

LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF
FLOWER TRADING & INVESTMENT CO. LTD.

TO THE BOARD OF DIRECTORS OF FLOWER TRADING & INVESTMENT CO. LTD.

1. We have reviewed the accompanying statement of Unaudited Financial Results of Flower Trading & Investment Co. Ltd. (the Company) for the quarter and three months ended on 31st March 2026 together with the notes thereon, attached herewith (the Statement) being submitted by the company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (listing Regulations).
2. This Statement which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) Interim 'Financial Reporting' prescribed under section 133 of the Companies Act 2013 as amended, read with the relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review (SRE) 2410, "Review of Interim Financial Information performed by independent auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that requires that we plan and perform the review to obtain moderate assurance as to whether 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.
4. Based on our review conducted above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Financial Results prepared in accordance with aforesaid Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 330 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: 28th May 2026

For VIVEK JAISWAL & CO.
F.R.N. 323094E
Chartered Accountants



Vivek Jaiswal

Vivek Jaiswal
Partner

M. No. 057710

UDIN: 26057710AMTPAT3821

FLOWER TRADING & INVESTMENT CO.LIMITED

Regd.Office: 540 Marshall house 33/1 N.S.Road Kolkata-700001
 Phone No.033-22131845, 03366141200 email: flower@pratapgroup.com
 Website: www.flowertrading.in
 CIN: L65993WB1981PLC033398

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

		(Rs in lakh)				
Sl.No.	Particulars	Quarter Ended			Year Ended	
		31.03.26	31.12.25	31.03.25	31.03.26	31.03.25
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	20.78	227.51	16.61	294.14	67.28
2	Other Operating Income	1.24	1.23	-	4.93	-
	Total Revenue (1+2)	22.02	228.74	16.61	299.07	67.28
3	Expenses					
	a) Cost of Material Consumed	-	-	-	-	-
	b) Purchase of Stock in Trade	-	-	-	-	-
	c) Change in Inventories of Finished Goods	-	-	-	-	-
	d) Employees Benefit Expenses	7.33	7.37	7.08	29.32	32.22
	e) Finance Cost	-	-	-	1.49	10.04
	f) Depreciation & Ammortisation	(0.04)	0.08	0.35	0.20	0.35
	g) Other Expenses	1.77	0.95	2.14	5.36	9.02
	h) Total Expenses (excl provisions & contingencies) (a to f)	9.06	8.40	9.57	36.37	51.63
4	Profit Before Exceptional Items & Tax	12.96	220.34	4.53	262.70	15.65
5	Provisions & Contingencies	1.48	-	1.75	(1.48)	1.75
6	Exceptional Items	-	-	-	-	-
7	Profit Before Tax	14.44	220.34	2.78	264.18	13.90
8	Tax Expenses					
	Current Year	-	9.90	-	9.90	-
	Previous Years	-	-	-	-	-
	MAT Credit	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
9	Net Profit from Ordinary Activities	14.44	210.44	2.78	254.28	13.90
10	Extra Ordinary Items	-	-	-	-	-
11	Net Profit & Loss from Ordinary Activities after Tax	14.44	210.44	2.78	254.28	13.90
12	Paid up Equity Share Capital (Face value per share Rs. 10)	43.99	43.99	43.99	43.99	43.99
13	Reserve excluding Revaluation Reserve as per balance sheet of previous year				1,022.94	768.67
14	Basic & Diluted earning per share (of Rs. 10/- each)(not Annualised)	3.28	47.84	0.63	57.80	3.16
15	Public Share Holding Number of Shares	204,880	204,880	204,880	204,880	204,880
16	Percentage of Share holding Promoters and Promoter group share holding	46.57	46.57	46.57	46.57	46.57
	a) Pledge/Encumbered No. of Shares	-	-	-	-	-
	Percentage of Shares(as a % of total share holding of promoter & promoter Group)	-	-	-	-	-
	b) Non-encumbered Number of shares	235,020	235,020	235,020	235,020	235,020
	Persantage of shares(as a % of total share holding of promoter & promoter group)	53.43	53.43	53.43	53.43	53.43
	Persantage of shares(as a % total share of the company)	100	100	100	100	100



[Handwritten Signature]

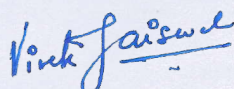
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2026

Sl.No.	Particulars	31.03.2026 (Audited)	31.03.25 (Audited)
A	EQUITIES AND LIABILITIES		
1	Shareholders Funds		
	a) Share Capital	44.00	44.00
	b) Reserve & Surplus	1,022.94	768.66
2	Non current Liabilities		
	a) Long Term Borrowing	-	236.28
	b) Defered Tax Liability	-	-
	c) Long Term Provision	-	-
3	Current Liabilities		
	a) Short Term Borrowing	-	-
	b) Trade Payble	-	-
	c) Other Current Liabilities	2.96	2.69
	d) Short Term Provisions	11.81	3.40
	TOTAL	1,081.71	1,055.03
B	ASSETS		
1	Non Current Assets		
	a) Fixed Assets	1.89	2.10
	b) Non Current Investments	64.86	86.09
	c) Long Term Loans & Advances	0.48	0.48
	d) Non Current Trade Receivable	-	-
2	Current Assets		
	a) Current Investments	106.95	106.95
	b) Trade Receivable	-	-
	c) Cash & Bank Balances	7.24	0.86
	d) Short Term Loans & Advances	900.29	858.55
	e) Other Current Assets	-	-
	TOTAL	1,081.71	1,055.03

In terms of our report of even date attached

For and behalf of the Board

For **Vivek Jaiswal & Co.**
F.R.N. 323094E
Chartered Accountants


(Vivek Jaiswal)

M. No. 057710

Partner

UDIN: 26057710AMTPAT3821


Place-Kolkata

Date : 28.05.2026



Flower Trading & Investment Co. Ltd.

Flower Trading & Investment Co. Ltd.


Director
(Sudhir Kumar Agarwal)
DIN : 00373259

Notes :

- The Company has grouped all its activities of share trading business Dividend and profit on sale of investment.
- The figures of prior period has been regrouped & classified where ever considered necessary.
- The Company has only one business segment as such the segment reporting requirement is not applicable.
- These financial results of the Company for the Quarter and Year ended March 31,2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on May 28th, 2026. The financial results are subjected to the Limited Review by the Statutory Auditors of the Company in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.
- The above Financial Results of the Company for the quarter and year ended March 31, 2026 are also available at the Company's websites www.flowertrading.in and websites of Calcutta Stock Exchanges, where the equity shares of the Company are listed.
- The financial results of the company has been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant ammendment thereof.