

SAUMYA CONSULTANTS LIMITED

Regd. Office : 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/108/090

DATE: 10/11/2023

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.
Email Id: listing@cse-india.com

SCRIP CODE : 539218
SCRIP ID: SAUMYA

SCRIP CODE: 29466

Sub: Outcome of Board Meeting

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015, we report the outcome of the Board Meeting held today as follows:

The Meeting of Board of Directors commenced at 12.30 P.M and concluded at 1.10 P.M.

The statement of Unaudited Standalone Financial results for the half year and quarter ended on September 30, 2023 is approved at the Board Meeting.

A copy of Unaudited Standalone Financial results and Limited Review Report for the half year and quarter ended on September, 30, 2023 are enclosed herewith.

The arrangements are being made to get the abstract of results published in the Newspapers, shortly.

Kindly acknowledge the receipt.

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.

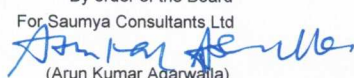
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

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	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations						
	a) Interest Income	0.45	0.45	0.46	0.90	0.90	17.40
	b) Net Gain on fair value changes	270.85	416.50	352.16	687.35	130.87	262.14
	c) Dividend Received	9.66	0.84	7.69	10.50	8.65	25.30
	d) Sale of Shares	1,477.44	268.51	620.22	1,745.95	1,053.20	1,592.85
	e) Profit on sale of current Investments	1.83	11.69	3.37	13.52	(3.41)	20.69
	f) Profit on sale of non current Investments	-	-	-	-	-	-
	Total Income from Operating Income	1,760.23	697.99	983.90	2,458.22	1,190.21	1,918.38
2	Other Income	95.48	7.75	50.19	103.23	53.99	56.07
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)	1,855.71	705.74	1,034.09	2,561.45	1,244.20	1,974.45
6	Expenses						
	a) Cost of Material Consumed	-	--	-	-	-	-
	b) Purchases of Stock in Trade	1,472.17	278.64	611.75	1,750.81	1,185.25	1,723.59
	c) (Increase) / Decrease in stock in trade	(570.44)	(391.64)	(288.62)	(962.08)	(183.78)	102.95
	d) Employee benefits expenses	31.64	30.60	29.29	62.24	58.27	120.52
	e) Finance costs	-	-	-	-	-	-
	f) Depreciation & amortization expenses	4.55	3.91	3.12	8.46	8.73	17.48
	g) Other Expenses	15.94	20.19	11.12	36.13	28.30	52.79
	Total Expenses (6)	953.86	(58.30)	366.66	895.56	1,096.77	2,017.33
7	Profit / (Loss) before Exceptional Items and tax (5-6)	901.85	764.04	667.43	1,665.89	147.43	(42.88)
8	Exceptional Items	-	--	-	-	--	--
9	Profit / (Loss) before Extra Ordinary Items and tax (7-8)	901.85	764.04	667.43	1,665.89	147.43	(42.88)
10	Extraordinary Items	-	-	-	-	-	-
11	Profit before Tax (9-10)	901.85	764.04	667.43	1,665.89	147.43	(42.88)
12	Tax Expenses						
	(i) Current Tax	-	--	--	-	--	-
	(ii) Deferred Tax Asset / (Liability)	(61.92)	(100.64)	(86.96)	(162.56)	(35.44)	(59.30)
	(iii) Minimum Alternative Tax Credit	-	--	-	-	--	--
	iv) Excess (Short) Provision for Taxation	-	--	-	-	(1.45)	(13.09)
	Total Tax Expenses (12)	(61.92)	(100.64)	(86.96)	(162.56)	(36.89)	(72.39)
13	Profit/(Loss) for the period from Continuing Operation(11-12)	839.93	663.40	580.47	1,503.33	110.54	(115.27)
14	Profit/(Loss) for the period from Discontinuing Operation	-	--	--	-	--	--
15	Tax Expenses of Discontinued Operations	-	--	--	-	--	--
16	Profit/(Loss) for the period from Discontinuing Operation after Tax (14-15)	-	--	--	-	--	--
17	Profit/(Loss) for the period (11-14)	839.93	663.40	580.47	1,503.33	110.54	(115.27)
18	Other Comprehensive Income						
A	i) Items that will not be reclassified to profit & loss	-	--	--	-	--	0.68
	ii) Income tax relating to items that will not be reclassified to profit & loss account	-	--	--	-	--	(0.18)
	Total Other Comprehensive Income for the period (18)	-	--	--	-	--	0.50
19	Total Comprehensive Income for the period (17+18)	839.93	663.40	580.47	1,503.33	110.54	(114.77)
20	Other Equity	-	-	-	-	-	8,080.29
21	Paid up Equity Share Capital (F.V - 10/-)	690.69	690.69	690.69	690.69	690.69	690.69
22	Earnings per Share (EPS) for Continuing Operation						
	a)Basic	12.16	9.60	8.38	21.77	1.60	(1.67)
	b)Diluted	12.16	9.60	8.38	21.77	1.60	(1.67)

NOTES

- The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on Friday, 10th November, 2023 and have also been subjected to "Limited Review" by the Statutory Auditors
- In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the Statutory Auditors of the Company have carried out Limited Review of the Results for the quarter and half year ended September 30, 2023 only
- The Company does have not more than one reportable segment. Accordingly, segment information is not required to be provided.
- Figures for previous period / year have been regrouped / reclassified/ restated where considered necessary to make them comparable with the current year's classification.

