

# ANITA TRADING COMPANY LIMITED

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ANNUAL REPORT

FINANCIAL YEAR

**2022-2023**

## **CORPORATE INFORMATION**

### **BOARD OF DIRECTORS**

Mr. Rajat Sirohia	Din No. 00244597	Director
Mr. Rakesh Sirohia	Din No. 00228967	Managing Director
Mr. Jitendra Sirohia	Din No. 00244740	Director
Mrs. Dipika Sirohia	Din No. 01591415	Director, CFO
Mr. Rajesh Kumar Jain	DIN No. 08531296	Independent Director
Mr. Pritish Majumder	DIN No. 03541916	Independent Director
Mr. Amit Alfred Rana	DIN No. 07362531	Independent Director

### **KEY MANAGERIAL PERSONNEL**

Mr. Rakesh Sirohia	Managing Director
Mrs. Dipika Sirohia	CFO
Mrs. Komal Jalan	Company Secretary

<b>STATUTORY AUDITORS</b>	<b>M/s A. Sethia &amp; Co, Chartered Accounts</b>
<b>REGISTERED OFFICE</b>	<b>Anita Trading Co. Ltd.</b> 16, Bonfield Lane, Kolkata- 700 001, West Bengal (India) Phone : 033 4017 0700 Fax : 033 4017 0701 E-mail : <a href="mailto:info@sirohia.com">info@sirohia.com</a>
<b>ADMINISTRATIVE &amp; HEAD OFFICE</b>	6, Bishop Lefroy Road, 4 <sup>th</sup> Floor, Suite No. # 19, Kolkata- 700 020, West Bengal (India)
<b>REGISTRAR &amp; TRANSFER AGENT</b>	Maheshwari Datamatics Pvt. Ltd. 23, R. N. Mukherjee Road, 5 <sup>th</sup> Floor, Kolkata – 700 001 Tel No. 033 – 2248-2248, 2243-5029, 2231-6839 Fax No. 033 – 2248-4787 Email Id- <a href="mailto:info@mdpl.in">info@mdpl.in</a> , <a href="mailto:mdpldc@yahoo.com">mdpldc@yahoo.com</a> Website – <a href="http://www.mdpl.in">www.mdpl.in</a>
<b>CIN NO.</b>	L 51909WB1983PLC035944
<b>LISTING INFORMATION</b>	Calcutta Stock Exchange Limited (CSE) Security Code: 11211
<b>CONNECTIVITY</b>	Central Depository Services (India) Limited (CDSL) ISIN: - INE0ME601016

## **COMMITTEES OF BOARD**

(As on 31<sup>st</sup> March, 2023)

### **Audit Committee**

Mr. Rajesh Kumar Jain - Chairman

Mr. Pritish Majumder - Member

Mr. Amit Alfred Rana - Member

### **Nomination & Remuneration Committee**

Mr. Rajesh Kumar Jain - Chairman

Mr. Pritish Majumder - Member

Mr. Amit Alfred Rana - Member

### **Stakeholders Relationship Committee**

Mr. Rajesh Kumar Jain - Chairman

Mr. Pritish Majumder - Member

Mr. Amit Alfred Rana - Member

### **Internal Auditors**

**M/s Rahul R Choudhary & Associates, Chartered Accountants**

Onex Square, 75, Shakespeare Sarani, 2nd Floor, Room No. – 202, Kolkata - 700 017

### **Secretarial Auditors**

**M/s Ragini Chokshi And Co., Company Secretaries**

34, Kamar Building, 5<sup>th</sup> Floor, 38, Cawasji Patel Street, Fort, Mumbai – 400 001

### **Bankers**

**Kotak Mahindra Bank**

Minto Park,

KMBL, 5, Gorky Terrace, Ground Floor, City Heart, Kolkata, West Bengal - 700 017

## **NOTICE OF ANNUAL GENERAL MEETING**

Notice is hereby given that 41<sup>st</sup> Annual General Meeting of the members of Anita Trading Co. Limited will be held at -

**Venue:** 6, Bishop Lefroy Road, 4<sup>th</sup> Floor, Paul Mansion, Kolkata – 700 020, West Bengal

**Day and Date:** 29<sup>th</sup> September, 2023; Friday at 11: 00 am

### **AGENDA**

#### **Ordinary Business**

1. To consider and adopt the Financial Statements of the Company for the financial year ended 31<sup>st</sup> March, 2023, and the Reports of the Board of Directors and the Auditors thereon.
2. To appoint a director in place of Mr. Rajat Sirohia (DIN No.: 00244597), who retires by rotation in terms of section 152(6) of the Companies Act, 2013 and being eligible, offers himself for re-appointment.
3. To consider and, if thought fit, to pass, with or without modifications, the following resolution as an ordinary resolution:

“RESOLVED THAT pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014, as may be applicable and pursuant to the recommendations of the Audit Committee, M/s. H R Agarwal & Associates, Chartered Accountants (Firm Registration No. 323029E), be appointed as statutory auditors of the Company, in place of retiring auditors M/s. A. Sethia & Co., Chartered Accountants (Firm Registration No. 0328380E), to hold office from the conclusion of this 41<sup>st</sup> AGM until the conclusion of the 46<sup>th</sup> AGM subject to ratification in each AGM till 46<sup>th</sup> AGM at such remuneration and out of pocket expenses, as may be decided by the Board of Directors of the Company.”

**By Order of the Board**  
**For, ANITA TRADING CO. LIMITED**

**Sd/-**  
**RAKESH SIROHIA**  
**Managing Director**  
**(DIN 00228967)**

## NOTES

- The relevant details of Director seeking re-appointment under item no. 2 above, as required under Regulation 36(3) of the SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015 (“Listing Regulations”) and SS-2 are also annexed;
- Explanatory Statement, pursuant to Section 102 of the Companies Act, 2013 (‘the Act’), relating to the Business Item No. 3 to be transacted at this Annual General Meeting (‘AGM’), is annexed.
- Corporate Members are requested to send a scanned copy (in PDF / JPG format) of the Board Resolution authorizing their representatives to attend this AGM, pursuant to Section 113 of the Act, through e-mail at [info@sirohia.com](mailto:info@sirohia.com).
- A Member entitled to attend and vote at the AGM is also entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a Member of the Company. The Proxy, in order to be effective, must be deposited at the registered office of the company, duly completed in all respect, at least 48 hours before the meeting. Members are requested to note that a person can act as a proxy on behalf of Members not exceeding 50 (fifty) and holding in the aggregate of not more than 10% of the total share capital of the Company carrying voting rights. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
- The members who have not yet registered their e-mail ids with the Company may contact, on [info@sirohia.com](mailto:info@sirohia.com) or 33 4017 0700 for registering their e-mail ids. The Company shall send the Notice to such members whose e-mail ids get registered within the aforesaid time enabling them to participate in the meeting and cast their votes.
- If there is any change in the e-mail ID already registered with the Company, members are requested to immediately notify such change to the Company or its RTA in respect of shares held in physical form and to DPs in respect of shares held in electronic form.
- In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names shall be entitled to vote.
- The Register of the Members & Share Transfer Books of the Company will remain closed from Friday, 22<sup>nd</sup> September, 2023 to Friday, 29<sup>th</sup> September, 2023 (both days inclusive)
- The annual report of the Company circulated to the members of the Company will be made available on the Company’s website at [www.anitatrading.com](http://www.anitatrading.com). The physical copy of the aforesaid documents will also be available at the registered office of the Company for inspection during the normal business hours on working days.
- Relevant Documents referred to in the accompanying Notice and the Statement is open for inspection by the members at the Registered Office of the Company on all working days, during business hours up to the date of the meeting.
- Members are also requested to notify the change in address, if any, immediately to the Company’s Registrar & Share Transfer Agent M/s Maheshwari Datamatics Private Limited, having their registered office at 23, R. N. Mukherjee Road, 5th Floor, Kolkata – 700 001, India by quoting their Folio Number(s).
- The Company has implemented the “Green Initiative” as per Circular Nos. 17/2011 dated April 21, 2011 and 18/2011 dated April 29, 2011 issued by the Ministry of Corporate Affairs (MCA) to enable electronic delivery of notices/documents and annual reports to shareholders. Henceforth, the E-mail address indicated in your respective depository participant accounts which, as periodically downloaded from NSDL/CDSL will be deemed to be your registered email address for serving notices/documents including those covered under Section 136 of the Companies Act, 2013 (corresponding to Section 219 of the erstwhile Companies Act, 1956). Members holding shares in electronic mode are therefore requested to ensure to keep their email addresses updated with the Depository Participants. Members holding shares in physical mode are also requested to update their email addresses by writing to RTA of the Company quoting their Folio Number(s).
- The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their Demat Accounts. Members holding shares in physical form can submit their PAN to our Registrar & Share Transfer Agent.
- Please note that as per the notification of SEBI, the Company’s shares are under compulsory Demat Trading, for all the Investors. You are therefore requested to dematerialize your shareholding to avoid any inconvenience in future.

- Voting on resolutions to be discussed in the Meeting will be done through show of hand. Your company is not mandated to provide e-voting facility.
- The voting rights of Members shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off date i.e. 22<sup>nd</sup> September, 2023.
- M/s. Ragini Chokshi & Co., Company Secretaries, (FRN – 92897), 34, Kamar Building, 5th Floor, 38, Cawasji Patel Street, Fort, Mumbai – 400 001, has been appointed as the Scrutinizer to scrutinize the voting in a fair and transparent manner.
- The Chairman shall, at the Annual General Meeting, at the end of discussion on the resolution on which voting is to be held, allow voting with the assistance of scrutinizer, by show of hand for all the members who are present at the Annual General Meeting.
- The Scrutinizer shall, after conclusion of voting at the AGM, first count the votes cast at the meeting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than 2 (two) days of the conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favor or against, if any, to the Chairman or a person authorized by him in writing, who shall counter sign the same and declare the result of the voting forthwith.
- The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company [www.anitatrading.com](http://www.anitatrading.com) after the declaration of result by the Chairman or a person authorized by him in writing. The results shall also be immediately forwarded to the Stock Exchanges where the shares of the Company are listed.

