

Date: 30th May, 2022

1) Asst. President, Listing Department, National Stock Exchange of India Limited, Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (East), Mumbai-400051 Scrip ID – ARCHIES	2) The Listing Department, Corporate Relationship Department, BSE Limited, 1 st Floor, New Trading Wing, P.J. Towers, Dalal Street Fort, Mumbai-400001 Scrip Code – 532212
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Sub: Submission of Outcomes of Board Meeting and Audited Financial Results for the quarter and year ended 31st March, 2022

1. Intimation and disclosure under Regulations 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Audited Financial Results and Independent Auditor's Report for the quarter and year ended 31.03.2022
2. Appointment of M/s N Narasimhan & Associates, Chartered Accountants, New Delhi as Internal Auditors of the Company
3. Appointment of ICICI Bank Limited to provide advisory services in relation to requirement for equity fund raising for primary fund infusion into the Company

Dear Sir/ Madam,

1. Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of Archies Limited ("Company") in its meeting held today approved the Audited Financial Results (Standalone) for the Quarter and Year ended 31st March, 2022 of the Company as per Indian Accounting Standards (IND-AS) along with the Independent Auditor's Report. Copy of the results along with the Independent Auditor's Report of Statutory Auditors is attached herewith for your perusal.
2. Further due to the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Companies Act, 2013, M/s N Narasimhan & Associates, Chartered Accountants, New Delhi is re-appointed as Internal Auditors of the Company with immediate effect for the financial year 2022-23. Brief Profile of Internal Auditors is attached herewith for your perusal.
3. ICICI Bank Limited is appointed to provide advisory services in relation to requirement for equity fund raising for primary fund infusion into the Company.

The above information will also be available on the Company's Website, www.archiesonline.com.

The meeting of the Board of Directors commenced on 03:00 P.M. and concluded at 04:32 P.M.

Please take the above on records.

Thanking you.

Yours sincerely

For Archies Limited


Hitesh Kumar
(Company Secretary & Compliance Officer)

Encl: A/a

ARCHIES LIMITED

C-113, NARAINA INDUSTRIAL AREA, PHASE-1, NEW DELHI-110028 (INDIA), CIN : L36999HR1990PLC041175
TEL.: 91-11-41410000, 41412222, Fax : 91-11-41410060, Email : archies@archiesonline.com, Website : www.archiesonline.com
REGISTERED OFFICE : PLOT NO. 191-F, SECTOR-4, I.M.T. MANESAR, GURUGRAM -122050, HARYANA (INDIA)
www.archiesinvestors.in

Independent Auditors' Report

To
The Board of Directors of
Archies Limited

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying annual financial results of ARCHIES LIMITED (hereinafter referred to as the "Company") for the year ended 31 March 2022, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- (i) are presented in accordance with the requirements of Regulation 33 the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information for the year ended 31 March 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of Companies Act, 2013("the Act"). Our responsibilities under those SAs are further described in the "Auditors' Responsibilities for the Audit of the Annual Financial Results" section of our report. We are independent of the Company, in accordance with 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion on the annual financial results.



Management's and Board of Directors' Responsibilities for the Annual Financial Results

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

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net loss and other comprehensive loss 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 judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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 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.

Auditors' Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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.



- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.
- 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 auditors' report to the related disclosures in the 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 auditors' 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 annual financial results, including the disclosures, and whether the annual 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.



J.P., KAPUR & UBERAI

Other Matters

These annual financial results includes the results for the quarter ended 31 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.

For and on behalf of

J. P., KAPUR & UBERAI
Chartered Accountants
(Firm Registration No. 000593N)



H. S. Khurana
PARTNER
(Membership No. 017779)



Date: 30 May 2022

Place: New Delhi

UBIN: 22017779AJWXIY8927

Date: 30th May, 2022

1) Asst. President, Listing Department, National Stock Exchange of India Limited, Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (East), Mumbai-400051 Scrip ID – ARCHIES	2) The Listing Department, Corporate Relationship Department, BSE Limited, 1 st Floor, New Trading Wing, P.J. Towers, Dalal Street Fort, Mumbai-400001 Scrip Code – 532212
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Sub: Declaration on Audit Reports with an unmodified opinion

