



G.C. Bafna & Co.

CHARTERED ACCOUNTANTS

Branch / Administrative Office :

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KOLKATA- 700 001

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Ref. No. :

Date 15/02/2021

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 ending 31st December, 2020 (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
PARTNER

Membership No. 054241

UDIN-21054241AAAABT2885

KOLKATA,
Date- 15/02/2021



HEAD OFFICE

Eliza IV, 75/76, B.B.D. Road, Hindmotor - 712 233, Hooghly (W.B.), Phone : 2694-9348, Cell : 93306 90093

SUJALA TRADING & HOLDINGS LIMITED

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

CIN No. L51109WB1981PLC034381, Phone: (91-033) 2236-4330

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2020

₹ in lacs

| SL.No | Particulars | 31.12.2020 | 31.12.2019 | Year to date 31.12.2020 | Year ended 31.03.2020 |
|-------|--|--------------|--------------|----------------------------|--------------------------|
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I | Revenue From Operation | 46.97 | 4.99 | 109.74 | 161.36 |
| II | Other Income | - | 18.51 | 0.05 | 0.20 |
| III | Total Income | 46.97 | 23.50 | 109.83 | 161.56 |
| IV | EXPENSES | | | | |
| | Cost of Material Consumed | - | - | - | - |
| | Purchase of Stock-in-Trade | - | - | - | - |
| | Change in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress | - | 5.88 | - | 114.60 |
| | Employee Benefit Expenses | 5.89 | 5.37 | 15.95 | 18.84 |
| | Finance Cost | - | - | - | - |
| | Depreciation and Amortization Expenses | - | 0.05 | 0.01 | 0.14 |
| | Other Expenses | 23.63 | 2.55 | 72.46 | 17.20 |
| V | Total Expenses | 29.52 | 13.83 | 88.42 | 156.78 |
| VI | Profit / (Loss) before exceptional items and tax (III - V) | 17.45 | 9.67 | 21.41 | 10.78 |
| VII | Exceptional Items | - | - | - | - |
| VIII | Profit / (Loss) before Tax (VI + VII) | 17.45 | 9.67 | 21.41 | 10.78 |
| IX | Tax Expenses: | | | | |
| | 1. Current tax | - | - | - | 2.46 |
| | 2. Deferred Tax | - | - | - | 0.02 |
| X | Profit / (Loss) for the period from continuing operations | 17.45 | 9.67 | 21.41 | 8.30 |
| XI | Profit / (Loss) for the period from discontinued operations | - | - | - | - |
| XII | Tax Expenses on discontinued operations | - | - | - | - |
| XIII | Profit / (Loss) from discontinued operations after tax | - | - | - | - |
| XIV | Profit / (Loss) for the period (X + XIII) | 17.45 | 9.67 | 21.41 | 8.30 |
| XV | Other Comprehensive Income: | | | | |
| | (1) Items that will not be classified to Statement of profit or loss | - | - | - | - |
| | (2) Income Tax relating to items that will not be classified to Statement of profit or loss | - | - | - | - |
| | (3) Item that will be reclassified to profit or loss | - | - | - | - |
| | (4) Income Tax relating to items that will be reclassified to profit or loss | - | - | - | (0.02) |
| XVI | Total comprehensive Income for the Period (XIV + XV) (comprising Profit / | 17.45 | 9.67 | 21.41 | 8.29 |
| XVII | Paid-up Equity Shares (Face Value of Rs.10/- per share) | 57.21 | 57.21 | 57.21 | 57.21 |
| XVIII | Earnings per equity share | | | | |
| | (1) Basic | 0.30 | 0.17 | 0.37 | 0.15 |
| | (2) Diluted | 0.30 | 0.17 | 0.37 | 0.15 |

NOTES:

- The above unaudited standalone financial results of the Company for the Quarter ended December 31, 2020 have been reviewed by the Audit Committee and thereafter considered and approved by the Board of Directors at their Meeting held on February 15, 2021. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Provision for Current Tax as well as Deferred Tax, if any required, shall be considered at the year end.
- The Company has only one segment & hence no separate segment wise result has been given.
- No investor complaint was pending either at the beginning or received during the period and stands.
- Figures have been regrouped/rearranged wherever necessary.
- The Standalone financial results of the Company for the Quarter ended December 31, 2020 have been prepared in accordance with the Indian Accounting Standard (IND AS).

