



# Likhmi Consulting Limited

CIN NO.: L45209WB1982PLC034804

Regd. Off.: 62A, Dr. Meghnad Shah Sarani, Room No. 1, 2nd Floor, Southern Avenue, Kolkata - 700029  
Phone: +91-82320 99092 | Email: info@likhamiconsulting.com | Website: www.likhamiconsulting.com

**Date: 23<sup>rd</sup> May, 2022**

To,  
The Secretary,  
The Calcutta Stock Exchange Limited,  
7, Lyons Range,  
Kolkata-700001  
Scrip Code: 029378

To,  
Dy.General Manager,  
Corporate Relationship Department,  
BSE Limited,  
P.J.Tower, Mumbai-400001  
Scrip Code: 539927

**SUB: Submission of Standalone Audited Financial Results for the 4th Quarter and year ended 31st March, 2022 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and Outcome of Board Meeting**

Dear Sir,

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the meeting of Board of Directors of the Company held on **Monday 23rd May, 2022 (which commenced at 3:00 PM. and concluded 3:55 P.M.)** wherein they have adopted / approved the following:

1. Standalone Audited Financial Results for 04th quarter and year ended 31st March, 2022 along with the Statement of Assets and Liabilities, pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
2. Auditor's Report on the Annual Audited Standalone Financial Results.
3. Declaration by whole Time Director pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
4. The Compliance of Regulation 32 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and is of the view that the same is not applicable to company as the Company has not issued any share by way of public issue, Right Issue, Preferential Issue etc. The undertaking of non-applicability of Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith.
5. M/s. Jain N K & Co., Chartered Accountant in practice is appointed as Internal Auditor of the Company for F.Y. 2022-2023 pursuant to Section 138 of Companies Act, 2013.
6. M/s. Veenit Pal & Associates, Company Secretary in Practice is appointed as Secretarial Auditor of the Company for F.Y. 2022-2023 pursuant to Section 204 of Companies Act, 2013.





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The said results will be duly published in the newspapers within due course of time.

The above information is also available on Company's website [www.likhamiconsulting.com](http://www.likhamiconsulting.com) and on the Stock exchange website: [www.bseindia.com](http://www.bseindia.com) and [www.cse-india.com](http://www.cse-india.com).

Request you to kindly take the above on record.

Yours Faithfully

For LIKHAMI CONSULTING LIMITED

Babu



**BABU LAL JAIN**  
Whole Time Director  
DIN: 02467622

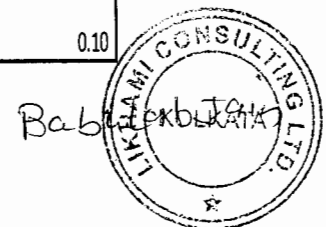


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Likhmi Consulting Limited CIN: L45209WB1982PLC034804						
Statement of Standalone Audited Financial Results for the quarter and year ended 31st March, 2022						
PART I (Amount in Rs.)						
Sl. No.	Particulars	Quarter Ended			Year Ended	
		Audited (Refer note no.4)	Unaudited	Audited (Refer note no.4)	Audited	Audited
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
1	Income from operations					
	(a) Net Sales / income from operations	10,00,000	12,00,000	20,00,000	43,35,000	51,90,000
	(b) Other Income (net)	5,00,000	-	1	5,22,227	1,352
	Total income from operations (net)	15,00,000	12,00,000	20,00,001	48,57,227	51,91,352
2	Expenses					
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	-
	(b) Employee benefits expense	5,39,429	4,76,412	7,74,986	21,70,606	26,04,067
	(c) Finance Cost	-	-	-	-	-
	(d) Depreciation and amortisation expense	14,587	14,912	13,838	58,539	58,095
	(e) Other expenses	4,25,647	2,70,127	1,16,617	12,71,390	11,65,490
	Total expenses	9,79,663	7,61,451	9,05,441	35,00,535	38,27,652
3	Profit / (Loss) from operations before Exceptional & Extraordinary Items (1-2)	5,20,337	4,38,549	10,94,560	13,56,692	13,63,700
4	Exceptional & Extraordinary Items	4,18,78,490	-	-	4,18,78,490	-
5	Profit / (Loss) before Tax (3 ± 4)	(4,13,58,153)	4,38,549	10,94,560	(4,05,21,798)	13,63,700
6	Tax expense					
	Current Tax	-	-	-	3,49,700	3,76,500
	Deferred Tax	-	-	-	3,102	(6,240)
	Earlier Years	-	-	-	5,140	-
	Total Tax Expenses	-	-	-	3,57,942	3,70,260
7	Net Profit/(Loss) after tax(5 ± 6)	(4,13,58,153)	4,38,549	10,94,560	(4,08,79,740)	9,93,440
8	Other Comprehensive Income / (Loss)	-	-	-	-	-
9	Total Comprehensive Income / (Loss) ( 7 ± 8 )	(4,13,58,153)	4,38,549	10,94,560	(4,08,79,740)	9,93,440
10	Paid-up equity share capital (Face Value of the Share shall be indicated)(₹)	9,95,00,000 10	9,95,00,000 10	9,95,00,000 10	9,95,00,000 10	9,95,00,000 10
11	Earnings Per Share (not annualised except year ended):					
	Basic & Diluted	(4.16)	0.04	0.11	(4.11)	0.10





