



G.C. Bafna & Co.
CHARTERED ACCOUNTANTS

Branch / Administrative Office :

12, AMARTOLLA STREET
4TH FLOOR, ROOM NO. 315
KOLKATA- 700 001
MOBILE : 9330190093
E-mail : gcb_fca@yahoo.co.in

Date 01/02/2025

Ref. No. :

QUARTERLY LIMITED REVIEW REPORT

To
THE AUDIT COMMITTEE
SUJALA TRADING & HOLDINGS LIMITED
1A, Grant Lane, 2nd Floor, Room No.202,
Kolkata - 700012

We have reviewed the accompanying statement of unaudited financial results of **SUJALA TRADING & HOLDINGS LIMITED** for the quarter ended 31st December, 2024 (the statement), being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (the "listing regulations", 2015) with the stock exchanges.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim financial information performed by the independent auditor of the entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with accounting standards i.e. Ind AS specified under Sec 133 of the Companies Act, 2013 read with Rule - 7 of Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 Dated 5 July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR G C BAFNA & CO
CHARTERED ACCOUNTANTS
Firm Registration No. 0319104E



G. C. Bafna

G. C. BAFNA
PARTNER

KOLKATA,
Date- 01/02/2025

Membership No. 054241

UDIN- 25054241BMMJDL2448

HEAD OFFICE

Eliza IV, 75/76, B.B.D. Road, Hindmotor - 712 233, Hooghly (W.B.), Phone : 3573 0656, Cell : 93306 90093

SUJUALA TRADING & HOLDINGS LIMITED

1A, Grant Lane, 2nd Floor, Room No: 202, Kolkata- 700 012

CIN: L51109WB1981PLC034381, Phone: (91-033) 2236-4330

E-mail: sujala_trading@yahoo.com, Website: www.sujalagroup.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DEC, 2024

Balance Sheet at at 31st Dec, 2024

(Rs. In Lacs)

Particulars	As at Dec 31, 2024	As at March 31, 2024
	Amount in Rs.	Amount in Rs.
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	0.34	0.11
(b) Financial Assets		
(i) Loans	1,655.16	2,055.70
(c) Deferred Tax Assets (Net)	0.00	0.00
Current Assets		
(a) Inventories	24.20	24.20
(b) Financial Assets		
(i) Cash and cash equivalents	172.50	32.82
(c) Other Current Assets	156.27	19.74
TOTAL ASSETS	2,008.47	2,132.57
Equity and Liability		
Equity		
(a) Equity Share Capital	572.17	572.17
(b) Other Equity	987.93	1,023.38
Liabilities		
Non-Current Liabilities		
(a) Provisions	9.30	9.30
(b) Deferred Tax Liabilities	0.05	0.05
Current Liabilities		
(a) Financial Liabilities	437.50	525.50
(b) Other current liabilities	1.52	2.17
(c) Provisions	0.00	0.00
TOTAL EQUITY AND LIABILITIES	2,008.47	2,132.57

0.00

Other Equity:

(Rs. In Lacs)

Particulars	Retained Earning	Other Comprehensive Income	General Reserve
Balance as at 01-04-2022 (as previously reported)	20.50	-	1,008.56
Impact of IND AS adjustment	-	-	-
Restated Balance as at 01-04-2022	20.50	-	1,008.56
Profit for the Year	10.93	-	-
Dividend Payout	-	-	-
Transfer to General Reserve	(2.49)	-	2.49
Other Comprehensive Income (net of Tax)	-	-	-
Total Comprehensive Income	10.93	-	-
Tax related to earlier years	-	-	-
Balance as at 31-03-2023	28.94	-	1,011.05
Profit for the Year	(16.62)	-	-
Dividend Payout	-	-	-
Transfer to General Reserve	(2.49)	-	2.49
Transferred to contingency provision for Std. Assets	-	-	-
Other Comprehensive Income (net of Tax)	-	-	-
Total Comprehensive Income	(16.62)	-	-
Balance as at 31-03-2024	9.83	-	1,013.54
Profit for the Quarter ended 31.12.2024	-35.44	-	-35.44
Dividend Payout	-	-	-
Transfer to General Reserve	-	-	-
Transferred to contingency provision for Std. Assets	-	-	-
Other Comprehensive Income (net of Tax)	-	-	-
Total Comprehensive Income	-25.61	-	1,013.54
Balance as at 31.12.2024	(25.61)	-	1,013.54

Sujala Trading & Holdings Limited

For SUJUALA TRADING & HOLDINGS LTD.

