



Ref. No. :

Independent Auditor's Report

Date 26/5/.....2018....

To the Members of
SUJALA TRADING & HOLDINGS LIMITED

REPORT ON THE FINANCIAL STATEMENTS

1. We have audited the accompanying statements of Audited Standalone Financial Results of **SUJALA TRADING & HOLDINGS LIMITED** ('the Company'), for the Year Ended 31st March 2018, being submitted by the Company Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 as Modified by Circular No - CIR/CFD/FCA/62/2016 dated 5th July 2016.

2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

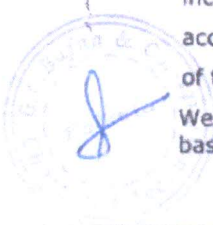
This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related standalone Ind AS financial statements prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read With relevant rules issued thereunder ('Ind AS') and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such standalone financial statements.

3. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidences about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements in the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



HEAD OFFICE

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



G.C. Bafna & Co.

CHARTERED ACCOUNTANTS

Branch / Administrative Office :

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Ref. No. :

Date 26/5/2018

4. in our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial results:
- (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016; and
- (ii) Gives a true and fair View in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit, total comprehensive income and other financial information of the Company for the year ended 31 March 2018.
5. The Statement includes the results for the Quarter ended 31 March 2018 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For G C BAFNA & CO
(Chartered Accountants)
Firm Registration No. 319104E



G. Bafna

GULAB CHAND BAFNA
Partner

Membership No. 054241

Place- Kolkata

Date - 26th May 2018

HEAD OFFICE

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

SUJUALA TRADING & HOLDINGS LIMITED

1A, Grant Lane, 2nd Floor, Room No. 202, Kolkata-700012

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

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

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED ON 31ST MARCH, 2018

₹ in Lacs (except EPS)

Sl No	Particulars	Quarter Ended			Year Ended	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
a	Revenue from Operations	60.67	-	388.92	795.80	701.96
b	Other Income	(38.77)	20.22	13.61	0.26	2.28
	Total Revenue (Net)	21.90	20.22	402.53	796.06	704.24
2	Expenses					
a	Cost of Material Consumed	-	-	-	-	-
b	Purchase of stock-in-Trade	-	-	728.55	206.68	1002.74
c	Change in Inventories of FG, Stock-in-Trade and WIP	-	-	(344.74)	545.90	(343.42)
d	Employee Benefit Expenses	4.69	2.32	1.62	13.89	15.75
e	Depreciation and Amortization Expenses	0.29	0.12	0.06	0.54	0.22
f	Finance Cost	-	-	-	-	-
g	Other Expenses	(1.47)	7.04	2.97	11.20	13.34
	Total Expenses (Net)	3.51	9.48	388.46	778.21	688.63
3	Profit / (Loss) before exceptional items and tax	18.39	10.74	14.07	17.85	15.61
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before Tax	18.39	10.74	14.07	17.85	15.61
6	Tax Expenses:					
a	1. Current tax	-	-	-	(4.63)	(4.67)
b	2. Deferred Tax	-	-	-	0.03	-
7	Profit / (Loss) for the period from continuing operations	18.39	10.74	14.07	13.25	10.94
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	18.39	10.74	14.07	13.25	10.94
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	-	-	-	-	-
13	Total comprehensive Income for the Period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	18.39	10.74	14.07	13.25	10.94
14	Paid-up Equity Shares (Face Value of Rs.10/- per share)	572.18	572.18	572.18	572.18	572.18
15	Earning per equity share (for continuing operation):					
	(1) Basic	0.32	0.19	0.25	0.23	0.19
	(2) Diluted	0.32	0.19	0.25	0.23	0.19
16	Earning per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
17	Earning per equity share (for discontinued and continuing operation):					
	(1) Basic	0.32	0.19	0.25	0.23	0.19
	(2) Diluted	0.32	0.19	0.25	0.23	0.19

Notes:

