

**Regd. Office:** OFFICE ADDRESS: 801-A, 8TH FLOOR, MAHALAYA COMPLEX,

OPP: HOTEL PRESIDENT, B/H. FAIRDEAL HOUSE, SWASTIK CROSS ROADS, OFF: C.G.ROAD,

NAVRANGPURA, AHMEDABAD: 380 009. Tel:30025866

E-Mail: orient.tradelink@gmail.com, Website: www.orienttradlink.in

Date: 30th May, 2022

To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers Dalal Street
28th Floor, Dalal Street, Mumbai- 400001

Company Symbol: ORIENTTR

Script Code: 531512

<u>Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015</u>

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on 30<sup>th</sup> May, 2022 have approved the Audited Financial Results of the Company for the quarter and financial year ended on 31<sup>st</sup> March, 2022.

We enclose herewith a copy of the said financial results along with the Auditor's Report by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 07:50 P.M.

This is for your information and record.

Thanking you, Yours Faithfully

For and on behalf of

For Orient Tradelink Limited

Moskin Theloupal

Aushim Khetarpal

Managing Director/CFO

DIN: 00060319

# **ORIENT TRADELINK LIMITED**

CIN: L65910GJ1994PLC022833 Corporate Office: 141 - A. Ground Floor, Shahpur Jat Village, New Delhi-110049. Tel: 9999313918

D-602, Ibiza Town, Suraj Kund, Faridabad Haryana -121009 M.: +91-9871075250

Email: ca.satishgaddh@gmall.com

### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Orient Tradelink Limited Report on the Audit of the Standalone Annual Financial Results

### Opinion

We have audited the accompanying standalone annual financial results of Orient Tradelink Limited ("the Company") for the year ended 31 March 2022 ("the Statement" or "standalone annual financial results"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the aforesaid standalone annual 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 Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2022.

### **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 Standalone Annual Financial Results 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 standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

## Management's and Board of Director's Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management's and the Board of Director's are responsible for the preparation and presentation of these standalone annual 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 Standards (Ind AS) prescribed under section 133 of the Act and other accounting principles generally accepted in India and 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 irregular

nd 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 annual 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 annual financial results, the Management and 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 is also responsible for overseeing the company's financial reporting process.

# Auditor's Responsibilities for the Audit of Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 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 standalone annual financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial statements,
  whether due to fraud or error, design and perform audit procedures responsive to those risks, and
  obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk
  of not detecting a material misstatement resulting from fraud is higher than for one resulting from
  error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the
  override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures
  that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we
  are also responsible for expressing our opinion on whether the company has internal financial
  are also responsible for expressing our opinion on whether the operating effectiveness of such
  controls with reference to Financial Statements in place and the operating effectiveness of such
  controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the management and Board of Directors.

Conclude on the appropriateness of Management and Board of Directors use of the going concern basis of accounting and,



# Satish Kumar Gaddh

B. Com F.C.A. Chartered Accountant D-602, Ibiza Town, Suraj Kund, Faridabad Haryana -121009 M.: +91-9871075250 Email: ca.satishgaddh@gmail.com

- based on the audit evidence obtained, whether a material uncertainty exists related to events or
  conditions that may cast significant doubt on the appropriateness of this assumption. 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 standalone annual financial results 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results 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.

Our other observations are:-

- The company has not proper filing of GST returns, no provision has been made for penalties
  and interest for delays, no provision has been made for input reversal and for non payments to
  Vendors with in 180 days as per section16(2) of CGST act has not been made. The company has
  not complied with provisions of rule36(4) of CGST Act and has claimed ITC in violation of the
  said rule.
- the company has not complied with the provisions of TDS laws and no provision has been made for penalties and interest for delays and non compliance.
- 3. There is delay in filing of income tax return for the financial year 2018-19 and also non compliance of payment of advance tax and and T.D.S
- 4. There is no control over stock inventory management and cash management.

#### Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2022 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Satish Kumar Gaddh Chartered Accountant

FRN: 009641

CA Satish Kumar Gaddh

Proprietor

Membership No.: 009641 UDIN:-22009641 AJXIBY1412

Place: Delhi

### ORIENT TRADELINK LIMITED CIN:- L65910GJ1994PLC022833

Regd Off:- 801-A, Mahalay Building, Behind Fairdeal House, Off: C. G. Road, Swastik Cross Roads, Navrangpura Ahmedabad GJ 380009 IN

# STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2022

(Rupees In Lakhs except EPS)

			Quarter ended		Year	Ended
	Particulars	31.03.2022	31.12.2021	31.03.2021	Year to date figures for the current year ended on 31.03.2022	Year to date figures for the previous year ended on 31.03.2021
Sl.No		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	a) Revenue from operations	17,994,377.86	48,334,462.48	36,461,200.00	114,778,434.86	98,607,062.00
	b) Other income	9,366,952.78	545,995.87	4,367,700.00	12,063,791.31	8,581,390.00
	Total income	27,361,330.64	48,880,458.35	40,828,900.00	126,842,226.17	107,188,452.00
2	Expenses					
	a) Cost of material consumed	-	-	-	-	-
	b) Purchase of stock in trade	11,004,185.85	59,616,165.66	33,552,100.00	104,797,842.85	68,122,924.00
	c) Change in inventories of finished goods, work-	6,407,498.00	-17,213,859.00	-14,556,400.00	-8,034,046.00	-9,362,186.00
	d) Employee benefits expenses	942,500.00	893,328.00	1,184,600.00	3,426,031.00	5,238,574.00
	e) Finance costs	-	-	-	-	-
	f) Depreciation and amortisation expense	2,341,042.25	2,372,959.75	1,570,200.00	9,437,720.00	9,447,425.00
	g) Other expenses	1,649,339.98	721,134.80	16,062,100.00	4,318,795.98	22,650,710.00
	Total expenses	22,344,566.08	46,389,729.21	37,812,600.00	113,946,343.83	96,097,447.0
3	Profit/(loss) before exceptional item & tax (1-2)	5,016,764.56	2,490,729.14	3,016,300.00	12,895,882.34	11,091,005.0
4	Exceptional Items	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	5,016,764.56	2,490,729.14	3,016,300.00	12,895,882.34	11,091,005.0
6	Tax expense:					
	Current Tax	2,442,354.82	404,807.65	-57,600.00	3,855,868.82	2,076,236.0
	MAT	-	-	-	-	-
	Deferred Tax	595,524.00	618,608.00	997,700.00	1,678,395.00	1,830,207.00
_	Tax Expenses	3,037,878.82	1,023,415.65	940,100.00	5,534,263.82	3,906,443.00
7	Net Profit/(Loss) after tax (5-6)	1,978,885.74	1,467,313.49	2,076,200.00	7,361,618.52	7,184,562.00
8	Other comprehensive income (OCI)					
	Items that will not be reclassified to profit and loss	-	-	-	-	-
	Income Tax relating to Items that will not be reclassified to	-	-	-	-	-
9	Total comprehensive income for the period (7+8)	1,978,885.74	1,467,313.49	2,076,200.00	7,361,618.52	7,184,562.00
10	Paid-up Equity Share Captial (Face value of Rs.2/- each)				-	54,825,000.00
10A	Paid-up Equity Share Captial (Face value of Rs.10/- each)	10,965,000.00	10,965,000.00	10,965,000.00	10,965,000.00	10,965,000.00
11	Other Equity (excluding revaluation reserve)	-7,280,853.91	-14,876,418.74	-14,256,732.00	-7,280,853.91	-14,256,732.00
12	Earnings per share (of Rs.10/- each)	0.18	0.13	0.04	0.82	0.65
	(i) Basic (Rs.)				0.82	0.65
ites:-		VMA 6	l	l	l	<u> </u>

- The above Standalone Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 30.05.2022... An unmodified opinion has been issued and the same is being filed with the stock exchange along with the above results.
- The above results for the quarter and year ended on 31st March, 2022 have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

John «2200964/AJX18/14/2

- 3 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.
- 4 These Results are also updated on the company's website URL: www.orienttradelink.in.

