

# LARK TRADING AND FINANCE LIMITED

CIN: L34102UP1987PLC009222

Regd.off: C-273, Sector-63 Noida, Gautam Buddha Nagar Uttar Pradesh-201301  
Telephone-01122159466, Email:[Larktradingfinance@gmail.com](mailto:Larktradingfinance@gmail.com) website: [www.larktrading.in](http://www.larktrading.in)

---

**Date: 26.05.2023**

Head-Listing & Compliance,  
**Metropolitan Stock Exchange of  
India Ltd.**  
205(A), 2nd floor, Piramal Agastya  
Corporate Park, Kamani Junction, LBS  
Road, Kurla (West), Mumbai – 400070.

The Manager  
**The Calcutta Stock Exchange Ltd.**  
7, Lyons Range, Murgighata,  
BBD Bagh, Kolkata  
West Bengal – 700001

**Security Code: LARK**

**Scrip Code:022126**

**Sub: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

We would like to inform that the Board of Directors in their meeting held today i.e. **Friday, 26<sup>th</sup> May, 2023** (commenced at 04:00 P.M. and concluded at 08:15 P.M.) has, inter alia, approved and passed the following resolutions:

1. **The Audited Standalone Financial Results** as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended March 31, 2023. **(Copy Enclosed)**
2. Take on record of the **Audit Report** as per Annexure V of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter and year ended March 31, 2023. **(Copy Enclosed)**
3. The declaration of **unmodified opinion on Auditor's report** on annual financial result for the quarter and year ended March 31, 2023. **(Copy Enclosed)**

Kindly take the above information on your records.

Thanking you,

Yours Sincerely,  
**For Lark Trading and Finance Limited**

**Sumit Tayal**  
**Whole time Director**  
**DIN: 06598044**

**Place: Noida**

# LARK TRADING AND FINANCE LIMITED

CIN: L34102UP1987PLC009222

Regd.off: C-273, Sector-63 Noida, Gautam Buddha Nagar Uttar Pradesh-201301

Telephone-01122159466, Email:[Larktradingfinance@gmail.com](mailto:Larktradingfinance@gmail.com) website: [www.larktrading.in](http://www.larktrading.in)

---

**Date: 26.05.2023**

To,  
Head-Listing Compliance,  
**Metropolitan Stock Exchange of India Ltd.**  
205(A), 2nd floor, Piramal Agastya Corporate Park,  
Kamani Junction, LBS Road, Kurla (West),  
Mumbai – 400070.

To,  
The Manager  
**The Calcutta Stock Exchange Ltd.**  
7, Lyons Range, Murgighata,  
BBD Bagh, Kolkata,  
West Bengal – 700001

**Symbol: LARK**

**Scrip Code: 022126**

**Sub: Declaration on Audit Report for the year ended 31<sup>st</sup> March, 2023**

Dear Sir/Madam,

We hereby declare, on behalf of **Lark Trading and Finance Limited** that Audit report in respect to Annual Audited Standalone Financial Results for the period ended 31<sup>st</sup> March, 2023 submitted by M/s. Sanjeev Bimla & Associates, Chartered Accountants, Statutory Auditors of the Company is with **unmodified opinion** of the Statutory Auditor.

Thanking you,

Yours Sincerely,  
**For Lark Trading and Finance Limited**

**Sumit Tayal**  
**Whole time Director**  
**DIN: 06598044**

**Place: Noida**

**SANJEEV BIMLA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31<sup>ST</sup> MARCH, 2023**

**THE BOARD OF DIRECTORS OF**  
**Lark Trading & Finance limited**

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

**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Lark Trading & Finance limited** ("the Company") for the quarter ended March 31, 2023 and for the year ended March 31, 2023 ("Statement"), 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 (Regulation).

