| | Kothari Group Imagine Inspire Deliver Balance House, Netaji Subhas F | 1935 Road | PLC00 , Kolka | 08194 ata – 700 00 | 1(West Benga | |) | | £ |
|----------|--|--------------|-------------------|---|---|---------------------|-------------|-------------------------------|------------------------------|
| | Phone No.033-2230-2331(6 E-mail: gillander@gillandersarbuthnot.co | | | | | ot.com | | | |
| | FORM | DP | T-1 | - | | | | | |
| | CIRCULAR OR CIRCULAR IN THE FORM (| DF A | DVE | RTISEME | | IG DEPC | SITS | 5 | |
| | Pursuant to section 73 (2)(a) and section 76 and rule 4(1) and | | | - | | - | | | 2014] |
| 1. | GENERAL INFORMATION | | | | DIN and occupa | tions of the | | | |
| a. | Name : GILLANDERS ARBUTHNOT AND COMPANY LIMITED | | No. Na | - | Address | | | upation | DIN |
| | CIN: L51909WB1935PLC008194 | 1. | | A. K. Kothari irman | "Kothari Niwas 6B, Penn Road | , | Indu | ustrialist | 00051900 |
| | Address of Registered Office : C-4, Gillander House, Netaji Subhas Road, Kolkata – 700 001 | 2. | Smt | . P. D. Kothari | Kolkata – 700 0 "Kothari Niwas" | | Indu | ustrialist | 00051860 |
| | Website: www.gillandersarbuthnot.com | 2. | Ont | | 6B, Penn Road | , Alipore, | maa | iotrianot | 00001000 |
| | Contact details of the company : Phone: 033-2230-2331(6 Lines) | 3. | Shri | N. Pachisia | Kolkata – 700 0 Orbit Regency, | | Entr | epreneur | 00233768 |
| | Fax :033- 2230-4185, E-mail : gillander@gillandersarbuthnot.com | | | | Flat No. – 9B, 29A, Ballygung | ie Park | | | |
| b. | Date of incorporation of the company : 1st February, 1935 | | 01.1 | A Data di | Kolkata – 700 0 | 19 | D | | 00004004 |
| c. | Business carried on by the company and its subsidiaries with the details of branches or | 4. | Shri | A. Baheti | Merlin North S 70, P. C. Ghos | | Pro | fessional | 08094824 |
| | units, if any: | 5. | Shri | K. Ashok | Lake Town, Ko 6B, Chakolas B | | 8 Reti | red | 02272068 |
| | The Company carries on the following businesses through it's four Divisions :- | | | | Block E, Theve | era Ferry Roa | | cutive | |
| 1) | Textile - Manufacture and sale of yarn and fabric made out of Cotton and Man-made | | | | Thevera P.O. E Kerala-682013 | | | | |
| | Fibre viz., Acrylic, Polyester, Viscose Staple and Blends thereof. | 6. | Shri | C. R. Prayag | C-3/62, Orchid Applewood Tov | | Prot | fessional | 08463106 |
| 2) | Engineering (MICCO) – Manufacture and sale of Steel Structurals, Pipes and | | | | Spring Road, Ahmedabad-38 | 20059 | | | |
| | Equipments and Designing, Supplying, Erectioning, and Commissioning of projects on | 7. | | Mahesh | Block-B, P-79, | Lake Town | | npany | 02100322 |
| 3) | turnkey basis. Tea - Manufacture and sale of Tea. | | Sodl Man | hani aging Director | Kolkata -700 0 | 89 | Exe | cutive | |
| 4) | Property – Letting out property on rent. | 8. | Shri | Manoj Sodhan | i Block-B, P-79 | | | npany | 02267180 |
| | The company has the following subsidiaries :- | | Exec & CE | cutive Director EO | Kolkata - 7000 | 89 | Exe | cutive | |
| | The Company has setup a wholly owned direct foreign subsidiary by the name | | Manag | ement's perce | ption of risk fac | tors · Comp | anv has | obtained | Credit Rating |
| | Gillanders Holdings (Mauritius) Limited, having its registered office at 6° Floor, Tower | | - | | ble from CARE Ra | | • | | • |
| | A, 1 Cyber City, Ebene, Mauritius. The Company also has step down foreign subsidiary | | | - | nsidered to have | | - | | |
| | by the name Naming'omba Tea Estates Limited, $\mbox{ P.O. Box}-2,\mbox{ Thyolo, Malawi. The said}$ | a | | 0 | ligations. Such ins Iuding the amou | | | | |
| | estates are engaged in growing and processing of Tea and Macadamia. | 0 | | in repayment of | 0 | it involveu, o | iuratioi | i oi ueiaui | t and present |
| | The Company has Branches/ Offices at Ahmedabad, Angul, Bhilwara, Delhi, | | i) sta | atutory dues |) | | | | |
| | Ichalkaranji, Jagdalpur, Kadma, Kanpur, Ludhiana, Mumbai, Raigad, Salem, Surat, | | , | bentures and in an from any ban | | No Default b | y the Co | ompany | |
| | Tirupur and Visakhapatnam. | | ' | • | rest thereon | | | | |
| I. | Details of Units Tea Estates / Factories: | 2. | | | IE DEPOSIT SCH | | | | |
| а. | Betjan Tea Estate, Post Office: Makum Junction, District: Tinsukia, Assam, | a. b. | | . 0 | d resolution : 14th olution in the gene | • | | ing the invi | itation of such |
| а. | Pin-786170 | D. | | s 14th August, | - | erai meeting i | | ing the inv | Itation of Such |
| b. | Tengpani Tea Estate, Post Office: Makum Junction, District: Tinsukia, Assam, | C. | • • | | hether secured or | unsecured : | Unsecu | ired | |
| | Pin – 786170 | d. | | ount which the com | | From Shar | | | 911.95 Lacs |
| c. | Gorunga Tea Estate, Post Office: Golaghat, District: Golaghat, Assam, Pin - 785621 | | | e by way of deposit and the rules made | | From Publi Total | c : | | ,279.88 Lacs ,191.83 Lacs |
| d. | Borkatonee Tea Estate, Post Office: Golaghat, District: Golaghat. Assam, Pin - 785621 | | | | actually held on the | From Shar | holders | | ,117.68 Lacs |
| e. | Dooria Tea Estate, Post Office: Golaghat, District: Golaghat, Assam Pin - 785621 | | | day of the immedia | | From Publi | c : | | ,668.44 Lacs |
| f. | Arun Tea Estate, Post Office: Dhekiajuli, District: Sonitpur, Assam, Pin - 784110 | | | | on 31st March, 2020 actually held on the | Total | | | ,786.12 Lacs ,696.88 Lacs |
| g. | Dherai Tea Estate, Post Office:Dhekiajuli, District: Sonitpur, Assam, Pin - 784110 | | | e of issue of the adv | • | | | | 1.08.2020 |
| h. | Taipoo Tea Estate, Post Office: Bagdogra, District : Darjeeling, West Bengal, | | | Companies (Accep | | | | | |
| | Pin – 734422 | | | es, 2014 amount or 3.08.2020 stands a | utstanding after payme | ent | | | |
| i. | Gairkhata Tea Estate, Post Office: Gairkhata, District: Jalpaiguri, West Bengal, | | | ount of deposit prop | | Upto Rs.3, | 20 Lacs | (as per ratin | g obtained |
| п. | Pin - 735212 Textile Division : | | | | | from CARE | Ratings | Ltd. dated 10 | 0.08.2020) |
| а. | North India Spinning Mill, Vill Akbarpur, Ahmedgarh - 148021, District- Sangrur, | | V. Am | ount of denosit room | ayable within the next | - | | r 2 (d)(l) abo etween 14.0 | |
| – | Punjab | | | lve months under the | | to 13.08.20 | | 5.ween 14.0 | 0.2020 |
| b. | GIS Cotton Mill, 47, G. T. Road, Champdany, P.O Baidyabati, DistHooghly, West | | (Ac | ceptance of Depos | its) Rules,2014 | | - | | |
| | Bengal, Pin-712222 | e. | | is of rising deposition and Pate of | | | | | |
| d. | Brief particulars of the management of the company : | | Dura | tion and Rate of | | | IMI II A 71 | VE DEPOSI | . |
| | The affairs of the Company are managed by the Managing Director, Executive Director | P | eriod | Rate of | Interest | Period A | nnual | | terest |
| | & Chief Executive Officer of the Company with the assistance of a team of competent | | | Interest | Payable | | Yield | | yable |
| | technical, commercial and professional executives subject to the overall | | 1 Year 2 Years | 9.75% 10.00% | Half Yearly -Do- | | 0.00% | - | Compounding |
| | superintendence, control and direction of the Board of Directors of the Company. | | 3 Years | 10.00% | -Do- | | 1.67% | | - Do- |

