

# 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/108/034

DATE: 20/09/2019

To,  
Department of Corporate Services,  
BSE Ltd,  
1<sup>st</sup> 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.  
Email Id: listing@cse-india.com

SCRIP CODE : 539218  
SCRIP ID: SAUMYA

SCRIP CODE: 29466

**Sub: Submission of Revised Unaudited Standalone Financial results for the quarter ended on June, 30, 2019**

Dear Sir,

With reference to your Email dated 13<sup>th</sup> September, 2019 , and our submission of Quarterly Results on 14<sup>th</sup> August,2019 ,please find attached a copy of Revised Unaudited Standalone Financial results and Limited Review Report for the quarter ended on June, 30, 2019 .

This is for your information and record..

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.

**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019**

₹ in lakhs

	PARTICULARS	QUARTER ENDED	
		June 30, 2019	June 30, 2018
		Unaudited	Unaudited
1	Revenue from Operations	13.65	103.92
2	Other Income	3.28	24.61
3	<b>Total Income</b>	<b>16.93</b>	<b>128.53</b>
4	<b>Expenses</b>		
	a) Purchases of Stock in Trade	12.14	105.97
	b) (Increase) / Decrease in stock in trade	(3.65)	(44.45)
	c) Employee benefits expenses	23.71	23.53
	d) Finance costs	--	--
	e) Depreciation & amortization expenses	2.97	2.93
	f) Other Expenses	11.16	10.40
	<b>Total Expenses</b>	<b>46.33</b>	<b>98.38</b>
5	Profit / (Loss) before Exceptional Items and tax (3-4)	(29.40)	30.15
6	Exceptional Items	--	--
7	<b>Profit / (Loss) before extraordinary items &amp; Tax(5-6)</b>	<b>(29.40)</b>	<b>30.15</b>
8	Extraordinary Items	--	--
9	Profit before Tax (7-8)	(29.40)	30.15
10	Tax Expenses/ (Credit)		
	(i) Current Tax	--	--
	(ii) Deferred Tax	0.92	6.50
	(iii) Minimum Alternative Tax Credit	--	--
	iv) (Excess) Short Provision for Tax	--	--
	<b>Total Tax Expenses (10)</b>	<b>0.92</b>	<b>6.50</b>
11	Profit / (Loss) from continuing operations (9-10)	(30.32)	23.65
12	Profit / (Loss) from discontinuing operations	--	--
13	Tax Expense of discontinuing operations	--	--
14	Profit / (Loss) from discontinuing operations (after tax)	--	--
15	Total Profit / (Loss) for the period	(30.32)	23.65
16	Other Comprehensive Income (net of taxes)	--	--
17	Total Comprehensive income for the period	(30.32)	23.65
18	Paid up Equity Share Capital (F.V-10/-)	690.69	690.69
19	Reserves excluding Revaluation Reserves	--	--
20	Earnings per Share(of INR 10/- each ) not annualised		
	a)Basic	(0.44)	0.34
	b)Diluted	(0.44)	0.34

**Note:** 1. The Financial Results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company has adopted Ind AS from 01 April, 2019 with the effective transition date of 01 April, 2018 and accordingly, these financial results together with the results for the comparative reporting period have been prepared in accordance with the recognition and measurement principles as laid down in Ind AS 34- 'Interim Financial Reporting'. Such transition has been carried out in line with the relevant exemptions provided under Ind AS 101-"First time Adoption of Indian Accounting Standards " from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued there under and guidelines issued the Reserve Bank of India ("RBI") (collectively referred to as the "previous GAAP").

These Financial Results for the current and previous periods may require adjustments due to any change in financial reporting requirements arising from new standards, modification to the existing standards, guidelines issued by the Ministry of Corporate Affairs and RBI or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS permitted under Ind AS 101.

2. The above Financial results were approved by the Board of Directors at their meeting held on Wednesday, 14th August, 2019

3. The Company has one reportable segment viz. INBFC- Investment Activities, therefore, in the context of Indian Accounting Standard - 108 disclosure of segment information is not applicable.

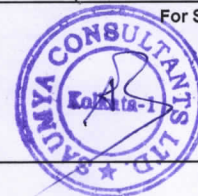
4. The above financial results for the quarter ended June, 30, 2019 were subjected to "Limited Review" by the Statutory Auditors of the Company.

5. The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS for the quarter ended 30th June 2018 is given below:

(Rs. In Lakhs)

Particular	Unaudited Refer note 4
Net profit under Previous Indian GAAP	14.86
(a) Effect of measuring investments at the fair value through profit or loss -	15.29
(b) Tax on above Ind AS adjustment	-6.5
Net profit for the period under Ind AS	23.65
Other comprehensive Income (Net of Tax)	0
Total Comprehensive Income for the period	23.65

For Saumya Consultants Ltd



Arun Kumar Agarwalla  
Managing Director

DIN:00607272

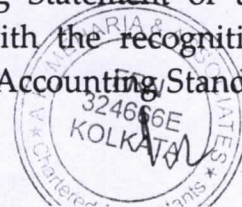
Place: Kolkata

Dated: the 14th August, 2019

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED  
STANDALONE QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF  
THE COMPANY FOR THE QUARTER ENDED JUNE 30, 2019.**

TO  
THE BOARD OF DIRECTORS OF  
SAUMYA CONSULTANTS LIMITED

1. We have reviewed the accompanying statement of un-audited standalone financial results of Saumya Consultants Limited (the 'Company') for the quarter ended June 30, 2019 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors of the company at their meeting held on August 14, 2019, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other Accounting Principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Statement are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of un-audited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under



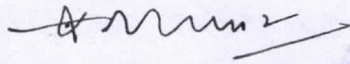
**A. K. MEHARIA & ASSOCIATES**  
Chartered Accountants

2, Garstin Place, 2<sup>nd</sup> Floor  
Kolkata – 700001  
Phone/Fax: (033) 2243-4659/466  
e-mail:akmeharia@gmail.com

Section 133 of the Companies Act, 2013 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 Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the statement is not modified in respect of the above matter.

For A. K. Meharia & Associates.  
Chartered Accountant  
Firm Reg. No. 324666E



A. K. Meharia  
Partner  
Membership No. 053918

Place: Kolkata  
Dated: 14<sup>th</sup> August, 2019.

**UDIN: 19053918AAAADZ4828**

