

**TO**  
**THE BOARD OF DIRECTORS**  
**GONERIL INVESTMENT & TRADING COMPANY LIMITED**  
**TEMPLE CHAMBER'S,**  
**6, OLD POST OFFICE STREET ,**  
**4<sup>TH</sup>, FLOOR ,**  
**KOLKATA- 700001, W,B**

**Limited Review Report of the Unaudited Financial Results for the quarter ended 30<sup>th</sup> September, 2021.**

We have reviewed the accompanying statement of un-audited financial results of GONERIL INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 30<sup>th</sup> September, 2021 ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015 ("the Regulation") as amended, read with SEBI Circular No.CIR/CFD/CMDI/44/2019 dated 29<sup>th</sup> March 2019 ("the Circular").

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata  
Date: 12<sup>TH</sup> November, 2021



*for D.Basu & Company*  
*Chartered Accountants*  
Firm's Registration No.: 301111E

*Ashis Ranjan Maitra*

**[Ashis Ranjan Maitra]**  
*Partner*

Membership No : 056520  
UDIN NO: 21056520AAAEEU1563

**GONERIL INVESTMENT & TRADING COMPANY LIMITED**

CIN: L67120WB1982PLC035494

Registered Office :

'Temple Chambers' 6, Old Post Office Street, Kolkata-700 001

PART I: Statement of Standalone Unaudited Financial Results for the Quarter ended 30th September 2021						
Sl. No.	Particulars	Quarter Ended			Half Year Ended	
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)
1	Income					
	(a) Revenue from Operations		6,01,718	-	6,01,718	1,23,396
	(b) Other Income	5,092		38,100	5,092	594
	(C) Fair value changes of investment	42,63,360	80,88,014	50,76,366	1,23,51,374	98,19,669
	<b>Total Income</b>	<b>42,68,454</b>	<b>86,89,732</b>	<b>51,14,466</b>	<b>1,29,58,185</b>	<b>99,43,659</b>
2	Expenses					
	a) Employees Benifites Expenses	3,20,823	3,20,823	3,18,321	6,41,646	5,96,402
	b) Dereciation And Amortisation Exp			-		-
	c) Other Expenses	32,45,815	2,96,915	17,00,504	35,42,729	17,59,761
	d) Net loss on fair value change			-		-
	<b>Total Expenses</b>	<b>35,66,638</b>	<b>6,17,738</b>	<b>20,18,825</b>	<b>41,84,375</b>	<b>23,56,163</b>
3	Financial Costs	4,61,849	2,66,712	48,973	7,28,561	48,973
4	<b>Profit/(Loss) From Ordinary activities Before Tax</b>	<b>2,39,966</b>	<b>78,05,282</b>	<b>30,46,668</b>	<b>80,45,248</b>	<b>75,38,523</b>
5	Tax expenses	1,36,201	13,01,063	10,26,604	14,37,264	18,72,763
	1) Current Tax		-			-
	2) Income Tax Adjustments					-
	3) Deferred Tax	1,36,201	13,01,063	10,26,604	14,37,264	18,72,763
	4) Earlier year					-
6	<b>Net Profit/(Loss) after Tax for the period</b>	<b>1,03,765</b>	<b>65,04,219</b>	<b>20,20,064</b>	<b>66,07,984</b>	<b>56,65,760</b>
7	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	(1,43,425)	1,84,90,383	86,308	1,83,46,957	72,24,606
8	Tax on Above	(32,779)	39,82,210	17,952	39,49,431	11,02,208
9	Total other Comprehensive Income	(1,10,646)	1,45,08,172	68,356	1,43,97,527	61,22,398
10	<b>Total Comprehensive Income</b>	<b>(6,880)</b>	<b>2,10,12,392</b>	<b>20,88,420</b>	<b>2,10,05,511</b>	<b>1,17,88,158</b>
11	Paid-up equity share capital (Face value per share: Rs.10/-)	50,45,000	50,45,000	50,45,000	50,45,000	50,45,000
	<b>Basic and Diluted</b>	<b>0.21</b>	<b>12.89</b>	<b>4.00</b>	<b>13.10</b>	<b>11.23</b>

**Notes :-**

1 The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 12th November, 2021. The Limited Review of these results, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015 has been completed by the Auditors.

