



"TRINITY PLAZA", 3RD FLOOR,  
84/1A, TOPSIA ROAD (SOUTH)  
KOLKATA - 700 046, INDIA  
PHONE : (033) 4055 6800 / 2285 1079 & 81  
FAX : (033) 4055 6863  
E-MAIL : asutosh@asutosh.co.in  
CIN : L51109WB1981PLC034037

Date: 12<sup>th</sup> August, 2021

The Secretary  
Department of Corporate Services  
BSE Limited  
P. J. Towers, Dalal Street  
Mumbai – 400001

**SUB: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30<sup>TH</sup> JUNE, 2021**

Dear Sir,

Please find enclosed the Unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2021 which was considered and approved by the Board of Directors at their meeting held today, i.e. 12<sup>th</sup> August, 2021, along with the Limited Review Report issued thereon by the Statutory Auditors of the Company, in terms with the requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015.

The above is for your information and records.

Thanking you.

Yours Faithfully,

**FOR ASUTOSH ENTERPRISES LIMITED**

**[V.N. AGARWAL]  
DIRECTOR**

**ENCL: AS ABOVE**

**The Board of Directors  
Asutosh Enterprises Limited  
84/1A, Topsia Road (South)  
Kolkata-700 046.**

**REPORT ON LIMITED REVIEW OF THE UNAUDITED FINANCIAL RESULTS OF  
THE COMPANY FOR THE QUARTER ENDED 30<sup>th</sup> JUNE 2021.**

1. I have reviewed the accompanying statement of Unaudited Financial Results of **Asutosh Enterprises Limited** (the "Company") for the quarter ended 30<sup>th</sup> June 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. My responsibility is to issue a report on these financial statements based on my review.
2. I conducted my review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "*Review of Interim Financial Information by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that I 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. I have not performed an audit and accordingly, I do not express an audit opinion.
3. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable accounting standards and other recognised 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 AMITAVA SARKAR & CO  
Chartered Accountants  
FRN 328605E**

  
**(Amitava Sarkar)  
Proprietor**

**Membership No. 050290  
UDIN : 21050290AAAAAN1714**

**Place: Kolkata  
Date: 12<sup>th</sup> August 2021**

# ASUTOSH ENTERPRISES LIMITED

CIN: L51109WB1981PLC034037

TRINITY PLAZA, 3RD FLOOR, 84/1A, TOPSIA ROAD (S), KOLKATA-700046

EMAIL - asutosh@asutosh.co.in PHONE NO. - 40556800

Unaudited Financial Results for the Quarter ended June 30, 2021

Rs. In Lakhs

Sl.	Particulars	Quarter ended			Year ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Revenue</b>				
	a) Revenue from operations	-	-	50.73	192.49
	b) Other Income	-	-	-	143.00
	<b>Total Revenue</b>	-	-	<b>50.73</b>	<b>335.49</b>
<b>2</b>	<b>Expenses</b>				
	a) Cost of raw materials & components consumed	-	(7.42)	43.53	162.84
	b) Change in inventories of finished goods & work-in-progress	-	-	-	-
	c) Employee benefits expense	0.41	-	0.80	1.40
	d) Finance costs	-	-	-	-
	e) Depreciation and amortisation expense	-	-	-	-
	f) Other expenses	3.74	8.33	3.24	17.07
<b>3</b>	<b>Total Expenses</b>	<b>4.15</b>	<b>0.91</b>	<b>47.57</b>	<b>181.31</b>
<b>4</b>	<b>Profit / (Loss) before exceptional items &amp; tax (1-3)</b>	<b>(4.15)</b>	<b>(0.91)</b>	<b>3.16</b>	<b>154.18</b>
<b>5</b>	Exceptional Items	-	-	-	-
<b>6</b>	<b>Profit / (Loss) before tax (4-5)</b>	<b>(4.15)</b>	<b>(0.91)</b>	<b>3.16</b>	<b>154.18</b>
<b>7</b>	<b>Tax expense</b>				
	- Current tax	-	(0.15)	0.85	1.75
<b>8</b>	<b>Net Profit / (Loss) after tax (6-7)</b>	<b>(4.15)</b>	<b>(0.76)</b>	<b>2.31</b>	<b>152.43</b>
<b>9</b>	Other comprehensive income	-	-	-	-
<b>10</b>	<b>Total comprehensive income</b>	<b>(4.15)</b>	<b>(0.76)</b>	<b>2.31</b>	<b>152.43</b>
<b>11</b>	Paid up equity share capital (Face value Rs. 10/- each)	<b>224.10</b>	<b>224.10</b>	<b>224.10</b>	<b>224.10</b>
<b>12</b>	Other Equity	-	-	-	<b>984.30</b>
<b>13</b>	<b>Earnings per share</b>				
	- Basic and Diluted (not annualised) (Rs.)	<b>(0.19)</b>	<b>(0.03)</b>	<b>0.10</b>	<b>6.80</b>