By Order of the Board

For ORIENT TRADELINK LIMITED

Name of Director:- Aushim Khetarpal

Designation:- Director DIN:- 00060319

Place: New Delhi Date: 30,05,2022

### ORIENT TRADELINK LIMITED

### CIN:- L65910GJ1994PLC022833

Regd Off:- 801-A, Mahalay Building, Behind Fairdeal House, Off: C. G. Road, Swastik Cross Roads, Navrangpura Ahmedabad GJ 380009 IN

Statement of Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2022

### STATEMENT OF ASSETS AND LAIBILITIES

Doubles laws	A = =£ 21 02 2022	(Rs. In lakhs)	
Particulars	As at 31.03.2022 Audited	As at 31.03.2021 Audited	
A. Assets	Addited	Auditeu	
1. Non - Current assets			
a) Property, Plant and Equipment	14816.00	14816.00	
b)Capital work in progress	204935400.00	66002735.00	
C)Other intangible assets	84905890.00	228221775.00	
d) Financial assets	0.00	0.00	
i) Loans	0.00	0.00	
ii) Other financial assets	0.00	0.00	
e) Deferred tax assets(net)	0.00	0.00	
f) Other Non Current assest	0.00	0.00	
g) Income Tax assets	0.00	0.00	
h) Godwill	0.00	0.00	
i) Investment Property	0.00	0.00	
Total Non Current Assets	289856106.00	294239326.00	
2. Current Assets			
a) Inventories	38878782.00	30844736.00	
b) Financiial Assets	0.00	121000.00	
i) Inventories	0.00	0.00	
ii) Trade receivables	68549160.16	95961820.00	
iii) Cash and Cash Equivalents	47420.46	234520.00	
iv) Bank Balances other than (iii) above)	18704.42	0.00	
v) Loans	0.00	0.00	
vi) Other Current Assets	5169070.90	2229488.00	
Total Current Assets	112663137.94	129391564.00	
Total - Assets	402519243.94	423630890.00	
B. Equity and Liabilities			
1. Equity			
a) Equity Share capital	109650000.00	109650000.00	
b) Other Equity	-7280853.91	-14256732.00	
Total Equity	102369146.09	95393268.00	
2. Non current Liabilities			
a) Financial Liabilities	0.00	0.00	
b) Other Non Current Liabilities	0.00	0.00	
C) Provisions / Deferred Tax Liability	6257935.00	4579540.00	
d) Borrowings	32327172.84	30240739.00	
Total Current Liabilities	38585107.84	34820279.00	
3. Current Liabilities			
a) Financial Liabilities			
i) Short Term Borrowing			
ii) Trade Payables		1/2	

A) Total Outstanding dues of micro enterprises and small enterprises	244673373.01	253504041.00
B) Total Outstanding dues of creditors other than micro enterprises and	0.00	27666560.00
Total Trade payables	244673373.01	281170601.00
iii) Other Current Liabilities		
b) Other Current Liabilities	10504318.00	10170506.00
c) Provisions	0.00	0.00
d) Current tax Liabilities	6387299.00	2076236.00
Sub-Total - Current Liabilities	261564990.01	293417343.00
Total - Equity and Laibilities	402519243.94	423630890.00
	0.00	0.00

By Order of the Board

For ORIENT TRADELINK LIMITED

Mohm Theling of

Name of Director:- Aushim Khetarpal

Designation:- Director DIN:- 00060319

Place: New Delhi Date: 30.05.2022

36/5/22 M. an 008641, Ustin 22009641 AJX1841412

# ORIENT TRADELINK LIMITED

#### CIN :- L65910GJ1994PLC022833

Regd Off:- 801-A, Mahalay Building, Behind Fairdeal House, Off: C. G. Road, Swastik Cross Roads, Navrangpura Ahmedabad GJ 380009 IN

Statement of Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2022

	Cash Flow Statement		Amount in Lakhs (Rs)	
Particu	dars	For the period ended 31-03-2022	For the period ended 31-03-2021	
		Audited	Audited	
A	Date of start of reporting period	4/1/2021	4/1/2020	
В	Date of end of reporting period	3/31/2022	3/31/2021	
С	Whether results are audited or unaudited	Audited	Audited	
D	Nature of report standalone or consolidated	Standalone	Standalone	
	Statement of cash flows			
	Cash flows from used in operating activities			
	Profit before tax	12895882.34	11091005	
	Adjustments for reconcile profit (loss)		0	
	Adjustments for finance costs		0	
	Adjustments for decrease (increase) in inventories	-8034046.00	-9362186	
	Adjustments for decrease (increase) in trade receivables, current	27412659.84	-20695320	
	Adjustments for decrease (increase) in trade receivables, non-current			
	Adjustments for decrease (increase) in other current assets	-2939582.90	-773027	
	Adjustments for decrease (increase) in other non-current assets			
	Adjustments for other financial assets, non-current			
	Adjustments for other financial assets, current	121000.00	-121000	
	Adjustments for other bank balances			
	Adjustments for increase (decrease) in trade payables, current	-36497227.99	10664806	
	Adjustments for increase (decrease) in trade payables, non-current			
	Adjustments for increase (decrease) in other current liabilities	333812.00	931031	
	Adjustments for increase (decrease) in other non-current liabilities			
	Adjustments for depreciation and amortisation expense	9437720	9447425	
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss			
	Adjustments for provisions, current			
	Adjustments for provisions, non-current			
	Adjustments for other financial liabilities, current			
	Adjustments for other financial liabilities, non-current			

