



**G.C. Bafna & Co.**  
CHARTERED ACCOUNTANTS

**Branch / Administrative Office :**

12, AMARTOLLA STREET  
4TH FLOOR, ROOM NO. 315  
KOLKATA- 700 001  
☎ 2235-8433 / 4008 7473  
MOBILE : 9330190093  
E-mail : gcb\_fca@yahoo.co.in

Ref. No. :

Date .....20.....

## 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 30<sup>th</sup> June, 2022 (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



GULAB CHAND BAFNA  
Digitally signed by  
GULAB CHAND BAFNA  
Date: 2022.08.10  
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G. C. BAFNA  
PARTNER

KOLKATA,  
Date- 10/08/2022

Membership No. 054241  
UDIN- 22054241AORXWB4413

**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: L51109WB1981PLC054061, Phone: (91-033) 2236-4330

E-mail: sujala\_trading@pboc.com, Website: www.sujalagroup.com

### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022

Rs. in Lac

Sl No	Particulars	Quarter Ended		Year to date	Year ended
		30.06.2022	30.06.2021	30.06.2022	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited
<b>1</b>	<b>Income</b>				
a	Revenue from Operations	25.86	33.54	25.86	313.95
b	Other Income	-	-	-	0.29
	<b>Total Revenue (Net)</b>	<b>25.86</b>	<b>33.54</b>	<b>25.86</b>	<b>314.24</b>
<b>2</b>	<b>Expenses</b>				
a	Cost of Material Consumed	-	-	-	-
b	Purchase of stock-in-Trade	110.00	-	110.00	150.00
c	Change in Investment PG, Stock-in-Trade and WIP	(110.10)	-	(110.10)	-
d	Employee Benefit Expenses	5.62	5.61	5.62	22.50
e	Depreciation and Amortization Expenses	0.07	0.06	0.07	0.56
f	Finance Cost	-	-	-	-
g	Other Expenses	37.09	21.35	37.09	121.20
	<b>Total Expenses (Net)</b>	<b>62.61</b>	<b>29.01</b>	<b>62.61</b>	<b>296.15</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and tax</b>	<b>(36.75)</b>	<b>4.50</b>	<b>(36.75)</b>	<b>18.09</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before Tax</b>	<b>(36.75)</b>	<b>4.50</b>	<b>(36.75)</b>	<b>18.09</b>
<b>6</b>	<b>Tax Expenses</b>				
a	I. Current tax	-	-	-	4.75
b	II. Deferred Tax	-	-	-	(0.02)
<b>7</b>	<b>Profit / (Loss) for the period from continuing operations</b>	<b>(36.75)</b>	<b>4.50</b>	<b>(36.75)</b>	<b>13.38</b>
<b>8</b>	<b>Profit / (Loss) for the period from discontinued operations</b>	-	-	-	-
<b>9</b>	<b>Tax Expenses on discontinued operations</b>	-	-	-	-
<b>10</b>	<b>Profit / (Loss) from discontinued operations after tax</b>	-	-	-	-
<b>11</b>	<b>Profit / (Loss) for the period</b>	<b>(36.75)</b>	<b>4.50</b>	<b>(36.75)</b>	<b>13.38</b>
<b>12</b>	<b>Other Comprehensive Income:</b>				
	(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	-	-	-	(0.95)
	<b>Total comprehensive income for the Period (comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>(36.75)</b>	<b>4.50</b>	<b>(36.75)</b>	<b>12.43</b>
<b>14</b>	<b>Paid-up Equity Shares Capital (Face Value of Rs.10/- per share)</b>	<b>572.18</b>	<b>572.18</b>	<b>572.18</b>	<b>572.18</b>
<b>15</b>	<b>Earning per equity share (for continuing operation):</b>				
	(1) Basic	(0.64)	0.08	(0.64)	0.22
	(2) Diluted	(0.64)	0.08	(0.64)	0.22
<b>16</b>	<b>Earning per equity share (for discontinued operation):</b>				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
<b>17</b>	<b>Earning per equity share (for discontinued and continuing operation):</b>				
	(1) Basic	(0.64)	0.08	(0.64)	0.22
	(2) Diluted	(0.64)	0.08	(0.64)	0.22

**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 10.08.2022

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 under Section 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 inventory complaint was pending either at the beginning or received during the period under review.