**Notes:**

- The above Financial Results for the quarter ended June 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 12, 2021. The limited review of these results as required under Regulation 33 of SEBI (LODR) Regulations 2015 has been completed by the Company's Statutory Auditors.
- Previous period/year figures have been regrouped/rearranged wherever necessary.

FOR AND ON BEHALF OF BOARD OF DIRECTORS

*(Signature)*  
DIRECTOR

PLACE: KOLKATA

DATE: AUGUST 12, 2021





## ENTERPRISES LIMITED

"TRINITY PLAZA", 3RD FLOOR,  
84/1A, TOPSIA ROAD (SOUTH)  
KOLKATA - 700 046, INDIA  
PHONE : (033) 4055 6800 / 2285 1079 & 81  
FAX : (033) 4055 6863  
E-MAIL : [asutosh@asutosh.co.in](mailto:asutosh@asutosh.co.in)  
CIN : L51109WB1981PLC034037

Date: 10<sup>th</sup> November, 2021

The Secretary  
Department of Corporate Services  
BSE Limited  
P. J. Towers, Dalal Street  
Mumbai – 400001

**SUB: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED  
30<sup>TH</sup> SEPTEMBER, 2021**

Dear Sir,

Please find enclosed the Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2021 which was considered and approved by the Board of Directors at their meeting held today, i.e. 10<sup>th</sup> November, 2021, along with the Limited Review Report issued thereon by the Statutory Auditors of the Company, in terms with the requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015.

The above is for your information and records.

Thanking you.

Yours Faithfully,

**FOR ASUTOSH ENTERPRISES LIMITED**


**[V.N. AGARWAL]  
DIRECTOR**

**ENCL: AS ABOVE**

**The Board of Directors  
Asutosh Enterprises Limited  
84/1A, Topsia Road (South)  
Kolkata-700 046.**

**REPORT ON LIMITED REVIEW OF THE UNAUDITED FINANCIAL RESULTS OF  
THE COMPANY FOR THE QUARTER ENDED 30<sup>th</sup> SEPTEMBER 2021.**

1. I have reviewed the accompanying statement of Unaudited Financial Results of **Asutosh Enterprises Limited** (the "Company") for the quarter ended 30<sup>th</sup> September 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. My responsibility is to issue a report on these financial statements based on my review.
2. I conducted my review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that I 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. I have not performed an audit and accordingly, I do not express an audit opinion.
3. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable accounting standards and other recognised 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 AMITAVA SARKAR & CO  
Chartered Accountants  
FRN 328605E**

  
**(Amitava Sarkar)  
Proprietor**

**Membership No. 050290  
UDIN : 21050290AAAAAW2490**

**Place: Kolkata  
Date: 10<sup>th</sup> November 2021**

# ASUTOSH ENTERPRISES LIMITED

CIN: L51109WB1981PLC034037

TRINITY PLAZA, 3RD FLOOR, 84/1A, TOPSIA ROAD (S), KOLKATA-700046

EMAIL - asutosh@asutosh.co.in PHONE NO. - 40556800

Unaudited Financial Results for the Quarter and Half Year ended September 30, 2021