- 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 28.05.2018
- 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.
- The Company has only one segment, hence, no separate segemnt result were given.
- No Investor complaint was pending either at the beginning or received during the period under review.
- Reconciliation of net profit/(loss) as previously reported in accordance with the Indian GAAP and IND AS for the quarter and financial year ended on 31st March, 2017 as under:

Particulars	Standalone	
	Quarter ended on 31.03.2017	Year ended on 31.03.2017
Net Profit / (Loss) as per Previous Indian GAAP	14.07	10.94
Add/Less: Effect of transition to IND AS	-	-
Net Profit / (Loss) as per IND AS	14.07	10.94
Other Comprehensive Income (Net of Tax)	-	-
Total Comprehensive Income as per IND AS	14.07	10.94

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

Suhadeo Mukherjee

Suhadeo Mukherjee
(Managing Director)

DIN: 03060827

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

AUDITED STANDALONE FINANCIAL RESULTS FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2018

Standalone Balance Sheet at at 31st March, 2018

Amount in ₹

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
Assets			
Non-Current Assets			
(a) Property, Plant and Equipment	58,666	34,650	48,530
(b) Financial Assets			
(i) Investments	7,000,200	7,000,200	7,000,400
(iii) Loans	134,757,102	114,510,873	113,012,933
(c) Deferred Tax Assets (Net)	4,937	1,918	2,164
Current Assets			
(a) Inventories	12,380,400	66,970,552	32,628,728
(b) Financial Assets			
(i) Cash and cash equivalents	4,150,231	2,288,691	2,682,735
(c) Other Current Assets	1,072,461	1,876,168	2,743,052
TOTAL ASSETS	159,423,997	192,683,052	158,118,542
Equity and Liability			
Equity			
(a) Equity Share Capital	57,217,500	57,217,500	57,217,500
(b) Other Equity	100,743,657	100,107,012	99,015,050
Liabilities			
Non-Current Liabilities			
(b) Provisions	7,00,000	7,00,000	7,00,000
Current Liabilities			
(b) Other current liabilities	299,662	33,745,797	92,032
(c) Provisions	463,178	912,743	1,093,960
TOTAL EQUITY AND LIABILITIES	159,423,997	192,683,052	158,118,542

Other Equity:

Particulars	Retained Earning	Other Comprehensive Income	General Reserve	Total
Balance as at 01-04-2016 (as previously reported)	(487,619.00)	-	99,502,669.00	99,015,050.00
Impact of IND AS adjustment	-	-	-	-
Restated Balance as at 01-04-2016	(487,619.00)	-	99,502,669.00	99,015,050.00
Profit for the Year	1,091,961.00	-	-	1,091,961.00
Transfer to General Reserve	(218,891.00)	-	218,891.00	-
Other Comprehensive Income (net of Tax)	-	-	-	-
Total Comprehensive Income	385,451.00	-	99,721,560.00	100,107,011.00
Balance as at 31-03-2017	385,451.00	-	99,721,560.00	100,107,011.00
Profit for the Year	1,324,948.00	-	-	1,324,948.00
Dividend Payout	(688,303.00)	-	-	(688,303.00)
Transfer to General Reserve	(265,000.00)	-	265,000.00	-
Other Comprehensive Income (net of Tax)	-	-	-	-
Total Comprehensive Income	757,096.00	-	99,986,560.00	100,743,656.00
Balance as at 31-03-2018	757,096.00	-	99,986,560.00	100,743,656

Sujala Trading & Holdings Limited

For SUJALA TRADING & HOLDINGS LTD.

Sankarjee

Subrajeet Mukherjee

Managing Director

DIN: 03060827



G.C. Bafna & Co.

CHARTERED ACCOUNTANTS

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Independent Auditor's Report

Ref. No. the Members of

SUJALA TRADING & HOLDINGS LIMITED

Date 26/5/2018

REPORT ON THE FINANCIAL STATEMENTS

1. We have audited the accompanying statements of Audited Consolidate Financial Results of **SUJALA TRADING & HOLDINGS LIMITED** ('The Holding Company'), and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the Year Ended 31st March 2018, being submitted by the Holding Company Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 as Modified by Circular No - CIR/CFD/FCA/62/2016 dated 5th July 2016.

