr. Ashok Goyal & Mr. Kanishk Goyal, Directors of the Company and Mr. Anil Kamboj, Neelam Goyal, Giriraj Ratan Kothari and Shyama Kothari.
- ii) Further, Term Loan under Guranteed Emergency Credit Line Scheme for Rs. 55.00 Lacs has been secured by way of second charge on hypothecation of machinery purchased out of loan financed by Tata Capital Financial Services Limited.
- (g) i) Short Term/Demand Loan under Baroda Covid Emergency Credit Line Scheme for Rs. 80.00 Lacs as taken from Bank of Baroda has been secured by way of extention of charges on Primary & Collateral Securities as per last sanction letter from Bank of Baroda.
- ii) Additional Working Capital Term Loan under Bank of Baroda Guranteed Emergency Credit Line Scheme for Rs. 122.00 Lacs has also been secured by way of extention of charges on Primary & Collateral Securities as per last sanction letter from Bank of Baroda.
- (h) i) Term loan from Electronica Finance Limited is secured against assets Financed through this Loans.
- ii) Loans are further secured by Cash Collateral Security which amounts to Rs.27,94,980 (PY: Rs.50,88,958). Loyalty Bonus amounting to Rs. 16,13,770 (PY: Rs.16,13,770) is receivable at the end of loan tenure, against the Cash Collateral Security, which is non adjustable with the EMI amount. In Case of Foreclosure of loan the loyalty bonus will be paid as follows:-

Expired Tenure	Loyalty Bonus Payable
Upto 24 Months OR 50% of Loan Tenure	NIL
Upto 36 Months OR 75% of Loan Tenure	25% of Loyalty Bonus
Upto 48 Months OR 75% of Loan Tenure	50% of Loyalty Bonus

*Loyalty Bonus Income has not been considered as none of the above conditions are fulfilled till the end of the Financial year 31.03.2022 and the amount is not ascertainable.

- iii) Further, the loan is secured by personal Gurantee of the Directors- Ashok Goyal and Kanishk Goyal and erstwhile Director of the Company Sri Anil Kamboj and personal guarantee of Ashish Kothari, Neelam Goyal, Giriraj Ratan Kothari and Shyama Kothari.

NOTE 5 - OTHER NON CURRENT LIABILITIES

Security Deposit

- Related Party

31-Mar-2022	31-Mar-2021
0.50	0.50
0.50	0.50

Due to a Company in which the Company's Director is a Director

- Dolswap Business Pvt. Ltd.

0.50 0.50

NOTE 6 - SHORT TERM BORROWINGS

Secured

From Bank

- Cash Credit from Bank of Baroda (BoB)

- Cash Credit from Standard Chartered Bank (SCB)

Current Maturities of Long Term Borrowings (Note 4)

31-Mar-2022	31-Mar-2021
820.09	854.08
267.00	367.86
609.75	558.98
1,696.84	1,780.92

- (a) Cash credit facility from Bank of Baroda is secured against hypothecation of stock and book debts and pari pasu charge of Standard Chartered Bank and personal guarantee of the Directors namely Mr. Ashok Goyal, Mr Kanishk Goyal & erstwhile Directors of the Company, Mr Rama Shanker Almal and Sri Anil Kamboj. The loan is also guaranteed by Mr Giriraj Ratan Kothari, Mr Gouri Shankar Pareek, Mrs Neelam Goyal, Mrs Shyama Kothari & Mr Pawan Kumar Rathi and is further secured by equitable mortgage of leasehold factory land and building and hypothecation of plant and machinery as collateral security situated at P-67, 68 & 69 Phase II Kasba Industrial Estate, Kolkata - 700107 and second charge on equitable mortgage of factory land & building, plant & machinery and other fixed assets of the Company at Plot No. PPF-19, Poly Park, Bombay Road, (NH6), Mouza P.O. Kandua, P.S. Sankrail, District-Howrah.