Dear Sir/Madam,

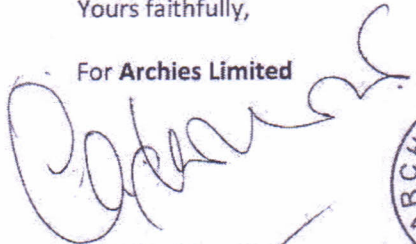
Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s J.P.,Kapur & Uberai, Chartered Accountants, Statutory Auditors of the Company, have issued Audit Reports with an unmodified opinion on the Audited Standalone Financial Results of the Company for the year ended March 31, 2022.

Please take the above on your records.

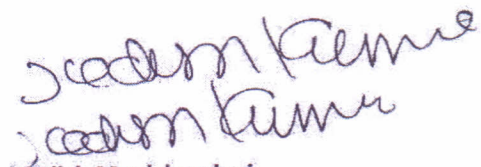
Thanking You.

Yours faithfully,

For Archies Limited



Anil Moolchandani
Chairman & Managing Director



Jagdish Moolchandani
Executive Director & Chief Financial Officer

Investor E-mail id: archies@archiesonline.com

ARCHIES LIMITED

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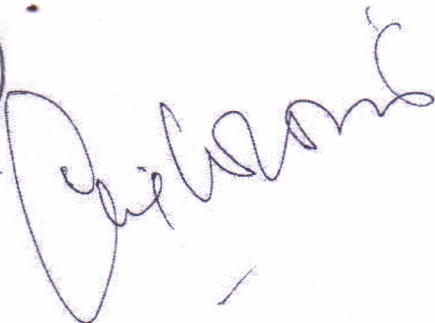
ARCHIES LIMITED

Statement of Audited financial results for the Quarter and Year ended 31 March 2022

(₹ in Lakhs)

S.No.	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited	Audited
	Income:					
	a. Income from Operations	2264.62	2533.25	2061.26	7553.24	5413.90
	b. Other Operating Income	62.90	39.38	52.34	165.33	115.43
I	Revenue from operations	2327.52	2572.63	2113.60	7718.57	5529.33
II	Other Income	153.50	134.72	297.72	890.87	2259.27
III	Total Income	2481.02	2707.35	2411.32	8609.44	7788.60
IV	Expenses					
	a. Cost of Materials Consumed	454.80	657.48	397.60	1897.11	863.51
	b. Purchase of Stock-in-Trade	486.62	748.69	360.15	1786.21	943.74
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(129.32)	(236.15)	69.70	(772.96)	134.64
	d. Employee benefits expense	435.48	420.07	457.92	1505.68	1280.56
	e. Finance costs	142.96	137.40	151.08	572.03	746.66
	f. Depreciation and amortisation expense	288.65	298.26	391.15	1267.80	1714.93
	g. Rent	71.53	57.54	89.75	222.57	185.37
	h. Other expenses	797.09	628.28	660.98	2536.84	2321.59
	Total Expenses	2547.81	2711.57	2578.34	9015.28	8191.00
V	Profit / (Loss) before tax	(66.79)	(4.22)	(167.03)	(405.84)	(402.41)
	Tax expense:					
	a. Deferred tax	(21.75)	(0.97)	(56.05)	(139.60)	(164.86)
	b. (Excess)/ Short Provision for taxes for earlier years	(3.48)	0.07	0.00	(3.41)	0.10
VI	Profit / (Loss) for the period	(41.56)	(3.32)	(110.98)	(262.83)	(237.65)
VII	Other Comprehensive Income					
	Item that will not be reclassified subsequently to profit or loss					
	Remeasurements Gains / (Losses) of defined benefit plans	(15.35)	(4.36)	19.12	(24.06)	(19.75)
	Income tax on above	4.27	1.21	(5.32)	6.69	5.49
	Changes in revaluation surplus	0.00	0.00	0.00	0.00	(30.49)
	Income tax on above	0.00	0.00	0.00	0.00	4.01
	Total of Other Comprehensive income	(11.08)	(3.15)	13.80	(17.37)	(40.74)
VIII	Total Comprehensive income for the period (Comprising Profit and Other Comprehensive Income for the period)	(52.64)	(6.47)	(97.18)	(280.20)	(278.39)
IX	Paid up Equity Capital (Face Value of Rs. 2/- each)	675.62	675.62	675.62	675.62	675.62
X	Reserves excluding revaluation reserves	-	-	-	8,517.23	8,797.44
XI	Earning Per Share (EPS) in Rs. (Not Annualised)					
	a. Basic	(0.12)	(0.01)	(0.33)	(0.78)	(0.70)
	b. Diluted	(0.12)	(0.01)	(0.33)	(0.78)	(0.70)