Subhadeep Mukherjee

Subhadeep Mukherjee
Managing Director
DIN: 03060827

Date: 01.02.2025

Place: Kolkata

SUJALA TRADING & HOLDINGS LIMITED

1A, Grant Lane, 2nd Floor, Room No: 202, Kolkata- 700 012

CIN: L51109WB1981PLC034381, Phone: (91-033) 2236-4330

E-mail: sujala_trading@yahoo.com, Website: www.sujalagroup.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DEC, 2024

Rs. in Lac

Sl No	Particulars	Quarter Ended		Year to date	Year ended
		31.12.2024	31.12.2023	31.12.2024	31.03.2024
		Unaudited	Unaudited	Unaudited	Audited
1	Income				
a	Revenue from Operations	37.08	41.10	115.87	163.33
b	Other Income	-	-	-	0.35
	Total Revenue (Net)	37.08	41.10	115.87	163.68
2	Expenses				
a	Cost of Material Consumed	-	-	-	-
b	Purchase of stock-in-Trade	-	-	-	-
c	Change in Inventories of FG, Stock-in-Trade and WIP	-	-	-	-
d	Employee Benefit Expenses	4.98	5.12	14.64	21.56
e	Depreciation and Amortization Expenses	0.06	0.02	0.13	0.11
f	Finance Cost	-	-	-	-
g	Other Expenses	126.93	2.59	136.54	158.73
	Total Expenses (Net)	131.97	7.73	151.31	180.40
3	Profit / (Loss) before exceptional items and tax	(94.89)	33.37	(35.44)	(16.72)
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before Tax	(94.89)	33.37	(35.44)	(16.72)
6	Tax Expenses:				
a	1. Current tax	-	-	-	-
b	2. Deferred Tax	-	-	-	0.23
7	Profit / (Loss) for the period from continuing operations	(94.89)	33.37	(35.44)	(16.95)
8	Profit / (Loss) for the period from discontinued operations	-	-	-	-
9	Tax Expenses on discontinued operations	-	-	-	-
10	Profit / (Loss) from discontinued operations after tax	-	-	-	-
11	Profit / (Loss) for the period	(94.89)	33.37	(35.44)	(16.95)
12	Other Comprehensive Income:				
	(1) Items that will not be classified to profit or loss	-	-	-	-
	(2) Income Tax relating to items that will not be classified to profit or loss	-	-	-	0.330
	Total comprehensive Income for the Period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	(94.89)	33.37	(35.44)	(16.62)
14	Paid-up Equity Shares Capital (Face Value of Rs.10/- per share)	572.18	572.18	572.18	572.18
15	Earning per equity share (for continuing operation):				
	(1) Basic	(1.66)	0.58	(0.62)	(0.29)
	(2) Diluted	(1.66)	0.58	(0.62)	(0.29)
16	Earning per equity share (for discontinued operation):				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
17	Earning per equity share (for discontinued and continuing operation):				
	(1) Basic	(1.66)	0.58	(0.62)	(0.29)
	(2) Diluted	(1.66)	0.58	(0.62)	(0.29)

Notes:

1 The above Financial Result were reviewed by the Audit Committee and taken on record & approved by the Board of Directors at their Meeting held on 01.02.2025

2 The Company has adopted IND AS as notified by the Ministry of Corporate Affairs and accordingly this Financial Results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed u/s 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.

3 The Company has only one segment, hence, no separate segment result were given.

4 No Investor complaint was pending either at the beginning or received during the period under review.

For Sujala Trading & Holdings Limited
For SUJALA TRADING & HOLDINGS LTD

Date: 01.02.2025

Place: Kolkata


Subhadeep Mukherjee
(Managing Director)
DIN: 03060827

SUJALA TRADING & HOLDINGS LIMITED

1A, GRANT LANE 2ND FLOOR, ROOM NO. 202 KOLKATA WB 700012

CIN-L51109WB1981PLC034381

STATEMENT OF CASH FLOW FOR THE QUARTER ENDED DECEMBER 31, 2024

(Rs. In Lacs)

Particulars	For the quarter ended 31.12.2024	For the year ended 31.03.2024	For the year ended 31.03.2024
1. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/(Loss) before Tax			(16.72)
Add :			
Loss on sale of fixed assets	0.13	0.33	0.44
Depreciation	-	0.11	-
Operating Profit before Working Capital Changes			(16.28)
Adjustments :			
(Decrease)/ Increase in Current Liabilities	(88.65)	(111.25)	46.96
Decrease/ (Increase) in Inventories	-	-	30.68
Decrease/ (Increase) in Current Assets	(136.53)	(1.69)	-
Decrease/ (Increase) in Loans & advances	400.54	159.90	-
Sub Total			30.68
Cash Generated from Operating Activities			
Less: Income Tax paid/ Adjusted			-
Net cash from Operating Activities			30.68
2. CASH FLOW FROM INVESTING ACTIVITIES			
(Increase) / Decrease in investments	(0.37)	-	-
Fixed Assets Purchased			-
Fixed Assets sold			-
Net Cash from Investing Activities			-
3. CASH FLOW FROM FINANCING ACTIVITIES			
Dividend Paid	-	-	-
Dividend Distribution Tax	-	-	-
Net Cash from Financing Activities			-
Net Increase in Cash/Cash Equivalent			30.68
Cash/Cash Equivalents (Opening)			2.14
Cash/Cash Equivalents (Closing)			32.82

Notes
1 Cash Flow Statement has been prepared under the Indirect method as set out in IND AS-7 Statement of cash flow as notified under Companies Act, 2013 significant Accounting Policies and other accompanying notes from an integral part of the financial statements.

For SUJALA TRADING & HOLDINGS LTD

Sanku
Managing Director