Rs. In Lakhs

Sl.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenue</b>						
	a) Revenue from operations	-	-	67.31	-	118.04	192.49
	b) Other Income	190.66	-	143.00	190.66	143.00	143.00
	<b>Total Revenue</b>	<b>190.66</b>	<b>-</b>	<b>210.31</b>	<b>190.66</b>	<b>261.04</b>	<b>335.49</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of raw materials & components consumed	-	-	60.13	-	103.66	162.84
	b) Change in inventories of finished goods & work-in-progress	-	-	-	-	-	-
	c) Employee benefits expense	0.63	0.41	0.45	1.04	1.25	1.40
	d) Finance costs	-	-	-	-	-	-
	e) Depreciation and amortisation expense	-	-	-	-	-	-
	f) Other expenses	0.84	3.74	3.50	4.58	6.74	17.07
<b>3</b>	<b>Total Expenses</b>	<b>1.47</b>	<b>4.15</b>	<b>64.08</b>	<b>5.62</b>	<b>111.65</b>	<b>181.31</b>
<b>4</b>	<b>Profit / (Loss) before exceptional items &amp; tax (1-3)</b>	<b>189.19</b>	<b>(4.15)</b>	<b>146.23</b>	<b>185.04</b>	<b>149.39</b>	<b>154.18</b>
<b>5</b>	Exceptional Items	-	-	-	-	-	-
<b>6</b>	<b>Profit / (Loss) before tax (4-5)</b>	<b>189.19</b>	<b>(4.15)</b>	<b>146.23</b>	<b>185.04</b>	<b>149.39</b>	<b>154.18</b>
<b>7</b>	<b>Tax expense</b>						
	- Current tax	-	-	0.65	-	1.50	1.75
<b>8</b>	<b>Net Profit / (Loss) after tax (6-7)</b>	<b>189.19</b>	<b>(4.15)</b>	<b>145.58</b>	<b>185.04</b>	<b>147.89</b>	<b>152.43</b>
<b>9</b>	Other comprehensive income	-	-	-	-	-	-
<b>10</b>	<b>Total comprehensive income</b>	<b>189.19</b>	<b>(4.15)</b>	<b>145.58</b>	<b>185.04</b>	<b>147.89</b>	<b>152.43</b>
<b>11</b>	Paid up equity share capital (Face value Rs. 10/- each)	<b>224.10</b>	<b>224.10</b>	<b>224.10</b>	<b>224.10</b>	<b>224.10</b>	<b>224.10</b>
<b>12</b>	Other Equity	-	-	-	-	-	<b>984.30</b>
<b>13</b>	<b>Earnings per share</b>						
	- Basic and Diluted (not annualised) (Rs.)	<b>8.44</b>	<b>(0.19)</b>	<b>6.50</b>	<b>8.26</b>	<b>6.60</b>	<b>6.80</b>



**ASUTOSH ENTERPRISES LIMITED**  
**STATEMENT OF ASSETS AND LIABILITIES**

(Rs. in Lakhs)

Sl.	Particulars	As at 30.09.2021	As at 31.03.2021
		Unaudited	Audited
<b>I.</b>	<b>ASSETS</b>		
a)	Financial assets		
	i) Investments	1,117.16	1,117.16
	ii) Loans and Deposits	0.05	0.05
	<b>Total - Non-current assets</b>	<b>1,117.21</b>	<b>1,117.21</b>
	<b>Current assets</b>		
a)	Financial assets		
	i) Cash and cash equivalents	14.92	0.84
	ii) Loans and Deposits	263.07	92.39
	<b>Total - Current assets</b>	<b>277.99</b>	<b>93.23</b>
	<b>TOTAL - ASSETS</b>	<b>1,395.20</b>	<b>1,210.44</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
a)	Equity share capital	224.10	224.10
b)	Other equity	1,169.35	984.30
	<b>Total - Equity</b>	<b>1,393.45</b>	<b>1,208.40</b>
	<b>Liabilities</b>		
	<b>Current liabilities</b>		
a)	Other current liabilities	1.75	2.04
	<b>Total - Liabilities</b>	<b>1.75</b>	<b>2.04</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,395.20</b>	<b>1,210.44</b>



**ASUTOSH ENTERPRISES LIMITED**  
**STATEMENT OF CASH FLOWS**

(Rs. in Lakhs)