Registered Office:

16 Bonfield Lane

**2<sup>nd</sup> Floor**

Kolkata - 700 001

Dated - 05/09/2023

By Order of the Board of Directors

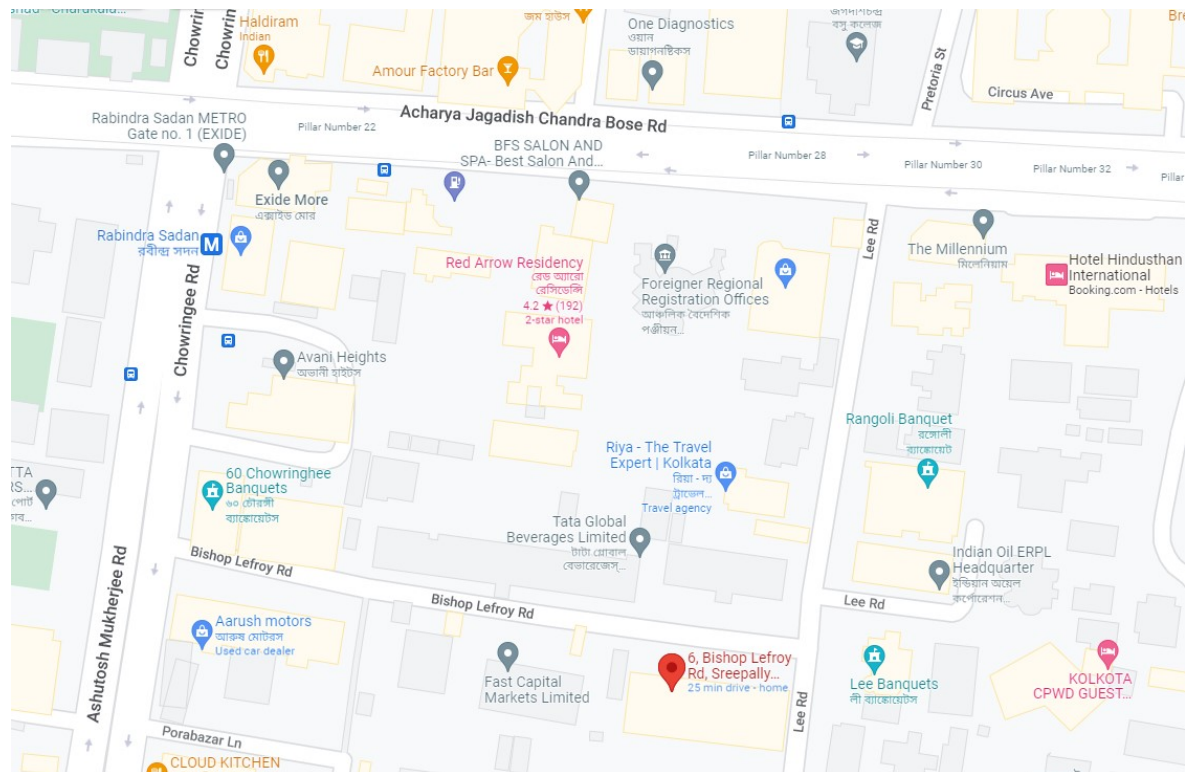
Sd/-

**Rakesh Sirohia**

Managing Director

(DIN No. 00228967)

### Location Map



**Details of Directors seeking appointment/re-appointment at the AGM** [Pursuance to Regulation 36(3) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and Secretarial Standard 2 on General Meetings]

<b>NAME OF THE DIRECTOR</b>	<b>MR. RAJAT SIROHIA</b>
DIN No.	00244597
Date of Appointment	18/01/2000
Date of Birth	18/05/1969
Expertise in specific functional areas	Expertise in area of Finance
Qualifications	B.Com (Hons)
Directorships held in other companies (excluding private & foreign cos.)	Sirohia & Sons Limited
No. of shares held by Non-Executive Director	NIL
Number of Board Meeting attended during the year 2022-2023	6

Registered Office:  
16 Bonfield Lane  
**2<sup>nd</sup> Floor**  
Kolkata - 700 001  
Dated - 05/09/2023

By Order of the Board of Directors

SD/-  
**Rakesh Sirohia**  
Managing Director  
(DIN No. 00228967)

**Explanatory Statement to the Notice of the Annual General Meeting, as per Section 102(1) of the Companies Act, 2013.**

**Item No. 3** Though not mandatory, this statement is provided for reference.

M/s. A. Sethia & Co., Chartered Accountants (Firm Registration No. 0328380E) was appointed as statutory auditors of the company, since 2021.

By their Letter date 30.08.2023, M/s. A. Sethia & Co., Chartered Accountants have informed the company that they do not wish to continue as Auditors of the company with effect from the conclusion of the ensuing Annual General Meeting to be held on 29<sup>th</sup> September, 2023 on personal grounds.

M/s. H R Agarwal & Associates, Chartered Accountants (Firm Registration No. 323029E) is proposed to be appointed as statutory auditors of the company, for a period of 5 years, commencing from the conclusion of 41<sup>st</sup> AGM till the conclusion of the 46<sup>th</sup> AGM (subject to ratification of their appointment in every AGM).

At the meeting held on 5<sup>th</sup> September, 2023, the Board of Directors upon recommendation by the Audit Committee has proposed the appointment of M/s. H R Agarwal & Associates, Chartered Accountants as Statutory Auditors of the company, in place of M/s. A. Sethia & Co., Chartered Accountants, to hold office from the conclusion of this Annual General Meeting until the conclusion of 46<sup>th</sup> AGM at such remuneration and out of pocket expenses, as may be decided by the Board of Directors of the Company.

M/s. H R Agarwal & Associates, Chartered Accountants, have consented to the said appointment and confirmed that their appointment, if made, would be within the limits specified under Section 141(3)(g) of the Act. They have further confirmed that they are not disqualified to be appointed as statutory auditors in terms of the provisions of the proviso to Section 139(1), Section 141(2) and Section 141(3) of the Act and the provisions of the Companies (Audit and Auditors) Rules, 2014.

None of the Directors/Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise in the resolution set out at item No. 3 of the notice.

The Board recommends the Resolution at Item No. 3 to be passed as an ordinary resolution.

Registered Office:  
16 Bonfield Lane  
**2<sup>nd</sup> Floor**  
Kolkata - 700 001  
Dated - 05/09/2023

By Order of the Board of Directors

SD/-  
**Rakesh Sirohia**  
Managing Director  
(DIN No. 00228967)



## **DIRECTORS REPORT**

**Dear Shareholders,**

The Directors of Anita Trading Company Limited are pleased to present to you the 41<sup>st</sup> Annual Report, along with the audited accounts, for the financial year ended March 31, 2023.

### **Financial Performance**

The summarized results of your Company are given in the table below: (Rs in Hundred)

Particulars	Financial Year ended	
	Standalone	
	31/03/2023	31/03/2022
Total Income	5,564.60	6,477.09
Profit/(loss) before Interest, Depreciation & Tax (EBITDA)	882.89	5,514.18
Finance Charges	-	141.04
Prior Period Items	-	-
Profit After Prior Period Item	882.89	5,373.14
Tax Expense	-	147.86
Net Profit/(Loss)	882.89	5,225.28

### **Summary of Operations**

During the year, looking at the Covid Pandemic Situation the company performed Reasonably Decent. However, the total income of your Company is Rs. 5,56,460.02/-/- and the net profit of the company is Rs. 88,289.02/-.

### **Transfer to reserves**

The Company propose to transfer amount of Rs. 88,289.02/- to the General Reserve out of the amount available for appropriations.

### **Dividend**

The Board of Directors of the Company has not recommended dividend on equity share for FY 2022-23.

### **Share Capital**

During the year under review, the Company has not issued any shares. The Company has not issued shares with differential voting rights. It has neither issued employee stock options nor sweats equity shares and does not have any scheme to fund its employees to purchase the shares of the Company as on 31<sup>st</sup> March, 2023.

### **Deposits**

During the year, the Company has not accepted any deposits under the Companies Act, 2013. (“Act”)

### **Change in nature of business, if any**

There is no change in the nature of business of the Company during the year under review.

### **Meetings**

Six Board Meetings were held during the year under review.

Details of the Board Meetings held during the year are as under:

<b>Date of Board Meeting</b>	<b>Board Strength</b>	<b>Number of Directors Present</b>
28.04.2022	7	7
30.05.2022	7	6
13.08.2022	7	6
07.09.2022	7	7
14.11.2022	7	7
14.02.2023	7	7

### **Directors**

Mr. Rajat Sirohia retires by rotation and is eligible for re-appointment.

During the year under review, the non-executive directors had no pecuniary relationships or transaction with the company.

### **Declaration by Independent Directors**

In compliance with section 149(7) of the Act, all Independent Directors have given declaration that they meet the criteria of independence as laid down under Section 149(6) of the Act and erstwhile Clause 49 of the listing agreement & Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

### **Directors' Responsibility Statement**

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the internal, statutory and secretarial auditors and the reviews performed by the Management and the relevant Board Committees, including the Audit Committee, the Board is of the opinion that the Company's internal financial controls were adequate and effective during the financial year 2022-23.

Accordingly, pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that: -

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) 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 at the end of the financial year and of the profit and loss of the company for that period;
- c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The Directors had prepared the annual accounts on a going concern basis;
- e) The Directors had laid down proper Internal Financial Controls ("**IFC**") and such internal financial controls are adequate and were operating effectively;
- f) 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.

### **Directors' appointment & remuneration policy**

The Company has the policy on Directors' appointment and remuneration and other matters provided in Section 178(3) of the Act. The Board of Directors of the Company has in accordance with the requirements of Section 178 of the Companies Act, 2013, constituted a Nomination and Remuneration Committee. The role of committee is to formulate the criteria for determining qualifications, positive attributes and independence of a director and recommends to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees

### **Board Evaluation**

In Line with the requirements of Regulation 25(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 a meeting of the Independent Directors of the Company was held on 14<sup>th</sup> November, 2022, wherein the performance of the non - independent directors including chairman was evaluated.