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TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs. lakhs)

- (b) Cash Credit facility from Bank of Baroda carries interest rate at 9 % p.a.
- (c) Cash credit facility from Standard Chartered Bank is secured against hypothecation of entire Current Assets of the company, both present & future in pari - passu between Standard Chartered Bank and Bank of Baroda to the extent of working capital limits and personal guarantee of the Directors namely Mr. Ashok Goyal and Mr Kanishk Goyal & further personal gurantee from Mr Giriraj Ratan Kothari, Mrs Neelam Goyal, Mrs Shyama Kothari, Mr Ashish Kothari & Mr. Anil Kamboj and equitable mortgage of leasehold industrial property located at Poly Park Plot No. PPF-19, Mouza P.O. Kandua, JL No. 05, R S Dag No, 1918, 1919 & 1928 (All Part), P.S. Sankrail, District-Howrah 711302, under Kandua Gram Panchayat , owned by Tenty Marketing Co. Pvt. Ltd. (Lessee).
- (d) Cash Credit facility from Standard Chartered Bank carries interest rate at 9.30% p.a.
- (e) The difference between the quarterly returns or statements filed by the Company in respect of its current assets, with the banks and the books of account of the Company is given below:

Quarter Ended	Name of bank	Particulars of Securities Provided	Particulars	Amount as per books of account	Amount as reported in the quarterly return/ statement	Amount of difference	Difference %
Jun-21	BoB and SCB	Refer Note 6(a)	Inventory	679.04	679.04	-	
Jun-21	BoB and SCB		Debtors	3,391.87	3,374.70	17.17	0.51%
Jun-21	BoB and SCB		Creditors	1,771.60	1,713.25	58.35	3.29%
Sep-21	BoB and SCB		Inventory	706.19	706.19	-	
Sep-21	BoB and SCB		Debtors	2,359.49	2,401.73	(42.24)	-1.79%
Sep-21	BoB and SCB		Creditors	763.49	734.11	29.38	3.85%
Dec-21	BoB and SCB		Inventory	593.07	593.07	-	
Dec-21	BoB and SCB		Debtors	4,118.04	4,110.57	7.47	0.18%
Dec-21	BoB and SCB		Creditors	1,757.81	1,811.08	(53.27)	-3.03%
Mar-22	BoB and SCB		Inventory	587.21	587.21	-	
Mar-22	BoB and SCB		Debtors	5,286.06	5,352.43	(66.37)	-1.26%
Mar-22	BoB and SCB		Creditors	2,395.30	2,356.99	38.31	1.60%

NOTE 7 -TRADE PAYABLES

Sundry Creditors

For Goods:

Due to Micro and Small Enterprises
Due to others
Bills Discounted (RXIL - IOB)
Acceptances (Liability under L/C)

	31-Mar-2022	31-Mar-2021
	344.39	78.29
	1,654.40	1,558.59
	396.51	-
	199.96	249.95
	2,595.26	1,886.83

Dues to Micro and Small Enterprises (as per the intimation received from vendors by the Company)

a. The principal amount and the interest due thereon remaining unpaid

- Principal

344.39 78.29

- Interest

- -

b. Interest paid by the buyer under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year

- -

c. The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises

- -

d. The amount of interest accrued and remaining unpaid at the end of accounting year*

- -

e. Interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of

- -

* The interest on delay payment to micro and small enterprises has been provided and paid where there is contractual term with the vendor.



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Kamlesh K. J. J.
DIN: 02385366

TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs. lakhs)

As at March 2022

Particulars	Outstanding for following periods from due date of transaction				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	344.39	-	-	-	344.39
(ii) Others	2,250.87	-	-	-	2,250.87
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
	2,595.26	-	-	-	2,595.26

As at March 2021

Particulars	Outstanding for following periods from due date of transaction				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	78.29	-	-	-	78.29
(ii) Others	1,808.54	-	-	-	1,808.54
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
	1,886.83	-	-	-	1,886.83

NOTE 8 - OTHER CURRENT LIABILITIES

	31-Mar-2022	31-Mar-2021
Capital Creditors	0.83	2.20
Other Payables for		
- Employee Benefits Expenses	105.58	93.25
- Statutory Liabilities	42.57	29.45
- Accrued Expenses	83.18	141.84
	232.16	266.74

NOTE 10 - NON CURRENT INVESTMENTS

Non-Trade

(Valued at cost unless otherwise stated)

Investment in Equity Shares

Quoted

Link Limited (Formerly known as Linc Pen and Plastics Limited) (F.V Rs. 10/-)

	31-Mar-2022	31-Mar-2021	31-Mar-2022	31-Mar-2021
Nos.	Nos.	Amount	Amount	
25,000	25,000	10.35	10.35	
1,13,000	1,13,000	12.59	12.59	
34,500	34,500	13.50	13.50	
		1.03	1.03	
1,72,500	1,72,500	37.47	37.47	