Sl.	Particulars	For the half year ended 30.09.2021	For the half year ended 30.09.2020
		Unaudited	Unaudited
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit/(Loss) before tax	185.04	149.39
	Adjustment for Dividend Received	(190.66)	(143.00)
	<b>Operating Profit/(Loss) before Working Capital Changes</b>	<b>(5.62)</b>	<b>6.39</b>
	<b>Movements in Working Capital:</b>		
	Decrease/(Increase) in Inventories	-	12.14
	Decrease/(Increase) in Trade Receivables	-	(3.08)
	Decrease/(Increase) in Short-Term Loans and Deposits	(170.67)	(17.87)
	Increase/(Decrease) In Trade Payables	-	1.38
	Increase/(Decrease) in Other Current Liabilities	(0.29)	(135.16)
	<b>Cash Generated/(Used) in Operation</b>	<b>(176.58)</b>	<b>(136.20)</b>
	Direct Tax Paid	-	(1.50)
	<b>Net Cash from Operating Activities (A)</b>	<b>(176.58)</b>	<b>(137.70)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Dividend Received	190.66	143.00
	<b>Net Cash from Investing Activities (B)</b>	<b>190.66</b>	<b>143.00</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES (C)</b>		
	<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>14.08</b>	<b>5.30</b>
	Cash and Cash Equivalent at the beginning of the period	0.84	10.62
	<b>Cash and Cash Equivalent at the end of the period</b>	<b>14.92</b>	<b>15.92</b>
	Balances with Banks		
	- Current Account	14.44	15.51
	Cash in Hand	0.48	0.41
		<b>14.92</b>	<b>15.92</b>

**Notes:**

- The above Financial Results for the quarter and half year ended September 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 10, 2021. The limited review of these results as required under Regulation 33 of SEBI (LODR) Regulations 2015 has been completed by the Company's Statutory Auditors.
- The above Statement of Cash Flows has been prepared under "Indirect Method" as prescribed under Ind-AS-7.
- Previous period/year figures have been regrouped/rearranged wherever necessary.

PLACE: KOLKATA  
DATE: NOVEMBER 10, 2021



FOR AND ON BEHALF OF BOARD OF DIRECTORS

DIRECTOR



"TRINITY PLAZA", 3RD FLOOR,  
84/1A, TOPSIA ROAD (SOUTH)  
KOLKATA - 700 046, INDIA  
PHONE : (033) 4055 6800 / 2285 1079 & 81  
FAX : (033) 4055 6863  
E-MAIL : asutosh@asutosh.co.in  
CIN : L51109WB1981PLC034037

Date: 8<sup>th</sup> February, 2022

The Secretary  
Department of Corporate Services  
BSE Limited  
P. J. Towers, Dalal Street  
Mumbai – 400001

**SUB: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED  
31<sup>ST</sup> DECEMBER, 2021**

Dear Sir,

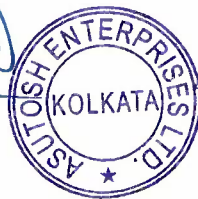
Please find enclosed the Unaudited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2021 which was considered and approved by the Board of Directors at their meeting held today, i.e. 8<sup>th</sup> February, 2022, along with the Limited Review Report issued thereon by the Statutory Auditors of the Company, in terms with the requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015.

The above is for your information and records.

Thanking you.

Yours Faithfully,

FOR ASUTOSH ENTERPRISES LIMITED



[V.N. AGARWAL]  
DIRECTOR

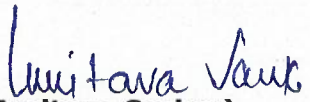
ENCL: AS ABOVE

**The Board of Directors  
Asutosh Enterprises Limited  
84/1A, Topsia Road (South)  
Kolkata-700 046.**

**REPORT ON LIMITED REVIEW OF THE UNAUDITED FINANCIAL RESULTS OF  
THE COMPANY FOR THE QUARTER ENDED 31<sup>ST</sup> DECEMBER 2021.**

1. I have reviewed the accompanying statement of Unaudited Financial Results of **Asutosh Enterprises Limited** (the "Company") for the quarter ended 31<sup>st</sup> December 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. My responsibility is to issue a report on these financial statements based on my review.
2. I conducted my review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "*Review of Interim Financial Information by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that I 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. I have not performed an audit and accordingly, I do not express an audit opinion.
3. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable accounting standards and other recognised 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 AMITAVA SARKAR & CO  
Chartered Accountants  
FRN 328605E**