| C | | | C | | υρ |) | | | Re | gd. | Off 33)- | DE ice 223 | : C 0-23 | S -4, 0 331 | A Gilla (6 L | RI and ine | BL er H s), C | JT lous)33-3 | FO HI ie, N 3022 | N leta 2-44 | 0 1 ji S 170 | ubh (4 L | AN as F | Roa s), E |) (id, k E-ma | CC (olk ail : |) Ata gill | 1 P - 7(| A 00 0 der@ | N \ 01 (⊉gill | Wes | st B | eng | jal) | | | | | - | | |
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| We a tax | also dec under s | la se | re th ction | at the 194A | firs of | t na the | ame Inc | d d com | epo e T | sito ax | r is Act, | the 19 | be 61. | nefi I/We | icial e de | ow clar | ner e th | of t at w | this hat i | joir s st | nt d tate | epc d by | it a me | nd /us | is te in th | o be nis a | e tro ippli | eate cati | ed a ion f | is th orm | ne p is ti | oay rue | ee f and | for coi | the rrec | pu ct. | irpo | se | of d | ledı | uctio |
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| ash, | /Cheque | e/I | Draf | t/FDR | 'CD | R١ | ١٥ | | | | | | | | | | | | | | | | | | | | | | | | | | [| Dat | | | | | | | |
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| redi | it Date. | | | | | | | | | Mat | turit | уC | Date | · | | | | | | | JNC | u l | , y | | | | | | | | | | | | | | | | | | |
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| Kothari Group Imagine Inspire Deliver | Application Form for Public Deposit (Unsecured) GILLANDERS ARBUTHNOT AND COMPANY LIMITED Regd. Office : C-4, Gillander House, Netaji Subhas Road, Kolkata - 700 001 (West Bengal) Phone No. : (033)-2230-2331 (6 Lines), 033-3022-4470 (4 Lines), E-mail : gillander@gillandersarbutt Website : www.gillandersarbuthnot.com • CIN : L51909WB1935PLC008194 | |
|---|--|--------|
| | ACKNOWLEDGEMENT SLIP (To be filled by the Applicant) | Date |
| (Name of Sole or First App | /ls. / Mst. / M/s icant) nulative Deposit for a period oftogeth | |
| No | Dated Drawan on | for Rs |
| (Rupees | | only) |

Note : The Final Deposit Receipt will follow within 21 (Twenty one) days from the date of realisation of cheque / bank draft or date of renewal.

For GILLANDERS ARBUTHNOT AND COMPANY LIMITED

TERMS & CONDITIONS GOVERNING GACL FIXED DEPOSIT SCHEMES (UNSECURED)

1. APPLICATION

- (a) Application shall be made in the Company's prescribed form and must be accompanied by Cheque/Bank Draft in favour of 'GILLANDERS ARBUTHNOT & COMPANY LIMITED' drawn on a Scheduled Bank payable at the place of acceptance and marked "A/c. Payee only".
 (b) Bank charges incurred by the Company, if any, will be on Depositor's account.
- (c) The deposit may be made in joint names not exceeding two. Guardians should sign the Application Form when deposit is made in the name of a minor. Thumb impression in place of signature must be attested by a Magistrate or Notary Public.
- (d) Deposit from non-resident will not be accepted.
- (e) The Company reserves the right to reject any application for deposit or renewal thereof without assigning any reason.

2. ISSUE OF RECEIPT

The Deposit Receipt will be forwarded to the depositor at his/her address registered with the company within 21 (Twenty one) days from the date of realisation of cheque / bank draft or date of renewal. The Company is in no way responsible for delay or loss of the same whilst in postal transit. **BROKERAGE**

3. BROKERAGE

- No Brokerage will be paid on Deposits received.
- 4. JOINT DEPOSIT
 - (a) In case of deposit in joint names, all correspondence will be addressed to and cheque for the principal amount and interest will be drawn in favour of the person whose name appears first on the Deposit Receipt. Payment made to such person of principal amount and interest shall be valid and binding on the joint depositor.
 - (b) In the event of death of the first named depositor, payment of principal amount and interest will be made to the surviving depositor on his/her producing the related death certificate and without reference to the heirs and/or legal representatives of the deceased.
 - (c) In case of deposits from shareholders the first named depositor must be a shareholder of the Company.