Unquoted

Dolswap Business Private Limited (F.V Rs. 10/-)

Green Fingers (India) Private Limited(F.V Rs. 10/-)

Investments in Gold/Silver

God's Statue (Silver)

Market Value of Quoted Investments

Aggregate Book value of Quoted Investment in shares
Aggregate Market value of Quoted Investment in shares
Aggregate Amount of Unquoted Investment in shares

69.36	37.41
10.35	10.35
69.36	37.41
26.09	26.09



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TENTY MARKETING COMPANY PRIVATE LIMITED

CIN: U36991WB1997PTC085833

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

NOTE 9 - PROPERTY, PLANT & EQUIPMENTS

(Amount in Rs. lakhs)

TANGIBLE

	Leasehold Land	Building	Plant and Machinery	Office Equipments	Moulds	Computers	Furniture & Fixtures	Electrical Installation	Vehicles	Computers Software	Total
Gross Block											
As at March 31, 2020	193.93	747.71	3,701.39	23.60	2,272.74	15.33	61.36	339.39	104.48	1.47	7,461.40
Additions	-	0.55	39.11	0.81	105.10	0.62	0.60	-	-	-	146.79
Disposals	-	-	110.77	-	8.74	-	-	-	12.56	-	132.07
As at March 31, 2021	193.93	748.26	3,629.73	24.41	2,369.10	15.95	61.96	339.39	91.92	1.47	7,475.12
Additions	-	-	224.80	1.16	37.99	4.70	1.20	-	-	-	269.85
Disposals	-	-	73.22	-	3.60	-	-	17.34	-	-	94.16
As at March 31, 2022	193.93	748.26	3,781.31	25.57	2,403.49	20.65	63.16	322.05	91.92	1.47	7,651.81
Depreciation											
As at March 31, 2020	24.98	435.59	2,762.63	20.16	1,632.37	14.52	52.25	268.22	74.49	1.47	5,286.68
Charge for the year	2.00	32.41	233.25	1.22	175.60	0.12	2.36	18.51	8.56	-	474.03
Disposals	-	-	97.36	-	5.62	-	-	-	12.01	-	114.99
As at March 31, 2021	26.98	468.00	2,898.52	21.38	1,802.35	14.64	54.61	286.73	71.04	1.47	5,645.72
Charge for the year	1.39	28.67	201.19	1.01	148.30	0.68	1.88	11.81	5.93	-	400.86
Disposals	-	-	69.56	-	0.59	-	-	15.82	-	-	85.97
As at March 31, 2022	28.37	496.67	3,030.15	22.39	1,950.06	15.32	56.49	282.72	76.97	1.47	5,960.61
Net Block											
As at March 31, 2020	168.95	312.12	938.76	3.44	640.37	0.81	9.11	71.17	29.99	-	2,174.72
As at March 31, 2021	166.95	280.26	731.21	3.03	566.75	1.31	7.35	52.66	20.88	-	1,830.40
As at March 31, 2022	165.56	251.59	751.16	3.18	453.43	5.33	6.67	39.33	14.95	-	1,691.20

Note: Gross block includes Rs 9,30,26,801/- (PY- 5,55,61,431/-) acquired from loans taken from banks and Financial Institutions, of which Rs 5,67,05,071/- (PY 2,99,00,278/-) were outstanding at the year end.
The total asset of the Company has been provided a collateral security to Bank of Baroda as second charge, for credit facility upto Rs. 12 crores obtained by Dolswap Business Private Limited.



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TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs. lakhs)

NOTE 11 - DEFERRED TAX

The Company has accounted for Deferred Tax Liability/(Assets) as computed under Accounting Standard 22- 'Accounting for taxes on Income'. The movement of major components of deferred tax Liabilities is as under:

	31-Mar-2022	31-Mar-2021
Deferred tax Asset-		
Impact of difference between tax depreciation and depreciation as per books	56.34	61.53
	56.34	61.53

NOTE 12 - LONG TERM LOANS AND ADVANCES

(Unsecured, Considered Good)
Advances against Capital Purchases

	31-Mar-2022	31-Mar-2021
	63.33	76.01
	63.33	76.01

NOTE 13- OTHER NON CURRENT ASSETS

Security Deposit
Collateral Security Deposit Against Term Loan (Refer Note 4(h))

	31-Mar-2022	31-Mar-2021
	212.62	211.94
	27.95	50.89
	240.57	262.83

*Cash Collateral Security has been Provided against the Loan from Electronica Finance Limited, whose loan balance as on 31.03.2022 is Rs. 40.49 lakhs - (PY: Rs. 88.28 lakhs).