2 There was no exceptional item during the quarter ended 30th September, 2021

3 Tax expenses/ (credit) include deferred tax.

4 Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

**5 Estimates of uncertainties relating to the Global health pandemic from COVID-19**

The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, unbilled revenues and investment in subsidiaries. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial statements has used internal and external sources of information including credit reports and related information, economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current estimate expects the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial statements may differ from that estimated, as at the date of approval of these financial statements.

Place : Kolkata

Date: 12 th November, 2021



GONERIL INVESTMENT & TRADING CO. LTD.

*Arindam Dey Sarkar*  
Director

DIN: 06959585

**GONERIL INVESTMENT & TRADING COMPANY LIMITED**

CIN: L67120WB1982PLC035494

Registered Office :

'Temple Chambers' 6, Old Post Office Street, 4th Floor, Kolkata-700 001

**Statement of Assets and Liabilities as on 30th September 2021**

Particulars	Note No.	As at 30.09.2021	As at 31.03.2021
<b>ASSETS</b>			
<b>Financial Assets</b>	<b>3</b>		
Cash and Cash Equivalents	3.1	13,28,872	4,30,146
Receivables	3.2		
- Trade Receivables	4.2.1	-	-
- Other Receivables	4.2.2	-	-
Loans	3.3	-	-
Investments	3.4	14,90,09,147	10,68,35,346
Other Financial Assets	3.5	6,08,750	44,56,443
		<u>15,09,46,769</u>	<u>11,17,21,935</u>
<b>Non-Financial Assets</b>	<b>4</b>		
Current Tax Assets (Net)	4.1	27,235	39,739
Property, Plant and Equipment	4.2	-	-
Other Non-Financial Assets	4.3	63,203	6,58,643
		<u>90,438</u>	<u>6,98,382</u>
<b>Total Assets</b>		<b><u>15,10,37,207</u></b>	<b><u>11,24,20,317</u></b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities</b>			
<b>Financial Liabilities</b>	<b>5</b>		
Loans	5.1	2,00,00,000	80,00,000
Other Financial Liabilities	5.2	5,30,510	3,20,193
		<u>2,05,30,510</u>	<u>83,20,193</u>
<b>Non-Financial Liabilities</b>	<b>7</b>		
Current Tax Liabilities (Net)	7.1	-	-
Provisions	7.2	-	12,504
Deferred Tax Liabilities (Net)	7.3	1,99,88,473	1,46,01,778
Other Non-Financial Liabilities	7.4	51,225	24,354
		<u>2,00,39,698</u>	<u>1,46,38,636</u>
<b>Equity</b>	<b>8</b>		
Equity Share Capital	8.1	50,45,000	50,45,000
Other Equity	8.2	10,54,21,999	8,44,16,488
		<u>11,04,66,999</u>	<u>8,94,61,488</u>
<b>Total Liabilities and Equity</b>		<b><u>15,10,37,207</u></b>	<b><u>11,24,20,317</u></b>

Corporate Information & Significant Accounting Policies

1 & 2

Accompanying notes to the financial statements

3 to 21

The Notes referred to above form an integral part of the accounts.

In terms of our report of even date attached herewith.

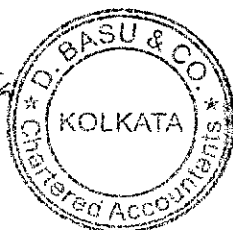
For D. Basu & Co.  
Chartered Accountants  
Firm Registration No. 301111E

*Ashis Ranjan Maitra*  
(ASHIS RANJAN MAITRA)  
Partner

Membership No. 056520

Place : Kolkata

Date : 12 Th November ,2021.