By order of the Board
For Saumya Consultants Ltd

(Arun Kumar Agarwala)
Managing Director
DIN: 00607272

Place:Kolkata

Dated: the 10th November, 2023

SAUMYA CONSULTANTS LTD
Disclosure of Assets & liabilities as per Regulation 33 of SEBI (Listing Obligations and
Disclosure Requirements) Regulations , 2015
As of 30th September , 2023

Rupees in lakhs

	As at	
	30.09.2023	31.03.2023
	Audited	Audited
ASSETS		
Non Financial Assets		
a) Property Plant and Equipments	108.30	65.64
b) Capital Work In Progress	-	-
c) Investment Property	118.03	118.03
d) Financial Assets		
i) Other non financial assets	1.12	3.26
Current Tax Assets (net)	149.75	48.40
Inventories	2616.73	1654.65
	2993.93	1889.98
Financial Assets		
a) Investments	7253.93	6642.58
b) Cash & Cash Equivalent	130.64	73.78
c) Trade Receivables	15.92	0.43
d) Loans	526.70	553.53
Other Financial Assets	2.76	8.27
Assets Held for Sale	104.60	144.31
	8034.55	7422.90
TOTAL ASSETS	11028.48	9312.88
LIABILITY & EQUITY		
Equity		
a) Equity Share Capital	690.69	690.69
b) Other Equity	9583.61	8080.29
Sub - Total Equity (A)	10274.30	8770.98
Financial Liabilities		
a) Borrowings	35.30	-
b) Other financial liabilities	25.81	11.91
	61.11	11.91
Non Financial Liabilities		
Deferred Tax Liabilities (Net)	624.36	461.79
Provisions	66.50	66.50
Other Non Financial Liabilities	2.21	1.70
	693.07	529.99
TOTAL - LIABILITIES & EQUITY	11028.48	9312.88

Place: Kolkata
Dated: the 10th Nov , 2023



On Behalf of the Board
For Saumya Consultants Ltd

Arun Kumar Agarwalla

(Arun Kumar Agarwalla)
Managing Director
DIN: 00607272

SAUMYA CONSULTANTS LTD

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30.09.2023

(Amount in Lakhs)

PARTICULARS	AS AT 30th Sept, 2023		AS AT 31st March, 2023	
	Rs.	P.	Rs.	P.
1 CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax	1,665.89		(42.88)	
<u>Addition/Deduction:</u>				
Depreciation	8.47		17.48	
Dividend Received	(10.50)		(25.30)	
Provision for Gratuity	-		3.24	
Profit/Loss on sale of Property, Plant and Equipment	-		-	
Profit/Loss on sale of Investment	(13.53)		(20.69)	
Change in Inventories on account of FVTPL	-		-	
Investments on Mutual Funds measured at FVTPL	(687.35)		(262.14)	
Cash Flow from Operating Activities before Working Capital changes	962.98		(330.29)	
<u>Adjustments:</u>				
(Increase)/Decrease in Trade Receivables	(15.49)		7.28	
(Increase)/Decrease in Loan	26.83		(17.31)	
(Increase)/Decrease in other financial assets	5.50		(5.74)	
(Increase)/Decrease in Inventories	(962.08)		102.95	
(Increase)/Decrease in current tax assets	(101.35)		(36.38)	
(Increase)/Decrease in other non financial assets	2.14		0.76	
(Increase)/Decrease in other financial and non financial liabilities	14.41		(10.02)	
(Increase)/Decrease in Other provisions	-		(0.67)	
Increase/(decrease) in Assets held for sale	39.71		21.13	
Cash Generated From Operation	(27.35)		(268.29)	
Taxes Paid	-		(13.08)	
Cash Flow from Operating Activities	(27.35)		(281.37)	
2 CASH FLOW FROM INVESTING ACTIVITIES				
Increase/Decrease in Property, Plant and equipment and Other Intangible Assets	(51.12)		(0.97)	
Dividend Received	89.53		25.30	
(Increase)/Decrease in Investments	10.50		280.64	
Net Cash Flow from Investing Activities	48.91		304.97	
3 CASH FLOW FROM FINANCING ACTIVITIES				
Increase/Decrease in Borrowings	35.30		-	
Increase/Decrease in Share Capital	-		-	
Net Cash Flow from Financing Activities	35.30		-	
NET CHANGE IN CASH & CASH EQUIVALENT	56.86		23.60	
Opening Balance of Cash & Cash Equivalent	73.78		50.18	
Opening Bank Balances other then above	-		-	
CLOSING BALANCE OF CASH & CASH EQUIVALENT	130.64		73.78	
Closing Bank Balances other then above	-		-	



By Order of the Board
For Saumya Consultants Ltd

Arun Kumar Agarwalla

(Arun Kumar Agarwalla)
Managing Director
DIN: 00607272

Place : Kolkata
Dated: 10/11/2023

A.K. MEHARIA & ASSOCIATES
Chartered Accountants

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

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED
STANDALONE QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE
QUARTER ENDED SEPTEMBER 30, 2023.

TO
THE BOARD OF DIRECTORS OF
SAUMYA CONSULTANTS LIMITED

We have reviewed the accompanying statement of unaudited financial results of M/s. Saumya Consultants Limited for the period ended September 30, 2023. This statement is the responsibility of the Bank's/ NBFC'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.

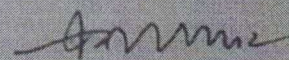
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and 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 provides 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 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 or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

Emphasis of Matter

Our conclusion is not modified in respect of this matter.

For A. K. MEHARIA & ASSOCIATES
Chartered Accountants
Firm's Registration No. 324666E



(A.K. MEHARIA)
Partner
M. No. 053918

UDIN NO. 23053918BGXECC3228

Kolkata
Dated: 10th November, 2023