2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

This Statement, which is the responsibility of the Holding Company's Management and approved by the Board. of Directors, has been compiled from the related consolidated financial statements prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read With relevant rules issued thereunder ('Ind AS') and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such standalone financial statements.

3. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidences about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements in the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidences obtained by us and the audit evidence obtained by the Other Auditors In terms of their reports referred to in paragraph 5 below, is sufficient and appropriate to Provide a basis for our audit opinion on the financial statements.

HEAD OFFICE

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



G.C. Bafna & Co.

CHARTERED ACCOUNTANTS

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Ref. No. :

Date 26/5/2018

4. in our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other Auditors on Separate Financial Statements and the other financial Information of Subsidiaries referred to In Paragraph 5 below , the Statement:

a. Includes the results of the following entities-

- (i) MANGALSUDHA BARTER LIMITED
- (ii) NIRMALKUNJ TRADECOM LIMITED
- (iii) NITYADHARA BARTTER LIMITED
- (iv) SARVLOK COMMERCIAL LIMITED
- (v) SARVLOK DEALCOM LIMITED
- (vi) SPEEDFAST VINCOM LIMITED
- (vii) VISHAWDHAM TRADELINK LIMITED
- (viii) FOREMOST DEALCOM LIMITED
- (ix) JAGMATA VINTRADE LIMITED
- (x) KOTIRATAN COMMERCIAL LIMITED
- (xi) KOTIRATAN MARKETING LIMITED
- (xii) MANGALDHAM AGENTS LIMITED
- (xiii) MANGALSUDHA COMMERCIAL LIMITED
- (xiv) NIRMALKUNJ AGENCY LIMITED

b. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016; and

c. Gives a true and fair View in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit, total comprehensive income and other financial information of the Company for the year ended 31 March 2018.

5. We did not audit the financial statements of 14 subsidiaries included in the consolidated financial results, whose financial statements reflect total assets of Rs.298.11 Lakhs as at 31 March 2018, total revenues of Rs. 0.0858 lakhs, total net Loss after tax of Rs.0.98 lakhs for the year ended on that date, as considered in the consolidated financial results. These financial statements have been audited by other auditors whose reports. have been. furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures Included in respect Of these subsidiaries, is based solely on the reports of the other auditors.

Place- Kolkata
Date - 26th May 2018



For G C BAFNA & CO
(Chartered Accountants)
Firm Registration No. 319104E

G. Bafna
GULAB CHAND BAFNA
Partner, Membership No. 054241

HEAD OFFICE

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AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2018

₹ in Lacs (except EPS)

Sl No	Particulars	Year Ended	
		As at 31.03.2018	As at 31.03.2017
		Audited	Audited
1	Income		
a	Revenue from Operations	795.79	701.96
b	Other Income	0.35	2.28
	Total Revenue (Net)	796.14	704.24
2	Expenses		
a	Cost of Material Consumed	-	-
b	Purchase of stock-in-Trade	206.68	1,180.29
c	Change in Inventories of FG, Stock-in-Trade and WIP	545.89	(520.96)
d	Employee Benefit Expenses	13.89	15.75
e	Depreciation and Amortization Expenses	0.54	0.22
f	Finance Cost	-	-
g	Other Expenses	12.27	13.87
	Total Expenses (Net)	779.27	689.17
3	Profit / (Loss) before exceptional items and tax	16.87	15.07
4	Exceptional Items	-	-
5	Profit / (Loss) before Tax	16.87	15.07
6	Tax Expenses:		
a	1. Current tax	(4.63)	(4.67)
b	2. Deferred Tax	0.03	-
7	Profit / (Loss) for the period from continuing operations	12.27	10.40
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	12.27	10.40
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	-	-
13	Total comprehensive Income for the Period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	12.27	10.40
14	Paid -up Equity Shares (Face Value of Rs.10/- per share)	572.18	572.18
15	Earning per equity share (for continuing operation):		
	(1) Basic	0.21	0.18
	(2) Diluted	0.21	0.18
16	Earning per equity share (for discontinued operation):		
	(1) Basic	-	-
	(2) Diluted	-	-
17	Earning per equity share (for discontinued and continuing operation):		
	(1) Basic	0.21	0.18
	(2) Diluted	0.21	0.18