For and Behalf of Board of Directors  
GONERIL INVESTMENT & TRADING CO. LTD.

*Arindam Dey Sarkar*  
Director  
DIN : 06759585

**GONERIL INVESTMENT & TRADING COMPANY LIMITED**

CIN: L67120WB1982PLC035494

Registered Office :

'Temple Chambers' 6, Old Post Office Street, Kolkata-700 001

**Statement of Cash Flows for the Year Ended 30th September, 2021**

Particulars	Financial Year Ended, 2021	Financial Year Ended, 2021
<b>A. Cash Flow from Operating Activities</b>		
Profit Before Tax	80,45,248	98,70,721
Adjustments for :		
Dividend Income	(5,092)	(77,279)
Loss on Derivatives	22,85,283	58,67,198
Profit on Sale of Investment	-	(37,506)
Brokerage Charges	4,85,940	3,63,110
Net Change in Fair Market Value Unrealised	(1,23,51,374)	(1,84,55,153)
Net Change in Fair Market Value realised	-	-
Interest Received	-	(85,890)
Interest Paid	7,28,561	3,11,496
<b>Operating Profit Before Working Capital Changes</b>	<b>(8,11,435)</b>	<b>(22,43,303)</b>
Movements in Working Capital :		
(Increase) / Decrease in Financial & Other Assets	44,43,133	43,96,362
Increase / (Decrease) in Financial & Other Liabilities/Provisions	(2,37,188)	56,047
<b>Cash Generated from / (used in) Operations</b>	<b>33,94,510</b>	<b>22,09,106</b>
Direct Taxes Paid (net of refunds)	(5,440)	(1,308)
<b>Net Cash flow from / (used in) Operating Activities</b>	<b>33,89,070</b>	<b>22,07,798</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of USD Derivatives	(1,37,66,876)	(1,06,77,000)
Sale Proceeds of Mutual Funds	-	50,37,506
Purchase of Mutual Funds	-	(50,00,000)
Interest Received	-	85,890
Dividend Income	5,092	77,279
<b>Net Cash from / (used in) Investing Activities</b>	<b>(1,37,61,783)</b>	<b>(1,04,76,325)</b>
<b>C. Cash Flow from Financing Activities</b>		
Increase / (Decrease) in Long-term borrowings	1,20,00,000	80,00,000
Increase / (Decrease) in Short term borrowings	-	-
Interest Paid	(7,28,561)	(3,11,496)
<b>Net Cash from / (used in) Financing Activities</b>	<b>1,12,71,439</b>	<b>76,88,504</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>8,98,725</b>	<b>(5,80,023)</b>
<b>Cash and Cash Equivalents at beginning of the year</b>	<b>4,30,146</b>	<b>10,10,169</b>
<b>Cash and Cash Equivalents at end of the year</b>	<b>13,28,872</b>	<b>4,30,146</b>

For D. Basu & Co.

Chartered Accountants

Firm Registration No. 301111E

*Ashis Ranjan Maitra*

(ASHIS RANJAN MAITRA)

Partner

Membership No. 056520

Place :Kolkata

Date :12 Th November ,2021.



For and Behalf of Board of Directors

GONERIL INVESTMENT & TRADING CO. LTD.

*Arindam Deep Sarkar*

Director

DIN:06959585

TO  
THE BOARD OF DIRECTORS  
GONERIL INVESTMENT & TRADING COMPANY LIMITED  
TEMPLE CHAMBER'S,  
6, OLD POST OFFICE STREET,  
4<sup>TH</sup>, FLOOR,  
KOLKATA- 700001, W.B

**Limited Review Report of the Unaudited Consolidated Financial Results for the quarter ended 30<sup>th</sup> September, 2021.**

We have reviewed the accompanying statement of un-audited Consolidated financial results of GONERIL INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 30<sup>th</sup> September, 2021 ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015 ('the Regulation') as amended, read with SEBI Circular No.CIR/CFD/CMDI/44/2019 dated 29<sup>th</sup> March 2019 ('the Circular').

