



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 10/11/2023

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 and half year ended 30TH September, 2023 (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- 10/11/2023

Membership No. 054241

UDIN- 23054241BGXYVL1543

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

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

UNAUDITED FINANCIAL RESULTS FOR THE FINANCIAL YEAR ENDED ON 30TH SEPT, 2023

Balance Sheet at at 30th Sept, 2023

(Rs. In Lacs)


Particulars	As at Sep 30, 2023	As at March 31, 2023
	Amount in Rs.	Amount in Rs.
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	0.16	0.22
(b) Financial Assets		
(i) Loans	2,048.31	2,215.60
(c) Deferred Tax Assets (Net)	0.18	0.18
Current Assets		
(a) Inventories	24.20	24.20
(b) Financial Assets		
(i) Cash and cash equivalents	33.35	2.14
(c) Other Current Assets	26.12	18.05
TOTAL ASSETS	2,132.32	2,260.39
Equity and Liability		
Equity		
(a) Equity Share Capital	572.17	572.17
(b) Other Equity	957.29	1,040.00
Liabilities		
Non-Current Liabilities		
(a) Provisions	9.30	9.30
Current Liabilities		
(a) Financial Liabilities	584.00	629.00
(b) Other current liabilities	1.46	1.82
(c) Provisions	8.10	8.10
TOTAL EQUITY AND LIABILITIES	2,132.32	2,260.39

Date: 10.11.2023

Place: Kolkata

Sujala Trading & Holdings Limited

For SUJALA TRADING & HOLDINGS LTD


Subhadeep 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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPT, 2023


Sl No	Particulars	Rs. in Lac			
		Quarter Ended		Year to date	Year ended
		30.09.2023	30.09.2022	30.09.2023	31.03.2023
		Unaudited	Unaudited	Unaudited	Audited
1	Income				
a	Revenue from Operations	40.83	26.74	81.58	234.25
b	Other Income	-	-	-	0.44
	Total Revenue (Net)	40.83	26.74	81.58	234.69
2	Expenses				
a	Cost of Material Consumed	-	-	-	-
b	Purchase of stock-in-Trade	-	-	-	110.00
c	Change in Inventories of FG, Stock-in-Trade and WIP	-	-	-	-
d	Employee Benefit Expenses	5.66	5.67	11.33	22.60
e	Depreciation and Amortization Expenses	0.02	0.07	0.05	0.29
f	Finance Cost	-	-	-	-
g	Other Expenses	115.17	3.70	152.90	87.28
	Total Expenses (Net)	120.85	9.44	164.28	220.17
3	Profit / (Loss) before exceptional items and tax	(80.02)	17.30	(82.70)	14.52
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before Tax	(80.02)	17.30	(82.70)	14.52
6	Tax Expenses:				
a	1. Current tax	-	-	-	3.70
b	2. Deferred Tax	-	-	-	(0.11)
7	Profit / (Loss) for the period from continuing operations	(80.02)	17.30	(82.70)	10.93
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	(80.02)	17.30	(82.70)	10.93
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	-	-	-	-
	Total comprehensive Income for the Period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	(80.02)	17.30	(82.70)	10.93
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	(1.40)	0.30	(1.45)	0.19
	(2) Diluted	(1.40)	0.30	(1.45)	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	(1.40)	0.30	(1.45)	0.19
	(2) Diluted	(1.40)	0.30	(1.45)	0.19

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 10.11.2023
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
- 2 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.

Date: 10.11.2023
Place: Kolkata

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


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 SEPTEMBER 30, 2023

(Rs. In Lacs)

Particulars	For the quarter ended 30.09.2023	For the year ended 31.03.2023
1. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax	(82.70)	14.53
Add :		
Loss on sale of fixed assets	-	-
Depreciation	0.05	0.28
Operating Profit before Working Capital Changes	(82.65)	14.81
Adjustments :		
(Decrease)/ Increase in Current Liabilities	(45.36)	(266.29)
Decrease/ (Increase) in Inventories	-	-
Decrease/ (Increase) in Current Assets	(8.07)	9.58
Decrease/ (Increase) in Loans & advances	167.29	243.94
Sub Total -	113.86	(12.77)
Cash Generated from Operating Activities	31.21	2.04
Less: Income Tax paid/ Adjusted	-	(3.70)
Net cash from Operating Activities A	31.21	(1.66)
2. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase)/ Decrease in investments	-	-
Fixed Assets Purchased	-	-
Fixed Assets sold	-	-
Net Cash from Investing Activities B	-	-
3. CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-	-
Dividend Distribution Tax	-	-
Net Cash from Financing Activities C	-	-
Net Increase in Cash/Cash Equivalent	31.21	(1.66)
Cash/Cash Equivalents (Opening)	2.14	3.80
Cash/Cash Equivalents (Closing)	33.35	2.14

Notes

- 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.

Sukhrajee
Managing Director