Notes:

- 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 28.05.2018
- The information for the financial year ended on 31 March 2018 and 31 March 2017 presented above are extracted from the consolidated financial statements for the year ended 31 March 2018. An audit of the financial results of the Company has been carried out by the Statutory Auditors of the Company. A similar audit of the financial results of 14 subsidiaries have been conducted by the auditors of the respective subsidiaries. These financial statements are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafier.

Sujala Trading & Holdings Limited
For SUJALA TRADING & HOLDINGS LTD

Subhadeep Mukherjee
 Subhadeep Mukherjee
 (Managing Director)
Managing Director

SUJALA TRADING & HOLDINGS LIMITED

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AUDITED SCONSOLIDATED FINANCIAL RESULTS FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2018
Consolidated Balance Sheet at at 31st March, 2018

Amount in ₹

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
Assets			
Non-Current Assets			
(a) Property, Plant and Equipment	58,666	34,650	48,530
(b) Financial Assets			
(i) Investments	200	200	400
(iii) Loans	135,568,102	115,333,873	114,311,933
(c) Deferred Tax Assets (Net)	4,937	1,918	2,164
Current Assets			
(a) Inventories	40,883,510	95,472,662	43,376,908
(b) Financial Assets			
(i) Cash and cash equivalents	4,647,461	2,824,995	3,036,897
(c) Other Current Assets	1,072,461	1,876,168	2,743,052
TOTAL ASSETS	182,235,337	215,544,466	163,519,884
Equity and Liability			
Equity			
(a) Equity Share Capital	57,217,500	57,217,500	57,217,500
(b) Other Equity	100,052,997	99,514,426	98,493,792
Liabilities			
Non-Current Liabilities			
(b) Provisions	7,00,000	7,00,000	7,00,000
Current Liabilities			
(b) Other current liabilities	23,801,662	57,199,797	6,032,032
(c) Provisions	463,178	912,743	1,076,560
TOTAL EQUITY AND LIABILITIES	182,235,337	215,544,466	163,519,884

Other Equity:

Particulars	Retained Earning	Other Comprehensive Income	General Reserve	Total
Balance as at 01-04-2016 (as previously reported)	-1026281	-	99,502,669.00	98,476,388.00
Impact of IND AS adjustment	-	-	-	-
Restated Balance as at 01-04-2016	-1026281	-	99,502,669.00	98,476,388.00
Profit for the Year	1038038	-	-	1,038,038.00
Transfer to General Reserve	(218,890.00)	-	218,890.00	-
Other Comprehensive Income (net of Tax)	-	-	-	-
Total Comprehensive Income	(207,133.00)	-	99,721,559.00	99,514,426.00
Balance as at 31-03-2017	-207133.00	-	99,721,559.00	99,514,426.00
Profit for the Year	1226874	-	-	1226874
Dividend Payout	-688303	-	-	(688,303.00)
Transfer to General Reserve	-265000	-	265,000.00	-
Other Comprehensive Income (net of Tax)	0	-	-	-
Total Comprehensive Income	0	-	-	-
Balance as at 31-03-2018	66,438.00	-	99,986,559.00	100052997

Sujala Trading & Holdings Limited
For SUJALA TRADING & HOLDINGS LTD

Subhadeep Mukherjee

Managing Director

Subhadeep Mukherjee

Managing Director

DIN: 03060827