The Board, based on the recommendation of the Nomination and Remuneration Committee ("**NRC**") evaluated the effectiveness of its functioning and that of the Committees and the individual directors by seeking their inputs on various aspects of Board/ Committee Governance.

The aspects covered in the evaluation included the contribution to and monitoring of corporate governance practices, participation in the long term strategic planning and fulfillment of Director's obligations and fiduciary responsibilities, including but not limited to active participation at the Board and Committee meetings.

### **Key Managerial Personnel**

Pursuant to the provisions of Section 203 of the Companies Act, 2013, the following persons were formally appointed as the Key Managerial Personnel ("**KMP**") of the Company

Mr. Rakesh Sirohia,	Managing Director
Mrs. Dipika Sirohia,	Chief Financial Officer
Mrs. Komal Jalan,	Company Secretary

### **Internal Financial Control**

The Company has an internal control system, commensurate with the size, scale and complexity of its operations. The Scope and authority of the Internal Audit function is defined in the Internal Audit Charter. To maintain its objectivity and independence, the Internal Audit function reports to the Chairman of Audit Committee. The Statutory Auditor has also commented on the internal control on financial reporting in their report.

### **Audit Committee**

The Audit Committee comprises of 3 (Three) members, with the Chairman being independent. All recommendations made by the Audit Committee were accepted by the Board during FY 2022-23.

### **Corporate Social Responsibility**

Provisions of Section 135 of the Companies Act, 2013, read with applicable Rules, not applicable during the year under review.

### **SUBSIDIARY COMPANY**

The Company does not have any subsidiary Company. (Annexure - A)

### **Extract of Annual Return**

The details forming part of the extract of the Annual Return in Form MGT-9 (Annexure - B) as per provisions of the Companies Act, 2013 and rules framed there under are annexed to this Report.

### **Particulars of loans, guarantees or investments**

The particulars of loans, guarantees and investments have been disclosed in the financial statements

### **Related Party Transactions**

All related party transactions entered into during FY 2022-23 were on arm's length basis and also in the ordinary course of business. No related party transactions were made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons during FY 2022-23, except those reported.

All Related Party Transactions were placed before the Audit Committee for approval. Prior omnibus approval of the Audit Committee was obtained on a yearly / quarterly basis for the transactions which were of foreseen and repetitive in nature. The transactions entered into pursuant to the omnibus approval so granted were audited and a statement giving details of all related party transactions was placed before the Audit Committee for its approval on a quarterly basis.

In view of the above, the disclosures required under the Act in Form AOC-2 are not applicable for the year 2022-23. None of the Directors or KMP has any pecuniary relationships or transactions vis-à-vis the Company during FY 2022-23.

### **Significant material orders passed by Regulators / Courts etc.**

There were no significant and material orders passed by the Regulators / Courts / Tribunals impacting the going concern status and company's operations in future.

There were also no material changes and commitments occurred after the closure of the year till the date of this report, which affect the financial position of the company.

### **Details of conservation of energy, technology absorption, foreign exchange earnings and outgo**

#### **(a) Conservation of energy**

The particulars regarding foreign exchange earnings and outgo appear as separate items IN the notes to the Accounts. Since the Company does not own any manufacturing facility, the other particulars relating to conservation of energy and technology absorption stipulated IN the Companies (Accounts) Rules, 2014 are not applicable.

(i)	the steps taken or impact on conservation of energy	<b>Not Applicable</b>
(ii)	the steps taken by the Company for utilizing alternate sources of energy	<b>Not Applicable</b>
(iii)	the capital Investment on energy conservation equipments	<b>Not Applicable</b>

#### **(b) Technology absorption**

(i)	the efforts made towards technology absorption	Not Applicable
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	Not Applicable
(iii)	In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	Not Applicable
	(a) the details of technology imported	Not Applicable
	(b) the year of import;	Not Applicable
	(c) whether the technology been fully absorbed	Not Applicable

	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	Not Applicable
(iv)	the expenditure incurred on Research and Development	Not Applicable

**(c) Foreign exchange earnings and Outgo**

During the year, no foreign exchange transaction has been made.

**Particulars of Employees**

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are maintained.

**Statutory Auditors, their Report and Notes to Financial Statements**

Pursuant to the provisions of Section 139 of the Act and the rules framed there under, in the last AGM held on 30<sup>th</sup> September, 2022, M/s. A Sethia & Co., Chartered Accountants had been appointed Statutory Auditors of the Company till the commencement of next Annual General Meeting, Ratification of appointment of Statutory Auditors is being sought from the members of the Company at the ensuing AGM.

Further, the report of the Statutory Auditors along with notes to Schedules is enclosed to this report. The observations made in the Auditors' Report are self-explanatory and therefore do not call for any further comments. There are no qualifications, reservations or adverse remarks or disclaimers made by M/s. A Sethia & Co. Statutory Auditors, in their audit report.

**Secretarial Audit**

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed Practising Company Secretaries to undertake the Secretarial Audit of the Company for the year ended 31<sup>st</sup> March, 2023. The Secretarial Audit Report is annexed (Annexure- C) herewith as to this report.

**Prevention of Sexual Harassment at Workplace**

The Company has in place a Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013.

Following is a summary of sexual harassment complaints received and disposed of during the year 2022-23: -

- No. of complaints received – NIL
- No. of complaints disposed of – NIL

**Appointment of Company Secretary**

During the year 2022-23 the company appointed an individual as a company secretary who is also acting as the compliance officer of the company. The company has complied will all statutory requirements relating to filing forms in ROC & Stock Exchange to give effect with the above appointment.

**Acknowledgement**

Your Directors place on record their appreciation for employees at all levels, who have contributed to the growth and performance of your Company.

Your Directors also thank the clients, vendors, bankers, shareholders and advisers of the Company for their continued support.

Your Directors also thank the Central and State Governments, and other statutory authorities for their continued support.

For, ANITA TRADING COMPANY LIMITED

Date : 30/05/2023

Place : Kolkata

Sd/-  
**RAKESH SIROHIA**  
**Managing Director**  
(Din No. 00228967)

## **ANNEXURE TO THE DIRECTORS' REPORT**

ANNEXURE – A

### **AOC-1**

[Pursuant to first proviso to sub-section (3) of Section 129  
Read with Rule 5 of Companies (Accounts) Rules, 2014]  
Statement containing salient features of the financial statement of  
Subsidiaries / Associate Companies / Joint Ventures

#### **Part "A" – Subsidiaries**

The Company has no Subsidiary company

#### **Part "B" – Associates and Joint Ventures**

Statement pursuant to Section 129(3) of the Companies Act, 2013 relating to  
Associate Companies and Joint Ventures

The Company has no associate and joint venture companies

## ANNEXURE - B

Form No. MGT-9

**EXTRACT OF ANNUAL RETURN**For the Financial year ended on 31<sup>st</sup> March, 2023 of

ANITA TRADING CO. LIMITED

[Pursuant to Section 92(1) of the Companies Act, 2013 and rule 12(1) of the Companies

(Management and Administration) Rules, 2014]

<b>I. REGISTRATION AND OTHER DETAILS:</b>	
i) CIN	L51909WB1983PLC035944
ii) Registration Date	26 <sup>th</sup> February, 1983
iii) Name of the Company	Anita Trading Company Limited
iv) Category / Sub-Category of the Company	Limited Company/ Company limited by Shares
v) Address of the Registered Office and contact details	16, Bonfields Lane Kolkata - 700001, West Bengal E-mail: info@sirohia.com
vi) Whether listed company	Yes
vii) Name, Address and contact details of Registrar & Transfer Agent, if any	Maheshwari Datamatics Pvt. Ltd. 23, R. N. Mukherjee Road, 5 <sup>th</sup> Floor, Kolkata – 700001, West Bengal Phone – 2248-2248, 2243-5029 E.mail – mdpldc@yahoo.com
<b>II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY</b>	
All the business activities contributing 10% or more of the total turnover of the company	As per Attachment A
<b>III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES</b>	As per Attachment B
<b>IV. SHARE HOLDING PATTERN (EQUITY SHARE CAPITAL BREAKUP AS PERCENTAGE OF TOTAL EQUITY)</b>	
i) Category-wise Share Holding	As per Attachment C
ii) Shareholding of Promoters	As per Attachment D
iii) Change in Promoters' Shareholding	As per Attachment E
iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs)	As per Attachment F
v) Shareholding of Directors and Key Managerial Personnel	As per Attachment G
<b>V. INDEBTEDNESS</b>	
Indebtedness of the Company including interest outstanding/ accrued but not due for payment	As per Attachment H
<b>VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL</b>	
A. Remuneration to Managing Director, Whole-time Directors and/or Manager	As per Attachment I
B. Remuneration to other directors	As per Attachment J
C. Remuneration to Key Managerial Personnel other than MD/MANAGER/WTD	As per Attachment K
<b>VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES</b>	As per Attachment L





<b>Total shareholding of Promoter (A) = (A)(1) +(A)(2)</b>	-	<b>184000</b>	<b>184000</b>	<b>73.90</b>	-	<b>184000</b>	<b>184000</b>	<b>73.90</b>	-
<b>B. Public Shareholding</b>									
<b>1. Institutions</b>	-	-	-	-	-	-	-	-	-
(a) Mutual Funds	-	-	-	-	-	-	-	-	-
(b) Banks / FI	-	-	-	-	-	-	-	-	-
(c) Central Govt	-	-	-	-	-	-	-	-	-
(d) State Govt(s)	-	-	-	-	-	-	-	-	-
(e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
(f)Insurance Companies	-	-	-	-	-	-	-	-	-
(g) FIs	-	-	-	-	-	-	-	-	-
(h)Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
(i) Others (specify)	-	-	-	-	-	-	-	-	-
<b>Sub-total (B)(1):-</b>									
<b>2. Non-Institutions</b>									
(a) Bodies Corp.									
(i) Indian	-	1000	1000	0.40	-	1000	1000	0.40	-
(ii) Overseas	-	-	-	-	-	-	-	-	-
(b) Individuals									
(i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	64000	64000	25.70	-	64000	64000	25.70	-
(ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	-	-	-	-	-	-	-	-	-
(c) Others (HUF)	-	-	-	-	-	-	-	-	-
<b>Sub-total (B)(2): -</b>									
Total Public Shareholding (B)=(B)(1) +(B)(2)	-	65000	65000	26.10	-	65000	65000	26.10	-
<b>C. Shares held by Custodian for GDRs &amp; ADRs</b>	-	-	-	-	-	-	-	-	-
<b>Grand Total (A+B+C)</b>	-	<b>249000</b>	<b>249000</b>	<b>100.00</b>	-	<b>249000</b>	<b>249000</b>	<b>100.00</b>	-