NOTE 14 - INVENTORIES

(As taken, valued and certified by the management)

	31-Mar-2022	31-Mar-2021
Raw Materials	284.45	614.73
Finished Goods	110.83	68.37
Work in progress	145.72	56.74
Packing Material	46.21	33.94
	587.21	773.78

NOTE 15 - TRADE RECEIVABLES

(Unsecured, considered good)

	31-Mar-2022	31-Mar-2021
Debts outstanding for a period exceeding six months from the date they are due for payment	109.23	188.91
Other Trade Receivables	5,176.83	3,796.11
	5,286.06	3,985.02



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TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs. lakhs)

As at March 2022

Particulars	Outstanding for following periods from due date of transaction					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	5,176.83	109.23	-	-	-	5,286.06
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
	5,176.83	109.23	-	-	-	5,286.06

As at March 2021

Particulars	Outstanding for following periods from due date of transaction					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	3,796.11	188.91	-	-	-	3,985.02
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
	3,796.11	188.91	-	-	-	3,985.02

NOTE 16 - CASH AND BANK BALANCES

Cash in Hand (As certified by the Management)

Balances with Scheduled Banks

- In Current Accounts

Other Bank Balances

- Deposits with maturity for more than 3 months but less than 12 months*

- Deposits with initial maturity for more than 12 months*

	31-Mar-2022	31-Mar-2021
Cash in Hand (As certified by the Management)	16.01	8.20
Balances with Scheduled Banks		-
- In Current Accounts	2.30	13.89
Other Bank Balances		-
- Deposits with maturity for more than 3 months but less than 12 months*	1.39	22.09
- Deposits with initial maturity for more than 12 months*	43.55	41.86
	63.25	86.04

*Fixed deposits are pledged with Bank of Baroda (including cumulative interest) for Letter of Credit Facility .



Sanjib Ghosh
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DIN: 00253480

TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs. lakhs)

NOTE 17 - SHORT TERM LOANS & ADVANCES

(Unsecured, Considered Good)

Advances recoverable in cash or kind

To Suppliers, Contractors and Others

To Workers and Staff

Prepaid Expenses

Balance with Government Authorities

Income Tax and Tax Deducted at Source (Net of Provisions)

Other Receivables

31-Mar-2022	31-Mar-2021
14.72	64.92
7.02	15.79
15.14	15.47
0.82	0.82
61.52	16.86
15.24	13.63
114.46	127.49

NOTE 18 - REVENUE FROM OPERATIONS

Sale of Products

- Manufactured Goods

- Traded Goods

Other Operating Revenue

Sale of Services (Job Work)

Revenue from operations

31-Mar-2022	31-Mar-2021
14,958.65	10,275.29
4,477.43	3,558.69
291.78	315.10
19,727.86	14,149.08

Details of Products sold

Manufactured Goods sold

- Refill

- Pen & Pen Parts

- Plastic Caps

- Plastic Box

- Fan Components

- Pet Pre-Forms

- Others

Traded Goods Sold

- Master Batch/ Plastic Granules

- Fans/Fan Components

- Appliances

1,720.42	1,147.28
703.01	631.83
7,089.05	4,872.63
1,186.47	772.19
1,479.20	513.20
2,581.61	2,222.80
198.89	115.36
14,958.65	10,275.29
320.01	207.10
3,912.38	2,988.60
245.04	362.98
4,477.43	3,558.68

NOTE 19 - OTHER INCOME

Interest Income

On Fixed Deposits with

Bank

On Security Deposit

Subsidy for Exemption under Assam Industries (Tax Exemption) Scheme

Dividend Income

Profit on sale/disposal of Property, Plant & Equipment

Rent Received

Foreign Exchange Fluctuation

Miscellaneous Income

31-Mar-2022	31-Mar-2021
2.49	3.91
11.48	15.29
54.15	38.27
-	0.38
11.99	13.22
8.23	7.82
7.66	0.66
-	1.15
96.00	80.70

NOTE 20 - COST OF RAW MATERIAL CONSUMED

Raw Materials Consumed

Opening Stock

Add: Purchases

Less: Closing Stock*

Consumption of Raw Materials

*Net of Obsolete Stock at Metalising Plant Written Off

31-Mar-2022	31-Mar-2021
614.73	423.66
11,151.70	7,179.91
11,766.43	7,603.57
284.45	614.73
11,481.98	6,988.84
-	42.26



