G.C. Bafna & Co.
CHARTERED ACCOUNTANTS
INDIA

Branch / Administrative Office :
12, AMARTOLLA STREET
4TH FLOOR, ROOM NO. 315
KOLKATA- 700 001
MOBILE : 9330190093
E-mail : gcb_fca@yahoo.co.in

Ref. No. :

Date 30/5/2025

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SUJALA TRADING AND HOLDINGS LTD

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **SUJALA TRADING AND HOLDINGS LTD** which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013 in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards specified under section 133 of the Act with the Companies (Indian Accounting Standard) Rules 2015 and accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, Loss, for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* 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 statements under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our Auditor's Report thereon.

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Our opinion on the financial statements does not cover the other information and we do not express any form of assurance or conclusion thereon. In connection with our audit of financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

We have nothing to report in this regard.

Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Indian Accounting standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

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We have nothing to report in this regard.

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

- Identify and assess the risks of material misstatement of the financial statements, 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.

- Obtain an understanding of internal financial controls 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 system 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 management.

- Conclude on the appropriateness of management's 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 statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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Emphasis of Matter:

a. Company not Booked any Interest Income on Advances made to various Companies during the year Amounting to Rs. 12,70,00,000. As explain by the Management amount given to the company are Business Advance.

b. Company Not recognized revenue as there was remote chances of loan recovery (As Explained)

Shree Ram Buildprop Pvt Ltd

c. During the year Bad debt shown Rs- 1,24,30,000 Board resolution passed 24th day of December 2025. Advocate notice dated 10.07.2025 given However proof of service of notice for collection not furnished.

d. No Interest has been paid /provided on Advances/Loans taken from:

1. MIDNIGHT AGENCIES PVT LTD
2. MOTOREX FINANCE PVT LTD
3. ASCENT DEALMARK PRIVATE LIMITED

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, based on our audit we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c) The Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.

   d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

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f) With respect to the adequacy of the Internal Financial controls with reference to financial statements of the company as on 31st March 2025 and the operating effectiveness of such controls, refer to our separate report Annexure -B , Wherein we have expressed and unmodified Opinion.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not paid/provided for managerial remuneration.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

1. The Company does not have any pending litigations which would impact its financial position.

2. The Company has made provision, as required under the applicable law or Indian accounting standards, for material foreseeable losses, if any. However, the company does not have any ongoing long-term contracts including derivative contracts as on Balance sheet date.

3. There were no such amounts appearing in the books which are required to be transferred to the Investor Education and Protection Fund by the Company.

4. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

5. The Company has not declared any dividend during the year under review.

6. Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2025 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

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

Gulab Chand Bafna
PARTNER
Membership No. 054241
UDIN: 25054241BMMJEM9434

Place- Kolkata
Date- 30.05.2025

G.C. Bafna & Co.
CHARTERED ACCOUNTANTS

INDIA

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ANNEXURE - "A" TO THE AUDITOR'S REPORT

The Annexure referred to in paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date to the members of the **SUJALA TRADING & HOLDINGS LIMITED** (The Company) for the year ended 31st March 2025.

1. a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant, and Equipment.

   b) The Company has a regular programme of physical verification of its Property, Plant, and Equipment. In accordance with this programme, Property, Plant, and Equipment were physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.

   c) According to the information and explanations given to us and on the basis of our examination of records of the Company, the title deeds of immovable properties are held in the name of the Company.

   d) Company not revalued its Property, Plant, and Equipment or intangible assets or both during the year.

   e) No proceedings initiated or pending against the Company under Benami Transactions (Prohibition) Act 1988

2. a) The Company not have any inventory other then Equity Share so this clause not applicable.

   b) During any point of time of the year the company has not been sanctioned any working capital Limit, hence this clause is not applicable.

3. The Company has not granted any loans, secured or unsecured, granted by to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.

   Clause b,c,d,e,f are not applicable as company has not made investment in , provided any guarantee or security or granted any loans or advances in the nature of loan secured or unsecured , to companies ,firms, and Limited Liability partnership or other parties.

4. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, with respect to the loans and investment made.

5. The Company has not accepted any deposits from Public under the provisions of Section 73 or 76 of the Act.

6. Company has maintained cost records as specified by the Central Government under sub-section (1) of section 148 of the companies Act, 2013.

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7. a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues of Goods and Services Tax income-tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise.

According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31st March 2025 for a period of more than six months from the date they became payable.

b) According to information and explanations given to us, there is no disputed dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax. **Except demand under section 156 of the Income-Tax Act, 1961 for the A Y 2018-19 Rs- 80,20,988, order dated 28/02/2024 for which Appeal Filed by the company on 13th April 2024**.

8. The Company not have any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act 1961(43 of 1961) Accordingly, the requirement to report on clause 3 (8) of the Order is not applicable to the company.

9. a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of dues to a financial institutions or banks.

b) The Company not declared willful defaulter by any bank or financial institution or other lender. Clause c, d, e, f is not applicable to the company.

10. a) The Company did not raise any money by way of initial public offer or further public offer (including debt instrument) and term loans during the year.

b) The Company had not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

11. According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of audit.
Clause 11 (b) and (c) are not applicable as there is no fraud.

12. In our opinion and according to the information and explanations given to us, the Company is not Nidhi Company. Accordingly, paragraph a, b, c (12) of the Order is not applicable.

13. According to the information and explanations given to us and based on our examination of records of the Company, transaction with related parties are in compliance with Section 177 and 188 of the Act where applicable and details of such transaction have been disclosed in the financial statements as required by the applicable accounting standards.

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14. a) As informed by the Management the Company has internal Audit System.
b) The Company not produced internal audit report.

15. According to the information and explanations given to us and based on our examination of records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him.

16. The Company is registered under section 45-IA of the Reserve Bank of India Act, 1934.

17. Cash (Inflow) during the year 31/03/2025- 5,16,546 and Cash (Inflow) previous year 31/03/2024 30,68,690

18. There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable to the Company.

19. In our opinion and according to the information and explanation given to us in normal business circumstances there is no material uncertainty exist as on date of the audit report the company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year.

20. The company has not undertaken any project, hence clause 20 is not applicable.

21. The company is not having any subsidiary company / companies, hence this clause not applicable.

For **G.C Bafna & CO.**
Chartered Accountants
Firm's Registration No. 319104E

G Bafna

(Gulab Chand Bafna)
Partner
Membership No. 054241

Place: Kolkata
Date: 30.05.2025
UDIN:-25054241BMMJEM9434

G.C. Bafna & Co.
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Annexure - B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Sujala Trading & Holdings Ltd** ("the Company") as of 31st March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (`ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India.

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Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting of the Company.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

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3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For G. C. Bafna & Co
Chartered Accountants
Firm Registration No. 319104E

G Bafna

GULAB CHAND BAFNA
Partner
Membership No. 054241
UDIN:-25054241BMMJEM9434

Place : Kolkata
Date : 30.05.2025

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INDEPENDENT AUDITORS' CERTIFICATE ON THE CORPORATE GOVERNANCE

To
The Members
SUJALA TRADING AND HOLDINGS LIMITED

We have examined the compliance of conditions of Corporate Governance by Sujala Trading & Holdings Limited ('the Company'), for the financial year ended on March 31, 2025, as stipulated in Regulation 17 to 27 and clauses (b) to (i) of Regulation 46(2) and para C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 ('Listing Regulations').

Management's Responsibility:
The Preparation of the corporate Governance Report is the Responsibility of the management of the company including the preparation and maintenance of all relevant supporting records and documents. This responsibility also includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the corporate Governance Report.

The Management along with board of Directors are also responsible for ensuring that the Company complies with the conditions of Corporate Governance as stipulated in the Listing Regulations issued by the Securities and Exchange Board of India.

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Auditor's Responsibility:
Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring compliance with the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

We have examined the books of account and other relevant records and documents maintained by the Company for the purpose of providing reasonable assurance on the compliance with Corporate Governance requirements by the Company.