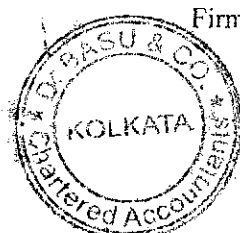
This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **D.Basu & Company**  
Chartered Accountants

Firm's Registration No.: 301111E



*Ashis Ranjan Maitra*

[Ashis Ranjan Maitra]

Partner

Membership No : 056520

UDIN NO: 21056520 AAAAEV 3070

Place: Kolkata  
Date: 12<sup>th</sup> November, 2021

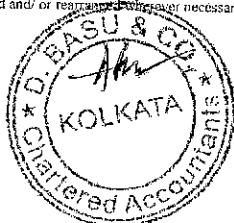
**GONERIL INVESTMENT & TRADING COMPANY LIMITED**  
CIN: L67120WB1982PLC035494  
Registered Office :  
"Temple Chambers" 6, Old Post Office Street, Kolkata-700 001

PART I: Statement of Consolidated Unaudited Financial Results for the Quarter ended 30th September, 2021						
Sl. No.	Particulars	For the quarter ended			Half Year Ended	
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)
1	Income					
	(a) Revenue from Operations	10,63,957	12,96,298	-	23,54,255	-
	(b) Interest on Loan	63,19,375	63,55,757	33,39,840	1,26,75,332	27,01,838
	(c) Dividend Income	-	30,404	69,167	30,404	69,167
	(d) Other Income	12,54,239	7,08,467	37,87,772	19,62,706	37,87,772
	(e) Profit on Sale of Futures & Options	(1,87,07,373)	2,45,97,501	1,13,82,485	58,90,128	3,81,55,612
	(f) Profit on Sale of Investments	51,44,714	55,06,703	28,38,101	1,06,51,417	28,38,101
	(g) Fair value changes of investment	1,88,06,743	2,27,97,517	1,18,93,910	4,16,04,259	2,91,80,409
	<b>Total Income</b>	<b>1,38,81,855</b>	<b>6,12,86,046</b>	<b>3,33,11,275</b>	<b>7,51,68,501</b>	<b>8,17,32,898</b>
2	Expenses					
	(a) Employees Benefits Expenses	20,97,357	20,36,288	9,37,006	41,33,645	18,26,415
	(b) Depreciation And Amortisation Exp	10,659	10,659	10,659	21,317	21,317
	(c) Other Expenses	40,61,907	10,57,889	21,89,772	51,19,795	27,38,789
	(d) Net loss on fair value change	40	50	-	90	-
	<b>Total Expenses</b>	<b>61,69,962</b>	<b>31,04,885</b>	<b>31,37,437</b>	<b>92,74,847</b>	<b>45,86,521</b>
3	Financial Costs	18,93,370	16,95,151	(9,41,492)	35,90,521	5,33,754
4	<b>Profit/(Loss) From Ordinary activities Before Tax</b>	<b>58,16,523</b>	<b>5,64,86,610</b>	<b>3,11,15,340</b>	<b>6,23,03,133</b>	<b>7,66,12,623</b>
5	Tax expenses					
	1) Current Tax	25,96,435	1,19,15,640	36,97,806	1,45,12,063	(8,86,578)
	2) Income Tax Adjustments	(33,85,697)	88,49,729	-	54,55,032	-
	3) Deferred Tax	-	-	-	-	-
	4) Earlier year	59,82,122	30,74,911	38,94,320	90,57,033	(7,58,987)
	<b>Net Profit/(Loss) from after Tax for the period</b>	<b>32,20,098</b>	<b>4,45,70,970</b>	<b>2,74,17,434</b>	<b>4,77,91,068</b>	<b>7,74,99,201</b>
6	Share of Profit from Associates	59,83,907	63,91,722	12,68,172	1,23,75,629	53,29,605
7	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	(76,11,618)	2,83,99,254	2,52,83,554	2,97,87,637	3,65,01,135
8	Tax on Above	1,55,67,484	70,53,004	14,02,219	2,26,20,489	30,28,628
9	<b>Total other Comprehensive Income</b>	<b>(2,31,79,102)</b>	<b>2,13,46,250</b>	<b>2,38,81,735</b>	<b>(18,32,852)</b>	<b>3,25,72,507</b>
10	<b>Total Comprehensive Income (Gross)</b>	<b>(1,39,75,096)</b>	<b>7,23,08,942</b>	<b>5,12,98,769</b>	<b>5,83,33,845</b>	<b>11,54,01,314</b>
11	Share of Minority Interest	40,92,132	1,09,33,379	-	1,50,25,511	-
12	<b>Total Comprehensive Income (Net)</b>	<b>-1,80,67,228</b>	<b>6,13,75,563</b>	<b>5,12,98,769</b>	<b>4,33,08,333</b>	<b>11,54,01,314</b>
13	<b>Paid-up equity share capital (Face value per share: Rs.10/-)</b>	<b>50,45,000</b>	<b>50,45,000</b>	<b>50,45,000</b>	<b>50,45,000</b>	<b>50,45,000</b>
	<b>Basic and Diluted</b>	<b>6.38</b>	<b>88.35</b>	<b>54.35</b>	<b>94.73</b>	<b>153.62</b>
						<b>140.90</b>