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TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs. lakhs)

Detail of Materials consumed

- Plastic Granules / Master Batch	8,704.67	5,765.14
- Ink	424.45	308.65
- Tips	811.25	579.12
- Fan Parts & Others	1,541.61	335.93
	11,481.98	6,988.84

NOTE 21 - PURCHASE OF TRADED GOODS

	31-Mar-2022	31-Mar-2021
Master Batch/ Plastic Granules	305.11	200.85
Fans/Fan Components	3,807.67	2,924.54
Other Appliances	238.48	337.78
	4,351.26	3,463.17

NOTE 22 - CHANGES IN INVENTORIES

	31-Mar-2022	31-Mar-2021
Closing Stock		
Finished Goods	110.83	68.37
Work-in-progress	145.72	56.74
	256.55	125.11
Opening Stock		
Finished Goods	68.37	124.68
Work-in-progress	56.74	80.10
Scrap	-	0.10
	125.11	204.88
	131.44	(79.77)

NOTE 23 - EMPLOYEE BENEFITS EXPENSES

	31-Mar-2022	31-Mar-2021
Salaries, Wages and Allowances	724.67	610.72
Directors' Remuneration	3.50	49.66
Contribution to Provident and other Funds	69.18	55.55
Gratuity	8.82	26.98
Staff Welfare Expenses	11.21	12.29
	817.38	755.20

NOTE 24 - FINANCE COST

	31-Mar-2022	31-Mar-2021
Interest On		
- Term Loan	97.58	97.53
- Working Capital Loan	102.50	84.21
- Unsecured Loans from Banks & Financial Institutions	16.61	25.45
- Loan from Bodies Corporate	2.09	18.62
- Delayed Payments	146.80	56.97
Bank Charges	11.98	15.15
Bill Discounting Charges	0.37	-
Brokerage Charges	0.12	0.30
Loan Processing Charges	15.32	4.94
	393.37	303.17

NOTE 25 - OTHER EXPENSES

A. Manufacturing Expenses

	31-Mar-2022	31-Mar-2021
Consumption of Stores and Spare Parts	121.48	110.78
Power and Fuel	867.29	760.76
Labour Charges	46.56	117.90
Packing Material	587.34	333.04
Freight Inward	34.01	15.40
Repairs to Building	34.11	38.40
Repairs to Plant & Machinery	14.14	14.76
Repairs to Others	19.55	7.61
Total (A)	1,724.48	1,398.65



Sanjeev Kumar
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TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs. lakhs)

B. Administration and Selling Expenses

Rent	77.56	78.94
Insurance	19.48	19.47
Rates and Taxes	5.95	5.23
Freight and Handling Expenses	127.57	140.52
Discount Allowed	20.10	20.86
Advertisement and Sales Promotion Expenses	0.38	2.81
Telephone Expense	1.86	1.60
Postage and Courier Expenses	0.34	0.34
Printing & Stationery	1.98	1.55
Conveyance Charges	0.61	0.46
Travelling Expenses	3.18	1.57
Legal & Professional Expenses	8.31	23.31
Filing Fees	0.12	0.05
Sundry Balances Written off	19.58	9.90
Motor Car Maintenance Expenses	7.29	13.20
Computer Hardware Maintenance Expenses	3.26	1.78
Annual Maintenance Charges	1.74	1.23
Security Service Charges	37.78	37.18
Donation and Subscription	0.80	0.88
Loss on Goods destroyed by Cyclone - Amphan	-	7.94
Payment to Auditors		
As Audit Fees	1.50	1.20
For Tax Audit	0.30	0.30
Miscellaneous Expenses	6.50	5.10
Total (B)	346.19	375.42
Total (A+B)	2,070.67	1,774.07

NOTE 26 EARNINGS PER SHARE

	31-Mar-2022	31-Mar-2021
Weighted average number of Equity Shares outstanding during the year	30,24,700.00	30,24,700.00
Profit after Tax attributable to Equity Shareholders (Rs.)	352.24	296.08
Nominal Value of Ordinary Shares (Rs.)	10.00	10.00
Earnings Per Share (Basic) (Rs.)	11.65	9.79

NOTE 27- CAPITAL COMMITMENT AND OTHER COMMITMENT

The outstanding commitments against capital purchase or other items is Rs.NIL. (Previous Year:Rs. 202.19 lacs).

