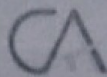


**DWIVEDI GUPTA & CO.**

**Chartered Accountants**



Kolkata Office: 637 Dakshindari Road,  
Brijdham Housing Complex,  
Kolkata - 700048.

Ph: +91 9903818998

Email: akanshapoddar@gmail.com

Independent Auditor's Report on Statement of Financial Results of Gokul Solutions Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors,  
Gokul Solutions Limited

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

**1. Opinion**

We have audited the accompanying Financial Results ("the Statement") of Gokul Solutions Limited ("the Company") for the period ended on 31st March, 2021.

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

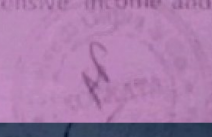
- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard, read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated July 19, 2019; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/(loss) and other financial information for the quarter and the year ended on 31<sup>st</sup> March, 2021.

**2. Basis for Opinion**

We conducted our audit of the Statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with those requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for opinion.

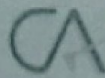
**3. Management's Responsibilities for the Financial Results**

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related financial statements of the Company. The Company's Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit/(loss) and other comprehensive income and



## DWIVEDI GUPTA & CO.

Chartered Accountants



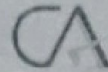
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other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles 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 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 Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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 are also responsible for overseeing the Company's financial reporting process.

**DWIVEDI GUPTA & CO.**  
Chartered Accountants



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- 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 financial results, including the disclosures, and whether the 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.

5. The Statement includes the results for the quarter ended 31st March, 2021 being the derived figures between the audited figures in respect of the current full financial year and the published year to date figures which were reviewed by us.

For Dwivedi Gupta & Company  
Chartered Accountants  
Firm Reg. No. : 012584C

Akansha Poddar

Akansha Poddar  
(Partner)  
M. No. - 312349

Date : 12.07, 2021  
Place: Kolkata  
UDIN: 21312349AAAACO2973

**GOKUL SOLUTIONS LIMITED**  
 PREMISE NO. 42, ROOM NO.102, METCALFE STREET,  
 KOLKATA - 700013  
 CIN: L74140WB2008PLC127891  
**STATEMENT OF ASSETS & LIABILITIES**

PARTICULARS	Rupees (in Lacs)	
	As at 31/03/2021 Audited	As at 31/03/2020 Audited
<b>EQUITY AND LIABILITIES</b>		
<b>SHAREHOLDERS FUNDS :</b>		
Share Capital	1,035.00	1,035.00
Reserves & Surplus	17.87	13.18
<b>NON CURRENT LIABILITIES</b>		
Deferred Tax Liability		0.02
<b>CURRENT LIABILITIES</b>		
Trade Payables		
-Due to Micro, Small & Medium Enterprises		32.78
-Due to Other Creditors	0.83	66.91
Other Current Liabilities	16.44	0.19
Short Term Provision	1.38	
<b>TOTAL</b>	<b>1,071.52</b>	<b>1,148.08</b>
<b>ASSETS</b>		
<b>NON CURRENT ASSETS</b>		
Fixed Assets	0.81	1.28
Non Current Investments	922.76	932.68
Long Term Loans & Advances	9.40	24.02
Deferred Tax Asset	0.07	
<b>CURRENT ASSETS</b>		
Inventories	70.00	70.00
Trade Receivables		60.62
Cash & Cash Equivalents	90.22	22.04
Other Current Assets	38.25	37.44
<b>TOTAL</b>	<b>1,071.52</b>	<b>1,148.08</b>

2 The above financial results for the half year ended and financial year ended March 31, 2021 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 29.03.2021

3 Previous period figures have been regrouped / rearranged wherever considered necessary.

Place: Kolkata  
 Date: 12.07.21



For Gokul Solutions Limited  
**GOKUL SOLUTIONS LIMITED**

*Anand Kumar Dubey*  
 Director  
 Anand Kumar Dubey  
 (Managing Director)