SUJALA TRADING & HOLDINGS LIMITED

For SUJALA TRADING & HOLDINGS LTD

Subhadeep Mukherjee

SUBHADEEP Mukherjee
MUKHERJEE
Managing Director
DIN-03660827

SUJALA TRADING & HOLDINGS LIMITED

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

CIN No. L51109WB1981PLC034381, Phone: (91-033) 2236-4330

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2020

₹ in Lacs

| | Particulars | As at December 31, 2020 | | As at March 31, 2020 | |
|-------------------------------------|---------------------------------------|-------------------------|----------------|----------------------|--|
| | | Unaudited | | Audited | |
| A | Assets | | | | |
| | 1. Non-current Assets | | | | |
| | a. Property, Plant and Equipments | 0.10 | | 0.11 | |
| | b. Capital work-in-progress | - | | - | |
| | c. Other Intangible Assets | - | | - | |
| | d. Financial Assets | | | | |
| | i. Investments | - | | - | |
| | ii. Trade Receivable | - | | - | |
| | iii. Loans and Deposits | 3012.32 | | 2139.11 | |
| | e. Current Tax Assets (Net) | - | | - | |
| | f. Other non-current assets | - | | - | |
| | g. Deferred Tax Assets (Net) | 0.06 | | 0.06 | |
| | Total Non-current Assets | 3012.48 | | 2139.28 | |
| | 2. Current Assets | | | | |
| | a. Inventories | 24.20 | | 24.20 | |
| | b. Financial Assets | | | | |
| | i. Investments | - | | - | |
| ii. Trade Receivables | 149.00 | | - | | |
| iii. Cash and Cash Equivalents | 0.10 | | 6.66 | | |
| iv. Bank Balance | 7.01 | | 7.57 | | |
| v. Loans and Deposits | - | | - | | |
| vi. Other Financial Assets | - | | - | | |
| c. Other Current assets | 18.05 | | 16.43 | | |
| Total Current Assets | 198.36 | | 54.86 | | |
| Total Assets | 3210.84 | | 2194.14 | | |
| B | Equity and Liabilities | | | | |
| | Equity | | | | |
| | Equity Share Capital | 572.17 | | 572.17 | |
| | Other Equity | 1028.45 | | 1012.77 | |
| | Total Equity | 1600.62 | | 1584.94 | |
| | 1. Non-Current Liabilities | | | | |
| | a. Financial Liabilities | | | | |
| | i. Trade Paybles | - | | - | |
| | ii. Other Financial Liabilities | - | | - | |
| | b. Provisions | 7.00 | | 7.00 | |
| | c. Deferred Tax Liabilities (Net) | - | | - | |
| | Total Non- Current Liabilities | 7.00 | | 7.00 | |
| | 2. Current Liabilities | | | | |
| | a. Financial Liabilities | | | | |
| | i. Trade Paybles | - | | - | |
| | ii. Other Financial Liabilities | 1,597.72 | | - | |
| | b. Other Current Liabilities | 3.04 | | 595.91 | |
| c. Provisions | 2.46 | | 6.29 | | |
| Total Current Liabilities | 1603.22 | | 602.20 | | |
| Total Equity and Liabilities | 3210.84 | | 2194.14 | | |

SUJALA TRADING & HOLDINGS LIMITED

For SUJALA TRADING & HOLDINGS LTD


 Subhadeep Mukherjee
 Managing **Managing Director**
 DIN: 03060827

SUJALA TRADING & HOLDINGS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER , 2020

₹ in Lacs

| | | 31.12.2020 | | 31.03.2020 |
|--|----------------|----------------|----------------|----------------|
| 1. CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net Profit/(Loss) before Tax (a) | | 21.41 | - | 10.78 |
| Add : | | | | |
| Depreciation | 0.01 | | 0.14 | |
| Fixed Assets Written Off | - | | - | |
| Preliminary Expenses Written Off | - | | - | |
| Less: Interest on Income Tax Refund | - | | - | |
| Sub Total - (b) | | 0.01 | | 0.14 |
| Operating Profit before Working Capital Changes | (a)+(b) | 21.42 | (a)+(b) | 10.92 |
| Adjustments : | | | | |
| (Decrease)/ Increase in Current Liabilities | 1,004.85 | | 591.03 | |
| Decrease/ (Increase) in Inventories | - | | 114.60 | |
| Decrease/ (Increase) in Trade Receivables | (149.00) | | - | |
| Decrease/ (Increase) in Other Current Assets | (1.62) | | 2.05 | |
| (Decrease)/ Increase in IT & other Provisions | (3.83) | | - | |
| Decrease/ (Increase) in Loans & advances | (873.21) | | (756.28) | |
| Sub Total - (c) | | (22.81) | | (48.60) |
| Cash Generated from Operating Activities | A | (1.40) | A | (37.68) |
| Less: Income Tax paid/Adjusted | | 5.72 | | (2.48) |
| Net cash from Operating Activities | | (7.12) | | (40.15) |
| 2. CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Increase/ (Decrease) in investments | - | | - | |
| Fixed Assets purchased | - | | 0.00 | |
| Net Cash from Investing Activities | B | - | B | 0.00 |
| 3. CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Dividend Paid | - | | (5.72) | |
| Dividend Distribution Tax | - | | (1.18) | |
| Net Cash from Financing Activities | C | - | C | (6.90) |
| Net Increase in Cash/Cash Equivalent | A+B+C | (7.12) | A+B+C | (47.05) |
| Cash/Cash Equivalents (Opening) | | 14.23 | | 61.28 |
| Cash/Cash Equivalents (Closing) | | 7.11 | | 14.23 |

Notes

- 1 Cash Flow Statement has been prepared under the Indirect method as out in IND AS & Statement of Cash Flow as Notified under companies Act, 2013

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Cash & Cash Equivalents Comprise:
Cash on Hand
Balance With Banks in current Account

31.12.2020

31.03.2020

0.10

7.57

7.01

6.66265

7.11

14.23142

For and on behalf of the Board of Directors

For SUJALA TRADING & HOLDINGS LTD.

Sukhvi

Managing Director

Place : Kolkata

Date : the 31st day of December, 2020

Managing Director