# Likhmi Consulting Limited

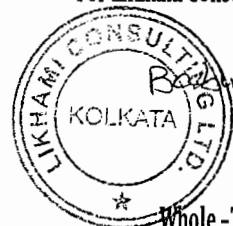
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## Notes:

- 1 The above Audited Financial Results have been reviewed by the Audit Committee at their meeting and adopted by the Board of Directors at their meeting held on 23rd May, 2022 respectively.
- 2 The results are based on the financial statements prepared by the Company's Management in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- 3 The Company is engaged in the Business of Consultancy Services and therefore has only one reportable segment as envisaged by Ind AS 108 'Operating Segment'.
- 4 The amount of Rs. 418.78 lacs have been provided and charged to profit and loss account on account of taxes paid for A.Y. 1995-96 in response to order of Income Tax Department.
- 5 The figures of the quarter ended March 31, 2022 and March 31, 2021 are the balancing figures between the audited figures of the following financial year ended March 31, 2022 and March 31, 2021 and the published year to date unaudited figures upto nine months ended December 31, 2021 and December 31, 2020 respectively.
- 6 The full impact of COVID-19 still remains uncertain and could be different from our estimates when we prepared these financial results. The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of trade receivables, tangible assets, intangible assets and investments. The impact assessment of Covid-19 is a continuing process and the Company will continue to closely monitor any material changes to future economic conditions.
- 7 Provisions for taxations is made on the taxable income for the full year in accordance with the provisions of Income Tax Act, 1961.
- 8 Previous period's figures have been regrouped / reclassified wherever considered necessary to correspond with the current period's classification / disclosure.

By order of the Board  
For Likhmi Consulting Limited

  
Babu Lal Jain

Babu Lal Jain

Whole - Time Director

DIN No.:02467622

Date: 23rd May, 2022

Place: Kolkata



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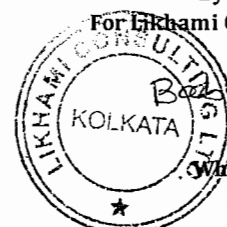
Likhmi Consulting Limited  
CIN: L45209WB1982PLC034804  
Statement of Audited Assets and Liabilities as on 31st March, 2022

(Amount in Rs.)