Adjustments for unrealised foreign exchange losses gains		
Adjustments for dividend income		
Adjustments for interest income		
Adjustments for share-based payments		
Adjustments for fair value losses (gains)		
Adjustments for undistributed profits of associates		
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments to reconcile profit (loss)		
Other adjustments for non-cash items		
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
Total adjustments for reconcile profit (loss)		
Net cash flows from (used in) operations	2730217.29	1182734
Dividends received		
Interest paid		
Interest received		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities		
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		
Cash flows used in obtaining control of subsidiaries or other businesses		
Other cash receipts from sales of equity or debt instruments of other entities		
Other cash payments to acquire equity or debt instruments of other entities		
Other cash receipts from sales of interests in joint ventures		
Other cash payments to acquire interests in joint ventures		
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		

Purchase of property, plant and equipment	-5054500	-5000000
Proceeds from sales of investment property		
Purchase of investment property		
Proceeds from sales of intangible assets		
Purchase of intangible assets		
Proceeds from sales of intangible assets under development		
Purchase of intangible assets under development		
Proceeds from sales of goodwill		
Purchase of goodwill		
Proceeds from biological assets other than bearer plants		
Purchase of biological assets other than bearer plants		
Proceeds from government grants		
Proceeds from sales of other long-term assets		
Purchase of other long-term assets		
Cash advances and loans made to other parties		
Cash receipts from repayment of advances and loans made to other parties		
Cash payments for future contracts, forward contracts, option contracts and swap contracts		
Cash payments for future contracts, forward contracts, option contracts and swap contracts		
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		
Dividends received		
Interest received		
Income taxes paid (refund)		

Net cash flows from (used in) investing activities	-5054500	-5000000
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		
Payments from changes in ownership interests in subsidiaries		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from exercise of stock options		
Proceeds from issuing debentures notes bonds etc		
Proceeds from borrowings	2086433.84	4001196
Repayments of borrowings		
Payments of finance lease liabilities		
Payments of lease liabilities		
Dividends paid		
Interest paid		
Income taxes paid (refund)	69454	-272903
Other inflows (outflows) of cash		
Net cash flows from (used in) financing activities	2155887.84	3728293
Net increase (decrease) in cash and cash equivalents before effec exchange rate changes	et of -168394.87	-88973
Effect of exchange rate changes on cash and cash equivalents		0
Effect of exchange rate changes on cash and cash equivalents		0
Net increase (decrease) in cash and cash equivalents	-168394.87	-88973
Cash and cash equivalents cash flow statement at beginning of per	riod 234520	323493
Cash and cash equivalents cash flow statement at end of period	66125.13	234520

By Order of the Board For ORIENT TRADELINK LIMITED

Name of Director:- Aushim Khetarpal

Designation:- Director DIN:- 00060319



**Regd. Office:** OFFICE ADDRESS: 801-A, 8TH FLOOR, MAHALAYA COMPLEX,

OPP: HOTEL PRESIDENT, B/H. FAIRDEAL HOUSE, SWASTIK CROSS ROADS, OFF: C.G.ROAD,

NAVRANGPURA, AHMEDABAD: 380 009. Tel:30025866

E-Mail: orient.tradelink@gmail.com, Website: www.orienttradlink.in

To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers Dalal Street
28th Floor, Dalal Street, Mumbai- 400001

Company Symbol: ORIENTTR

Script Code: 531512

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015.

### Dear Sir/ Madam

In terms of regulations 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015 as amended, we here by confirm that the statutory auditor of the company has given an unmodified opinion on the Annual Audited Financial Results (Standalone) of the company for the financial year ended on 31st March, 2022

Yours Faithfully,

For and on behalf of

For Orient Tradelink Limited

Moskon Cheling al

**Aushim Khetarpal** 

Managing Director/CFO

DIN: 00060319

## ORIENT TRADELINK LIMITED