## Audited Financial Results for the half year and year ended on 31st March, 2021

Rupees (in Lacs)

Sl No.	PARTICULARS	Standalone			Previous accounting year ended (31/03/2020) (Audited)
		6 months ended (31/03/2021) (Audited)	Corresponding 6 months ended in the previous year (31/03/2020) (Audited)	Year to date figures for the current year ended (31/03/2021) (Audited)	
1	<b>Income from Operations</b>				36.29
	(a) Net Sales/Income from Operations		36.28	25.85	8.89
	(b) Other Operating Income	25.82	8.86	25.85	45.18
	<b>Total Income from Operation (Net)</b>	25.82	45.14		
2	<b>Expenditure</b>				30.68
	(a) Purchase of Stock in Trade		30.68		
	(b) Change in stock in trade				
	(c) Contingent Expenses			12.51	0.52
	(d) Employees cost	9.40	6.86		
	(e) Finance Cost			0.60	0.48
	(f) Depreciation and amortisation expenses	0.30	0.33	6.71	5.27
	(g) Other Expenditure	4.80	4.10	19.81	44.80
	<b>Total Expenditure</b>	15.50	41.99		
3	<b>Profit from operations before other Income, Interest &amp; exceptional items (1-2)</b>	11.32	3.17	6.04	0.38
4	Other Income			6.04	6.38
5	<b>Profit before Interest &amp; Exceptional items (3+4)</b>	11.32	3.17		
6	Interest				
7	<b>Profit after Interest but before exceptional items (5-6)</b>	11.32	3.17	6.04	0.38
8	Exceptional items				
9	<b>Profit(+)/Loss(-) from ordinary activities before tax (7-8)</b>	11.32	3.17	6.04	0.38
10	Tax Expense	3.50	0.30	1.30	0.10
11	<b>Profit(+)/Loss(-) from ordinary activities after tax (9-10)</b>	7.82	3.07	4.74	0.28
12	Extraordinary items (net of tax expense)				
13	<b>Net Profit (+)/Loss(-) for the period (11-12)</b>	7.82	3.07	4.74	0.28
14	Paid-up Equity Share Capital (Face Value Rs 10/- each)	1,05,000	1,05,000	1,05,000	1,05,000
15	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	13.18	13.18	13.18	13.18
16	Earning per Share (EPS) in (Rs.)				
	(a) Basic and diluted EPS (of Rs 10/- each) before Extraordinary items for the period, for the year to date and for the previous year (not to be annualised)	0.076	0.030	0.046	0.003
	(b) Basic and diluted EPS (of Rs 10/- each) after Extraordinary items for the period, for the year to date and for the previous year (not to be annualised)	0.076	0.030	0.046	0.003
17	<b>Public Shareholding</b>				
	Number of Shares	75,60,000	75,60,000	75,60,000	75,60,000
	Percentage of shareholding	73.04	73.04	73.04	73.04
18	<b>Promoter and Promoter Group Shareholding</b>				
	(a) Pledged/Encumbered				
	Number of shares				
	percentage of shares (as a % of the total shareholding of promoter and promoter group)				
	Percentage of shares (as a % of the total share capital of the company)				
	(b) Non-encumbered				
	Number of shares	27,90,000	27,90,000	27,90,000	27,90,000
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	26.96	26.96	26.96	26.96
	Percentage of shares (as a % of the total share capital of the company)				

## NOTES TO ACCOUNTS

1. The position to investor complaints for the half year ended March 31st 2021 is

PARTICULARS	Half year ended 31/03/2021
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KOLKATA - 700013

CIN: L74140WB2008PLC127891

Audited Financial Results for the half year and year ended on 31st March, 2021

Rupees (in Lacs)

KOLKATA - 700013

CIN: L74140WB2008PLC127891

Audited Financial Results for the half year and year ended on 31st March, 2021

Rupees (in Lacs)