  
**(Amitava Sarkar)  
Proprietor**

**Membership No. 050290  
UDIN : 22050290AAUZID1953**

**Place: Kolkata  
Date: 8<sup>th</sup> February 2022**

# ASUTOSH ENTERPRISES LIMITED

CIN: L51109WB1981PLC034037

TRINITY PLAZA, 3RD FLOOR, 84/1A, TOPSIA ROAD (S), KOLKATA-700046

EMAIL - asutosh@asutosh.co.in PHONE NO. - 40556800

Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2021

Rs. In Lakhs

Sl.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenue</b>						
	a) Revenue from operations	-	-	74.45	-	192.49	192.49
	b) Other Income	-	190.66	-	190.66	143.00	143.00
	<b>Total Revenue</b>	-	190.66	74.45	190.66	335.49	335.49
<b>2</b>	<b>Expenses</b>						
	a) Cost of raw materials & components consumed	-	-	66.60	-	170.26	162.84
	b) Change in inventories of finished goods & work-in-progress	-	-	-	-	-	-
	c) Employee benefits expense	0.79	0.63	0.15	1.83	1.40	1.40
	d) Finance costs	-	-	-	-	-	-
	e) Depreciation and amortisation expense	-	-	-	-	-	-
	f) Other expenses	1.52	0.84	2.00	6.10	8.74	17.07
<b>3</b>	<b>Total Expenses</b>	2.31	1.47	68.75	7.93	180.40	181.31
<b>4</b>	<b>Profit / (Loss) before exceptional items &amp; tax (1-3)</b>	(2.31)	189.19	5.70	182.73	155.09	154.18
<b>5</b>	Exceptional Items	-	-	-	-	-	-
<b>6</b>	<b>Profit / (Loss) before tax (4-5)</b>	(2.31)	189.19	5.70	182.73	155.09	154.18
<b>7</b>	<b>Tax expense</b>						
	- Current tax	40.50	-	0.40	40.50	1.90	1.75
<b>8</b>	<b>Net Profit / (Loss) after tax (6-7)</b>	(42.81)	189.19	5.30	142.23	153.19	152.43
<b>9</b>	Other comprehensive income	-	-	-	-	-	-
<b>10</b>	<b>Total comprehensive income</b>	(42.81)	189.19	5.30	142.23	153.19	152.43
<b>11</b>	Paid up equity share capital (Face value Rs. 10/- each)	224.10	224.10	224.10	224.10	224.10	224.10
<b>12</b>	Other Equity	-	-	-	-	-	984.30
<b>13</b>	<b>Earnings per share</b>						
	- Basic and Diluted (not annualised) (Rs.)	(1.91)	8.44	0.24	6.35	6.84	6.80

**Notes:**

- The above Financial Results for the quarter and nine months ended December 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 08, 2022. The limited review of these results as required under Regulation 33 of SEBI (LODR) Regulations 2015 has been completed by the Company's Statutory Auditors.
- Previous period/year figures have been regrouped/rearranged wherever necessary.

PLACE: KOLKATA  
DATE: FEBRUARY 08, 2022



FOR AND ON BEHALF OF BOARD OF DIRECTORS

DIRECTOR



"TRINITY PLAZA", 3RD FLOOR,  
84/1A, TOPSIA ROAD (SOUTH)  
KOLKATA - 700 046, INDIA  
PHONE : (033) 4055 6800 / 2285 1079 & 81  
FAX : (033) 4055 6863  
E-MAIL : asutosh@asutosh.co.in  
CIN : L51109WB1981PLC034037

Date: 7<sup>th</sup> May, 2022

The Secretary  
Department of Corporate Services  
BSE Limited  
P. J. Towers, Dalal Street  
Mumbai – 400001

**SUB: AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2022**

Dear Sir,

In terms of Regulation 33 and other applicable Regulations of SEBI (LODR) Regulations, 2015, enclosed please find herewith the following:

1. Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2022 as approved by the Board of Directors at their meeting held today, i.e. 29<sup>th</sup> April, 2022.
2. Audit Report issued thereon by the Statutory Auditors of the Company.
3. Declaration confirming Audit Report is with unmodified opinion.

The above is for your information and records.

Thanking you.