See accompanying notes to the financial results

ARCHIES LIMITED

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 REGISTERED OFFICE : PLOT NO. 191-F, SECTOR-4, I.M.T. MANESAR, GURUGRAM -122050, HARYANA (INDIA)

ARCHIES LIMITED
Statement of Assets And Liabilities

(₹ in Lakhs)

	As at 31 March 2022	As at 31 March 2021
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	6,579.25	6,808.87
Capital work-in-progress	8.57	48.05
Right of Use Assets	2,961.72	3,766.06
Financial Assets		
(a) Loans	4.10	1.59
(b) Other Financial Assets	584.99	708.98
Deferred Tax Assets (Net)	427.43	281.13
Income Tax Assets (Net)	35.49	46.73
Other Non Current Assets	165.50	125.73
TOTAL NON-CURRENT ASSETS	10,767.05	11,787.14
Current Assets		
Inventories	6,494.27	5,794.67
Financial Assets		
(a) Trade Receivables	919.33	1,042.04
(b) Cash and Cash Equivalents	34.58	45.24
(c) Bank Balances other than (b) above	31.81	39.55
(d) Loans	7.30	9.93
(e) Other Financial Assets	57.80	55.83
Other Current Assets	262.34	219.62
TOTAL CURRENT ASSETS	7,807.43	7,206.88
TOTAL ASSETS	18,574.48	18,994.02
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	675.62	675.62
Other Equity	9,801.85	10,082.05
TOTAL EQUITY	10,477.47	10,757.67
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
(a) Borrowings	175.02	269.86
(b) Lease Liabilities	2,746.90	3,468.33
Provisions	155.87	169.69
TOTAL NON-CURRENT LIABILITIES	3,077.79	3,907.88
Current Liabilities		
Financial Liabilities		
(a) Borrowings	2,307.24	1,514.26
(b) Lease Liabilities	764.81	799.47
(c) Trade Payables		
Total outstanding dues of micro and small enterprises	41.75	37.32
Total outstanding dues of creditor other than micro and small enterprises	835.71	600.28
(d) Other Financial Liabilities	799.53	1,032.53
Other Current Liabilities	183.57	277.96
Provisions	86.61	66.65
TOTAL CURRENT LIABILITIES	5,019.22	4,328.47
TOTAL EQUITY AND LIABILITIES	18,574.48	18,994.02



[Handwritten Signature]

ARCHIES LIMITED

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ARCHIES LIMITED

Statement of Cash Flows for the year ended 31 March 2022.