NOTE 28 - OPERATING LEASE

The Company has taken commercial premises under cancelable operating leases. The escalation clause is applicable on renewal. There are no restrictions imposed by lease agreements. These lease agreements are normally renewed on expiry.

	31-Mar-2022	31-Mar-2021
Lease payments for the year	77.56	78.94

NOTE 29

Balances of certain debtors and creditors are subject to confirmation and reconciliation. In the opinion of the management, current assets, loan and advances will have value on realization in the ordinary course of business at least equal to the amount at which they are stated.

NOTE 31 - CONTINGENT LIABILITY NOT PROVIDED

	31-Mar-2022	31-Mar-2021
a) Income tax Demand (A.Y. 2013-14)	14.00	14.00
b) Liability against Entry Tax is disputed and stay has been taken from Honourable High Court of Calcutta.	86.28	81.24
c) Corporate Guarantee for credit facilities given by Bank of Baroda to Excellent Moulders	1,350.00	1,350.00



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TENTY MARKETING COMPANY PVT LTD
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

NOTE 30 - RELATED PARTY

A. Names of the related party and related party relationship:

i) Key Management Personnel

Ashok Goyal
 Kanishk Goyal

ii) Parties where key management personnel or their relatives have significant influence

Ranks Fiscals Private Limited
 Dolswap Business (P) Limited
 Hi Tech Engineering Co.
 KKG Industries
 Unnati Writings Products Pvt Ltd (Discontinue from F.Y. 2021-22)
 Excellent Moulders
 Vishva Electrotech Ltd

iii) Relatives of Key Management Personnel with whom transactions have been entered

Neelam Goyal
 Usha Goyal

B. The following transactions were carried out with the related parties in the ordinary course of business

(Amount in Rs. Lakhs)

PARTICULARS	31-Mar-2022	31-Mar-2021
Purchase of Goods		
Dolswap Business Pvt Ltd	696.81	267.89
Excellent Moulders	141.58	15.29
Unnati Writings Products Pvt Ltd		11.21
Vishva Electrotech Ltd	5.84	3.22
	844.23	297.61
Services Received		
Dolswap Business Pvt Ltd	-	80.43
	-	80.43
Purchase of Fixed Assets		
Dolswap Business Pvt Ltd	0.30	-
	0.30	-
Expenses Reimbursed		
Dolswap Business Pvt Ltd	-	140.63
	-	140.63
Rent Paid		
Neelam Goyal	8.61	8.61
	8.61	8.61
Loan taken		
Ranks Fiscals Pvt Ltd.	-	10.00
	-	10.00
Loan Repaid		
Ranks Fiscals Pvt Ltd.	-	10.00
	-	10.00
Interest Paid (Unsecured Loan)		
Ranks Fiscals Pvt Ltd	-	0.03
	-	0.03
Director's Remuneration		
Kanishk Goyal	3.50	42.00
Rama Shanker Almal	-	5.10
Kanhaiya Poddar	-	2.51
	3.50	49.61
Relatives of Key Managerial Personnel		
Usha Goyal - Salary	6.00	5.50
	6.00	5.50



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Sale of goods		
Dolswap Business Pvt Ltd	1,935.38	1,860.00
Unnati Writing Products Pvt Ltd	-	3.80
KKG Industries	0.66	7.16
Vishva Electrotech Ltd	1,377.96	431.75
Excellent Moulders	395.14	329.18
	3,709.14	2,631.89
Sale of Services		
Excellent Moulders (Job Work)	-	11.71
	-	11.71
Sale of Fixed Assets		
Dolswap Business Pvt Ltd	15.83	14.45
	15.83	14.45
Rent & Maintainance Received		
Dolswap Business Pvt Ltd	8.23	7.82
	8.23	7.82
Closing Balances as on 31st March,2022		
Sundry Debtors		
Vishva Electrotech Ltd	687.81	112.43
Unnati Writing Products Pvt Ltd	-	4.49
KKG Industries	-	0.31
	687.81	117.23
Payable for Remuneration and Salary		
Usha Goyal	0.50	0.50
Rama Shanker Almal	-	0.90
Kanishka Goyal	-	1.50
Kanhaiya Poddar	-	0.73
	0.50	3.63
Sundry Creditors		
Excellent Moulders	0.01	-
Unnati Writing Products Pvt Ltd	-	8.98
	0.01	8.98
Security Deposit Received		
Dolswap Business Pvt Ltd	0.50	0.50
	0.50	0.50