5. NOMINATION FACILITY

Nomination facility is available as per the provisions of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014. Nomination form may be obtained from the Company on request.

6. SUCCESSION

In the event of death of sole or surviving depositor, payment of principal and interest due thereon shall be made on maturity either to the nominee named on the application or to the executor/administrator of the deceased depositor on his/her furnishing a death certificate and on executing an indemnity bond as required by the Company or to the holder of the requisite succession certificate.

7. INTEREST & TAX DEDUCTION

- (a) Interest will be payable on deposit(s) from the date of receipt of Cash and/or realisation of Cheque/Bank Draft and calculated on the basis of 365 days in a year payable half-yearly and on maturity. On Cumulative Deposit, Interest will be calculated @ 09.75% p.a. for 1 Year, @ 10.00% p.a. for 2 years and @ 10.25% p.a. for 3 years which will be compounded on a half-yearly basis. The effective yield of which will be, for 1 year 10.00%, for 2 years 10.80% & for 3 years 11.67 %. Certificates for interest accrued as on 31st March of each year and on maturity will be issued specifying the amount of tax deducted at source.
- (b) Income tax, wherever applicable, will be deducted from the amount of payable interest as per law for the time being in force. Tax will not be deducted if appropriate certificate as referred under the Income Tax Act is submitted one month before the due date of payment or accrual of interest. Depositors may kindly note that it is now mandatory to quote the Permanent Account Number (PAN) of the depositor in the tax deduction certificate, where tax is deductible at source. Depositors whose interest income is likely to exceed the prescribed limit are advised in their own interest to furnish their PAN in the space provided there for in the Application Form, failing which the Company will not be responsible for any delay in receipt of the tax deduction certificate by the depositor and/or non-acceptance of the tax deduction certificate by the income tax authorities in absence of the information about depositor's PAN therein. Further, please ensure that the Tax exemption Form contains PAN of the depositor, which is mandatory, or else the company shall deduct TDS as per law for the time being in force irrespective of submission of Tax Exemption Form.

8. REPAYMENT/RENEWAL

- (a) On maturity the Depositor shall surrender Deposit Receipt duly discharged on requisite Revenue Stamp atleast a fortnight before the date of maturity to enable the Company to make the repayment or to renew such deposit according to the Companies (Acceptance of Deposits) Rules, 2014, as amended. In case of Deposit in joint names, discharge by the first named person will be acceptable to the Company and binding on both the depositors. No interest will accrue after maturity unless otherwise decided by the Company, if the deposit remains unclaimed. In case of default in repayment of matured deposit, the Company shall pay penal interest on matured deposit after maturity as per provisions of Rule 17 of the deposit Rules.
- (b) The Company is not under any obligation to give notice or advance intimation about the maturity of a deposit falling due for payment.
- (c) Depositor intending to renew the deposit on maturity shall submit a fresh Application Form alongwith the discharged Deposit Receipt to the Company before maturity, failing which deposit will be renewed only from the date on which such documents are submitted.
- (d) Repayment of Deposit before maturity but not earlier than 6 (six) months from the date of deposit shall be at the discretion of the Company. In the event of the Company agreeing to repay a deposit prior to the date of its maturity, the rate of payment of interest on such deposit shall be in accordance with the provisions of Companies (Acceptance of Deposits) Rules, 2014 as amended from time to time. In case of premature repayment of cumulative deposit, if allowed by the Company, such deposit will carry simple interest and such interest will also be subject to the provisions of the Rules, as amended. In case of premature repayment the difference between the interest paid, and the interest calculated pursuant to this clause shall be deducted from the amount to be refunded.

9. TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

Matured deposits and interest thereon remaining unclaimed for a period of 7 (seven) years from the date of maturity or due date of interest payable, as the case may be, the same shall be transferred to the IEPF as per the provisions of the Companies Act, 2013. On transfer to the said fund no claim shall lie with the Company.

10. GENERAL

- (a) In the event of loss or destruction or mutilation of a Deposit Receipt, the Company may on such reasonable terms to indemnity and investigating evidence as it thinks fit and on receiving reimbursement of out of pocket expenses incurred for such investigation issue a duplicate receipt to the depositor.
- (b) Fixed and Cumulative Deposit Receipts are "NEITHER NEGOTIABLE NOR TRANSFERABLE"
- (c) The Fixed / Cumulative Deposit will be subject to the Companies (Acceptance of Deposit) Rules, 2014 as amended and/or other regulations prescribed by Central/State Government or the Reserve Bank of India or other statutory authorities from time to time.
- (d) The Company will not recognise or accept any lien or assignment of the deposit and/or the interest thereon.
- (e) In case of any dispute in the matter related to, arising out of or connected with the deposit, the appropriate Court situated at Kolkata alone has and shall have jurisdiction to adjudicate and decide the same.
- (f) The Company reserves the rights to add, alter or amend, or revoke any of the conditions stipulated herein without any notice or assigning any reason therefore.
- (g) These terms and conditions form part of the prescribed Application Form.

FORM DPT-1

CIRCULAR OR CIRCULAR IN THE FORM OF ADVERTISEMENT INVITING DEPOSITS [Pursuant to section 73 (2)(a) and section 76 and rule 4(1) and 4(2) of the Companies (Acceptance of Deposits) Rules, 2014]