Particulars	(₹ in Lakhs)		
	31 March 2022	31 March 2021	
A. Cash Flow from Operating Activities :			
Profit/ (Loss) before Tax as per Statement of Profit and Loss	(405.84)	(402.41)	
Adjusted for :			
Depreciation and Amortisation Expense	1,267.80	1,714.93	
Finance Costs	572.03	746.66	
Loss / (Profit) on Sale / Disposal of Property, Plant and Equipment and Capital Work In Progress (net)	28.83	(174.70)	
Relief of Lease Obligation (Refer Note No. 2.19(b))	(517.59)	(1,118.33)	
Lease Liabilities Written Back on Termination of Lease (Refer Note No. 2.19(b))	(35.33)	(111.08)	
Interest Income	(46.36)	(67.69)	
Operating Profit before Working Capital changes	863.54	587.39	
Adjusted for :			
Trade Receivables	122.71	557.28	
Inventories	(699.60)	26.10	
Other Receivables	107.23	666.72	
Trade Payables	239.86	(511.71)	
Other Payables	(340.64)	(118.91)	
Cash generated from operations	293.10	1,206.87	
Taxes Paid (Net)	14.65	63.93	
Net Cash Flow from Operating Activities (A)	307.75	1,270.80	
B. Cash Flow from Investing Activities			
Expenditure on Property, Plant and Equipment	(150.29)	(105.25)	
Proceeds from Sale / Disposal of Property, Plant and Equipment	20.62	612.44	
Investments in Fixed Deposit	(13.07)	(2.50)	
Proceeds from Maturity of Fixed Deposit	10.33	5.63	
Interest Income Received	54.91	65.96	
Net Cash Flow From/(Used) in Investing Activities (B)	(77.51)	576.28	
C. Cash Flow from Financing Activities			
Repayment of Long Term Borrowings	(30.14)		
Proceeds From Long Term Borrowings		300.00	
Borrowings - Current (net)	728.28	(1,347.98)	
Payment of Lease Liabilities	(364.28)	(73.53)	
Interest and Other Financial Charges Paid	(576.70)	(746.81)	
Payment of Unclaimed Dividend	1.94	(1.96)	
Net Cash Flow Used in Financing Activities (C)	(240.90)	(1,870.28)	
Net Increase / (Decrease) in Cash And Cash Equivalents (A) + (B) + (C)	(10.66)	(23.20)	
Opening Balance of Cash and Cash Equivalents	45.24	68.44	
Closing Balance of Cash and Cash Equivalents (refer note 8(b))	34.58	45.24	
Change in Liabilities arising from Financing Activities			
	1 April 2021	Cash Flow	31 March 2022
Borrowing - Non Current and Current (refer note no. 12a and 15a)	300.00	(30.14)	269.86
Borrowing - Current (refer note no. 15a)	1,484.12	728.28	2,212.40
	1,784.12	698.14	2,482.26
	1 April 2020	Cash Flow	31 March 2021
Borrowing - Non Current and Current (refer note no. 12a and 15a)	300.00	300.00	300.00
Borrowing - Current (refer note no. 15a)	2,832.10	(1,347.98)	1,484.12
	2,832.10	(1,047.98)	1,784.12



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ARCHIES LIMITED
Segment wise Revenue, Results and Capital Employed

(₹ in lakhs)

S.No.	Particulars	Quarter Ended		Year Ended		
		31.03.2022 Audited	31.12.2021 Unaudited	31.03.2021 Audited	31.03.2022 Audited	31.03.2021 Audited
1	Segment Revenue					
a	Greeting Cards	261.63	267.72	221.19	873.39	513.92
b	Stationery and Paper Bag	770.17	768.73	642.10	2,591.56	1,746.81
c	Gifts	1,142.38	1,334.97	1,147.95	3,875.68	2,924.18
d	Others	90.44	161.82	50.02	412.63	228.99
	Total	2,264.62	2,533.25	2,061.26	7,553.24	5,413.90
	Less: Inter Segment Revenue					
	Net Sales / Income from Operations	2,264.62	2,533.25	2,061.26	7,553.24	5,413.90
2	Segment Results					
	Profit / (Loss) before tax and finance costs					
a	Greeting Cards	34.87	97.21	18.28	142.08	48.34
b	Stationery and Paper Bag	137.26	76.34	114.13	325.28	566.19
c	Gifts	(35.55)	(17.35)	(116.44)	(75.98)	(199.63)
d	Others	5.47	23.06	16.29	42.80	48.35
	Total	142.05	179.26	32.26	434.19	463.25
	Less: i) Finance Costs	142.96	137.40	151.08	572.03	746.66
	ii) Other Un-allocable Expenditure net off Un-allocable Income	65.88	46.08	48.20	268.00	118.99
	Total Profit Before Tax	(66.79)	(4.22)	(167.03)	(405.84)	(402.41)
3	Capital Employed					
	(Segment Asset - Segment Liabilities)					
a	Segment Assets	18,574.48	19,103.80	18,994.02	18,574.48	18,994.02
b	Segment Liabilities	8,097.01	8,573.68	8,236.35	8,097.01	8,236.35
	Capital Employed	10,477.47	10,530.12	10,757.67	10,477.47	10,757.67
	Total	10,477.47	10,530.12	10,757.67	10,477.47	10,757.67