Notes :-

- The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 12 th November, 2021. The Limited Review of these results, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015 has been completed by the Auditors.
- There was no exceptional item during the quarter ended 30th September, 2021.
- Estimates of uncertainties relating to the Global health pandemic from COVID-19  
The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, unbilled revenues and investment in subsidiaries. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial statements has used internal and external sources of information including credit reports and related information, economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current estimates expects the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of these financial statements.
- Tax expenses/ (credit) include deferred tax.
- Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

Place : Kolkata  
Date: 12th November, 2021



For and on behalf of the Board of Directors  
Goneril Investment and Trading Company Limited  
**GONERIL INVESTMENT & TRADING CO. LTD.**

Director  
DIN: *Arindam Deo Sarkar*  
Director  
DIN: 06959585

**GONERIL INVESTMENT & TRADING COMPANY LIMITED**

CIN: L67120WB1982PLC035494

Registered Office :

'Temple Chambers' 6, Old Post Office Street, 4th Floor, Kolkata-700 001

**Consolidated Balance Sheet as on 30th September 2021**

Particulars	30/09/2021	31/03/2021
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and Cash Equivalents	2,18,24,149	2,80,09,679
Receivables		
- Trade Receivables	1,26,69,146	12,52,370
- Other Receivables		87,01,679
Loans	19,90,78,193	17,41,07,000
Investments	69,65,30,002	58,35,33,035
Other Financial Assets	1,53,14,334	6,16,20,485
Other Current Assets	-	8,15,583
	<u>94,54,15,824</u>	<u>85,80,39,831</u>
<b>Non-Financial Assets</b>		
Inventories	-	-
Current Tax Assets (Net)	-	24,27,773
Deferred Tax Assets (Net)	-	-
Investment Property	1,97,500	1,97,500
Property, Plant and Equipment - Tangible	4,77,42,002	4,30,48,324
Property, Plant and Equipment - Intangibl	30,60,847	30,60,847
Capital Work-in-progress	1,26,14,866	1,26,14,866
Goodwill	2,09,94,415	1,66,02,316
Other Non-Financial Assets	37,71,116	51,63,602
Other Non-current Assets	26,000	47,14,995
	<u>8,84,06,746</u>	<u>8,78,30,223</u>
<b>Total Assets</b>	<u><b>1,03,38,22,570</b></u>	<u><b>94,58,70,054</b></u>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Financial Liabilities</b>		
Payables	-	-
(I) Trade Payables	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	2,25,68,354	2,57,91,800
Loans	7,13,00,000	8,08,00,000
Other Financial Liabilities	31,82,168	15,74,413
	<u>9,70,50,522</u>	<u>10,81,66,213</u>
<b>Non-Financial Liabilities</b>		
Current Tax Liabilities (Net)	11,24,691	-
Provisions	6,55,537	6,71,489
Deferred Tax Liabilities (Net)	6,25,62,741	3,08,85,219
Other Non-Financial Liabilities	55,408	1,93,832
	<u>6,43,98,377</u>	<u>3,17,50,540</u>
<b>Minority Interest</b>	<u>13,73,54,914</u>	<u>11,42,42,878</u>