**ATTACHMENT D**

**IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**

**(ii) Shareholding of Promoters**

Sr. No	Shareholder's Name	Shareholding at the beginning of the year (As on 01-04-2022)			Share holding at the end of the Year (As on 31-03-2023)			% change In share holding during
		No. of Shares	% of total Shares	% of Shares Pledged / encumbered	No. of Shares	% of total Shares	% of Shares Pledged / encumbered	
1.	Nirmala Devi Sirohia	10000	4.02	0	1000	4.02	0	0
2.	Rakesh Sirohia	16000	6.43	0	16000	6.43	0	0
3.	Vijay Sirohia	80000	32.13	0	80000	32.13	0	0
4.	Kamala Devi Sirohia	10000	4.02	0	10000	4.02	0	0
5.	Ratan Lal Sirohia	25000	10.04	0	25000	10.04	0	0
6.	Rajesh Sirohia	28000	11.24	0	28000	11.24	0	0
7.	Neena Sirohia	5000	2.01	0	5000	2.01	0	0
8.	Kanak Devi Sirohia	10000	4.02	0	10000	4.02	0	0

**ATTACHMENT E**

**IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**

**(iii) Change in Promoters' Shareholding (please specify, if there is no change)**

Sr. No.		Shareholding at the beginning of the year (As on 01-04-2022)		Cumulative Shareholding during the year (01-04-2022 to 31-03-2023)	
		No. of shares	% of total shares of the Company	No. of shares	% of total shares of the Company
	At the beginning of the year	184000	73.90	184000	73.90
	Date wise Increase / Decrease in Promoters Share holding during the Year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	0	0	0	0
	At the end of the year	184000	73.90	184000	73.90

*# there is no change in the total shareholding of promoters between 01-04-2022 and 31-03-2023.*

**ATTACHMENT F****IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)****(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):**

Sr. No.	NAME	Shareholding		Date	Increase/ Decrease in shareholding	Reason	Cumulative shareholding during the year	
		No. of shares at the beginning / end of the year	% of total shares of the Company				No. of shares	% of total shares of the Company
1.	Kanak Lal Dugar	5000	2.00	01-Apr-2022	NIL			
		5000	2.00	31-Mar-2023			5000	2.00
2.	Priya Kabra	2000	0.80	01-Apr-2022	NIL			
		2000	0.80	31-Mar-2023			2000	0.80
3.	Prachi Lahoti	2000	0.80	01-Apr-2022	NIL			
		2000	0.80	31-Mar-2023			2000	0.80
4.	Shiv Prasad Mundhra	2000	0.80	01-Apr-2022	NIL			
		2000	0.80	31-Mar-2023			2000	0.80
5.	Paridhi Lahoti	2000	0.80	01-Apr-2022	NIL			
		2000	0.80	31-Mar-2023			2000	0.80
6.	Pushpa Lahoti	2000	0.80	01-Apr-2022	NIL			
		2000	0.80	31-Mar-2023			2000	0.80
7.	Sri Bhagwan Kalyani	2000	0.80	01-Apr-2022	NIL			
		2000	0.80	31-Mar-2023			2000	0.80
8.	Parmanand Lahoti	2000	0.80	01-Apr-2022	NIL			
		2000	0.80	31-Mar-2023			2000	0.80
9.	Satyanarayan Lahoti	2000	0.80	01-Apr-2022	NIL			
		2000	0.80	31-Mar-2023			2000	0.80
10.	Prem Sukh Lahoti	2000	0.80	01-Apr-2022	NIL			
		2000	0.80	31-Mar-2023			2000	0.80

**ATTACHMENT G****IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)****(v). Shareholding of Directors and Key Managerial Personnel:**

Sr. No.	Name	Shareholding		Date	Increase/ Decrease in shareholding	Reason	Cumulative shareholding during the year	
		No. of shares at beginning / end of year	% of total shares of the Company				No. of shares	% of total shares of the Company
<b>A.</b>	<b>DIRECTORS</b>							
1.	Rakesh Sirohia	16000	6.43	01-Apr-2022	NIL			
		16000	6.43	31-Mar-2023			16000	6.43

2.	Rajat Sirohia	-	-	01-Apr-2022	NIL		
		-	-	31-Mar-2023		-	-
3.	Dipika Sirohia	-	-	01-Apr-2022	NIL		
		-	-	31-Mar-2023		-	-
4.	Jitendra Sirohia	-	-	01-Apr-2022	NIL		
		-	-	31-Mar-2023		-	-
5.	Rajesh Kumar Jain	-	-	01-Apr-2022	NIL		
		-	-	31-Mar-2023		-	-
6.	Pritish Majumder	-	-	01-Apr-2022	NIL		
		-	-	31-Mar-2023		-	-
7.	Amit Alfred Rana	-	-	01-Apr-2022	NIL		
		-	-	31-Mar-2023		-	-
<b>B</b>	<b>KEY MANAGERIAL PERSON (KMP)</b>						
1.	Rakesh Sirohia	-	-	01-Apr-2022	NIL		
		-	-	31-Mar-2023		-	-
2.	Dipika Sirohia	-	-	01-Apr-2022	NIL		
		-	-	31-Mar-2023		-	-
3.	Komal Jalan	-	-	01-Apr-2022	NIL		
		-	-	31-Mar-2023		-	-

## ATTACHMENT H

### V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

Particulars	Secured Loans Excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
<b>Indebtedness at the beginning of the financial year</b>				
i) Principal Amount	NIL	NIL	NIL	NIL
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
<b>Total (i+ii+iii)</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>Change in Indebtedness during the financial year</b>				
• Addition	NIL	NIL	NIL	NIL
• Reduction	NIL	NIL	NIL	NIL
<b>Net Change</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount	NIL	NIL	NIL	NIL
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
<b>Total (i+ii+iii)</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>

**ATTACHMENT I****VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL****A. Remuneration to Managing Director, Whole-time Directors and/or Manager:**

No Remuneration was paid during the said Financial Year.

**ATTACHMENT J****B. Remuneration to other directors:**

No Remuneration was paid during the said Financial Year.

**ATTACHMENT K****C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD / MANAGER/WTD**

Sr. No.	Particulars of Remuneration	CEO	Key Managerial Personnel	
			CS (Komal Jalan)	Total
1.	Gross salary	Not Applicable		
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961		1,44,000	1,44,000
	(b) Value of perquisites u/s17(2) Income-tax Act, 1961			-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961			-
2	Stock Option			-
3	Sweat Equity			-
4	Commission		-	
5	Others – Bonus			
	<b>TOTAL</b>		<b>1,44,000</b>	<b>1,44,000</b>

**ATTACHMETNT L****VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:**

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD/ NCLT / COURT]	Appeal made, if any (give details)
<b>A. COMPANY</b>					
Penalty	N.A.				
Punishment	N.A.				
Compounding	N.A.				
<b>B. DIRECTORS</b>					
Penalty	N.A.				
Punishment	N.A.				
Compounding	N.A.				
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty	N.A.				
Punishment	N.A.				
Compounding	N.A.				



*Ragini Chokshi & Co.*

*Company Secretaries*

34, Kamer Building, 5th Floor, 38 Cawasji Patel Street, Fort, Mumbai - 400 001.  
E-mail : ragini.c@rediffmail.com / mail@csraginichokshi.com  
web: csraginichokshi.com

Tel. : 022-2283 1120  
022-2283 1134

FORM NO MR-3  
SECRETARIAL AUDIT REPORT

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,  
The Members,  
**ANITA TRADING CO LIMITED**  
**16, Bonfields Lane, 3<sup>rd</sup> Floor**  
**Kolkata 700001**

We have been appointed by the Board of Directors of **ANITA TRADING CO LIMITED** to conduct the Secretarial Audit for the Financial Year 2022-2023.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **ANITA TRADING CO LIMITED (CIN: L51909WB1983PLC035944)** (hereinafter called "the company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering **1st April, 2022 to 31st March, 2023** complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the audit period **1st April, 2022 to 31st March, 2023** according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;



## Ragini Chokshi & Co.

Company Secretaries

34, Kamer Building, 5th Floor, 38 Cawasji Patel Street, Fort, Mumbai - 400 001.  
E-mail : ragini.c@rediffmail.com / mail@csraginichokshi.com  
web: csraginichokshi.com

Tel. : 022-2283 1120  
022-2283 1134

- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **(Not Applicable During The Period Of Audit)**
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ;
  - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
  - (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; **(Not Applicable During The Period Of Audit)**
  - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not Applicable During The Period Of Audit)**
  - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; **(Not Applicable During The Period Of Audit)**
  - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **(Not Applicable During The Period Of Audit)**
  - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998. **(Not Applicable During The Period Of Audit)**
- (vi) We have relied on the representation made by the Company and its Officers for systems and mechanism formed by the Company for compliances under applicable Acts, Laws and Regulations to the Company.

We are of the opinion that the management has complied with the following laws specifically applicable to the Company:

- (a) Secretarial Standards issued by The Institute of Company Secretaries of India, (SS-1 & SS-2).