| | [Pursuant to section 73 (2)(a) and section 76 and rule 4(1) and | 4(2) |) of the (|
|------------|--|-------|--------------------------|
| 1. | GENERAL INFORMATION | e. I | Names, ao |
| a. | Name : GILLANDERS ARBUTHNOT AND COMPANY LIMITED | SI. N | No. Name |
| | CIN: L51909WB1935PLC008194 | 1. | |
| | Address of Registered Office : C-4, Gillander House, Netaji Subhas Road, | | Chairma |
| | Kolkata – 700 001 | 2. | Smt. P. D |
| | Website: www.gillandersarbuthnot.com | | |
| | Contact details of the company : Phone: 033-2230-2331(6 Lines) | | |
| | Fax :033- 2230-4185, E-mail : gillander@gillandersarbuthnot.com | 3. | Shri N. F |
|) . | Date of incorporation of the company : 1st February, 1935 | | |
| . | Business carried on by the company and its subsidiaries with the details of | | |
| | branches or units, if any: | 4. | Shri A. E |
| | The Company carries on the following businesses through it's four Divisions :- | | |
| I) | Textile - Manufacture and sale of yarn and fabric made out of Cotton and Man- | 5. | Shri K. A |
| ' | | | |
| | made Fibre viz., Acrylic, Polyester, Viscose Staple and Blends thereof. | | |
| 2) | Engineering (MICCO) – Manufacture and sale of Steel Structurals, Pipes and | 6. | Shri C. I |
| | Equipments and Designing, Supplying, Erectioning, and Commissioning of | | |
| | projects on turnkey basis. | | |
|) | Tea - Manufacture and sale of Tea. | 7. | Shri Mal |
|) | Property – Letting out property on rent. | | Sodhan |
| | The company has the following subsidiaries :- | - | Managir |
| | The Company has setup a wholly owned direct foreign subsidiary by the name | 8. | Shri Ma Executiv |
| | Gillanders Holdings (Mauritius) Limited, having its registered office at $\ 6^{\rm th}$ Floor, | | & CEO |
| | Tower A, 1 Cyber City, Ebene, Mauritius. The Company also has step down | f. | Manage |
| | foreign subsidiary by the name Naming'omba Tea Estates Limited, P.O. Box – 2, | 1. | _ |
| | Thyolo, Malawi. The said estates are engaged in growing and processing of Tea | | Rating "C |
| | and Macadamia. | | Instrume |
| | The Company has Branches/ Offices at Ahmedabad, Angul, Bhilwara, Delhi, | | regarding |
| | Ichalkaranji, Jagdalpur, Kadma, Kanpur, Ludhiana, Mumbai, Raigad, Salem, | | moderate |
| | Surat, Tirupur and Visakhapatnam. | g. | Details o |
| | Details of Units | | present |
| | Tea Estates / Factories: | | i) statu |
| | | | ii) debe |
| | Betjan Tea Estate, Post Office: Makum Junction, District: Tinsukia, Assam, | | iii) loan |
| | Pin-786170 | | instit |
| | Tengpani Tea Estate, Post Office: Makum Junction, District: Tinsukia, Assam, | 2. | PARTICU |
| | Pin-786170 | a. | Date of pa |
| - | Gorunga Tea Estate, Post Office: Golaghat, District: Golaghat, Assam, Pin - | b. | Date of p |
| | 785621 | | such dep |
| | Borkatonee Tea Estate, Post Office: Golaghat, District: Golaghat. Assam, Pin - | C. | Type of d |
| | 785621 | d. | I. Amount |
| | Dooria Tea Estate, Post Office: Golaghat, District: Golaghat, Assam Pin - 785621 | | raise by |
| | Arun Tea Estate, Post Office: Dhekiajuli, District: Sonitpur, Assam, Pin - 784110 | | Actand |
| | Dherai Tea Estate, Post Office:Dhekiajuli, District : Sonitpur, Assam, Pin - | | II. Aggreg |
| | 784110 | | last day |
| | Taipoo Tea Estate, Post Office: Bagdogra, District : Darjeeling, West Bengal, | | financia |
| | Pin-734422 | | III. Aggreg date of i |
| | Gairkhata Tea Estate, Post Office: Gairkhata, District: Jalpaiguri, West Bengal, | | the Con |
| | Pin-735212 | | Rules, 2 |
| | | | paymer |
| | Textile Division : | | IV. Amoun |
| | North India Spinning Mill, Vill Akbarpur, Ahmedgarh - 148021, District- Sangrur, | | |
| | Punjab | | |
| | GIS Cotton Mill, 47, G. T. Road, Champdany, P.O Baidyabati, DistHooghly, | | V. Amou |
| | West Bengal, Pin-712222 | | twelve (Acce |
| • | Brief particulars of the management of the company : | e. | Terms |
| | The affairs of the Company are managed by the Managing Director, Executive | с. | Duratio |
| | Director & Chief Executive Officer of the Company with the assistance of a team | | |
| | of competent technical, commercial and professional executives subject to the | | Period |
| | overall superintendence, control and direction of the Board of Directors of the | | 1 Year |
| | Company. | | 2 Years |
| | | | 3 Years |

| (2) | of the | Companie | es (Acceptan | ce of De | eposits) l | Rules, 20 | 014] | |
|-------|---|---|--|-----------------------------|---|----------------------|--|--|
| e. 1 | Names, a | Iddresses, I | DIN and occupa | tions of | the directo | ors : | | |
| SI. N | lo. Name | | Address | | Occu | pation | DIN | |
| 1. | Shri A. Chairm | K. Kothari an | "Kothari Niwas" 6B, Penn Road Kolkata – 700 0 | , Alipore, | Ind | ustrialist | 00051900 | |
| 2. | Smt. P. | D. Kothari | "Kothari Niwas' 6B, Penn Road Kolkata – 700 0 | , Alipore, | Ind | ustrialist | 00051860 | |
| 3. | Shri N. | Pachisia | Orbit Regency, Flat No. – 9B, 29A, Ballygung Kolkata – 700 0 | e Park, | En | trepreneur | 00233768 | |
| 4. | Shri A. | Baheti | Merlin North Si 70, P. C. Ghos Lake Town, Ko | h Road | | ofessional | 08094824 | |
| 5. | Shri K. | Ashok | 6B, Chakolas B Block E, Theve Thevera P.O. E Kerala-682013 | ra Ferry I Irnakular | Road, Exe | tired ecutive | 02272068 | |
| 6. | Shri C. | R. Prayag | C-3/62, Orchid Applewood Tov Spring Road, Ahmedabad-38 | vnship, | /, Prc | ofessional | 08463106 | |
| 7. | Shri Ma Sodhar Managi | | Block-B, P-79, Kolkata -700 0 | | | mpany ecutive | 02100322 | |
| 8. | | ve Director | i Block-B, P-79 Kolkata - 7000 | | | mpany ecutive | 02267180 | |
| | Managa | mont's nor | ontion of rick | factors | Compony | haa ahtai | nod Crodit | |
| | | | ception of risk | | | | | |
| | | | FD); Stable from | | | | | |
| | Instruments with this rating are considered to have moderate degree of safety | | | | | | | |
| | regardin | g timely ser | rvicing of financ | ial obliga | ations. Suc | ch instrum | ents carry | |
| | moderat | e credit risk. | | | | | | |
| | Details | of default, in | ncluding the an | nount inv | olved, du | ation of d | efault and | |
| | present | status, in re | payment of – | | | | | |
| | i) stat | utory dues | |) | | | | |
| | ii) deb | entures and i | interest thereon | No D | efault by th | ne Compan | ıy | |
| | | | nk or financial | 1 | | | | |
| | , | | terest thereon | , | | | | |
| | | | THE DEPOSIT S | | | | | |
| 2 | | | | | | | | |
| ۱. | | Ŭ, | ard resolution : 1 | - | | | | |
|). | Date of p | bassing of re | solution in the ge | neral me | eting autho | rizing the i | nvitation of | |
| | such dep | oosits 14th A | ugust, 2014 | | | | | |
| | | | whether secure | | | | | |
| Ι. | raise b | nt which the corr y way of deposit d the rules made | ts as per the | From Sh From Pu Total | areholders : blic : : | Rs. 2,2 | 11.95 Lacs 79.88 Lacs 91.83 Lacs | |
| | last dag | y of the immedia | actually held on the ately preceding n 31st March, 2020 | From Sh From Pu Total | | Rs. 2,6 | 17.68 Lacs 68.44 Lacs 86.12 Lacs | |
| | date of the Co | issue of the adv mpanies (Accep | actually held on the vertisement under otance of Deposits) utstanding after | | | Rs. 3,6 as on 14. | 96.88 Lacs 08.2020 | |
| | payme | nt till 13.08.202 | 0 stands at | | | | | |
| | IV. Amour | nt of deposit prop | posed to be raised | from C | s.3,920 Lacs ARE Ratings at to limit as p | s Ltd. dated 1 | 10.08.2020) | |
| | V. Amo | unt of deposit re | payable within the n | | | | | |
| | | 1 - C | r the Companies | | 8.2021) | | | |
| | (Acce | eptance of Depo | osits) Rules,2014 | | | | | |
|). | | of rising dep | | | | | | |
| | Durati | on and Rate | of Interest | | | | | |
| | Devi 1 | FIXED DEPC | | P 1 1 | | IVE DEPOS | | |
| | Period | Rate of Interest | Interest Payable | Period | Annual Yield | | erest /able | |
| | 1 Year 2 Years | 9.75% 10.00% | Half Yearly -Do- | 1 Year 2 Years | 10.00% 10.80% | | Compounding Do- | |

