

**Ejecta Marketing Limited**

(Formerly known as Appu Marketing &amp; Manufacturing Ltd.)

Date: 30.06.2020

To,  
The Secretary,  
The Bombay Stock Exchange,  
25, P.J. Towers, Dalal Street,  
Mumbai – 400001

**Subject: Outcome of Board Meeting pursuant to Regulation 30 and 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015**

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015, and further to our intimation dated 22.06.2020, this is to inform you that meeting of the Board of Directors of the Company was held today at the registered office. The Board considered and approved the following:

- 1) Audited Financial Results, Statement of Assets and Liabilities and Cash Flow Statement for the year ended on 31<sup>st</sup> March, 2020 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015.

The meeting started at 2.00 p.m. and concluded at 4.30 p.m.

Please find attached the Audited Financial Results for the quarter and year ended 31st March, 2020 along with the Audit Report from the Auditors of the Company.

This is for your information and records.

Thanking You,

Yours Truly  
For Ejecta Marketing Limited



Ruhini Kumar Chakraborty  
Director  
DIN: 08124270  
Dt.: June 30, 2020





**Ejecta Marketing Limited**

(Formerly known as Appu Marketing &amp; Manufacturing Ltd.)

Date: 30.06.2020

To,  
The Secretary,  
The Bombay Stock Exchange,  
25, P.J. Towers, Dalal Street,  
Mumbai – 400001

**Subject: Declaration of audit report with unmodified opinion for the year ended 31<sup>st</sup> March, 2020 pursuant to regulation 33(3)(d) of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015 (as amended)**

Dear Sir / Madam,

In terms of SEBI circular CIR/CFD/CMD/56/2016 dated May 26, 2016 and regulation 33(3)(d) of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015 (as amended) we hereby declare that the statutory auditors of the company M/s Dinesh K Yadav & Associates. Chartered Accountants (FRN: 011308C) have issued audit report with unmodified opinion on the Standalone financial statement for the year ended 31<sup>st</sup> March, 2020.

We request you to take note of the aforesaid.

Thanking You,

Yours Truly  
For Ejecta Marketing Limited

*Ruhini Kumar Chakraborty*



Ruhini Kumar Chakraborty  
Director  
DIN: 08124270  
Dt.: June 30, 2020







**INDEPENDENT AUDITOR'S REPORT**

To  
The Board of Directors  
Ejecta Marketing Limited

We have audited the accompanying statement of audited financial results of **Ejecta Marketing Limited** ("the Company") for the quarter and twelve month ended 31.03.2020 (the statement), being submitted by the company pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 as modified by the circular no. CIR/CFD/FCA/62/2016 dated July 5, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express an opinion on our audit of these financial statements.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the Financial Statement. The procedure selected depends upon the auditor's judgment, including assessment of the risk of the material misstatement of the Statement, whether due to fraud or error. In making those assessments the auditor considers internal financial controls relevant to the company's preparation of and fair representation of the statement in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Company's internal control. An audit also involves evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and as per the explanation given to us, the statement:

- is prepared in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 as modified by the circular no. CIR/CFD/FCA/62/2016 dated July 5, 2016; and
- Gives a true and fair view in conformity with the in conformity with the applicable accounting standards and other accounting principles generally accepted in India and total comprehensive income and other financial information of the Company for the year ended March 31, 2020.

The statement includes the results for the quarter ended March 31, 2020 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to third quarter of the current financial year which were subject to limited review by us and the auditors before us.

The previously issued financial information of the company for the quarter and year ended March 31, 2019 prepared in accordance with the Companies (Accounting standards) Rules, 2006, and audited by S. C. Swaika & Co (FRN: 322137E) has been restated to comply with the applicable standards and included in the Statement as comparative financial information.

**For Dinesh K Yadav & Associates.**

(Chartered Accountants)

FRN No. 011308C

*Arvind Singh*

(Arvind Kr Singh)

(Partner)

(M.No.068913)

UDIN: 20068913AAAABS7258

Place : Kolkata

Dated : 30<sup>th</sup> day of June, 2020



# Ejecta Marketing Limited

(Formerly known as Appu Marketing & Manufacturing Ltd.)