Yours Faithfully,

**FOR ASUTOSH ENTERPRISES LIMITED**

**[V.N. AGARWAL]  
DIRECTOR**



**ENCL: AS ABOVE**

# ASUTOSH ENTERPRISES LIMITED

CIN: L51109WB1981PLC034037

TRINITY PLAZA, 3RD FLOOR, 84/1A, TOPSIA ROAD (S), KOLKATA-700046

EMAIL - asutosh@asutosh.co.in PHONE NO. - 40556800

Audited Financial Results for the Quarter and Year ended March 31, 2022

Rs. In Lakhs

Sl.	Particulars	Quarter ended			Year ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Revenue</b>					
	a) Revenue from operations	-	-	-	-	192.49
	b) Other Income	0.14	-	-	190.80	143.00
	<b>Total Revenue</b>	<b>0.14</b>	<b>-</b>	<b>-</b>	<b>190.80</b>	<b>335.49</b>
<b>2</b>	<b>Expenses</b>					
	a) Cost of raw materials & components consumed	-	-	(7.42)	-	162.84
	b) Change in inventories of finished goods & work-in-progress	-	-	-	-	-
	c) Employee benefits expense	0.51	0.79	-	2.34	1.40
	d) Finance costs	-	-	-	-	-
	e) Depreciation and amortisation expense	-	-	-	-	-
	f) Other expenses	2.14	1.52	8.33	8.24	17.07
<b>3</b>	<b>Total Expenses</b>	<b>2.65</b>	<b>2.31</b>	<b>0.91</b>	<b>10.58</b>	<b>181.31</b>
<b>4</b>	<b>Profit / (Loss) before exceptional items &amp; tax (1-3)</b>	<b>(2.51)</b>	<b>(2.31)</b>	<b>(0.91)</b>	<b>180.22</b>	<b>154.18</b>
<b>5</b>	Exceptional Items	-	-	-	-	-
<b>6</b>	<b>Profit / (Loss) before tax (4-5)</b>	<b>(2.51)</b>	<b>(2.31)</b>	<b>(0.91)</b>	<b>180.22</b>	<b>154.18</b>
<b>7</b>	<b>Tax expense</b>					
	- Current tax	3.00	40.50	(0.15)	43.50	1.75
<b>8</b>	<b>Net Profit / (Loss) after tax (6-7)</b>	<b>(5.51)</b>	<b>(42.81)</b>	<b>(0.76)</b>	<b>136.72</b>	<b>152.43</b>
<b>9</b>	Other comprehensive income	-	-	-	-	-
<b>10</b>	<b>Total comprehensive income</b>	<b>(5.51)</b>	<b>(42.81)</b>	<b>(0.76)</b>	<b>136.72</b>	<b>152.43</b>
<b>11</b>	Paid up equity share capital (Face value Rs. 10/- each)	<b>224.10</b>	<b>224.10</b>	<b>224.10</b>	<b>224.10</b>	<b>224.10</b>
<b>12</b>	Other Equity	-	-	-	1,121.03	984.30
<b>13</b>	<b>Earnings per share</b>					
	- Basic and Diluted (not annualised) (Rs.)	<b>(0.25)</b>	<b>(1.91)</b>	<b>(0.03)</b>	<b>6.10</b>	<b>6.80</b>



For **AMITAVA SARKAR & CO.**  
Chartered Accountants

*Amitava Sarkar*  
**AMITAVA SARKAR**  
Proprietor

**ASUTOSH ENTERPRISES LIMITED**  
**STATEMENT OF ASSETS AND LIABILITIES**

(Rs. in Lakhs)

Sl.	Particulars	As at 31.03.2022	As at 31.03.2021
		Audited	Audited
<b>I.</b>	<b>ASSETS</b>		
a)	Financial assets		
	i) Investments	1,117.16	1,117.16
	ii) Loans and Deposits	0.05	0.05
	<b>Total - Non-current assets</b>	<b>1,117.21</b>	<b>1,117.21</b>
	<b>Current assets</b>		
a)	Inventories	-	-
b)	Financial assets		
	i) Cash and cash equivalents	2.38	0.84
	ii) Loans and Deposits	271.08	92.39
	<b>Total - Current assets</b>	<b>273.46</b>	<b>93.23</b>
	<b>TOTAL - ASSETS</b>	<b>1,390.67</b>	<b>1,210.44</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
a)	Equity share capital	224.10	224.10
b)	Other equity	1,121.03	984.30
	<b>Total - Equity</b>	<b>1,345.13</b>	<b>1,208.40</b>
	<b>Liabilities</b>		
	<b>Current liabilities</b>		
a)	Other current liabilities	45.54	2.04
b)	Provisions	-	-
	<b>Total - Liabilities</b>	<b>45.54</b>	<b>2.04</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,390.67</b>	<b>1,210.44</b>



For AMITAVA SARKAR & CO.  
Chartered Accountants

*Amitava Sarkar*  
AMITAVA SARKAR  
Proprietor

**ASUTOSH ENTERPRISES LIMITED**  
**STATEMENT OF CASH FLOWS**

(Rs. in Lakhs)

