

SAUMYA CONSULTANTS LIMITED

A-402, Mangalam, 24/26, Hemanta Basu Sarani, Kolkata - 700 001
Phone : (033) 2243-6242 / 6243, E-mail : saumya_scl@yahoo.co.in

CIN : L67120WB1993PLC061111

SCL/BM/108/070

Dated: 30/05/2022

To,
BSE Ltd,
Corporate Relationship Department,
"P.J.Towers" Dalal Street,
Mumbai- 400 001.

To,
The Secretary
The Calcutta Stock Exchange Ltd
7, Lyons Range,
Kolkata- 700 001
Email D: listing@cse-india.com

SCRIP CODE: 539218
SCRIP ID: SAUMYA

SCRIP CODE: 29466

Sub: Outcome of Board Meeting

Dear Sir,

The Board of Directors of the Company at its meeting held today i.e 30th May, 2022 has considered and approved the Audited Financial Results of the Company for the quarter and year ended March, 31, 2022.

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, please find enclosed herewith:-

1. Statement showing the Audited Financial Results for the quarter and year ended March, 31st, 2022.
2. Statement of Assets and Liabilities as on 31st March, 2022.
3. Cash Flow Statements as on 31st March, 2022.
4. Auditor's Report on Audited Financial Results.
5. Declaration to the effect that there is Unmodified Opinion with respect to the Audited Financial Results for the year ended on 31st March, 2022.

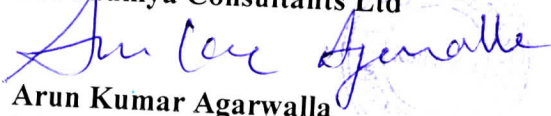
The Meeting of Board of Directors commenced at 3:30 P.M and concluded at 4:50 P.M.

Further please note that the Company has already made necessary arrangements to publish the same in newspaper as required under the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

The above information is given to you for your record, kindly take the note of the same.

Yours Faithfully,

For Saumya Consultants Ltd



Arun Kumar Agarwalla
Managing Director


DIN: 00607272

Encl: as above

SAUMYA CONSULTANTS LTD. CIN: L67120WB1993PLC061111 Regd Office: A-402, Mangalam, 24/26 Hemanta Basu Sarani, Kolkata- 700 001 Tel No. (033)22436242, Email: saumyaconsultants@gmail.com AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH, 31, 2022					
₹ in lakhs					
PARTICULARS	QUARTER ENDED			YEAR ENDED	
	March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
	Audited	Unaudited	Audited	Audited	Audited
1 Revenue from Operations					
a) Interest Income	16.04	0.45	15.59	17.40	17.74
b) Net Gain on fair value changes	-5.96	26.86	111.01	571.35	1187.49
c) Dividend Received	12.03	2.17	3.87	19.63	6.83
d) Sale of Shares	650.55	740.04	591.51	3010.57	1325.40
e) Profit on sale of current Investments	69.52	3.20	82.12	91.75	81.58
f) Profit on sale of Non Current Investments	-	-	71.94	-	71.94
Total Revenue from Operations	742.18	772.72	876.04	3710.70	2690.98
2 Other Income	6.25	4.82	3.75	20.61	6.82
3 Net Gain on Derecognition of Financial Assets on Amortized Cost	-	-	-	-	-
4 Net Gain on Reclassification of Financial Assets	-	-	-	-	-
5 Total Income (1+2+3+4)	748.43	777.54	879.79	3731.31	2697.80
6 Expenses					
a) Purchases of Stock in Trade	745.53	795.27	616.45	3433.45	1383.24
b) (Increase) / Decrease in stock in trade	-439.96	673.99	-49.70	-782.55	-601.42
c) Employee benefits expenses	32.58	29.47	29.91	118.35	111.11
d) Finance Costs	-	-	-	-	-
e) Depreciation & amortization expenses	4.31	4.10	3.15	15.98	12.19
f) Other Expenses	56.10	15.07	36.28	104.32	63.07
Total Expenses (6)	398.56	1517.90	636.09	2889.55	968.19
7 Profit / (loss) before Exceptional Items and Tax (5-6)	349.87	-740.36	243.70	841.76	1729.61
8 Exceptional Items	-	-	-	-	-
9 Profit / (Loss) before Extra Ordinary Items and Tax (7-8)	349.87	-740.36	243.70	841.76	1729.61
10 Extraordinary Items	-	-	-	-	-
11 Profit before Tax (9-10)	349.87	-740.36	243.70	841.76	1729.61
12 Tax Expense					
(i) Current Tax	-97.45	-	-86.3	-97.45	-86.30
(ii) Minimum Alternative Tax Credit	-	-	-	-	-
(iii) (Short) / Excess provision for earlier years	-	-	-	3.24	-
(ii) Deferred Tax Asset / (Liability)	91.09	-2.23	-123.95	-14.82	-414.09
Total Tax Expenses (12)	-6.36	-2.23	-210.25	-109.03	-500.39
13 Profit / (Loss) from continuing operations (11-12)	343.51	-742.59	33.45	732.73	1229.22
14 Profit / (Loss) from discontinuing operations	-	-	-	-	-
15 Tax Expense of discontinuing operations	-	-	-	-	-
16 Profit / (Loss) from discontinuing operations (after tax)	-	-	-	-	-
17 Profit / (Loss) for the period	343.51	-742.59	33.45	732.73	1229.22
18 Other Comprehensive Income					
(A) i) Items that will not be reclassified to profit & loss (specify items and amount)	1.30	-	-1.19	1.30	-1.19
ii) Income tax relating to items that will not be reclassified to profit or loss account	-0.28	-	0.31	-0.28	0.31
(B) i) Items that will be reclassified to profit & loss (specify items and amount)	-	-	-	-	-
ii) Income tax relating to items that will be reclassified to profit or loss account	-	-	-	-	-
Total Other Comprehensive Income (18)	1.02	-	-0.88	1.02	-0.88
19 Total Comprehensive Income for the period (17+18)	344.53	-742.59	32.57	733.75	1228.34
20 Paid Up Equity Share Capital (F.V- 10/-)	690.69	690.69	690.69	690.69	690.69
21 Earnings per Share (of Rs. 10/- each (Not annualised))					
ii) Basic and Diluted EPS after Exceptional Items					
a) Basic	4.97	-10.75	0.49	10.61	17.80
b) Diluted	4.97	-10.75	0.49	10.61	17.80