## *Ragini Chokshi & Co.*

Tel. : 022-2283 1120  
022-2283 1134

### *Company Secretaries*

34, Kamer Building, 5th Floor, 38 Cawasji Patel Street, Fort, Mumbai - 400 001.  
E-mail : ragini.c@rediffmail.com / mail@csraginichokshi.com  
web: csraginichokshi.com

#### **We further report that:**

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in due compliance with law, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes

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

**For Ragini Chokshi & Co.**

KULDEEP Digitally signed by  
KULDEEP BOTHRA  
Date: 2023.07.05  
20:43:22 +05'30'

BOTHA

**Kuldeep Bothra**  
**(Partner)**

**ACS No.37452**

**C.P. No.15159**

**Place: Kolkata**

**Date: 05/07/2023**

**UDIN: A037452E000552230**

**PR Certificate No.: 659/2020**



**Ragini Chokshi & Co.**  
**Company Secretaries**

Tel. : 022-2283 1120  
022-2283 1134

34, Kamer Building, 5th Floor, 38 Cawasji Patel Street, Fort, Mumbai - 400 001.  
E-mail : ragini.c@rediffmail.com / mail@csraginichokshi.com  
web: csraginichokshi.com

*This report is to be read with our letter of even date which is annexed as Annexure 1 and forms an integral part of this report.*

**'Annexure -1'**

To,  
The Members,  
**ANITA TRADING CO LIMITED**  
**16, Bonfields Lane, 3<sup>rd</sup> Floor**  
**Kolkata 700001**

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

**For Ragini Chokshi & Co.**

KULDEEP  
BOTHRA

Digitally signed by  
KULDEEP BOTHRA  
Date: 2023.07.05  
20:43:55 +05'30'

**Kuldeep Bothra**  
**(Partner)**  
**ACS No. 37452**  
**C.P. No. 15159**

**Place: Kolkata**  
**Date: 05/07/2023**

**UDIN: A037452E000552230**  
**PR Certificate No.: 659/2020**

## **MANAGEMENT DISCUSSION & ANALYSIS**

### **INDUSTRY OUTLOOK**

India is the fourth largest global producer of agrochemicals after USA, Japan and China. The global agrochemical market size was valued at USD 231.0 billion in 2020 and is projected to reach USD 315.3 billion by 2030. The sector registered a 23% rise in the fiscal year ended 2022. Global population is expected to cross 9 billion by 2050. Rising population has led to increasing food demand. India ranks 1<sup>st</sup> in the list of countries by population in the world, and its population is estimated to grow further over time.

### **RISKS, CONCERNS & THREATS**

Indian agriculture is still grappling with challenges such as high dependence on monsoon, unpredictable weather patterns, reduction in arable land, decreasing farm sizes, low per hectare yield and increase in pest attacks. To add to the complexity, the agricultural workforce in India is expected to reduce by 50% in the coming decade due to better remuneration and growth opportunities in other sectors. These factors pose a challenge for the Agrochemicals Industry as well.

Further, the onset of the current COVID – 19 Pandemic, has created an unforeseen circumstance. This has put all the future plans in jeopardy. It will take long time for the economy to recover. Your company is no different and has borne the burnt of this Pandemic. Your Board is trying its best to safeguard the company and to not let the impact of this Pandemic effect us much.

### **INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY**

The Company implemented internal control systems to ensure that all assets are safeguarded and protected against losses and all transactions are recorded and reported correctly. The internal control system is commensurate with the size and nature of the Company's business. The systems are regularly reviewed for effectiveness.

### **INDUSTRIAL RELATIONS AND HUMAN RESOURCES MANAGEMENT**

Your Company has a team of dedicated personnel who have contributed to the growth and progress of the Company. Your Company is continuously striving to create appropriate environment, opportunities and systems to facilitate identification, development, and utilization of their full potential and inculcating a sense of belongingness.

Your Company's Industrial relations continued to be harmonious during the year under review.

### **CAUTIONERY STATEMENT**

Statements in this management discussion analysis describing the Company's objectives, projections, estimates, expectations may be forward looking within the meaning of applicable securities-laws and regulations. Actual results may differ materially from those expressed in the statement. Important factors that could make difference to Company's operations include economic conditions affecting the domestic market and the overseas markets in which the Company operates, changes in the Government regulations, tax laws and other statutes and other incidental factors.

On Behalf of the Board of Directors  
For, ANITA TRADING COMPANY LIMITED

Date : 30/05/2023

Place : Kolkata

Sd/-  
**RAKESH SIROHIA**  
Managing Director  
(Din No. 00228967)

**GENERAL BODY MEETINGS**

Locations, date and time, where last AGMs held:

<b>General Meeting</b>	<b>Financial Year</b>	<b>Date</b>	<b>Time</b>	<b>Ordinary Resolution passed</b>	<b>Venue</b>
35 <sup>th</sup> AGM	2016-17	09/08/2017	11:30 a.m.	<ul style="list-style-type: none"><li>• To receive, consider &amp; adopt the audited balance sheet</li><li>• To appoint auditor and fix their remuneration</li></ul>	16, Bonfield Lane, Kolkata-700001, West Bengal
36 <sup>th</sup> AGM	2017-18	04/09/2018	11:30 a.m.	<ul style="list-style-type: none"><li>• To receive, consider &amp; adopt the audited balance sheet</li><li>• To appoint auditor and fix their remuneration</li></ul>	16, Bonfield Lane, Kolkata-700001, West Bengal
37 <sup>th</sup> AGM	2018-19	27/09/2019	12:30 p.m.	<ul style="list-style-type: none"><li>• To receive, consider &amp; adopt the audited balance sheet</li><li>• To appoint auditor and fix their remuneration</li></ul>	16, Bonfield Lane, Kolkata-700001, West Bengal
38 <sup>th</sup> AGM	2019-20	29/09/2020	12:30 p.m.	<ul style="list-style-type: none"><li>• To receive, consider &amp; adopt the audited balance sheet</li><li>• To appoint auditor and fix their remuneration</li></ul>	Through Video Conferencing (VC) / Other Audio Visual Means (OAVM) facility
39 <sup>th</sup> AGM	2020-21	30/09/2021	11:00 a.m.	<ul style="list-style-type: none"><li>• To receive, consider &amp; adopt the audited balance sheet</li><li>• To appoint auditor and fix their remuneration</li></ul>	Through Video Conferencing (VC) / Other Audio Visual Means (OAVM) facility
40 <sup>th</sup> AGM	2021-22	30/09/2022	11:00 a.m.	<ul style="list-style-type: none"><li>• To receive, consider &amp; adopt the audited balance sheet</li><li>• To appoint auditor and fix their remuneration</li></ul>	6, Bishop Lefroy Road, 4 <sup>th</sup> Floor, Paul Mansion, Kolkata - 700020

## **Independent Auditor's Report**

**To  
The Members of  
Anita Trading Co Limited**

### **Report on the Standalone Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of **Anita Trading Co Limited ("the Company")** which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation given to us the aforesaid financial statements give the information required by 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 31st March 2023 and its profit and 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 there under, 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.

#### **Responsibility of Management for the Standalone 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 (Standalone) 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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.

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

## **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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.
- 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.

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

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

## **Report on Other Legal and Regulatory Requirements**

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 Act, refer to our separate Report in "**Annexure A**". A statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by section 143 (3) of the Act, we report that:
- a. I have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b. In my 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 subject to confirmation of balances of all the parties.
  - d. In my opinion, the aforesaid (Standalone) 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 written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f. Reporting on the adequacy of the internal financial controls over financial reporting of the Company and its operating effectiveness is exempted vide notification no. G.S.R. 583(E).-13.06.2017.
  - g. 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:
    - i. The Company does not have any pending litigations which would impact its financial position.
    - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
    - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For and on behalf of  
**A SETHIA & CO**  
Chartered Accountants  
Firm Registration No – 328380E

Sd/-

**CA BHAWANA BENGANI**  
Partner  
Membership No: - 067606  
Place: Kolkata  
Date: 30/05/2023  
**UDIN No. : 23067606BGZHTY7331**

**ANNEXURE A TO INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF ANITA TRADING CO LIMITED FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report]

- i. The Company is not involved in the business activities. Accordingly, the provisions stated in paragraph 3(i) (a) to (e) of the Order are not applicable to the Company.
- ii.
  - (a) The company has shares in its inventory. The physical share certificate has been verified by the management during the year. In our opinion, the frequency of verification is reasonable
  - (b) In our opinion, the procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
  - (c) On the basis of our examination of the inventory records, in our opinion, the company is maintaining proper records of inventory. The discrepancies noticed on physical verification of inventory as compared to book records were not material.
- iii.
  - (a) According to the information explanation provided to us, the Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence, the requirements under paragraph 3(iii) of the Order are not applicable to the Company.
  - (b) According to the information and explanations given to us and based on the audit procedures performed by us, we are of the opinion that the terms and conditions in relation to investments made, guarantees provided, securities given and / or grant of all loans and advances in the nature of loans and guarantees are not prejudicial to the interest of the Company.
  - (c) In case of the loans and advances in the nature of loan, schedule of repayment of principal and payment of interest have been stipulated and the borrowers have been regular in the payment of the principal and interest.
  - (d) According to the information and explanations given to us as the principal business of the company is of granting loans and advances. Hence, the requirements under paragraph 3(iii) (d) of the Order are not applicable to the Company
  - (e) According to the information and explanation provided to us, the loan or advance in the nature of loan granted has not fallen due during the year. Hence, the requirements under paragraph 3(iii) (e) of the Order are not applicable to the Company.
  - (d) According to the information explanation provided to us, there are no amounts overdue for more than ninety days in respect of the loan granted to Company/ Firm/ LLP/ Other Parties
- iv. In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in paragraph 3(iv) of the Order are not applicable to the Company.



- v. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of sections 73, 74, 75 and 76 of the Act, the rules framed thereunder and the Circulars, notifications issued from time to time with regard to the deposits accepted. No order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal in this respect.
- vi. The provisions of sub-section (1) of section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company. Accordingly, the provisions stated in paragraph 3 (vi) of the Order are not applicable to the Company.
- vii. According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including goods and service tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess have been regularly deposited by the company with appropriate authorities in all cases during the year.
- viii. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.
- ix. In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.
- x. The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.
- xi.
  - (a) During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company nor on the Company.
  - (b) We have not come across of any instance of fraud by the Company or on the Company during the course of audit of the standalone<sup>1</sup> financial statement for the year ended March 31, 2023, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company.
  - (c) As represented to us by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to the company.
- xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company has not entered into transactions with the related parties as stated in the provision of the sections 177 and 188 of the Act. Accordingly, provision stated in paragraph 3(xiii) of the Order are not applicable to the Company.
- xiv. In our opinion and based on our examination, the Company does not require to comply with provision of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the company.

