



G.C. Bafna & Co.
CHARTERED ACCOUNTANTS

Branch / Administrative Office :

12, AMARTOLLA STREET
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Ref. No. :

Date 30/07/2020

Independent Auditor's Report

To
The Board of Directors of
SUJALA TRADING & HOLDINGS LIMITED

REPORT ON THE IND AS FINANCIAL STATEMENTS

We have audited the accompanying statements of Audited Financial Results of **SUJALA TRADING & HOLDINGS LIMITED** ('the Company'), for the Year Ended 31st March 2020, 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.

In our opinion and to the best of our information and according to the explanations given to us, the 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 2020.

Basis for Opinion on the Audited Financial Results for the year ended March 31, 2020

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2020 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



HEAD OFFICE

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



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EMPHASIS OF MATTER

We draw attention to note xvii to the statement which describes the uncertainty caused by Novel Coronavirus (COVID-19) Pandemic with respect to the company's estimate of impairment of loans to Customers and that such estimates may be affected by the severity and duration of the pandemic. Our opinion is not modified in respect of this matter.

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 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 there under ('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 financial statements.

In preparing the statement , the Board of Directors is responsible for assessing the company's ability to continue as going concern , disclosing as applicable , matters related to going concern and using the going concern basis of accounting unless the Board of Director either intends to liquidate the Company or to cease operation , or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITY

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain Professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those with governance regarding Among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The Statement includes the results for the Quarter ended 31 March 2020 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.

Place- Kolkata
Date - 30th July 2020



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

Gulab Chand Bafna

GULAB CHAND BAFNA
Partner

Membership No. 054241

UDIN: 20054241AAAA352787

HEAD OFFICE

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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 QUARTER AND FINANCIAL YEAR ENDED ON 31ST MARCH, 2020

₹ in Laacs (except EPS)

Sl No	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
a	Revenue from Operations	73.50	4.99	19.67	161.36	82.42
b	Other Income	0.20	18.51	0.00	0.20	0.03
	Total Revenue (Net)	73.70	23.5	19.67	161.56	82.44
2	Expenses					
a	Cost of Material Consumed	-	-	-	-	-
b	Purchase of stock-in-Trade	-	-	-	-	14.59
c	Change in Inventories of FG, Stock-in-Trade and WIP	-15.71	5.88	-	114.60	(14.99)
d	Employee Benefit Expenses	2.83	5.27	1.13	18.84	16.51
e	Depreciation and Amortization Expenses	0.05	0.03	0.10	0.14	0.38
f	Finance Cost	-	-	-	-	-
g	Other Expenses	2.63	2.58	5.16	17.20	50.22
	Total Expenses (Net)	49.20	13.83	6.39	190.78	67.81
3	Profit / (Loss) before exceptional items and tax	24.50	9.67	13.28	10.78	14.63
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before Tax	24.50	9.67	13.28	10.78	14.63
6	Tax Expenses:					
a	1. Current tax	-	-	-	(2.46)	(3.83)
b	2. Deferred Tax	-	-	-	(0.01)	0.02
7	Profit / (Loss) for the period from continuing operations	24.50	9.67	13.28	8.31	10.82
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	24.50	9.67	13.28	8.31	10.82
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	-	-	-	-	-
	(3) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	(0.02)	-
	Total comprehensive Income for the Period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	24.50	9.67	13.28	8.29	10.82
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	0.42	0.17	0.19	0.15	0.19
	(2) Diluted	0.42	0.17	0.19	0.15	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	0.42	0.17	0.17	0.15	0.19
	(2) Diluted	0.42	0.17	0.17	0.15	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 30/07/2020.
- 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, 2015 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.

Sujala Trading & Holdings Limited
For SUJALA TRADING & HOLDINGS LTD

Sukmije

Subscribed **Managing Director**
 (Managing Director)
 DIN: 03060827

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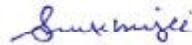
AUDITED STANDALONE FINANCIAL RESULTS FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2020
Standalone Balance Sheet as at 31st March, 2020

Particulars	As at March 31, 2020	As at March 31, 2019
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	11,391	25,571
(b) Financial Assets		
(i) Investments	-	-
(ii) Loans	2139,11,240	1382,82,885
(c) Deferred Tax Assets (Net)	5,974	7,575
Current Assets		
(a) Inventories	24,20,400	138,80,360
(b) Financial Assets		
(i) Cash and cash equivalents	14,23,142	61,28,418
(c) Other Current Assets	16,42,683	18,17,390
TOTAL ASSETS	2194,14,639	1601,72,199
Equity and Liability		
Equity		
(a) Equity Share Capital	572,17,500	572,17,500
(b) Other Equity	1012,76,656	1011,37,653
Liabilities		
Non-Current Liabilities		
(a) Provisions	7,00,000	7,00,000
Current Liabilities		
(a) Financial Liabilities	592,83,000	-
(b) Other current liabilities	3,08,439	2,70,839
(c) Provisions	6,70,044	8,46,397
TOTAL EQUITY AND LIABILITIES	2194,14,639	1601,72,199

Other Equity:

Particulars	Retained Earning	Other Comprehensive Income	General Reserve
Balance as at 01-04-2018 (as previously reported)	7,57,097.00	-	999,86,560.00
Impact of IND AS adjustment	-	-	-
Restated Balance as at 01-04-2018	7,57,097.00	-	999,86,560.00
Profit for the Year	3,93,996.00	-	-
Transfer to General Reserve	(2,16,531.00)	-	2,16,531.00
Other Comprehensive Income (net of Tax)	-	-	-
Total Comprehensive Income	9,34,562.00	-	1002,03,091.00
Balance as at 31-03-2019	9,34,562.00	-	1002,03,091.00
Profit for the Year	8,28,829.00	-	-
Dividend Payout	(6,89,875.00)	-	-
Transfer to General Reserve	(1,65,766.00)	-	1,65,766.00
Other Comprehensive Income (net of Tax)	-	-	-
Total Comprehensive Income	9,07,800.00	-	1003,68,857.00
Balance as at 31-03-2020	9,07,800.00	-	1003,68,857.00

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



Managing Director

Subhadeep Mukherjee

Managing Director

DIN: 03060827