<b>Equity</b>		
Equity Share Capital	50,45,000	50,45,000
Other Equity	72,99,73,758	68,66,65,423
	<u>73,50,18,758</u>	<u>69,17,10,423</u>
<b>Total Liabilities and Equity</b>	<u><b>1,03,38,22,570</b></u>	<u><b>94,58,70,055</b></u>

For D. Basu & Co.

Chartered Accountants

Firm Registration No. 301111E

*Ashis Ranjan Maitra*  
(ASHIS RANJAN MAITRA)  
Partner

Membership No. 056520

Place : Kolkata

Date : 12<sup>th</sup> November, 2021.



GONERIL INVESTMENT & TRADING CO. LTD.

*Arindam Deey Sarkar*  
Director

DIN: 06959585

**GONERIL INVESTMENT & TRADING COMPANY LIMITED**

CIN: L67120WB1982PLC035494

Registered Office :

'Temple Chambers' 6, Old Post Office Street, Kolkata-700 001

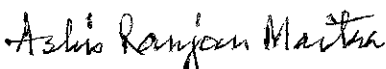
**Consolidated Statement of Cash Flows for the Year Ended 30th September, 2021**

Particulars	As at 30.09.2021	As at 31.03.2021
<b>A. Cash Flow from Operating Activities</b>		
Profit Before Tax	6,23,03,133	8,28,84,106
Dividend Income	-30,404	-2,24,943
Profit on Sale of Investment	-1,06,51,417	-96,79,390
Depreciation	-	42,636
Net Change in Fair Market Value Unrealised	-4,16,04,259	-4,42,20,491
Income from PMS	-	-1,39,81,466
Fund Management Fees/Brokerage Charges	-	5,85,760
Interest Received	-1,26,75,332	-1,64,85,667
Interest Paid	35,90,521	8,85,233
<b>Operating Profit Before Working Capital Changes</b>	<b>9,32,242</b>	<b>(1,94,223)</b>
<b>Movements in Working Capital :</b>		
(Increase) / Decrease in Financial & Other Assets	5,04,88,118	29,84,660
Increase / (Decrease) in Financial & Other Liabilities/Provisions	-17,54,115	-32,71,348
<b>Cash Generated from / (used in) Operations</b>	<b>4,96,66,245</b>	<b>(4,80,911)</b>
Direct Taxes Paid (net of refunds)	-3,62,000	-54,43,597
<b>Net Cash flow from / (used in) Operating Activities</b>	<b>4,93,04,245</b>	<b>(59,24,508)</b>
<b>B. Cash Flow from Investing Activities</b>		
Sale Proceeds from Sale of Non- Current Investments	1,83,12,511	8,24,28,457
Sale Proceeds of Mutual Funds	-	2,94,73,393
Purchase of Mutual Funds	-	-11,81,03,221
Purchase of Investments	-5,10,15,771	-1,56,77,000
Purchase of Non- Current Investments In LLP	-79,13,375	-
Interest Received	1,26,75,332	1,82,12,590
Dividend Income	30,404	2,24,943
<b>Net Cash from / (used in) Investing Activities</b>	<b>(2,79,10,899)</b>	<b>(34,40,838)</b>
<b>C. Cash Flow from Financing Activities</b>		
Increase / (Decrease) in Long-term borrowings	1,80,00,000	80,00,000
Proceeds from Initial Capital Contribution	-	-
(Increase) / Decrease in Short term Advances	-1,00,00,000	-7,41,65,786
Increase / (Decrease) in Short term borrowings	-3,19,88,354	3,03,80,000
Interest Paid	-35,90,521	-26,12,156
<b>Net Cash from / (used in) Financing Activities</b>	<b>(2,75,78,875)</b>	<b>(3,83,97,942)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(61,85,529)</b>	<b>(4,77,63,288)</b>
Cash and Cash Equivalents at beginning of the year	2,80,09,679	7,57,72,966
<b>Cash and Cash Equivalents at end of the year</b>	<b>2,18,24,150</b>	<b>2,80,09,679</b>