We have carried out our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India ('ICAI'). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion
In our opinion and to the best of our information and according to the explanations given to us and the representations made by the Directors and the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in above-mentioned Listing Regulations as applicable during the year ended March 31, 2025

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

G.C. Bafna & Co

Chartered Accountants
(Firm Reg. No: 319104E)

GBafna

Gulab Chand Bafna
Partner
(M. No. 054241)

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

Sl No	Particulars	Quarter Ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	**Income**					
a	Revenue from Operations	30.36	37.08	40.64	148.52	163.33
b	Other Income	-	-	0.35	-	0.35
	Total Revenue (Net)	**30.36**	**37.08**	**40.99**	**148.52**	**163.68**
2	**Expenses**					
a	Cost of Material Consumed	-	-	-	-	-
b	Purchase of stock-in-Trade	-	-	-	-	-
c	Change in Inventoriesof FG, Stock-in-Trade and WIP	-	-	-	-	-
d	Employee Benefit Expenses	4.95	4.98	5.12	19.59	21.56
e	Depriciation and Amortization Expenses	0.07	0.06	0.03	0.20	0.11
f	Finance Cost	-	-	-	-	-
g	Other Expenses	3.58	126.93	3.23	142.41	158.73
	Total Expenses (Net)	**8.60**	**131.97**	**8.38**	**162.20**	**180.40**
3	Profit / (Loss) before exceptional items and tax	**21.76**	**(94.89)**	**32.61**	**(13.68)**	**(16.72)**
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before Tax	21.76	(94.89)	32.61	(13.68)	(16.72)
6	Tax Expenses:					
a	1. Current tax	-	-	-	-	-
b	2. Deferred Tax	(0.01)	-	0.23	(0.01)	0.23
7	Profit / (Loss) for the period from continuing operations	21.77	(94.89)	32.38	(13.67)	(16.95)
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	21.77	(94.89)	32.38	(13.67)	(16.95)
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	-	-	0.33	-	0.330
13	**Total comprehensive Income for the Period (comprising Profit / (Loss) and Other Comprehensive Income for the period)**	21.77	(94.89)	32.71	(13.67)	(16.62)
14	Paid -up Equity Shares Capital (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	0.38	(1.66)	0.57	(0.24)	(0.29)
	(2) Diluted	0.38	(1.66)	0.57	(0.24)	(0.29)
16	Earning per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
17	Earning per equity share (for discontinued and continuing operation):					
	(1) Basic	0.38	(1.66)	0.57	(0.24)	(0.29)
	(2) Diluted	0.38	(1.66)	0.57	(0.24)	(0.29)

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 30.05.2025

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, 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.

For Sujala Trading & Holdings Limited

For SUJALA TRADING & HOLDINGS LTD

Managing Director

Subhadeep Mukherjee
(Managing Director)
DIN: 03060827

Date: 30.05.2025
Place: Kolkata

SUJUALA TRADING & HOLDINGS LIMITED

1A, Grant Lane, 2nd Floor, Room No: 202, Kolkata- 700 012
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AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31ST MARCH, 2025

Balance Sheet as at 31st March, 2025

(Rs. In Lacs)

Particulars		As at March 31, 2025	As at March 31, 2024
Assets		**Amount in Rs.**	**Amount in Rs.**
Non-Current Assets			
(a) Property, Plant and Equipment		0.28	0.11
(b) Financial Assets			
	(i) Loans	2,288.52	2,055.70
(c) Deferred Tax Assets (Net)		0.00	0.00
Current Assets			
(a) Inventories		24.20	24.20
(b) Financial Assets			
	(i) Cash and cash equivalents	57.98	32.82
(c) Other Current Assets		54.15	19.74
TOTAL ASSETS		**2,385.13**	**2,132.57**
Equity and Liability			
Equity			
	(a) Equity Share Capital	572.17	572.17
	(b) Other Equity	1,009.71	1,025.38
Liabilities			
Non-Current Liabilities			
	(a) Provisions	9.30	9.30
	(b) Deffered Tax Liabilities	0.04	0.05
Current Liabilities			
	(a) Financial Liabilities	792.00	525.50
	(b) Other current liabilities	1.91	2.17
	(c) Provisions	0.00	0.00
TOTAL EQUITY AND LIABILITIES		**2,385.13**	**2,132.57**