2 Years 3Years

10.80% 11.67%

- Do-- Do-

-Do--Do-

10.00% 10.25%

Mode of payment and repayment :

Other Terms

Deposits will be accepted for amount in multiples of Rs. 2,000 (Rupees Two thousand only) subject to a minimum of Rs.10,000 (Rupees Ten thousand only) for periods and rates as specified above

By Cheque

- П. The Company will issue Certificates on 31st March of each year and on maturity of deposits for interest accrued specifying the amount of tax deducted at source, if any.
- III. No Brokerage will be paid on Deposits received.
- IV. Application for deposit must be made only on Company's prescribed form. Application form is also available in the Company's website
- V) Repayment of Deposit before maturity but not earlier than 6 (six) months form the date of deposit shall be at the discretion of the Company, in the event of the Company agreeing to repay a deposit prior to the date of its maturity, the rate of payment of interest on such deposit shall be in accordance with the provisions of Companies (Acceptance of Deposits) Rules, 2014 as amended from time to time. In case of premature repayemnt of cumulative deposit, if allowed by the Company, such deposit will carry simple interest and such interest will also be subject to the provisions of the Rules, as amended. In case of premature repayment the difference between the interest paid, and the interest calculated oursuant to this clause shall be deducted from the amount to be refunded.
- VI) Nomination facility is available
 - Proposed time schedule mentioning the date of opening of the Scheme : On or after 19th October, 2020
 - the time period for which the advertisement is valid : This circular in the form of advertisement issued shall be valid until the expiry of six months from the date of closure of the financial year 2020-2021 or until the date on which the financial statement is laid before the company in annual general meeting or, where the annual general meeting for 2021 has not been held, the latest day on which that meeting should have been held in accordance with the provisions of the Act, whichever is earlier.
- Reasons or objects of raising the deposits : To meetup the business g. requirements of the Company
- Credit rating obtained : h.
 - Name of the Credit Ratings Agencies, CARE Ratings Limited
 - · Rating obtained,

of other persons.

Interest coverage ratio

(Cash profit after tax plus interest paid)

'CARE BBB (FD) '[Triple B (Fixed Deposit)] : Stable · Meaning of the rating obtained Instruments with this rating are considered to have moderate degree of safety regarding timely servicing of financial obligations. Such instruments carry moderate credit risk. · Date on which rating was obtained Rating obtained on 10.08.2020 NotApplicable Short particulars of the charge created : or to be created for securing such deposits ifany Any financial or other material interest : The Directors, Promoters and Key Managerial Personnel of the Company of the director, promoters or key has financial Interest in fixed deposits managerial personnel in such deposits of the Company to the extent of their and the effect of such interest in so respective fixed deposits, if any, and is far as it is different from the interests no way different from the interest of other persons.

3. DETAILS OF ANY OUTSTANDING DEPOSITS

| a. | Amount Outstanding | : Rs. 3,696.8 | 8 Lacs as or | n 14.08.2020 |) |
|----|-------------------------------|----------------------|-----------------|-----------------|----------------|
| | | (after payme | ent till 13.08. | 2020) | |
| b. | Date of acceptance* | : From 14.08. | 2017 to 29.06 | 6.2020 undei | the |
| | | Companies | (Acceptance | of Deposits) | Rules, 2014 |
| c. | Total amount accepted | : Rs. 3,696.88 | 8 Lacs | | |
| d. | Rate of interest | : 9.75%, 10.0 | 0%,10.25% | & 10.75% | |
| e. | Total number of depositors | : 539 Nos. De | positors (1.5 | 10 Nos. Dep | osits) |
| f. | Default, if any, in repayment | t of deposits a | nd payment of | of interest the | ereon, if any, |
| | including number of deposite | ors, amount ar | nd duration of | default invo | lved. : There |
| | is no default in repayment of | deposits and p | payment of in | terest thereo | n. |
| g. | Any waiver by the depositors | s, of interest ac | crued on dep | osits. : No ca | ase of waiver |
| | *excluding date of unclaimed | d deposit | | | |
| 4. | FINANCIAL POSITION OF | THE COMPA | NY | | |
| a) | PROFITS, DIVIDENDS AN | DINTEREST | COVERAGE | RATIO : | |
| | | | | | ₹ in Lakhs |
| | For the year ended on | | 31.3.2018 | 31.3.2019 | 31.3.2020 |
| | Profit/(loss) Before Tax | | (920.70) | (717.11) | (1,780.19) |
| | Profit/(loss)After Tax | | (1.063.51) | (879.69) | (1,780.19) |
| | Dividend declared on Equity | / Shares | - | - | - |