For D. Basu &amp; Co.

Chartered Accountants

Firm Registration No. 301111E



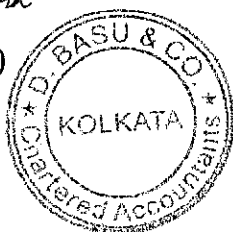
(ASHIS RANJAN MATTRA)

Partner

Membership No. 056520

Place : Kolkata

Date : 12 Th November, 2021.



GONERIL INVESTMENT &amp; TRADING CO. LTD.



Director

DIN: 06959585





# GONERIL INVESTMENT & TRADING COMPANY LIMITED

CIN : L67120WB1982PLC035494

Registered Office :

"Temple Chambers" 6, Old Post Office Street, 4<sup>th</sup> Floor, Kolkata-700 001

Phone No.: 033 2230-7373/2248-3854

E-mail : goneril1982@gmail.com Website : www.goneril.in

To,  
The Secretary,  
The Calcutta Stock Exchange Ltd.,  
7, Lyons Range,  
Kolkata - 700 001

Dated: 12-11-2021

Dear Sir/Madam,

Company Code: 017151

## Disclosure under Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for year ended 30.09.2021

Regulations, 2013 for year ended 30.09.2021

Sr. No.	Particulars	Details					
1	Credit rating and change in credit rating	Rating Agency	Rating as on 30.09.2021	Previous Rating as on 31.03.2021			
		None	Not Done	Not Done			
2	Asset cover available, in case of non convertible debt securities	No Debt					
3	Debt-equity ratio						
4	Previous due date for the payment of interest/ for non-convertible redeemable preference shares/ repayment of principal of non-convertible preference shuts 'non convertible' debt securities and whether the same has been paid or not; and,  Next due date for the payment of interest/dividend of non-convertible preference shares /principal along with the amount of interest/dividend of non-convertible preference shares payable and the redemption amount;						
ISIN	Issue Size in Cr.	Date of Allotment	Date of Maturity	Previous Due Date October 1, 2020 to March 31, 2021		Next Due Date April 1, 2021 to September 30, 2021	
				Interest	Principal	Interest	Principal
			NIL				
5	Debt service cove ratio			Not Applicable			
6	Interest service coverage ratio			Not Applicable			
7	Debenture redemption reserve			Not Applicable			
8	Net worth			Rs.1104.67 Lacs			
9	Net Profit /(Loss)after tax			Rs.66.08 Lacs			
10	Earning per Share			Rs.13.10			

Kindly take the same on records, please.

Thanking you,

Yours truly,

For GONERIL INVESTMENT & TRADING CO. LTD.  
GONERIL INVESTMENT & TRADING CO. LTD.

*Arindam Dey Sarkar*

Arindam Dey Sarkar  
Director  
DIN: 06959585

Director