Notes

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30 May 2022.
- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 as amended prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Due to the nature of business and common manufacturing facilities for various segments, a reasonable allocation of Capital Employed to various segments is currently not practicable.
- The figures of the previous periods (quarter/year) have been regrouped/rearranged/reclassified wherever considered necessary.
- The above financial results have been audited by the statutory auditors.
- Figures for the quarters ended 31 March 2022 and 31 March 2021 are the balancing figures between audited figures for the full financial year and the reviewed year to date figures upto the third quarter of the respective financial years.
- The company has considered the possible effects that may arise out of the still unfolding COVID-19 pandemic on the carrying amounts of property, plant & equipment, intangible assets, investments, inventories, trade receivables, etc. For this purpose, the company has considered internal and external sources of information up to the date of approval of the Audited Financial Results, including credit reports and related information, economic forecasts, market value of certain investments etc.

Date: 30 May 2022
Place: New Delhi

For and on behalf of the Board

 Anil Moolchandani
 (Chairman and Managing Director)
 DIN- 00022693



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PROFILE

Name	N.Narasimhan & Associates
Profession	Chartered Accountants
Organisation Structure	Partnership
Year of Constitution	1992
Name of Current Partners	Raghubar Narayan Mishra, FCA Mohammed Rizwan, ACA Arjun Nadadur Narasimhan, ACA
Number of Partners	3
Address:	M/s N.Narasimhan & Associates Chartered Accountants 211 Hans Bhawan, 1 Bahadur Shah Zafar Marg, New Delhi 110002 India
Phone	+ 91 - 11 - 23379050
Email	nna.ca@outlook.com

The firm of chartered Accountants has been providing services of auditing, internal auditing, taxation matters, matters relating to FIPB and RBI approvals to various multinational and Indian corporate houses.

The Consultancy division of the firm provides a wide range of services to premier companies and public service organisations. We work in close association with the clients in proposing strategic direction, re-engineering business processes and introduce core electronic commerce systems so as to improve their performance. This is done through our ability to interact both with the clients and top quality specialists to meet the specific needs of the client.

Our services cover the design, planning and implementation of information technology infrastructure and electronic commerce systems. We use all our experience in planning, research and business modelling to help implement strategies that transform business processes and operations.

Specialised services

Audit & related services:



Statutory audits, Internal Control Reviews, Due Diligence Reviews, Investigation, Certification Work, Development/Review, Internal Audit

Tax & Legal Services:

Tax Compliance, Corporate / Business Tax, Due Diligence Studies, Advice on Indirect & Direct Taxation, International Executive Tax, Transfer Pricing Registration Information, Exchange Control Advice, Licensing and preparation of contracts and other agreements. Representation before authorities at various levels.

Management Consulting:

Strategic Financial Management, Business Performance Improvement, Feasibility studies, IT Strategy.

Sample List of Clients in Audit and Tax related services.

Name	Type of service
IHHR Hospitality Pvt Ltd	Audit and Tax audit
IHHR Hospitality (Andhra) Pvt Ltd	Audit and Tax audit
Kenmore Vikas (India) Pvt Ltd	Audit and Tax audit
Auto Vikas Sales & Services Pvt Ltd	Audit and Tax audit
Sanden Vikas Precision Parts Pvt Ltd	Audit and Tax audit
Archies Ltd	Internal Audit
Sanden Vikas India Pvt Ltd	Transfer Pricing
Lea Associates Pvt Ltd	Transfer Pricing
Ecocat India Pvt Ltd	Transfer Pricing
Lea International Ltd	Transfer Pricing

Cosmo Ferrites Ltd	Taxation matters
Pravasi Enterprises Ltd	Taxation matters
Interactive Television Pvt Ltd	Taxation matters
Vikas Group of companies	Taxation matters