Other Equity

(Rs. In Lacs)

Particulars	Retained Earning	Other Comprehensive Income		General Reserve
Balance as at 01-04-2022 (as previously reported)	20.50	-		1,008.56
Impact of IND AS adjustment	-	-		-
Restated Balance as at 01-04-2022	20.50			1,008.56
Profit for the Year	10.93	-		-
Dividend Payout	-			
Transfer to General Reserve	(2.49)	-		2.49
Other Comprehensive Income (net of Tax)	-	-		-
Total Comprehensive Income	10.93	-		-
Tax related to earlier years	-			
Balance as at 31-03-2023	**28.94**	-		**1,011.08**
Profit for the Year	(16.62)	-		-
Dividend Payout	-	-		-
Transfer to General Reserve	(2.49)	-		2.49
Transferred to contingency provision for Stnd. Assets	-			
Other Comprehensive Income (net of Tax)	-	-		-
Total Comprehensive Income	(16.62)	-		-
Balance as at 31-03-2024	**9.83**	**-**		**1,013.54**
Profit for the Year ended 31.03.2025	-13.67	-		-13.67
Dividend Payout	-	-		-
Transfer to General Reserve	-	-		-
Transferred to contingency provision for Stnd. Assets	-	-		-
Other Comprehensive Income (net of Tax)	-	-		-
Total Comprehensive Income	-3.84			1,013.54
Balance as at 31.03.2025	**(3.84)**	-		**1,013.54**

Date: 30.05.2025
Place: Kolkata

Sujala Trading & Holddings Limited
For SUJALA TRADING & HOLDINGS LTD

Subhadeep Mukherjee
Managing Director
DIN: 03060827

Managing Director

SUJALA TRADING & HOLDINGS LIMITED

1A, GRANT LANE 2ND FLOOR, ROOM NO. 202 KOLKATA WB 700012

CIN-L51109WB1981PLC034381

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2025

(Rs. In Lacs)

Particulars		For the year ended 31.03.2025		For the year ended 31.03.2024	
1. **CASH FLOW FROM OPERATING ACTIVITIES**					
Net Profit/(Loss) before Tax			**(13.68)**		**(16.72)**
Add :					
Loss on sale of fixed assets		-		0.33	
Depreciation		0.20	**0.20**	0.11	**0.44**
Operating Profit before Working Capital Changes			**(13.48)**		**(16.28)**
Adjustments :					
(Decrease)/ Increase in Current Liabilities		266.24		(111.25)	
Decrease/ (Increase) in Inventories		-		-	
Decrease/ (Increase) in Current Assets		(14.41)		(1.69)	
Decrease/ (Increase) in Loans & advances		(232.82)		159.90	
Sub Total -			**19.01**		**46.96**
Cash Generated from Operating Activities			**5.53**		**30.68**
Less: Income Tax paid/ Adjusted			-		-
Net cash from Operating Activities	**A**		**5.53**		**30.68**
2. **CASH FLOW FROM INVESTING ACTIVITIES**					
(Increase)/ Decrease in investments		-		-	
Fixed Assets Purchased		(0.37)		-	
Fixed Assets sold		-	**(0.37)**	-	-
Net Cash from Investing Activities	**B**		**(0.37)**		-
3. **CASH FLOW FROM FINANCING ACTIVITIES**					
Dividend Paid		-		-	
Dividend Distribution Tax		-	-	-	-
Net Cash from Financing Activities	**C**		-		-
Net Increase in Cash/Cash Equivalent			**5.16**		**30.68**
Cash/Cash Equivalents (Opening)			**32.82**		**2.14**
Cash/Cash Equivalents (Closing)			**37.98**		**32.82**

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 Polices and other accompanying notes from an integral part of the financial statements.

For SUJALA TRADING & HOLDINGS LTD

Managing Director