Sl. No.	Particulars	As at 31st March, 2022	As at 31st March, 2021
I	<b>ASSETS</b>		
A	<b>Non-current assets</b>		
	a) Property, plant and equipment	1,35,404	71,062
	b) Financial assets		
	i) Investments	13,87,08,500	13,87,08,500
	ii) Other Non current financial assets	13,24,44,483	14,31,86,253
	c) Deferred tax assets (net)	-	424
	c) Other non-current assets	10,84,150	27,74,050
	<b>Total Non-current assets</b>	<b>27,23,72,537</b>	<b>28,47,40,289</b>
B	<b>Current assets</b>		
	a) Financial assets		
	i) Investments	1,99,930	-
	ii) Trade receivable	37,43,000	19,42,000
	iii) Cash and cash equivalents	9,48,673	12,80,212
	iv) Other current financial assets	6,72,41,555	9,73,41,975
	b) Other current assets	64,104	9,736
	<b>Total Current assets</b>	<b>7,21,97,262</b>	<b>10,05,73,923</b>
	<b>TOTAL ASSETS</b>	<b>34,45,69,799</b>	<b>38,53,14,212</b>
II	<b>EQUITY AND LIABILITIES</b>		
A	<b>EQUITY</b>		
	a) Equity Share capital	9,95,00,000	9,95,00,000
	b) Other Equity	24,40,66,761	28,49,46,501
	<b>Total equity</b>	<b>34,35,66,761</b>	<b>38,44,46,501</b>
B	<b>LIABILITIES</b>		
I	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	i) Borrowings	-	-
	ii) Other non-current financial liabilities	-	-
	(b) Deferred tax liabilities (net)	2,678	-
	<b>Total Non-current liabilities</b>	<b>2,678</b>	<b>-</b>
II	<b>Current liabilities</b>		
	a) Financial liabilities		
	i) Borrowings	-	-
	b) Other current liabilities	10,00,360	8,67,711
	<b>Total Current liabilities</b>	<b>10,00,360</b>	<b>8,67,711</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>34,45,69,799</b>	<b>38,53,14,212</b>

By order of the Board

For Likhmi Consulting Limited



Babu Lal Jain

Babu Lal Jain

Whole-Time Director

DIN No.:02467622

Date: 23rd May, 2022

Place: Kolkata



# Likhmi Consulting Limited

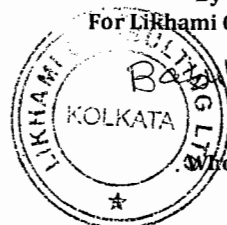
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Likhmi Consulting Limited  
CIN: L45209WB1982PLC034804  
Cash Flow Statement for the year ended March 31, 2022

Particulars	(Amount in Rs.)	
	For the Year Ended 31st March, 2022	For the Year Ended 31st March, 2021
	₹	₹
<b>(A) Cash Flow From Operating Activities</b>		
Net Profit before Tax	(4,05,21,798)	13,63,700
<b>Adjustments for :-</b>		
(Profit)/Loss on Sale of Financial Instruments	-	-
Other Income received	(5,12,210)	-
Depreciation and Amortisation on tangible assets	58,539	58,095
<b>Operating Profit Before Working Capital Changes</b>	<b>(4,09,75,469)</b>	<b>14,21,795</b>
<b>Adjustments for :-</b>		
<b>Working/ Operating Capital Changes</b>		
(Increase)/ Decrease in Other Receivables	1,07,41,770	55,84,500
(Increase)/ Decrease in Trade Receivables	(18,01,000)	(5,31,000)
(Increase)/ Decrease in Financial Assets	3,01,00,420	(59,70,935)
(Increase)/ Decrease in Other Current Assets	(54,368)	450
Increase/ (Decrease) in Other Current Liabilities	1,32,649	1,21,223
<b>Cash Generated From Operations</b>	<b>(18,55,998)</b>	<b>6,26,033</b>
Less:- Payment of Taxes	(13,35,060)	2,46,500
<b>Net Cash Flow (Used in)/ Generated From Operating Activities (A)</b>	<b>(5,20,938)</b>	<b>3,79,533</b>
<b>(B) Cash Flow From Investing Activities</b>		
(Purchase) / Sale of Current/ Non Current Investments (Net)	(1,99,930)	-
(Purchase) / Sale of Property, Plant and Equipments (Net)	(1,22,881)	-
Other Income Received	5,12,210	-
<b>Net Cash Flow (Used in)/ Generated From Investing Activities (B)</b>	<b>1,89,399</b>	<b>-</b>
<b>(C) Cash Flow From Financing Activities</b>		
<b>Net Cash Flow (Used in)/ Generated From Financing Activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(3,31,539)</b>	<b>3,79,533</b>
<b>Cash &amp; Cash Equivalents as at the beginning of the year</b>	<b>12,80,212</b>	<b>9,00,679</b>
<b>Cash &amp; Cash Equivalents as at the end of the year</b>	<b>9,48,673</b>	<b>12,80,212</b>

By order of the Board  
For Likhmi Consulting Limited



Babu Lal Jain

Babu Lal Jain  
Whole-Time Director  
DIN No.:02467622

Date: 23rd May, 2022  
Place: Kolkata

**Independent Auditor's Report on Quarterly Standalone Financial Results and Standalone year to date Results of Likhmi Consulting Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors of  
Likhmi Consulting Limited