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

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
  - ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, subject to the below mentioned points, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2023 and for the year ended March 31, 2023.
- a. *The lockdown imposed in the country due to the covid pandemic has had some serious effect on the company, however, at this point we are in no position to ascertain the exact impact of the same on the company.*

**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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

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

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

HEAD OFFICE: 3024 - B, GURDEV NAGAR, BEHIND FLAMEZ MALL, LUDHIANA - 141001  
TELE: 91 (0161) 4660646, 2433793 Web - [WWW.SANJEEVBIMLAANDASSOCIATES.IN](http://WWW.SANJEEVBIMLAANDASSOCIATES.IN),  
E-MAIL: [SANJEEVBIMLAFCA@REDIFFMAIL.COM](mailto:SANJEEVBIMLAFCA@REDIFFMAIL.COM)

BRANCH OFFICES:  
A 2/113, BASEMENT, SAFDARJUNG ENCLAVE, DELHI - 110029  
E-MAIL: [CAABHINAV9@GMAIL.COM](mailto:CAABHINAV9@GMAIL.COM), [ABHINAV@SANJEEVBIMLAANDASSOCIATES.IN](mailto:ABHINAV@SANJEEVBIMLAANDASSOCIATES.IN)



**SANJEEV BIMLA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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 Statement, 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial 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 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 Statement, including the disclosures, and whether the Statement represents 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.

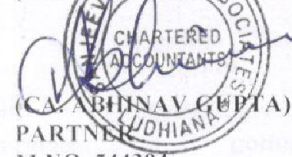
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matter**

The Note No. 30 to the accompanying financial statements with regard to management's evaluation of uncertainty due to outbreak of COVID-19 and its impact on future operation of the Company. Our opinion is not modified in respect of this matter and we concur with the view of the management on the impact of covid-19 on the company.

The Statement includes the results for the Quarter ended March 31, 2023 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report is not modified in respect of these matters.

FOR SANJEEV BIMLA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(FRN 10008840)

  
(CA. ABHINAV GUPTA)  
PARTNER  
M.NO. 544394

Udin: 23544394BGVPZS3281

PLACE: DELHI

DATE: 26.05.2023

HEAD OFFICE: 3024 - B, GURDEV NAGAR, BEHIND FLAMEZ MALL, LUDHIANA - 141001  
TELE: 91 (0161) 4660646, 2433793 Web - WWW.SANJEEVBIMLAANDASSOCIATES.IN,  
E-MAIL: [SANJEEVBIMLAFCA@REDIFFMAIL.COM](mailto:SANJEEVBIMLAFCA@REDIFFMAIL.COM)

BRANCH OFFICES:  
A 2/113, BASEMENT, SAFDARJUNG ENCLAVE, DELHI - 110029  
E-MAIL: [CAABHINAV9@GMAIL.COM](mailto:CAABHINAV9@GMAIL.COM), [ABHINAV@SANJEEVBIMLAANDASSOCIATES.IN](mailto:ABHINAV@SANJEEVBIMLAANDASSOCIATES.IN)

**Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2023**

Particulars	Amt. (In lakhs)				
	Quarter Ended			Year Ended	
	31st March, 2023	31st Dec, 2022	31st March, 2022	31st March, 2023	31st March, 2022
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>I. Revenue from Operations</b>	21.62	18.81	11.86	76.24	69.36
<b>II. Other Income</b>	0.21		0.4	0.21	0.42
<b>III. Total Income (I +II)</b>	<b>21.83</b>	<b>18.81</b>	<b>12.26</b>	<b>76.45</b>	<b>69.78</b>
<b>IV. Expenses</b>					
Cost of Material Consumed				-	
Purchases of Stock-in-trade				-	
Changes in inventories of finished goods, Work-in-progress and stock-in-trade					
Employee Benefits Expenses	10.85	11.55	11.90	45.50	47.37
Finance Costs					
Depreciation and amortisation expenses					
Other Expenses	-8.75	4.38	4.38	16.45	14.19
<b>Total Expenses (IV)</b>	<b>2.10</b>	<b>15.93</b>	<b>16.28</b>	<b>61.95</b>	<b>61.56</b>
<b>V. Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>19.73</b>	<b>2.88</b>	<b>-4.02</b>	<b>14.50</b>	<b>8.22</b>
VI. Exceptional Items					
<b>VII. Profit/(Loss) before tax (V-VI)</b>	<b>19.73</b>	<b>2.88</b>	<b>-4.02</b>	<b>14.50</b>	<b>8.22</b>
<b>VIII. Tax Expense</b>					
(1) Current tax	3.75	0.75	-0.88	4.06	2.30
(2) Deferred tax					
(3) Previous Year Tax			0.24	1.72	0.24
<b>IX. Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>15.98</b>	<b>2.13</b>	<b>-3.38</b>	<b>8.72</b>	<b>5.68</b>
<b>X. Profit/(Loss) from discontinued operations</b>					
XI. Tax expense of discontinued operations					
<b>XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)</b>					
<b>XIII. Profit/(Loss) for the period (IX+XII)</b>	<b>15.98</b>	<b>2.13</b>	<b>-3.38</b>	<b>8.72</b>	<b>5.68</b>
<b>XIV. Other Comprehensive Income</b>					
(A) (i) Items that will not be reclassified to profit or loss					
(ii) Income tax relating to items that will not be reclassified to profit or loss					
(B) (i) Items that will be classified to profit or loss					
(ii) Income tax relating to items that will be reclassified to profit or loss					
<b>XV. Total Comprehensive Income for the period (XIII+XIV)</b>	<b>15.98</b>	<b>2.13</b>	<b>-3.38</b>	<b>8.72</b>	<b>5.68</b>
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)					
<b>XVI. Paid up Equity Share Capital (Face Value of Rs. 10 Each)</b>	<b>526.00</b>	<b>526.00</b>	<b>526.00</b>	<b>526.00</b>	<b>526.00</b>
<b>XVII. Other Equity</b>				<b>187.39</b>	<b>178.67</b>
<b>XIX. Earnings per equity share (for continuing operation):</b>					
(1) Basic	0.30	0.04	-0.06	0.17	0.11
(2) Diluted	0.30	0.04	-0.06	0.17	0.11
<b>XX. Earnings per equity share (for discontinued operation):</b>					
(1) Basic					
(2) Diluted					
<b>XXI. Earnings per equity share (for discontinued &amp; continuing operations)</b>					
(1) Basic	0.30	0.04	-0.06	0.17	0.11
(2) Diluted	0.30	0.04	-0.06	0.17	0.11

**Notes:**

- (1) The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on Friday, 26th May 2023. The Statutory Auditors have carried out their audit for the above results.
- (2) The above result results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- (3) The Ind AS compliant corresponding figures for the period as reported above have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- (4) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification.
- (5) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable.
- (6) The figures of the last quarters are the balancing figures between audited figures in respect of the full financial year up to March 31, 2023 and March 31, 2022 and the unaudited published year-to-date figures up to December 31, 2022 and December 31, 2021, being the date of the end of the third quarter of the respective financial years which were subjected to limited review.

**For Lark Trading and Finance Limited**

Sumit Tayal  
Whole Time Director  
DIN : 06598044

Date: Noida  
Place : 26.05.2023

**LARK TRADING AND FINANCE LIMITED**

CIN: L34102UP1987PLC009222

Regd. Office: C-273, Sector-63, Noida, Gautam Buddha Nagar, Uttar Pradesh-201301  
Telephone-011-22159466, Email: larktradingfinance@gmail.com, Website: www.larktrading.in**Statement of Audited Standalone Assets and Liabilities for year ended March 31, 2023**

Particulars	Amount in Lacs	
	As at Year Ended	As at Previous Year Ended
	31.03.2023	31.03.2022
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>Non current assets</b>		
(a) Property, Plant and Equipment		
(b) Capital Work in Progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible Assets		
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financials Assets-		
(i) Investments		
(ii) Trade Receivables		
(iii) Loans	530.72	439.13
(iv) Other(to be specified)		
(i) Deferred tax assets (net)		
(j) Other non-current assets		
<b>Current Assets</b>		
(a) Inventories		
(b) Financials Assets		
(i) Investments		
(ii) Trade receivables		
(iii) Cash and cash equivalents	2.52	15.06
(iv) Bank Balance other than (iii) above		
(v) Loans	303.79	331.12
(vi) Others (to be specified)		
(c) Current Tax Assets	3.28	5.81
(d) Other current Assets	0.14	0.14
<b>TOTAL ASSETS</b>	<b>840.45</b>	<b>791.26</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity-</b>		
(a) Equity Share Capital	526.00	526.00
(b) Other Equity	187.39	178.67
<b>Liabilities</b>		
<b>Non -Current liabilities</b>		
(a) Financials Liabilities		
(i) Borrowings		
(ii) Trade Payable		
(iii) Other Financial liabilities (other than specified in item (b)) to be specified		
(b) Provisions		
(c) Deffered Tax Liabilites (net)		
(d) Other Non-Current Liabilities		
<b>Current Liabilities</b>		
(a) Financials Liabilities		
(i) Borrowings		
(ii) Trade Payables	2.07	5.29
(iii) Other Financial liabilities (other than specified in item (c) to be specified	122.78	79.18
(b) Other current liabilities		0
(c) provisions	2.21	2.12
(d) Current Tax Liabilities		
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>840.45</b>	<b>791.26</b>