## Statement of Standalone Audited Results for the Quarter and Twelve months ended 31st March, 2020

Sl. No.	Particulars	Quarter ended			Previous Year ended	
		31-03-20	31-12-19	31-03-19	31-03-20	31-03-19
		Audited Rs. In Lac	Un-audited Rs. In Lac	Audited Rs. In Lac	Audited Rs. In Lac	Audited Rs. In Lac
1	Revenue from operations					
	a) Revenue from operations	23.53	16.42	16.90	73.36	87.55
	b) Other operating income	-	-	-	-	-
	<b>Total revenue from operations (a+b)</b>	<b>23.53</b>	<b>16.42</b>	<b>16.90</b>	<b>73.36</b>	<b>87.55</b>
2	Other Income	15.36	8.26	5.44	35.36	23.63
3	<b>Total Income (1+2)</b>	<b>38.89</b>	<b>24.68</b>	<b>22.34</b>	<b>108.72</b>	<b>111.18</b>
4	Expenses					
	a) Cost of Materials Consumed	-	-	-	-	-
	b) Purchase of Stock in trade	18.62	8.49	9.98	47.40	73.14
	c) Changes in inventories of Finished goods, WIP & stock in trade	1.09	1.12	-0.31	4.62	-5.48
	d) Employee benefit expenses	2.12	3.34	3.31	13.05	11.05
	e) Finance Cost	-	-	0.86	-	0.86
	f) Depreciation & Ammortization Exp	0.86	0.60	0.67	3.56	1.54
	g) Other expenditure	11.45	9.94	7.24	38.75	26.14
	<b>Total expenses</b>	<b>34.14</b>	<b>23.49</b>	<b>21.75</b>	<b>107.38</b>	<b>107.25</b>
5	<b>Profit/(Loss) Before exceptional items and tax(3-4)</b>	<b>4.75</b>	<b>1.19</b>	<b>0.59</b>	<b>1.34</b>	<b>3.93</b>
6	Exceptional Item	-	-	-	-	-
7	<b>Profit/(Loss) from ordinary activities before tax (5-6)</b>	<b>4.75</b>	<b>1.19</b>	<b>0.59</b>	<b>1.34</b>	<b>3.93</b>
8	Tax expense	-	-	-	-	-
	Current tax	0.35	-	1.10	0.88	1.10
	Deferred Tax	-0.46	-	-0.07	-0.46	-0.07
9	<b>Net Profit/(Loss) for the period from continuing operation(7-8)</b>	<b>4.86</b>	<b>1.19</b>	<b>-0.44</b>	<b>0.92</b>	<b>2.90</b>
10	Profit/(Loss) from discontinued operation	-	-	-	-	-
11	Tax expenses of discontinued operation	-	-	-	-	-
12	Profit/(Loss) from discontinued operation(after Tax)(10-11)	-	-	-	-	-
13	<b>Profit/Loss for the Period (9+12)</b>	<b>4.86</b>	<b>1.19</b>	<b>-0.44</b>	<b>0.92</b>	<b>2.90</b>
14	other Comprehensive Income	-	-	-	-	-
15	<b>Total Comprehensive Income(13+14)</b>	<b>4.86</b>	<b>1.19</b>	<b>-0.44</b>	<b>0.92</b>	<b>2.90</b>
16	<b>Paid-up equity share capital (Face value of Rs 10 each)</b>	<b>1,457.65</b>	<b>1,457.65</b>	<b>1,457.65</b>	<b>1,457.65</b>	<b>1,457.65</b>
17	<b>Reserves Excluding Revaluation Reserve as per previous accounting year</b>					<b>101.47</b>
18	<b>Earnings per share (EPS) (Rs)</b>					
	a) Basic	0.01	0.01	-0.01	0.01	0.01
	b) Diluted	0.01	0.01	-0.01	0.01	0.01

### Notes :

- The above results for the quarter ended 31st March, 2020 and year ended 31st March, 2020 have been reviewed by audit committee and subsequently approved by the board of director at their meeting held on 30th June, 2020.
- The company is primarily engaged in the business of selling gift items, toys and other items of the sort. All other activities of the company revolve around the main business and accordingly there are no separate reportable segments, as per the Indian accounting standard on operating segment (Ind As 108) specified under section 133 of the company Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India
- The Figures for the previous period have been regrouped/reclassified /restated wherever necessary in order to make them comparable with figures for the quarter ended 31st March, 2020 and year ended 31st March, 2020

For Dinesh K Yadav & Associates.

Chartered Accountants

Registration No : 011308C

Arvind Kr Singh

Membership no : 068913

Place : Kolkata

Dated : June 30, 2020

UDIN: 20068913AAAAA157258



For Ejecta Marketing Limited

Ruhini Kumar Chakraborty

Wholtime Director

Ruhini Kumar Chakraborty

DIN: 08124270





# Ejecta Marketing Limited

(Formerly known as Appu Marketing & Manufacturing Ltd.)