1.12

1.18

0.95

b) SUMMARY OF THE FINANCIAL POSITION OF THE COMPANY FOR THE

| THREE AUDITED BALANCE SHEETS | | | ≹ in Lakhs |
|---|---|--|--|
| Assets | As at 31.3.2018 | As at 31.3.2019 | As at 31.3.2020 |
| NON-CURRENT Assets Property, Plant and Equipment Capital Work-in-Progress Intangible Assets Intangible Assets under Development | 34,948.83 760.54 18.60 | 798.07 13.70 25.90 | 32,707.11 688.81 41.20 |
| Investment in Subsidiary Financial Assets | 263.52 | 636.59 | 791.15 |
| i) Investments ii) Loan ii) Other Financial Assets Non-Current Tax Asset (Net) Other Non-Current Assets | 3,260.20 | 1,882.65 75.46 1,849.01 980.30 41.51 | 1,264.69 140.55 489.11 848.84 37.90 |
| CURRENT ASSETS Biological Assets other than bearer Plants Inventories Financial assets | 45.46 17,766.56 | , i | 14,204.24 |
| i) Investments ii) Trade Receivables iii) Cash & Cash Equivalents iv)Bank balances other than above v) Loans vi)Other Financial Assets Other Current Assets Current Tax Asset (Net) | 113.85 9,273.76 144.67 767.93 14.27 6,849.08 5,472.48 762.82 | 228.74 7,535.90 | 399.71 7,644.76 190.93 2,258.39 144.76 7,114.38 3,927.28 |
| | | | |
| Total Assets | 83,355.67 | 80,676.33 | 72,893.81 |
| Total Assets Equity And Liabilities | 83,355.67 As at 31.3.2018 | 80,676.33 As at 31.3.2019 | 72,893.81 As at 31.3.2020 |
| Equity And Liabilities Equity Equity Share Capital Other Equity Non-Current Liabilities | As at | As at | As at |
| Equity And Liabilities Equity Equity Share Capital Other Equity Non-Current Liabilities Financial Liabilities i) Borrowings ii) Other Financial Liabilities Provisions Other Non-Current Liabilities | As at 31.3.2018 2,134.23 | As at 31.3.2019 2,134.23 | As at 31.3.2020 2,134.23 |
| Equity And Liabilities Equity Equity Share Capital Other Equity Non-Current Liabilities Financial Liabilities i) Borrowings ii) Other Financial Liabilities Provisions Other Non-Current Liabilities Current Liabilities i) Borrowings | As at 31.3.2018 2,134.23 25,634.01 10,556.30 1,088.30 145.23 | As at 31.3.2019 2,134.23 24,698.88 9,951.95 941.44 169.55 | As at 31.3.2020 2,134.23 22,658.35 9,595.58 1,162.26 |
| Equity And Liabilities Equity Equity Share Capital Other Equity Non-Current Liabilities Financial Liabilities i) Other Financial Liabilities Provisions Other Non-Current Liabilities Current Liabilities i) Borrowings ii) Trade Payables Total outstanding dues to Micro | As at 31.3.2018 2,134.23 25,634.01 10,556.30 1,088.30 145.23 61.21 | As at 31.3.2019 2,134.23 24,698.88 9,951.95 941.44 169.55 30.79 | As at 31.3.2020 2,134.23 22,658.35 9,595.58 1,162.26 187.37 |
| Equity And Liabilities Equity Equity Share Capital Other Equity Non-Current Liabilities i) Borrowings ii) Other Financial Liabilities Provisions Other Non-Current Liabilities Current Liabilities i) Borrowings ii) Trade Payables Total outstanding dues to Micro Enterprise and Small Enterprise Total outstanding dues of creditors other than Micro Enterprise and | As at 31.3.2018 2,134.23 25,634.01 10,556.30 1,088.30 145.23 61.21 20,095.44 | As at 31.3.2019 2,134.23 24,698.88 9,951.95 941.44 169.55 30.79 18,374.15 | As at 31.3.2020 2,134.23 22,658.35 9,595.58 1,162.26 187.37 - 16,038.36 |
| Equity And Liabilities Equity Equity Share Capital Other Equity Non-Current Liabilities Financial Liabilities i) Borrowings ii) Other Financial Liabilities Provisions Other Non-Current Liabilities Current Liabilities i) Borrowings ii) Trade Payables Total outstanding dues to Micro Enterprise and Small Enterprise Total outstanding dues of creditors | As at 31.3.2018 2,134.23 25,634.01 10,556.30 1,088.30 145.23 61.21 20,095.44 54.27 | As at 31.3.2019 2,134.23 24,698.88 9,951.95 941.44 169.55 30.79 18,374.15 71.32 | As at 31.3.2020 2,134.23 22,658.35 9,595.58 1,162.26 187.37 - 16,038.36 38.47 |

c) Audited Cash Flow Statement for the last three financial years

| | | | < III Lakiis |
|--|------------|------------|--------------|
| Particulars | As at | As at | As at |
| | 31.3.2018 | 31.3.2019 | 31.3.2020 |
| A Cash Flow From Operating Activities | 5,164.38 | 9,245.08 | 5,533.55 |
| B Cash Flow From Investing Activities | (1,122.29) | (1,648.58) | 1,268.54 |
| C Cash Flow From Financing Activities | (6,024.78) | (7,499.02) | (6,853.31) |
| NET INCERASE/(DECREASE) IN CASH | | | |
| AND CASH EQUIVALENTS [A+B+C] | (1,982.69) | 97.48 | (51.22) |
| Cash & Cash Equivalents on Opening Date | 2,127.36 | 144.67 | 242.15 |
| Cash & Cash Equivalents Transferred as per scheme of arrangement | - | - | - |
| Cash & Cash Equivalents on Closing Date | 144.67 | 242.15 | 190.93 |
| · · · · · | (1,982.69) | 97.48 | (51.22) |
| | | | |

₹in Iskh

Following changes in the accounting policies during the last three financial years d) has taken place:

During the financial year 2018-2019, the company has adopted Ind-As 115 Revenue from Contracts with Customers. During the financial year 2019-2020, the company has adopted Ind-As 116

"Lease vii) It is hereby declared that:

KOLKATA Dated :14th August, 2020

- the company has not defaulted in the repayment of deposits accepted either before or after the commencement of the Act or payment of interest on such deposits and where a default had occurred, the company made good the default and a period of five years had lapsed since the date of making good the default;
- the board of directors have satisfied themselves fully with respect to the affairs and prospects of the company and that they are of the opinion that having regard to the estimated future financial position of the company, the company will be able to meet its liabilities as and when they become due and thet the the there are provided to the the theorem is position to the company form. b that the company will not become insolvent within a period of one year from the date of issue of the circular or advertisement; the company has complied with the provisions of the Act and the rules made
- c. thereunder:
- the compliance with the Act and the rules does not imply that repayment of deposits is guaranteed by the Central Government:
- the deposits is guaranteed by the Central Government, the deposits accepted by the company before the commencement of the Act have been repaid (or will be repaid along with interest as and when due and until they are repaid, they shall be treated as unsecured and ranking pari passu with other unsecured liabilities);
- In case of any adverse change in credit rating, depositors will be given a f. chance to withdraw deposits without any penalty; the deposits shall be used only for the purposes indicated in the circular in the g.
- form of advertisement : the deposits accepted by the company are unsecured and rank pari passu
- with other unsecured liabilities of the company. This circular in the form of advertisement (DPT-1) is as per the format prescribed under Companies (Acceptance of Deposits) Amendment Rules, 2018, and is duly

approved by the Board of Directors at their meeting held on 14th August, 2020. Copy of this circular in the form of advertisement (DPT-1) is being filed with the Ministry of Corporate Affairs for registration. This is issued on the authority and in the name of the Board of Directors of the Company.

By Order of the Board For GILLANDERS ARBUTHNOT AND COMPANY LIMITED

(D. Karmakar) **Company Secretary**

Mode of payment and repayment : By Cheque

Other Terms

- Deposits will be accepted for amount in multiples of Rs. 2.000 (Rupees Two thousand I. only) subject to a minimum of Rs.10,000 (Rupees Ten thousand only) for periods and rates as specified above
- 11. The Company will issue Certificates on 31st March of each year and on maturity of deposits for interest accrued specifying the amount of tax deducted at source, if any.
- ш No Brokerage will be paid on Deposits received.
- IV. Application for deposit must be made only on Company's prescribed form. Application form is also available in the Company's website
- Repayment of Deposit before maturity but not earlier than 6 (six) months form the date V) of deposit shall be at the discretion of the Company, in the event of the Company agreeing to repay a deposit prior to the date of its maturity, the rate of payment of interest on such deposit shall be in accordance with the provisions of Companies (Acceptance of Deposits) Rules, 2014 as amended from time to time. In case of premature repayemnt of cumulative deposit, if allowed by the Company, such deposit will carry simple interest and such interest will also be subject to the provisions of the Rules, as amended. In case of premature repayment the difference between the interest paid, and the interest calculated pursuant to this clause shall be deducted from the amount to be refunded
- VI) Nomination facility is available
- f. Proposed time schedule mentioning the date of opening of the Scheme : On or after 19th October, 2020
 - the time period for which the advertisement is valid : This circular in the form of advertisement issued shall be valid until the expiry of six months from the date of closure of the financial year 2020-2021 or until the date on which the financial statement is laid before the company in annual general meeting or, where the annual general meeting for 2021 has not been held, the latest day on which that meeting should have been held in accordance with the provisions of the Act, whichever is earlier
- Reasons or objects of raising the deposits : To meet up the business requirements of g the Company

Dividend declared on Equity Shares

(Cash profit after tax plus interest paid)

Interest coverage ratio

| h. | Credit rating obtained : | | | | | | |
|----|--|----------------------------------|---|--|--|--|--|
| | Name of the Credit Rating | js Agencies, | CARE Ratin | igs Limited | | | |
| | Rating obtained, | | 'CARE BBB Deposit)] : S | (FD) '[Triple | B (Fixed | | |
| | Meaning of the rating obta | ained | Instruments with this rating considered to have moderate de of safety regarding timely servicir financial obligations. Such instrum carry moderate credit risk. | | | | |
| | • Date on which rating was | obtained | Rating obtai | ned on 10.08 | .2020 | | |
| i. | Short particulars of the charg | e created : | NotApplicat | ole | | | |
| | or to be created for securing | such deposits, | | | | | |
| | ifany | | | | | | |
| j. | Any financial or other materi of the director, promoters or managerial personnel in suc and the effect of such interes far as it is different from the in of other persons. | key ch deposits st in so | Managerial has financia of the Comp respective fi | Personnel of a ll Interest in fi pany to the e xed deposits erent from the | ers and Key the Company ixed deposits extent of their , if any, and is ne interest of | | |
| 3. | DETAILS OF ANY OUTSTA | NDING DEPOSI | rs | | | | |
| a. | Amount Outstanding | : Rs.3,696.88 L (after paymen | | | | | |
| b. | Date of acceptance | : From 14.08.2 | 017 to 29.06.2 | 020 under the | e | | |
| | | Companies (A | Acceptance of | Deposits)Ru | les, 2014 | | |
| c. | Total amount accepted | : Rs.3,696.88 L | acs | | | | |
| d. | Rate of interest | : 9.75%, 10.00 | %,10.25%& | 10.75% | | | |
| e. | Total number of depositors | : 539 Nos. Dep | ositors (1.510 | Nos. Deposit | s) | | |
| f. | Default, if any, in repayme | nt of deposits ar | nd payment o | of interest the | ereon, if any, | | |
| | including number of deposite | ors, amount and d | uration of defa | ault involved | . : There is no | | |
| | default in repayment of depo | sits and payment | of interest the | reon. | | | |
| g. | Any waiver by the depositors | , of interest accru | ed on deposits | s. : No case of | waiver | | |
| 4. | FINANCIAL POSITION OF | THE COMPANY | | | | | |
| a) | PROFITS, DIVIDENDS ANI | DINTEREST CO | /ERAGE RA1 | 10 : | | | |
| | | | | | | | |
| | | | | | ₹ in Lakhs | | |
| | For the year ended on | | 31.3.2018 | | 31.3.2020 | | |
| | For the year ended on Profit/(loss) Before Tax Profit/(loss) After Tax | | 31.3.2018 (920.70) (1.063.51) | 31.3.2019 (717.11) (879.69) | | | |