For Sujala Trading & Holdings Limited

**For SUJALA TRADING & HOLDINGS LTD.**

*Subhadra Mukherjee*

Subhadra Mukherjee  
(Managing Director)

DIN: 03060827

Date: 10.08.2022

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

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022**  
**Balance Sheet at at 30th June, 2022**

(Rs. In Lacs)

Particulars	As at June 30, 2022	As at March 31, 2022
<b>Assets</b>	<b>Amount in Rs.</b>	<b>Amount in Rs.</b>
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	0.43	0.50
(b) Financial Assets		
(i) Loans	1,580.37	2,459.54
(c) Deferred Tax Assets (Net)	0.07	0.07
<b>Current Assets</b>		
(a) Inventories	134.37	24.20
(b) Financial Assets		
(i) Cash and cash equivalents	7.47	3.89
(c) Other Current Assets	30.17	27.64
<b>TOTAL ASSETS</b>	<b>1,758.88</b>	<b>2,515.75</b>
<b>Equity and Liability</b>		
<b>Equity</b>		
(a) Equity Share Capital	572.17	572.17
(b) Other Equity	992.31	1,029.06
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
(a) Provisions	9.30	9.30
<b>Current Liabilities</b>		
(a) Financial Liabilities	175.00	895.00
(b) Other current liabilities	1.56	1.68
(c) Provisions	8.54	8.54
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,758.88</b>	<b>2,515.75</b>

### Other Equity:

(Rs. In Lacs)

Particulars	Retained Earning	Other Comprehensive Income	General Reserve	Total
Balance as at 01-04-2021 (as previously reported)	10.56	-	1,006.07	1,016.63
Impact of IND AS adjustment	-	-	-	-
Restated Balance as at 01-04-2021	10.56	-	1,006.07	1,016.63
Profit for the Year	12.43	-	-	12.43
Dividend Payout	-	-	-	-
Transfer to General Reserve	(2.49)	-	2.49	-
Other Comprehensive Income (net of Tax)	-	-	-	-
Total Comprehensive Income for the year	9.94	-	-	9.94
Tax related to earlier years	-	-	-	-
Balance as at 31-03-2022	<b>20.50</b>	-	<b>1,008.56</b>	<b>1,029.06</b>
Profit for the Quarter ended 30/06/2022	(36.75)	-	-	(36.75)
Dividend Payout	-	-	-	-
Transfer to General Reserve	-	-	-	-
Transferred to contingency provision for Stud. Assets	-	-	-	-
Other Comprehensive Income (net of Tax)	-	-	-	-
Total Comprehensive Income for the quarter	(36.75)	-	-	(36.75)
Balance as at 31-03-2021	<b>(16.25)</b>	-	<b>1,008.56</b>	<b>992.31</b>

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

*Subhadeep Mukherjee*

Subhadeep Mukherjee  
Managing Director  
DIN: 03060827

Date: 10.08.2022  
Place: Kolkata

# 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 JUNE 30, 2022

(Rs. In Lacs)

Particulars	For the quarter ended 30.06.2022		For the year ended 31.03.2022	
<b>1. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit/(Loss) before Tax		(36.75)		18.09
Add :				
Loss on sale of fixed assets	0.07	0.07	0.56	0.56
Depreciation				
<b>Operating Profit before Working Capital Changes</b>		(36.68)		18.65
Adjustments :				
(Decrease)/ Increase in Current Liabilities		(720.12)		(747.14)
Decrease/ (Increase) in Inventories		(110.17)		(6.92)
Decrease/ (Increase) in Current Assets		(2.53)		(632.15)
Decrease/ (Increase) in Loans & advances		873.17		
Sub Total		40.35		(121.91)
<b>Cash Generated from Operating Activities</b>		3.67		(103.26)
Less: Income Tax paid/ Adjusted		-		(5.68)
<b>Net cash from Operating Activities</b>	<b>A</b>	3.67		(108.94)
<b>2. CASH FLOW FROM INVESTING ACTIVITIES</b>				
(Increase)/ Decrease in Investments		-		(0.71)
Fixed Assets Purchased		-	(0.71)	
Fixed Assets sold		-		
<b>Net Cash from Investing Activities</b>	<b>B</b>	-		(0.71)
<b>3. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Dividend Paid		-		-
Dividend Distribution Tax		-		-
<b>Net Cash from Financing Activities</b>	<b>C</b>	-		-
<b>Net Increase in Cash/Cash Equivalent</b>		3.67		(109.65)
Cash/Cash Equivalents (Opening)		3.80		113.45
<b>Cash/Cash Equivalents (Closing)</b>		7.47		3.80

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

  
Managing Director