## Statement of Assets and Liabilities :

Sl. No.	Particulars	As on March 31,	As on March 31, 2019
		Audited Rs. In Lacs	Audited Rs. In Lacs
	<b>ASSETS :</b>		
<b>1</b>	<b>Non- Current Assets</b>		
a.	Property, Plant, Equipments and Intangibles	9.42	11.83
b.	Capital Work in progress	-	-
c.	Investment Property	-	-
d.	Goodwill	-	-
e.	Intangible Assets under development	-	-
f.	Biological assets other than bearer plants	-	-
g.	Financial Assets	-	-
(i)	Investments	575.60	895.59
(ii)	Trade Receivables	-	-
(iii)	Loans	690.62	335.19
(iv)	Others ( to be specified) P/L accounts		
i	Deferred Tax Assets (net)	0.54	0.07
j	Other non- currents assets ( Security Deposits)	6.35	4.75
<b>2</b>	<b>Current Assets</b>		
a.	Inventories	25.22	29.84
b.	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade Receivables	308.31	301.15
(iii)	Cash and Cash Equivalents	23.49	28.53
(iv)	Bank Balances other than (iii) above (FDs with more than 12 months maturity)	-	-
(v)	Loans	-	-
(vi)	Others	-	-
c.	Current Tax Assets (Net)	0.21	1.30
d.	Other Current Assets	0.18	0.74
	<b>Total Assets</b>	<b>1,639.93</b>	<b>1,608.99</b>
		<b>As on March 31, 2020</b>	<b>As on March 31, 2019</b>
		<b>Audited Rs. In Lacs</b>	<b>Audited Rs. In Lacs</b>
	<b>EQUITY &amp; LIABILITIES</b>		
	<b>EQUITY</b>		
a.	Equity Share Capital	1,457.65	1,457.65
b.	Other Equity	91.78	91.69
	<b>Liabilities</b>		
<b>1</b>	<b>Non- Current Liabilities</b>		
(a)	<b>Finnacial Liabilities</b>		
(i)	Borrowings	59.77	12.77





# Ejecta Marketing Limited

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(ii)	Trade Payables	-	-
(iii)	Other Financial Liabilities	-	-
(b)	Provisions	-	-
©	Deferred Tax Liabilities (Net)	-	-
(d)	Other Non- Current Liabilities	-	-
<b>2</b>	<b>Current Liabilities</b>		
(a)	Financial Liabilities	-	-
(i)	Borrowings	-	-
(ii)	Trade Payables	25.55	32.84
(iii)	Other Financial Liabilities	3.00	10.00
(b)	Other Current Liabilities	1.31	2.94
©	Provisions	0.88	1.10
(d)	Current Tax Liabilities (Net)	-	-
<b>Total Equity and Liabilities</b>		<b>1,639.93</b>	<b>1,608.99</b>

## Notes :

- Rs 10.00 Lakhs of security deposit taken from franchise as shown under "Other financial liabilities" under "Non current liabilities" in the previous year have been regrouped under "Other financial liabilities" under "Current liabilities" in the current year.
- The figures for the previous periods have been regrouped wherever necessary.
- Additional disclosure as per clause 52(4) securities and exchange board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Sl. No.	Particulars	As at 31.03.2020	As at 31.03.2019	Change	% Change
1	Debtors Turnover Ratio	4.2027	3.4397	0.7630	22.18
2	Inventory Turnover Ratio	0.3438	0.3408	0.0030	0.87
3	Interest coverage Ratio	-	3.5698	-3.5698	-100.00
4	Current Ratio	11.6297	7.7125	3.9172	50.79
5	Debt Equity Ratio	0.0386	0.0082	0.0303	368.02
6	Operating Profit Margin	0.0183	0.0547	-0.0364	-66.61
7	Net Profit Margin	0.0125	0.0331	-0.0206	-62.14

## Debtor Turnover

- There is a rise in debtor turnover ratio. We are constantly working on recovering the debts from our debtors.

## Inventory Turnover

- Inventory turnover ratio have shown a change of 22%. Closing stock held by the company is expected to be sold in the current financial year.

## Interest coverage Ratio

- The company is earning sufficient profits to repay its financial interest.

## Operating Profit Margin & Net Profit Margin

- The profits show a negative trend, however the board of directors are working to improve the situation.

For Dinesh K Yadav & Associates.

Chartered Accountants

Registration No : 011308C

Arvind Singh

Arvind Kr Singh

Membership no : 068913

Place : Kolkata

Dated : June 30, 2020

UDEN: 20068913 AAAAB 7258

For Ejecta Marketing Limited

Ruhini Kumar Chakraborty

Wholesale Director

Ruhini Kumar Chakraborty

DIN: 08124270





# Ejecta Marketing Limited

(Formerly known as Appu Marketing & Manufacturing Ltd.)