1.12

1.18

SUMMARY OF THE FINANCIAL POSITION OF THE COMPANY FOR THE b) THREE AUDITED BALANCE SHEETS ₹ in Lakhs

| INREEAUDITED BALANCE SHEET | Asat | As at | Asat |
|---|------------------|--------------------|------------------|
| Assets | | | |
| | 31.3.2018 | 31.3.2019 | 31.3.2020 |
| NON-CURRENT Assets | | | |
| Property, Plant and Equipment | 34,948.83 | 33,964.44 | 32,707.11 |
| Capital Work-in-Progress | 760.54 | 798.07 | 688.81 |
| Intangible Assets | 18.60 | 13.70 | 41.20 |
| Intangible Assets under Development | | 25.90 | |
| Investment in Subsidiary | 263.52 | 636.59 | 791.15 |
| Financial Assets | 2 200 20 | 1 000 05 | 4 00 4 00 |
| i) Investments | 3,260.20 | 1,882.65 | 1,264.69 |
| ii) Loan | 2 0 2 6 7 6 | 75.46 | 140.55 489.11 |
| ii) Other Financial Assets Non-Current Tax Asset (Net) | 2,836.76 | 1,849.01 980.30 | 848.84 |
| Other Non-Current Assets | 56.34 | 41.51 | 37.90 |
| CURRENT ASSETS | 50.54 | 41.51 | 57.90 |
| Biological Assets other than bearer Plants | 45.46 | 57.69 | _ |
| Inventories | 17,766.56 | 17,404.50 | 14,204.24 |
| Financial assets | 17,700.00 | 17,404.00 | 14,204.24 |
| i) Investments | 113.85 | 1,053.79 | 399.71 |
| ii) Trade Receivables | 9,273.76 | 8,857.57 | 7,644.76 |
| iii) Cash & Cash Equivalents | 144.67 | 242.15 | 190.93 |
| iv) Bank balances other than above | 767.93 | 647.94 | 2,258.39 |
| v) Loans | 14.27 | 228.74 | 144.76 |
| vi) Other Financial Assets | 6,849.08 | 7,535.90 | 7,114.38 |
| Other Current Assets | 5,472.48 | 4,380.42 | 3,927.28 |
| Current Tax Asset (Net) | 762.82 | - | - |
| Total Assets | 83,355.67 | 80,676.33 | 72,893.81 |
| | 03,333.07 | , | 72,095.01 |
| Equity & Liabilities | Asat | As at | As at |
| | 31.3.2018 | 31.3.2019 | 31.3.2020 |
| Equity | | | |
| Equity Share Capital | 2,134.23 | 2,134.23 | 2,134.23 |
| Other Equity | 25.634.01 | 24,698.88 | 22.658.35 |
| Non-Current Liabilities | , | | |
| Financial Liabilities | | | |
| | 40 550 00 | 0.054.05 | 0 505 50 |
| i) Borrowings | 10,556.30 | 9,951.95 | 9,595.58 |
| ii) Other Financial Liabilities | 1,088.30 | 941.44 | 1,162.26 |
| Provisions | 145.23 | 169.55 | 187.37 |
| Other Non-Current Liabilities | 61.21 | 30.79 | _ |
| Current Liabilities | | | |
| | 20.005.44 | 40.074.45 | 40.000.00 |
| i) Borrowings | 20,095.44 | 18,374.15 | 16,038.36 |
| ii) Trade Payables | | | |
| Total outstanding dues to Micro | 54.27 | 71.32 | 38.47 |
| Enterprise and Small Enterprise | | | |
| Total outstanding dues of creditors | 12,927.06 | 13,780.71 | 11,996.21 |
| | 12,521.00 | 10,700.71 | 11,330.21 |
| other than Micro Enterprise and | | | |
| Small Enterprise | | | |
| iii) Other Financial Liabilities | 6,839.30 | 6,782.52 | 5,738.79 |
| Other Current Liabilities | 1,410.08 | 1,125.40 | 596.25 |
| Provisions | 2,410.24 | 2,615.39 | 2,747.94 |
| Total Equity and Liabilities | 83,355.67 | 80,676.33 | 72,893.81 |
| rotal Equity and Liabilities | 63,355.07 | 00,070.33 | 12,093.81 |
| c) Audited Cash Flow Statement for th | e last three fin | ancial years | |
| | | | ₹ in Lakhs |

Particulars As at As at As at 31.3.2018 31.3.2019 31.3.2020 Α Cash Flow From Operating Activities 5.164.38 9.245.08 5.533.55 Cash Flow From Investing Activities (1.122.29)(1.648.58)1.268.54 B Cash Flow From Financing Activities (6,024.78) (7,499.02) (6,853.31) С NET INCERASE/(DECREASE) IN CASH AND CASH EQUIVALENTS [A+B+C] (1.982.69)97.48 (51.22)Cash & Cash Equivalents on Opening Date 2 127 36 144 67 242.15 Cash & Cash Equivalents Transferred as per scheme of arrangement Cash & Cash Equivalents on Closing Date 144.67 242.15 190.93 (1.982.69)97.48 (51.22)

d)

vii)

Following changes in the accounting policies during the last three financial years has taken place:
 * During the financial year 2018-2019, the company has adopted Ind-As 115 Revenue from Contracts with Customers.
 * During the financial year 2018-2020, the company has adopted Ind-As 116 "Leases" It is hereby declared that:

 a. the company has not defaulted in the repayment of deposits accepted either before or after the commencement of the Act or payment of interest on such deposits and where a default had occurred, the company made good the default and a period of five years had lapsed since the date of making good the default;
 b. the board of directors have satisfied themselves fully with respect to the affairs and prospects of the company and that they are of the opinion that having regard to the estimated future financial position of the company, the company will be able to meet its liabilities as and when they become due and that the company will not become insolvent within a period of one year from the date of financial position of the date of issue of the circular or advertisement;

- c.
- d.
- insolvent within a period of one year from the date of issue of the circular or advertisement; the company has complied with the provisions of the Act and the rules made thereunder; the compliance with the Act and the rules does not imply that repayment of deposits is guaranteed by the Central Government; the deposits accepted by the company before the commencement of the Act have been repaid (or will be repaid along with interest as and when due and until they are repaid, they shall be treated as unsecured and ranking pari passu with other unsecured liabilities); In case of any adverse change in credit rating, depositors will be given a chance to e.

unisecured fiabilities);
f. In case of any adverse change in credit rating, depositors will be given a chance to withdraw deposits without any penalty;
g. the deposits shall be used only for the purposes indicated in the circular in the form of advertisement;
h. the deposits accepted by the company are unsecured and rank pari passu with other unsecured liabilities of the company.
This circular in the form of advertisement (DPT-1) is as per the format prescribed under Companies (Acceptance of Deposits) Amendment Rules, 2018, and is duly approved by the Board of Directors at their meeting held on 14^e August, 2020. Copy of this circular in the form of advertisement (DPT-1) is being filed with the Ministry of Corporate Affairs for registration. This is issued on the authority and in the name of the Board of Directors of the Company.

| 0.19) – | | By Order of the Board For GILLANDERS ARBUTHNOT AND COMPANY LIMITED |
|------------|--------------------------------------|---|
| 0.95 | KOLKATA Dated : 14th August, 2020 | (D. Karmakar) Company Secretary |