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TENTY MARKETING COMPANY PRIVATE LIMITED

CIN: U36991WB1997PTC085833

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs. lakhs)

Entry tax in dispute/ under appeal - West Bengal:

The Company had filed Writ petition on 28 September 2015 before the Hon'ble High Court of Calcutta and challenged the constitutional validity of Entry Tax levied by the Government of West Bengal. The Hon'ble High Court of Calcutta during the earlier year, passed an order on 1 October 2015 declaring The West Bengal tax on Entry of Goods into Local Areas Act, 2012 as unconstitutional. The matter is still sub-judice. In the opinion of the management, there is a strong merit of the case, hence the Company has not made provision for entry tax liability in the books during the earlier years.

NOTE 32 - GRATUITY

Disclosure pursuant to Accounting Standard- 15(Revised) " Employee Benefits" :

Defined Benefit Plan

The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. This is as per provisional actuarial valuation report on Employee benefits as per AS 15 (Revised).

Contribution to Provident Fund and ESI

31-Mar-2022	31-Mar-2021
69.18	55.55

Particulars-Gratuity

a. Reconciliation of opening and closing balances of Defined Benefit obligation
Defined Benefit obligation at beginning of the year

31-Mar-2022	31-Mar-2021
-------------	-------------

Interest Cost

112.53

95.55

Current Service Cost

7.88

6.93

Actuarial (gain)/loss

17.53

17.65

Benefits paid

(9.33)

9.35

Adjustments

(8.64)

(16.95)

Defined Benefit obligation at year end

119.97

112.53

b. Reconciliation of opening and closing balances of fair value of plan assets

Fair value of plan assets at beginning of the year -

102.59

92.24

Expected return on plan assets

7.25

6.95

Employer contribution

0.41

20.35

Benefits Paid -

(8.64)

(16.95)

Actuarial gain/(loss) -

-

-

Fair value of plan assets at year end

101.61

102.59

c. Reconciliation of fair value of assets and obligations

Fair value of plan assets as at 31st March

101.61

102.59

Present value of obligation as at 31st March

119.97

112.53

Net Asset/(liability) recognized in Balance Sheet

(18.36)

(9.94)

d. Expenses recognized during the year

Current Service Cost

17.53

17.65

Interest Cost

7.88

6.93

Expected return on plan assets

(7.25)

(6.95)

Actuarial (gain) / loss

(9.33)

9.35

Adjustment

-

-

Net Cost

8.83

26.98

The principal actuarial assumptions used for determining liability for gratuity by LIC:

Particulars

Discounting rate

0.07

0.07

Future salary increases

0.05

0.05

Mortality Table

LIC (2006-08)

LIC (2006-08)

ultimate

ultimate

The estimates of future salary increases take account of inflation, seniority, promotion and other relevant factors such as supply and demand in the employment market.



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TENTY MARKETING COMPANY PRIVATE LIMITED

CIN: U36991WB1997PTC085833

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

NOTE 33 - CIF VALUE OF IMPORT

	(Amount in Rs. lakhs)	
	31-Mar-2022	31-Mar-2021
Raw Material	296.38	120.75
Capital Goods	99.45	-
Component and Spare Parts	10.06	8.30
	<u>405.89</u>	<u>129.05</u>

NOTE 34 - CONSUMPTION OF IMPORTED AND INDIGENOUS RAW MATERIALS AND STORES AND SPARES

	31-Mar-2022		31-Mar-2021	
	Amount (in Rs.)	% of total	Amount (in Rs.)	% of total
Raw Materials				
Import	296.38	2.58%	120.75	0.02
Indigenous	11,185.60	97.42%	6,868.09	0.98
Stores & Spare Parts				
Import	10.06	8.28%	8.30	0.07
Indigenous	111.42	91.72%	102.48	0.93

NOTE 35 : Foreign Exchange Earnings and Outgo

	31-Mar-2022	31-Mar-2021
a) Earnings in Foreign Exchange :		
Export Sales on FOB Basis	11.32	-

b) Expenditure in Foreign Currencies (Refer Note : 33)

NOTE 36

Current Year Nil. (Previous Year: On 20/05/2020, there was a cyclone in various parts of West Bengal, due to which some of the Stock items and Fixed Assets of the company were damaged. The company lodged a claim with its Insurers, New India Assurance Co Ltd. The claim for stock destroyed and damages to some of the assets being Plant & Machinery of the company, by cyclone was received. The loss on account of damages to stock net of insurance claim is shown under Note 25. The damaged Plant & Machinery items are proposed to be repaired/restored with the amount received towards Insurance claim.)