Notes

- The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on Monday, 30th May, 2022
- The Company does not have more than one reportable segment. Accordingly, segment information is not required to be provided.
- The figures for the three months ended 31.03.2022, are the balancing figures between the audited figures in respect of full financial year ended 31.03.2022 and the year to date figures upto nine months of relevant financial year.
- The Board has not proposed to recommend dividend on the equity shares of the Company.
- Previous years figures have been regrouped wherever necessary

By order of the Board
For Saumya Consultants Ltd

(Arun Kumar Agarwalla)
Managing Director
DIN: 00607272

Place: Kolkata
Dated: the 30th May, 2022

SAUMYA CONSULTANTS LTD		
Disclosure of Assets & liabilities as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015		
As of 31st March, 2022		
	Rupees in lakhs	
	As at	
	31.03.2022	31.03.2021
	Audited	Audited
ASSETS		
Non Financial Assets		
a) Property Plant and Equipments	76.12	44.60
b) Capital Work In Progress	6.03	35.96
c) Investment Property	118.03	118.03
d) Financial Assets		
i) Other Non Financial Assets	16.03	-24.85
Current Tax Assets (Net)	-	-
Deferred Tax Assets (net)	-	-
	216.21	173.74
Inventories	1757.61	975.06
Financial Assets		
a) Investments	6640.39	6600.09
b) Cash & Cash Equivalents	50.18	30.78
c) Trade Receivables	7.71	15.15
d) Loans	536.23	683.39
Other Financial Assets	2.53	2.52
Asset Held for Sale	165.44	136.36
	9160.09	8443.35
TOTAL - ASSETS (A+B)	9376.30	8617.09
LIABILITY & EQUITY		
Equity		
a) Equity Share Capital	690.69	690.69
b) Other Equity	8171.30	7413.21
Sub - Total Equity (A)	8861.99	8103.90
Financial Liabilities		
a) Borrowings	-	-
b) Other financial Liabilities	22.26	13.71
	22.26	13.71
Non Financial Liabilities		
Deferred Tax Liabilities (Net)	402.31	387.20
Provisions	87.69	110.27
Other Non Financial Liabilities	2.05	2.01
	492.05	499.48
TOTAL - LIABILITIES & EQUITY	9376.30	8617.09


On Behalf of the Board
For Saumya Consultants Ltd


(Arun Kumar Agarwalla)
Managing Director
DIN: 00607272

Place: Kolkata
Dated: the 30th May, 2022

SAUMYA CONSULTANTS LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in ₹)