## Cash Flow Statement

Sl. No.	Particulars	As at 31.03.2020	As at 31.03.2019
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
		(Rs. In lakhs)	(Rs. In lakhs)
	Net Profit Before Tax	1.34	3.93
	Adjustment for:	-	-
	Depreciation	3.56	1.54
	Profit on sale of Fixed Asset	(0.08)	-
	Loss on sale of Investment	0.15	-
	Adjustment in Reserve & Surplus	(0.84)	(3.07)
	<b>Operating Profit Before Working Capital Changes</b>	<b>4.12</b>	<b>2.40</b>
	Adjustment for:		
	Decrease/(Increase) in Inventories	4.62	(5.48)
	Decrease/(Increase) in Sundry Debtors	(7.16)	(34.45)
	Decrease/(Increase) in Current Tax Assets	1.09	0.38
	Decrease/(Increase) in Other Current Assets	0.56	0.72
	(Decrease)/Increase in Trade Payables	(7.29)	27.83
	(Decrease)/Increase in Other Current Liabilities	(1.63)	(0.15)
	Direct taxes paid (net of refunds)	(1.10)	(2.47)
	Cash Generated From Operations	<b>(10.92)</b>	<b>(13.62)</b>
	<b>Net Cash from Operating Activities (A)</b>	<b>(6.80)</b>	<b>-11.22</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Purchase of Fixed Assets	(1.66)	(10.80)
	Sale of Fixed Assets	0.60	-
	Purchase of Investment (Short term)	(35.00)	-
	Sale of Investment (Short term)	34.85	-
	Sale of Investment (Long term)	320.00	35.00
	Increase in Loans given	(355.43)	(39.71)
	Security Deposit taken from franchisee	-	10.00
	Security Deposit refunded to franchisee	(7.00)	-
	Security Deposit given against rent	(1.60)	(4.75)
	<b>Net Cash From Investing Activities (B)</b>	<b>(45.24)</b>	<b>-10.26</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Unsecured Borrowings taken	47.00	12.77
	<b>Net Cash From Financing Activities (C)</b>	<b>47.00</b>	<b>12.77</b>
<b>D.</b>	<b>NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS. (A+B+C)</b>	<b>(5.04)</b>	<b>(8.71)</b>
	Closing Balance of Cash and Cash Equivalents	23.49	28.53
	Opening Balance of Cash and Cash Equivalents	28.53	37.24
	<b>Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(5.04)</b>	<b>(8.71)</b>

For Dinesh K Yadav &amp; Associates.

Chartered Accountant

Registration No : 011308C

Arvind Kr Singh  
Membership no : 068913

Place : Kolkata

Dated : June 30, 2020

UDIN: 20068913 AAAAB57258

For Ejecta Marketing Limited

Ruhini Kumar Chakraborty

Wholtime Director  
Ruhini Kumar Chakraborty  
DIN: 08124270





# Ejecta Marketing Limited

(Formerly known as Appu Marketing & Manufacturing Ltd.)

## Statement of Deviation / Variation in utilisation of funds raised

Name of listed entity	Ejecta Marketing Limited						
Mode of Fund Raising (Public Issues / Rights Issues / Preferential Issues / QIP / Others )	Preferential Issue						
Date of Raising Funds	30th October, 2013						
Amount Raised	Rs. 4,23,50,000/-						
Report filed for Quarter ended	Quarter ending on 31st March, 2020						
Monitoring Agency (applicable / not applicable)	NA						
Monitoring Agency Name, if applicable	NA						
Is there a Deviation / Variation in use of funds raised (Yes/No)	No						
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA						
If Yes, Date of shareholder Approval	NA						
Explanation for the Deviation / Variation	NA						
Comments of the Audit Committee after review	The entire funds has been used for the purpose for which they were raised.						
Comments of the auditors, if any	NA						
Objects for which funds have been raised and where there has been a deviation, in the following table:	(See Below)						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any	
"purpose of fulfilling the additional funds requirements for straightening its equity base and to meet the long term fund requirements for expansion of business, funding long term working capital requirements, marketing, investments, and other approved corporate services"	NA	For purpose of fulfilling the additional funds requirements for straightening its equity base and to meet the long term fund requirements for expansion of business, funding long term working capital requirements, marketing, investments, and other approved corporate services	NA	Rs. 4,23,50,000/-	NA	NA	

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

For Ejecta Marketing Limited

*Ruhini Kumar Chakraborty*  
**Wholetime Director**  
**Ruhini Kumar Chakraborty**  
**DIN: 08124270**  
**DT.: June 30, 2020**