For Lark Trading and Finance Limited

(Sumit Tayal)  
Whole Time Director  
DIN : 06598044Date: Noida  
Place : 26 May 2023

**LARK TRADING AND FINANCE LIMITED**

CIN: L34102UP1987PLC009222

Regd. Office: C-273, Sector-63, Noida, Gautam Buddha Nagar, Uttar Pradesh-201301

Telephone-011-22159466, Email: larktradingfinance@gmail.com, Website: www.larktrading.in

**AUDITED STANDALONE CASH FLOW STATEMENT FOR THE QUARTER & YEAR ENDED 31 MARCH, 2023**

Particulars	Amount in Lakhs	
	Year ended March 31, 2023 (01.04.2022 to 31.03.2023) (Audited)	Year ended March 31, 2022 (01.04.2021 to 31.03.2022) (Audited)
<b>Cash flow from Operating Activities</b>		
Profit Before Tax	14.5	8.22
<b>Adjustments for</b>		
Adjustments for finance costs		
Adjustments for decrease (increase) in inventories		
Adjustments for decrease (increase) in trade receivables, current	27.33	70.1
Adjustments for decrease (increase) in trade receivables, non-current	-91.59	-78.8
Adjustments for decrease (increase) in other current assets	2.53	-2.03
Adjustments for other financial assets, non-current		
Adjustments for other financial assets, current		
Adjustments for other bank balances		
Adjustments for increase (decrease) in trade payables, current	-3.21	-3.07
Adjustments for increase (decrease) in trade payables, non-current		
Adjustments for increase (decrease) in other current liabilities		
Adjustments for increase (decrease) in other non-current liabilities		
Adjustments for depreciation and amortisation expense		
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
Adjustments for provisions, current	0.09	-0.46
Adjustments for provisions, non-current		
Adjustments for other financial liabilities, current	43.6	17.05
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		
<b>Total adjustments for reconcile profit (loss)</b>		
<b>Net cash flows from (used in) operations</b>	<b>-6.75</b>	<b>11.01</b>
Dividends received		
Interest paid		
Interest received		
Income taxes paid (refund)	-5.79	-2.54
Other inflows (outflows) of cash		
<b>Net cash flows from (used in) operating activities</b>	<b>-12.54</b>	<b>8.47</b>
<b>Cash flows from used in investing activities</b>		
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		
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		
Proceeds from sales of property, plant and equipment		
Purchase of property, plant and equipment		
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		
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 receipts from future contracts, forward contracts, option contracts and swap contracts		
Dividends received		
Interest received		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
<b>Net cash flows from (used in) investing activities</b>		
<b>Cash flows from used in financing activities</b>		
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		
Repayments of borrowings		
Payments of finance lease liabilities		
Payments of lease liabilities		
Dividends paid		
Interest Paid		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
<b>Net cash flows from (used in) financing activities</b>		
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange ratechanges</b>		
<b>Effect of exchange rate changes on cash and cash equivalents</b>		
Effect of exchange rate changes on cash and cash equivalents		
<b>Net increase (decrease) in cash and cash equivalents</b>	-12.54	8.47
Cash and cash equivalents cash flow statement at beginning of period	15.06	6.59
<b>Cash and cash equivalents cash flow statement at end of period</b>	2.52	15.06
<b>Notes</b>		
The above results were reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on 26th May, 2023. The Statutory auditors		
<b>For Lark Trading and Finance Limited</b>		
<b>Sumit Tayal</b>		
<b>Whole Time Director</b>		
<b>DIN: 06598044</b>		
<b>Date: 26 May 2023</b>		
<b>Place: Noida</b>		