- xv. According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the company.
- xvi. In our opinion, The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
- xvii. Based on the overall review of standalone financial statements, the Company has not incurred cash losses in the current financial year and nor has incurred cash loss in the immediately preceding financial year. Hence, the provisions stated in paragraph clause 3 (xvii) of the Order are not applicable to the Company.
- xviii. There has been resignation of the statutory auditors during the year, there were no issues, objections or concerns raised by the outgoing auditors.
- xix. According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realisation of financial assets and payment of liabilities, other information accompanying the standalone<sup>1</sup> financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and the 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.
- xx. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the company.
- xxi. According to the information and explanations given to us, the Company does not have any Subsidiary, Associate or Joint Venture. Accordingly, reporting under clause 3(xxi) of the Order is not applicable.

For and on behalf of  
**A SETHIA & CO**  
Chartered Accountants  
Firm Registration No – 328380E

Sd/-

**CA BHAWANA BENGANI**  
Partner  
Membership No: - 067606  
Place: Kolkata  
Date: 30/05/2023  
**UDIN No. : 23067606BGZHTY7331**

## **Annexure - B to the Auditors' Report**

### **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of Anita Trading Co. Ltd. ("the Company") as of 31 March 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('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 Companies Act, 2013.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and 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 standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance

that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

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

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For and on behalf of

**A SETHIA & CO**

Chartered Accountants

Firm Registration No – 328380E

Sd/-

**CA BHAWANA BENGANI**

Partner

Membership No: - 067606

Place: Kolkata

Date: 30/05/2023

**UDIN No. : 23067606BGZHTY7331**

**ANITA TRADING CO. LTD**  
**BALANCE SHEET AS AT 31ST MARCH, 2023**

		Figures in ₹	Figures in ₹
Particulars	Note No.	As at end of Current year	As at end of Previous year
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1	24,90,000.00	24,90,000.00
(b) Reserves and Surplus	2	16,09,146.13	15,20,857.11
<b>(2) Current Liabilities</b>			
(a) Short Term Borrowings	3	-	-
(b) Other Current Liabilities	4	35,105.00	4,17,234.00
<b>TOTAL</b>		<b>41,34,251.13</b>	44,28,091.11
<b>II. ASSETS</b>			
<b>(1) Non - Current Assets</b>			
(a) Deferred Tax Assets (Net)	5	-	-
<b>(2) Current Assets</b>			
(a) Inventories	6	47,025.00	47,025.00
(b) Cash and Cash Equivalents	7	40,49,152.13	43,40,907.11
(c) Short Term Loans and Advances	8	-	-
(d) Other Current Assets	9	38,074.00	40,159.00
<b>TOTAL</b>		<b>41,34,251.13</b>	44,28,091.11

The accompanying notes are an integral part of the Financial Statements

In accordance with our report attached

**For, A Sethia & Co.**

Chartered Accountants

Firm Registration No.-328380E

Sd/-

**CA Bhawana Bengani**

Partner

Membership No.-067606

Place : Kolkata

Date : 30/05/2023

UDIN No. : 23067606BGZHTY7331

For and on behalf of the Boards of Directors

**Anita Trading Co. Limited**

Sd/-

**Rajesh Jain**

Independent Director

DIN - 08531296

Sd/-

**Dipika Sirohia**

Chief Financial Officer

DIN - 01591415

Sd/-

**Rakesh Sirohia**

Managing Director

DIN - 00228967

Sd/-

**Komal Jalan**

Company Secretary

M. No. - A51078

**ANITA TRADING CO. LTD**  
**PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH , 2023**

		Figures in ₹		Figures in ₹
Particulars	Note	As at end of Current year	As at end of Previous year	
<b>I</b> Revenue From Operation	<b>10</b>	<b>1,73,034.02</b>	2,07,709.00	
<b>II</b> Other Income	<b>11</b>	<b>3,83,426.00</b>	4,40,000.00	
<b>III Total revenue (I+II)</b>		<b>5,56,460.02</b>	6,47,709.00	
<b>IV</b> Expenses:				
Changes in Inventories	<b>12</b>	-	-	
Employee Benefit Expenses	<b>13</b>	<b>1,44,000.00</b>	-	
Finance Cost	<b>14</b>	-	14,104.00	
Other Expenses	<b>15</b>	<b>3,24,171.00</b>	96,291.00	
<b>Total Expenses</b>		<b>4,68,171.00</b>	1,10,395.00	
<b>V</b> Profit/(Loss) before exceptional and extraordinary items and tax		<b>88,289.02</b>	5,37,314.00	
<b>VI</b> Exceptional Items				
<b>VII</b> Profit/(Loss) before extraordinary items and tax (V-VI)		<b>88,289.02</b>	5,37,314.00	
<b>VIII</b> Extraordinary Items				
<b>IX Profit/(Loss) for the period from continuing operations (VII-VIII)</b>		<b>88,289.02</b>	5,37,314.00	
<b>X</b> Tax Expense				
a) Current Tax Liability		-	-	
b) Advance TDS		-	5,000.00	
b) Deferred Tax Liability/(Asset)		-	9,786.00	
<b>XI Profit/(loss) from discontinuing operations (after tax) (IX-X)</b>		<b>88,289.02</b>	5,22,528.00	
<b>XVII</b> Earning per equity share:	<b>16</b>			
(1) Basic		<b>0.35</b>	2.10	
(2) Diluted		<b>0.35</b>	2.10	

The accompanying notes are an integral part of the Financial Statements  
In accordance with our report attached

**For, A Sethia & Co.**  
Chartered Accountants  
Firm Registration No.-328380E

**Sd/-**  
**CA Bhawana Bengani**  
Partner  
Membership No.-067606

Place : Kolkata  
Date : 30/05/2023  
UDIN No. : 23067606BGZHTY7331

For and on behalf of the Boards of Directors  
**Anita Trading Co. Limited**

**Sd/-**  
**Rajesh Jain**  
Independent Director  
DIN - 08531296

**Sd/-**  
**Dipika Sirohia**  
Chief Financial Officer  
DIN - 01591415

**Sd/-**  
**Rakesh Sirohia**  
Managing Director  
DIN - 00228967

**Sd/-**  
**Komal Jalan**  
Company Secretary  
M. No. - A51078

**ANITA TRADING CO. LTD**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023**

	Figures in ₹	Figures in ₹
Particulars	As at end of Current year	As at end of Previous year
<b>Cash flows from operating activities</b>		
Profit before Tax and Extra Ordinary Items	88,289.02	5,37,314.00
Adjustments for:		
Advance TDS	-	5,000.00
Interest on Income Tax Refund	-	-
<b>Operating Profit before Working Capital Change</b>	<b>88,289.02</b>	<b>5,32,314.00</b>
<b>Adjustment for Change in</b>		
Short Term Loans & Advances	-	45,45,806.00
Other Current Assets	2,085.00	(15,771.00)
Other Current Liabilities	-3,82,129.00	(4,66,284.00)
	<b>(3,80,044.00)</b>	<b>40,63,751.00</b>
Less:- Taxes Paid		
<b>Net Cash from Operating Activities</b>	<b>(2,91,754.98)</b>	<b>45,96,065.00</b>
<b>Cash flows from investing activities</b>		
Interest on Income Tax Refund	-	-
<b>Net cash from investing activities</b>	<b>-</b>	<b>-</b>
<b>Cash flows from financing activities</b>		
Increase/(Decrease) in Borrowings	-	(2,81,478.00)
Repayment of Deposit	-	-
<b>Net cash from financing activities</b>	<b>-</b>	<b>-2,81,478.00</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(2,91,754.98)</b>	<b>43,14,587.00</b>
<b>Cash and cash equivalents at beginning of reporting period</b>	<b>43,40,907.11</b>	26,320.11
<b>Cash and cash equivalents at end of reporting period</b>	<b>40,49,152.13</b>	43,40,907.11
<b>Cash &amp; Cash equivalents:</b>	<b>(2,91,754.98)</b>	<b>43,14,587.00</b>

Notes:-

1) Previous Year figures have been regrouped / rearranged wherever necessary

In accordance with our report attached

**For, A Sethia & Co.**

Chartered Accountants

Firm Registration No.-328380E

**Sd/-**

**CA Bhawana Bengani**

Partner

Membership No.-067606

Place : Kolkata

Date : 30/05/2023

UDIN No. : 23067606BGZHTY7331

For and on behalf of the Boards of Directors  
Anita Trading Co. Limited

**Sd/-**

**Rajesh Jain**

Independent Director

DIN - 08531296

**Sd/-**

**Rakesh Sirohia**

Managing Director

DIN - 00228967

**Sd/-**

**Dipika Sirohia**

Chief Financial Officer

DIN - 01591415

**Sd/-**

**Komal Jalan**

Company Secretary

M. No. - A51078

## **NOTE NO. 1:**

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **CORPORATE INFORMATION**

Anita Trading Co Limited. is a public limited company, listed in Calcutta Stock Exchange, with Registered Office being situated at 16 Bonfields Lane, Kolkata, West Bengal - 700001. The Company is engaged in general order supply of tea garden items.

#### **1.1 BASIS OF ACCOUNTING:**

The accounts are prepared under the historical cost convention on accrual basis and are in accordance with the generally accepted accounting principles in India and provisions of the Companies Act, 2013.

Accounting policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the accounting policy thereto in use.

All Assets and Liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule III to the Companies' Act, 2013. Based on the nature of operations and time between the procurement of raw material and realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

#### **1.2 USE OF ESTIMATES**

The preparation of the Financial Statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenditure during the period. Actual results might differ from the estimates.

Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

#### **1.3 FIXED ASSETS**

Tangible Assets are stated at their original cost less accumulated depreciation and impairment, if any. Cost, net of cenvat, includes acquisition price, other non-refundable taxes and levies, attributable expenses and pre operational expenses including finance charges, wherever applicable. Intangible assets expected to provide future enduring economic benefits are recorded at the consideration paid for acquisition of such assets and are carried at cost of acquisition less accumulated amortization and impairment, if any.

Depreciation/amortisation on tangible assets and intangible assets (computer software) are provided based on life assigned to each asset at Written down value method in accordance with Schedule II to the Companies Act, 2013.

Lease hold land is amortized over the period of the lease.



Capital work in progress: Expenditure (including financing cost relating to borrowed funds for construction or acquisition of fixed assets) incurred on projects under implementation are treated as Pre-operative expenses pending allocation to the assets and are shown under "Capital work-in- progress". Capital work-in-progress is stated at the amount expended up to the date of Balance Sheet for the cost of fixed assets that are not yet ready for their intended use. Expenses incurred during the year have been apportioned over Capital Work-in-Progress on a reasonable basis.

#### **1.4 INVENTORIES:**

Inventories are computed at lower of cost and net realizable value. The cost of raw materials and stores and spares is computed on FIFO basis and the cost of work in progress and finished goods are computed on weighted average basis. The cost of finished goods includes cost of conversion and other costs incurred in bringing the inventories to their present location and condition.

Assets identified and technically evaluated as obsolete and held for disposal are valued at their estimated net realizable value.

#### **1.5 REVENUE RECOGNITION:**

Sale of goods is recognized at the time of transfer of substantial risk and rewards of ownership to the buyer for a consideration.

Gross turnover excludes Value Added Tax/CST/GST.

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

All other incomes are accounted for on accrual basis.

#### **1.6 EXPENSES:**

All expenses are accounted for on accrual basis.

#### **1.7 EMPLOYEE BENEFITS:**

Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the related service is rendered.

Post-employment and other long-term employee benefits are recognized as an expense in the Statement of Profit and Loss for the year in which the employee has rendered service. The expense is recognized at the present value of the amount payable determined using actuarial valuations. No

Post-employment and other long-term employee benefits were provided by the Company.

### **1.8 BORROWING COST:**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets till such time assets are ready for its intended use. A qualifying asset is one that necessarily takes a substantial period of time to get ready for intended use or sale. All other borrowing costs are charged to revenue in the period in which it is incurred.

### **1.9 FOREIGN CURRENCY TRANSACTIONS:**

No Foreign Currency Transaction was entered by the Company

### **1.10 TAXES ON INCOME:**

Current Tax is determined as the amount of tax payable in respect of taxable income for the year, computed in accordance with the relevant tax rates and tax laws.

Deferred Tax is recognized at substantively enacted tax rates, subject to the consideration of prudence, on timing differences, being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

### **1.11 IMPAIRMENT OF ASSETS:**

Impairment loss, if any, is recognized to the extent, the carrying amount of assets exceed their recoverable amount. Recoverable amount is higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.

Impairment losses recognized in prior years are reversed when there is an indication that the impairment losses recognized no longer exist or have decreased. Such reversals are recognized as an increase in carrying amount of assets to the extent that it does not exceed the carrying amount that would have been determined (net of amortization or depreciation) had no impairment loss been recognized in previous years.

After impairment, depreciation or amortization on assets is provided on the revised carrying amount of the respective asset over its remaining useful life.

### **1.12 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:**

Provisions are recognized in respect of obligation where, based on the evidence available, their existence at the Balance Sheet date is considered probable.

Contingent liabilities are shown by way of notes to the Accounts in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered not probable.

Re-imbusement expected in respect of expenditure to settle a provision is recognized only when it is virtually certain that the re-imbusement will be received.

Contingent Assets are not recognized in Accounts.

### 1.13 EARNINGS PER SHARE:

Basic earnings per share is computed by dividing the profit/ (loss) after tax (including the post-tax effect of extra ordinary items, if any) by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit/ (loss) after tax (including the post-tax effect of any extra ordinary items, if any) by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares which could be issued on the conversion of all dilutive potential equity shares.

### 1.14 CASH FLOW STATEMENT:

Cash flows are reported using indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing flows.

The cash flows from operating, investing and financing activities of the Company are segregated.

### 1.15 RELATED PARTY DISCLOSURE

**(I) Information in accordance with requirements of Accounting Standard 18 on Related Party Disclosures prescribed under the Act:-**

- A. Enterprise over which Key Managerial Personnel & Relatives of such Personnel are able to exercise significant influence
- |                                 |                       |
|---------------------------------|-----------------------|
| Sangita Fiscal Services Pvt Ltd | GCS Chemicals Pvt Ltd |
| Jai Trading Co.                 |                       |
- B. Key Management Personnel of the Company
- |                                         |                                   |
|-----------------------------------------|-----------------------------------|
| Rajat Sirohia, Director                 | Rakesh Sirohia, Managing Director |
| Dipika Sirohia, Chief Financial Officer | Jitendra Sirohia, Director        |

**(II) List of Transactions with Related Parties:-**  
Details of transaction with related party and balances outstanding as on 31st March 2023:-

Particulars	2022-2023	2021-2022
	(Rs in Hundred)	(Rs in Hundred)
Balance as on first day of Financial Year	-	42,643.28
Add: Further Loan / Money advance	-	-
Add: Interest Accrued	-	2,077.09
Less: Loan / Money Repaid	-	42,643.28
Less: Interest Received	-	1,869.38
Less: TDS on Interest	-	207.71
Balance as on last day of the Financial Year	0	0

(III) Details of Remuneration paid to Key Managerial Personnel

S.L No	Name of Key Managerial Personnel	Designation	31.03.2023	31.03.2022
1	Rajat Sirohia	Director	-	-
2	Rakesh Sirohia	Managing Director	-	-
3	Jitendra Sirohia	Director	-	-

1.16 As per section 135 of Companies Act 2013, the Company does not fall under the purview of CSR, as the company doesn't have a net worth of Rs 500 crores or more, or turnover of Rs 1000 crores or more or a net profit of Rs 5 crores or more.

1.17 Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosures.

IN TERMS OF OUR ATTACHED REPORT OF EVEN DATE.

**For, A Sethia & Co**  
Chartered Accountants  
Firm Regn. No: 328380E

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Sd/-  
(DIPIKA SIROHIA)  
CHIEF FINANCIAL OFFICER

Sd/-  
**CA. Bhawana Bengani**  
Partner  
Membership No.:- 067606  
UDIN No. : 23067606BGZHTY7331

Sd/-  
(RAJESH JAIN)  
INDEPENDENT DIRECTOR

Sd/-  
(RAKESH SIROHIA)  
MANAGING DIRECTOR

Place: Kolkata  
Date: 30.05.2023

Sd/-  
(KOMAL JALAN)  
COMPANY SECRETARY

**ANITA TRADING CO. LTD**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2023**

Particulars	As at end of current year		As at end of previous year	
	Number	Figures in ₹	Number	Figures in ₹
<b>1 SHARE CAPITAL :</b>				
<b>Authorized:</b>				
Equity shares of Rs. 10/- each				
At the beginning of the reporting period	2,50,000		2,50,000	
Issued during the reporting period	-		-	
At the close of the reporting period	2,50,000	<u>25,00,000.00</u>	2,50,000	<u>25,00,000.00</u>
<b>Issued, subscribed and fully paid up:</b>				
Equity shares of Rs. 10/- each				
At the beginning of the reporting period	2,49,000		2,49,000	
Issued during the reporting period	-		-	
Bought back during the reporting period	-		-	
At the close of the reporting period	2,49,000	<u>24,90,000.00</u>	2,49,000	<u>24,90,000.00</u>
<b>Total</b>		<u>24,90,000.00</u>		<u>24,90,000.00</u>

**Reconciliation of the number of shares & amount outstanding at the beginning & end of the reporting period**

Particulars	Opening	Fresh Issue	Bonus	Opening	Fresh Issue	Bonus
Equity Shares with voting rights						
<b>Year ending 31.03.2023</b>						
- Number	2,49,000.00	-	-	2,49,000.00	-	-
- Amount	24,90,000.00	-	-	24,90,000.00	-	-
Year ending 31.03.2022						
- Number	2,49,000.00	-	-	2,49,000.00	-	-
- Amount	24,90,000.00	-	-	24,90,000.00	-	-

**Note A**

List of shreholders holding more than 5% shares in the company

**Additional Information**

Name of the Person holding more than 5% of the Equity Share Capital	% of Share	Number of Share	% of Share	Number of Share
Rajesh Sirohia	11.24%	28,000.00	11.24%	28,000.00
Rakesh Sirohia	6.43%	16,000.00	6.43%	16,000.00
Ratan Lal Sirohia	10.04%	25,000.00	10.04%	25,000.00
Vijay Sirohia	32.13%	80,000.00	32.13%	80,000.00

**2 RESERVES & SURPLUS**

b) Profit and Loss Account		
Balance at the beginning of the year	15,20,857.11	9,98,329.11
Add:- Transferred from P/L A/c	88,289.02	5,22,528.00
	<u>16,09,146.13</u>	<u>15,20,857.11</u>
	<u>16,09,146.13</u>	<u>15,20,857.11</u>

**3 SHORT TERM BORROWINGS**

<b>Unsecured Loan</b>		
G.C.S.Chemicals Pvt Ltd	-	-
	<u>-</u>	<u>-</u>

**4 OTHER CURRENT LIABILITIES:**

<b>a) Liabilities For Expenses</b>		
Rahul R Choudhary & Associates	17,700.00	11,800.00
RSVA & Co.	-	-
Agarwal A & Associates	-	12,390.00
Salary Payable	-	-
A.Sethia & Co	10,620.00	10,620.00
S.Parakh & Co.	-	-
Ragni Chockhani & Associates	6,785.00	-
<b>b) Others</b>		
Gagan Dealcomm Pvt Ltd	-	3,82,424.00
T.D.S. Payable	-	-
	<u>35,105.00</u>	<u>4,17,234.00</u>