NOTE 37 SEGMENT INFORMATION

Information about Primary Business Segments

The Company has considered business segment as primary segment for disclosure. The Company is engaged in the manufacture of plastic and allied products, which is considered the only business segment. Trading in plastic products is considered as an integral part of the primary business segment.

Information about Secondary Segments: - Geographical

The analysis of geographical segments is based on the location of the customers. The major revenue of the Company is generated from within India and therefore, geographical segment disclosure is not applicable.

NOTE 38

The Indian Parliament has approved the Code on Social Security, 2020 ('the Code') which, inter alia, deals with employee benefits during employment and post-employment. The Code has been published in the Gazette of India. The effective date of the Code is yet to be notified and the rules for quantifying the financial impact are also yet to be issued. In view of this, the impact of the change, if any, will be assessed and recognized post notification of the relevant provisions.



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TENTY MARKETING COMPANY PRIVATE LIMITED
CIN: U36991WB1997PTC085833
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note 39 Additional Regulatory Information required by Schedule III

- (i) The Company does not have any transaction with companies struck off under Section 248 of the Companies Act 2013 or Section 560 of the Companies Act, 1956.
- (ii) The title deeds of all the immovable properties are duly executed in the name of the company.
- (iii) No proceedings have been initiated on or are pending against the company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.
- (iv) Security of current assets against borrowings - Refer Note 6
- (v) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (vi) There are no charges or satisfaction which are pending to be registered with the Registrar of Companies beyond the statutory period.
- (vii) There is no non-compliance with regard to the number of layers of companies prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.
- (viii) The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.
- (ix) The Company has not advanced or loaned or invested funds to any other person or entity, including foreign entity (Intermediary) with the understanding that the Intermediary shall:
 - a) directly or indirectly lend or invest in other person or entity 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

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 person or entity 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.

- (x) The company has not surrendered or disclosed any income during the year in the tax assessments under the Income Tax Act 1961.
- (xi) The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.
- (xii) The Company has not granted loans or advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person.



TENTY MARKETING COMPANY PRIVATE LIMITED
Notes to the Financial Statement for the year ended 31st March 2022

Note 40 : Ratios

	Ratio Analysis:	As at 31st March, 2022	As at 31st March, 2021	Percentage Change	Reason for Change
a	Current Ratio,	1.34	1.26	6.35%	Turnover has increased and Inventory decreased
b	Debt-Equity Ratio,	0.72	0.86	-16.28%	
c	Debt Service Coverage Ratio,	1.05	1.15	-8.70%	
d	Return on Equity Ratio,	11.42%	10.84%	5.35%	
e	Inventory turnover ratio,	28.99	19.76	46.71%	
f	Trade Receivables turnover ratio,	4.26	4.04	5.45%	
g	Trade payables turnover ratio,	6.92	6.25	10.72%	
h	Net capital turnover ratio,	15.38	17.38	-11.51%	
i	Net profit ratio,	2.23%	2.77%	-19.49%	
j	Return on Capital employed,	23.04%	21.01%	9.66%	
k	Return on investment.	0.00	0.00	0.00%	



[Signature]
DIN: 00253480
[Signature]
DIN: 03385366

TENTY MARKETING COMPANY PRIVATE LIMITED

CIN: U36991WB1997PTC085833

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs. lakhs)

NOTE 41

Previous year's figures have been reworked, regrouped, rearranged and reclassified wherever considered necessary to conform to this year's classification. Accordingly, amounts and other disclosures for the preceding year are included as an integral part of the current year financial statements and are to be read in relation to amounts and other disclosures relating to the current year. Figures have been rounded off to nearest lacs unless otherwise stated.

As per our report of even date attached

For S. Jaykishan

Chartered Accountants

FRN: 309005E

CA Harish Patwari

Partner

Membership No: 065738

Place: Kolkata

Date: 05/09/2022



For and on behalf of the Board

Ashok Goyal

DIRECTOR

(DIN No. 00253480)

Kanishk Goyal

DIRECTOR

(DIN No. 03385366)