Sl.	Particulars	For the year ended	For the year ended
		31.03.2022	31.03.2021
		Audited	Audited
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit/(Loss) before tax	180.22	154.18
	Adjustment for :		
	Depreciation and Amortisation Expenses	-	-
	Dividend Received	(190.80)	(143.00)
	<b>Operating Profit/(Loss) before Working Capital Changes</b>	<b>(10.58)</b>	<b>11.18</b>
	<b>Movements in Working Capital:</b>		
	Decrease/(Increase) in Inventories	-	12.14
	Decrease/(Increase) in Short-Term Loans and Deposits	-	-
	Decrease/(Increase) in Other Current Assets	(178.69)	(39.73)
	Increase/(Decrease) in Other Current Liabilities	-	(136.37)
	<b>Cash Generated/(Used) in Operation</b>	<b>(189.27)</b>	<b>(152.78)</b>
	Direct Tax Paid	-	-
	<b>Net Cash from Operating Activities (A)</b>	<b>(189.27)</b>	<b>(152.78)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Dividend Received	190.80	143.00
	<b>Net Cash from Investing Activities (B)</b>	<b>190.80</b>	<b>143.00</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES (C)</b>		
	<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>1.54</b>	<b>(9.78)</b>
	<b>Cash and Cash Equivalent at the beginning of the year</b>	<b>0.84</b>	<b>10.62</b>
	<b>Cash and Cash Equivalent at the end of the year</b>	<b>2.38</b>	<b>0.84</b>
	Balances with Banks		
	- Current Account	2.00	0.63
	Cash in Hand	0.38	0.21
		<b>2.38</b>	<b>0.84</b>

**Notes:**

1. The above Financial Results for the quarter and year ended March 31, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 07, 2022.
2. Previous period/year figures have been regrouped/rearranged wherever necessary.

For **AMITAVA SARKAR & CO.**  
Chartered Accountants

*Amitava Sarkar*  
**AMITAVA SARKAR**  
Proprietor



FOR AND ON BEHALF OF BOARD OF DIRECTORS

*[Signature]*

DIRECTOR

PLACE: KOLKATA  
DATE: MAY 07, 2022

**INDEPENDENT AUDITOR'S REPORT**

TO  
THE BOARD OF DIRECTORS  
ASUTOSH ENTERPRISES LIMITED  
84/1A TOPSIA ROAD (SOUTH)  
KOLKATA 700 046

**Report on the audit of the Standalone Financial Results**

**Opinion**

I have audited the accompanying standalone quarterly financial results of ASUTOSH ENTERPRISES LIMITED (the company) for the quarter ended 31<sup>st</sup> March 2022 and the year to date results for the period from 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In my opinion and to the best of my information and according to the explanations given to me these standalone financial results:

- A. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- B. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended. 31<sup>st</sup> March 2022 as well as the year to date results for the period from 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022.

**Basis for Opinion**

I conducted my audit in accordance with the Standards on Auditing (SAS) specified under section 143(10) of the Companies Act, 2013 (the Act). My responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of my report. I am 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 my audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

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

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the standalone financial results, 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 my 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.

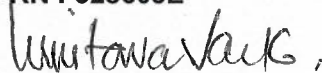
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify my opinion. My 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

I 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.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

**Place: Kolkata**  
**Date: 07.05.2022**

**For AMITAVA SARKAR & CO.**  
**Chartered Accountants**  
**FRN : 328605E**

  
**Amitava Sarkar**  
**Proprietor**

**Membership No 050290**  
**UDIN: 22050290AIOLIA5107**



"TRINITY PLAZA", 3RD FLOOR,  
84/1A, TOPSIA ROAD (SOUTH)  
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FAX : (033) 4055 6863  
E-MAIL : asutosh@asutosh.co.in  
CIN : L51109WB1981PLC034037

Date: 7<sup>th</sup> May, 2022

The Secretary  
Department of Corporate Services  
BSE Limited  
P. J. Towers, Dalal Street  
Mumbai – 400001

**SUB: AUDIT REPORT WITH UNMODIFIED OPINION**



Dear Sir,

In terms of Regulation 33 of SEBI (LODR) Regulations, 2015, we hereby declare that Audit Report as submitted by M/s. Amitava Sarkar & Co., Statutory Auditors on the Financial Statements of the Company for the year ended 31<sup>st</sup> March, 2022 is with unmodified opinion, i.e., without any qualification.

Thanking you.

Yours Faithfully,

FOR ASUTOSH ENTERPRISES LIMITED

[V.N. AGARWAL]  
DIRECTOR