**ANITA TRADING CO. LTD**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2023**

Particulars	Figures in ₹ As at end of current year	Figures in ₹ As at end of previous year
<b>5 DEFERRED TAX ASSET (NET)</b>		
Opening Deferred Tax Asset	-	9,786.00
Created/(Adjusted) during the Year	-	9,786.00
Closing Deferred Tax Asset	-	-
<b>6 INVENTORIES</b>		
Closing Stock	<b>47,025.00</b>	47,025.00
	<b>47,025.00</b>	47,025.00
<b>7 CASH AND CASH EQUIVALENTS:</b>		
i) Cash in hand	<b>4,40,000.00</b>	4,40,000.00
ii) Balances with banks		
HDFC Bank	<b>1,000.00</b>	1,000.00
Kotak Bank Mahindra Limited	<b>36,08,152.13</b>	38,98,407.11
iii) Cheque in Hand	-	1,500.00
	<b>40,49,152.13</b>	43,40,907.11
<b>8 SHORT TERM LOANS AND ADVANCES</b>		
i) Loans (Considered Good)		
- Related Parties		
Jai Trading Co	-	-
Sangita Fiscal Services Pvt Ltd	-	-
	-	-
<b>9 OTHER CURRENT ASSETS</b>		
<b>Balances with Revenue Authorities</b>		
Tax Deducted at Source (A.Y 2023-24)	<b>17,303.00</b>	20,771.00
Tax Deducted at Source (A.Y 2022-23)	<b>20,771.00</b>	19,388.00
Advance TDS paid	-	-
	<b>38,074.00</b>	40,159.00
<b>10 REVENUE FROM OPERATIONS</b>		
i) Interest Income	<b>1,73,034.02</b>	2,07,709.00
	<b>1,73,034.02</b>	2,07,709.00
<b>11 OTHER INCOME</b>		
i) Interest on I.T refund	<b>1,002.00</b>	-
ii) Sundry Balance Written off	<b>3,82,424.00</b>	4,40,000.00
	<b>3,83,426.00</b>	4,40,000.00

**ANITA TRADING CO. LTD**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2023**

Particulars	Figures in ₹	Figures in ₹
	As at end of current year	As at end of Previous year
<b>12 CHANGE IN INVENTORIES OF STOCK IN TRADE</b>		
Opening Stock	47,025.00	47,025.00
Less: Closing Stock	-47,025.00	-47,025.00
Net Increase/ Decrease	-	-
<b>13 EMPLOYEE BENEFIT EXPENSES</b>		
i) Salary	1,44,000.00	-
	1,44,000.00	-
<b>14 Finance Cost</b>		
i) Interest Expense	-	14,104.00
	-	14,104.00
<b>15 OTHER EXPENSES</b>		
Accounting & Professional Fees	30,000.00	31,860.00
Payment to Auditors		
- Audit Fees	10,620.00	10,620.00
- Internal Audit Fees 22-23	5,900.00	5,900.00
- Internal Audit Fees 2020-21	-	5,900.00
Bank charges	-	-
Filing fees	5,000.00	4,100.00
General charges	-	200.00
Listing Fees	1,23,900.00	30,090.00
Printing & Stationery	2,793.00	1,121.00
Professional & Legal Fees	57,141.00	-
Computerisation Charges	-	-
Trade Licence Fees	3,250.00	6,500.00
Office Maintenance Expenses	3,127.00	
Listing Fee Current and Prior Period	11,800.00	
Appropriation Account	70,640.00	
	3,24,171.00	96,291.00

**ANITA TRADING CO. LTD**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2023**

<b>Particulars</b>	<b>As at end of current year</b>	<b>As at end of current year</b>
<b>16 EARNING PER SHARE:</b>		
After extraordinary item:		
Profit for the year after tax expense	<b>88,289.02</b>	<b>5,22,528.00</b>
Less:		
Preference dividend payable including dividend tax	<b>88,289.02</b>	<b>5,22,528.00</b>
	<b>2,49,000.00</b>	<b>2,49,000.00</b>
Weighted average number of equity shares		
Earning per share	<b>0.35</b>	<b>2.10</b>
Before extraordinary item:		
Profit for the year after tax expense	<b>88,289.02</b>	<b>5,22,528.00</b>
Adjustment for		
Extraordinary item (net of tax)	<b>-</b>	<b>-</b>
	<b>88,289.02</b>	<b>5,22,528.00</b>
Less:		
Preference dividend payable including dividend tax	<b>88,289.02</b>	<b>5,22,528.00</b>
	<b>2,49,000.00</b>	<b>2,49,000.00</b>
Weighted average number of equity shares		
Adjusted Earning per share	<b>0.35</b>	<b>2.10</b>



**ANITA TRADING CO LTD**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2023**

**17 RELATED PARTY DISCLOSURES**

**17.1 Information in accordance with requirements of Accounting Standard 18 on Related Party Disclosures prescribed under the Act:-**

- A** Enterprises over which Key Management Personnel & Relatives of such Personnel are able to exercise significant influence
- |                                 |                 |
|---------------------------------|-----------------|
| Sangita Fiscal Services Pvt Ltd | Jai Trading Co. |
| GCS Chemicals Pvt Ltd           |                 |
- B** Key Management Personnel of the Company
- |                                         |                            |
|-----------------------------------------|----------------------------|
| Rakesh Sirohia, Managing Director       | Rajat Sirohia, Director    |
| Dipika Sirohia, Chief Financial Officer | Jitendra Sirohia, Director |

**17.2 List of transactions with related parties**  
**Details of transaction with related party and balances outstanding as on 31st March 2023**

Particulars	2022-23	2021-2022
	Amount ₹	Amount ₹
Balance as on first day of Financial Year	-	42,64,328.00
Add: Further Loan / Money advance	-	-
Add: Interest Accrued	-	2,07,709.00
Less: Loan / Money Repaid	-	42,64,328.00
Less: Interest Received	-	1,86,938.00
Less: TDS on Interest	-	20,771.00
Balance as on last day of the Financial Year		-

**18 PREVIOUS YEAR'S FIGURES**

Previous year figures have been reclassified, regrouped, aggregated and segregated, wherever necessary, so as to conform to current year's groupings.

In accordance with our report attached

**For, A Sethia & Co.**

Chartered Accountants

Firm Registration No.-328380E

Sd/-

**CA Bhawana Bengani**

Partner

Membership No.-067606

Place : Kolkata

Date : 30/05/2023

UDIN No. : 23067606BGZHTY7331

For and on behalf of the Boards of Directors

**Anita Trading Co. Limited**

Sd/-

**Rajesh Jain**

Independent Director

DIN - 08531296

Sd/-

**Dipika Sirohia**

Chief Financial Officer

DIN - 01591415

Sd/-

**Rakesh Sirohia**

Managing Director

DIN - 00228967

Sd/-

**Komal Jalan**

Company Secretary

M. No. - A51078

**Proxy form**

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

**CIN:** L51909WB1983PLC035944

**Name of the Company:** Anita Trading Co. Limited

**Registered office:** 16 Bonfield Lane, Kolkata 700 001

Name of the Member(s):
Registered address:
E-mail Id:

I/ We being the member of Anita Trading Co. Limited, holding.....shares, hereby appoint

1. Name: .....

Address:

E-mail Id:

Signature: ..... or failing him / her

2. Name: .....

Address:

E-mail Id:

Signature: .....,

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at 41<sup>st</sup> Annual General Meeting of members of the Company, to be held on 29<sup>th</sup> September, 2023, Friday at 6, Bishop Lefroy Road, 4<sup>th</sup> Floor, Paul Mansion, Kolkata 700 020 at 11:00 AM, and at any adjournment thereof in respect of such resolutions as are indicated below:

Item	Resolutions	For	Against
1	To receive, consider and adopt the Audited Balance Sheet as at 31 <sup>st</sup> March 2023 and the Profit and Loss Account for the year ended on that date together with the Schedules thereon, the Cash Flow Statement, along with the Reports of the Directors and Auditors thereon.		
2	To appoint a Director in place of Mr. Rajat Sirohia (DIN No.: 00244597), who retires by rotation and being eligible, offers himself for re-appointment.		
3	To appoint M/s. H R Agarwal & Associates, Chartered Accountants (Firm Registration No. 323029E), as statutory auditors of the Company, in place of retiring auditors M/s. A. Sethia & Co., Chartered Accountants (Firm Registration No. 0328380E), as statutory Auditors		

Signed this ..... day of September, 2023

Signature of Shareholder

Signature of Proxy holder(s)

Affix a Revenue Stamp
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Note:

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. A Proxy need not be a member of the Company.
3. Members/Proxies should bring their attendance slips duly completed for attending the Meeting.
4. This is only optional. Please put a 'X' in the appropriate column against the resolutions indicated in the Box. If you leave the 'For' or 'Against' column blank against any or all the resolutions, your Proxy will be entitled to vote in the manner as he/she thinks appropriate.
5. Appointing a proxy does not prevent a member from attending the meeting in person if he/she so wishes.

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**ANITA TRADING COMPANY LIMITED**

CIN: L51909WB1983PLC035944

Registered Office: 16 Bonfield Lane, Kolkata 700 001

Tel. 033- 4017 0700 E-mail:info@sirohia.com Website: www.anitatrading.com

**ATTENDANCE SLIP for the 41<sup>st</sup> Annual General Meeting  
(To be handed over at the registration counter)**

**Serial No.**

DP ID.	
CLIENT ID	

FOLIO NO.	
NO. OF SHARES	

Name & Address of Shareholder / Proxy holder

-----  
-----  
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I certify that I am a registered Shareholder / Proxy for the registered Shareholder of the Company. I hereby record my presence at the 41<sup>st</sup> Annual General Meeting of members of the Company, to be held on Friday 29<sup>th</sup> September 2023, at 11:00 AM at 6, Bishop Lefroy Road, 4<sup>th</sup> Floor, Paul Mansion, Kolkata 700 020.

Member's / Proxy's Signature

(Shareholder attending the meeting in person or by proxy is requested to complete the attendance slip and handover at the entrance of the Meeting Hall)

Shareholder/ Proxy holder desiring to attend the meeting may bring his/her copy of the Annual Report for reference at the meeting.

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