PARTICULARS	YEAR ENDED ON 31st March, 2022		YEAR ENDED ON 31st March, 2021	
	Rs.	P.	Rs.	P.
1 CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax	841.76		1,729.61	
<u>Addition/Deduction:</u>				
Depreciation	15.98		12.19	
Dividend Received	(19.62)		(6.84)	
Provision for Gratuity	3.07		2.56	
Profit/Loss on sale of Investment	(91.75)		(153.52)	
Investments on Mutual Funds measured at FVTPL	(571.35)		(1,187.49)	
Cash Flow from Operating Activities before Working Capital changes	178.09		396.51	
<u>Adjustments:</u>				
(Increase)/Decrease in Trade Receivables	7.44		(13.81)	
(Increase)/Decrease in Loan	147.16		(32.11)	
(Increase)/Decrease in other financial assets	(0.01)		136.36	
(Increase)/Decrease in Inventories	(782.55)		(601.42)	
(Increase)/Decrease in current tax assets	(38.44)		84.74	
Increase/(Decrease) in other non financial assets	(2.45)		0.09	
Increase/(decrease) in other financial and non financial liabilities	9.89		(35.51)	
Increase/(decrease) in other provisions	(1.30)		1.19	
Increase/(Decrease) in Assets held for Sale	(29.07)		(136.36)	
Cash Generated From Operation	(511.23)		(200.32)	
Taxes Paid	(94.21)		(86.30)	
Cash Flow from Operating Activities	(605.44)		(286.62)	
2 CASH FLOW FROM INVESTING ACTIVITIES				
Increase/Decrease in Property, Plant and equipment and Other Intangible Assets	(17.57)		(39.91)	
(Increase)/Decrease in Investment	622.80		330.04	
Dividend Received	19.62		6.84	
Net Cash Flow from Investing Activities	624.85		296.97	
3 CASH FLOW FROM FINANCING ACTIVITIES				
Increase/Decrease in Borrowings				
Increase/Decrease in Share Capital				
Net Cash Flow from Financing Activities				
NET CHANGE IN CASH & CASH EQUIVALENT	19.41		10.35	
Opening Balance of Cash & Cash Equivalent	30.78		20.43	
Opening Bank Balances other then above				
CLOSING BALANCE OF CASH & CASH EQUIVALENT	50.18		30.78	
Closing Bank Balances other then above				
On Behalf of the Board				
For Saumya Consultants Ltd.				
				
(Arun Kumar Agarwalla)				
Place: Kolkata		Managing Director		
Dated: the 30th May, 2022		DIN: 00607272		

**INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF DIRECTORS OF SAUMYA CONSULTANTS LIMITED**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of SAUMYA CONSULTANTS LIMITED (Name of the company) (the company) for the quarter ended 31st March, 2022 (date of the quarter end) and the year to date results for the period from 1st April, 2021 to 31st March, 2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

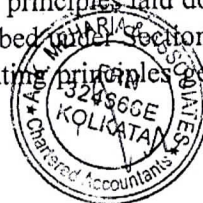
- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net income and other comprehensive income and other financial information for the quarter ended 31st March, 2022 (date of the quarter end) as well as the year to date results for the period from 1st April, 2021 to 31st March, 2022

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 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* 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 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India



and in compliance with Regulation 33 of the Listing Regulations. 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.

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 standalone financial results, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



A.K. MEHARIA & ASSOCIATES
Chartered Accountants

2, GARSTIN PLACE, 2ND FLOOR
KOLKATA – 700001
PHONE: 033-22434660/4659
E Mail- akmeharia@gmail.com

- 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results 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 standalone financial results.

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.

For A. K. Meharia & Associates
Chartered Accountants
Firm's Registration No.324666E



(Anil Kumar Meharia)
Partner
Membership Number: 053918

Place: Kolkata
Dated: 30/05/2022
UDIN: 22053918AJXFSE8093



SAUMYA CONSULTANTS LIMITED

A-402, Mangalam, 24/26, Hemanta Basu Sarani, Kolkata - 700 001
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CIN : L67120WB1993PLC061111

SCL/BM/108/071

Dated: 30/05/2022

To,
Department of Corporate Services,
BSE Ltd,
1st Floor, New Trading Ring,
Rotunda Building, P.J.Towers
Mumbai-400001.

To,
The Secretary ,
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata- 700 001.
listing@cse-india.com

SCRIP CODE : 539218
SCRIP ID: SAUMYA

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Dear Sir,

Sub: Declaration regarding Audit Report with unmodified opinion with respect to Annual Audited Financial Results for the Financial year ended 31st March, 2022.

Pursuant to SEBI Circular No. CIR/CFD/CMD//56/2016 dated May, 27, 2016, it is hereby declared and confirmed that Auditors ' Report obtained from M/s A.K.Meharia & Associates , Chartered Accountants , Statutory Auditor of the Company on Annual Audited Financial Results of the Company for the Financial year ended 31st March, 2022 has an unmodified opinion.

Kindly take the above information on record.

Thanking You,

Yours Faithfully,
For Saumya Consultants Ltd



Arun Kumar Agarwalla
Managing Director
DIN: 00607272

For Saumya Consultants Ltd



(Gaurang Agarwalla)
Chief Financial Officer