We have audited the standalone financial results ('the Statement') of Likhmi Consulting Limited for the quarter and year ended March 31, 2022 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of the 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 ('IND AS'), and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st 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 ('the Act'). Our responsibilities under those SAs 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 financial statements under the provisions of the Act, 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 Directors' Responsibilities for the Standalone Financial Results**

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



The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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 responsible for overseeing the Company's financial reporting process

#### **Auditor's Responsibilities for the Audit of the 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:

1. Identify and assess the risks of material misstatement of the standalone annual 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 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.





2. 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
4. Conclude on the appropriateness of the Management and 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 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.
5. 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.
6. Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decision of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

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.



**MOHINDRA ARORA & CO.**  
CHARTERED ACCOUNTANT

**BRANCH OFFICE:**

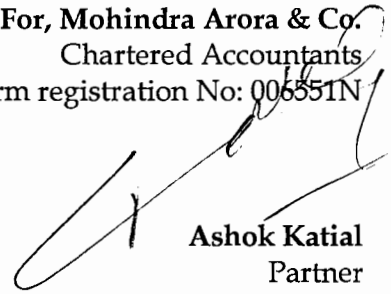
Darya Nagar House, 3<sup>rd</sup> Floor, Room No. 31, 67-69  
Maharishi Karve Marg, Marine Lines, Mumbai-400 002  
Mob : 809758088  
Email : mohindraarora2010@gmail.com

**Other Matters**

The standalone annual financial results include the results for the quarter ended 31<sup>st</sup> 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.

Attention of the members is drawn to note no. 6 of the Standalone Financial Results regarding the impact of COVID-19 on business, where the management has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of trade receivables, tangible assets, intangible assets and investments. The impact assessment of Covid-19 is a continuing process and the Company will continue to closely monitor any material changes to future economic conditions. Our report on the standalone financial statements have not modified in respect of this matter.

For, Mohindra Arora & Co.  
Chartered Accountants  
Firm registration No: 006551N



**Ashok Katial**  
Partner

Membership No: 09096

UDIN No.: 22009096AJKVPES5463

Place : Kolkata  
Date : May 23, 2022



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## DECLARATION

[Pursuant to Regulation 33 (3) (d) of the

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016]

Dear Sir,

I, BABU LAL JAIN (DIN: 02467622), Whole Time Director of Likhmi Consulting Limited, hereby declared and confirmed that, the Statutory Auditors of the Company, M/S Mohindra Arora & Co., Chartered Accountant (FRN: 006551N) have issued an Audit Report with unmodified opinion on Annual Audited Standalone Financial Result for the quarter and year ended 31st March, 2022.

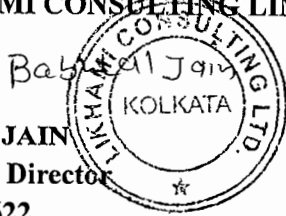
This declaration is issued in compliance of Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25/05/2016 and Circular No. CIR/CFD/CMD/56/2016 dated 27/05/2016.

Thanking You

Yours Faithfully

For LIKHAMI CONSULTING LIMITED

BABU LAL JAIN  
Whole Time Director  
DIN: 02467622



Date: 23rd May 2022

Place: Kolkata



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Date: 23<sup>rd</sup> May, 2022

To,  
The Secretary,  
The Calcutta Stock Exchange Limited,  
7, Lyons Range,  
Kolkata-700001  
Scrip Code: 029378

To,  
Dy. General Manager,  
Corporate Relationship Department,  
BSE Limited,  
P.J. Tower, Mumbai-400001  
Scrip Code: 539927

**Sub:- Non- applicability of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

As per Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) on a quarterly basis for public issue, rights issue, preferential issue etc..-

1. Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;
2. Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, Mr. Babu Lal Jain, Whole Time Director of Likhmi Consulting Limited hereby certify that Compliances of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the company, as the company has not issued any share by way of public issue, right issue, preferential issue etc. during the quarter and year ended on 31st March 2022.

You are requested to take the above information in your records.

Yours Faithfully

For LIKHAMI CONSULTING LIMITED

BABU LAL JAIN  
Whole Time Director  
DIN: 02467622

