

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 : L67120WB1993PLC06111

SCL/BM/108/045

DATE: 08/09/2020

To,
Department of Corporate Services,
BSE Ltd,
P.J Towers,
Dalal Street, Fort
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: Revised Statement of Assets & Liabilities as per BSE Email dated September, 04, 2020

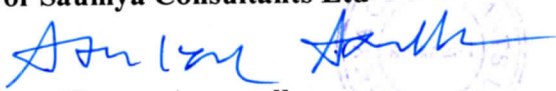
Ref: Regulation – 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations , 2015.

Dear Sir,

As per Email received from BSE on September, 04, 2020, Please find below a copy of Statement of Assets & Liabilities as per NBFC Division Schedule III format with Audited Financial Statements for the quarter and financial year ended March, 31, 2020 and the Audit Report issued by M/s A.K.Meharia & Associates , the statutory Auditors of the Company on the aforesaid financial statement.

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, 2020

in lakhs

PARTICULARS	QUARTER ENDED			YEAR ENDED	
	March, 31, 2020	December 31, 2019	March 31, 2019	March 31, 2020	March 31, 2019
	Audited	Unaudited	Audited	Audited	Audited
1 Revenue from Operations	199.25	83.83	99.13	344.52	424.15
2 Other Income	(248.31)	(160.32)	206.58	(362.45)	383.74
3 Total Income (1+2)	(49.06)	(76.50)	305.71	(17.93)	807.89
4 Expenses					
a) Purchases of Stock in Trade	280.86	83.29	80.02	413.45	391.44
b) (Increase) / Decrease in stock in trade	128.13	21.04	(41.44)	134.73	(134.07)
c) Employee benefits expenses	28.14	26.35	25.48	102.89	96.91
d) Finance Costs	-	-	-	-	-
d) Depreciation & amortization expenses	2.99	3.02	2.94	12.00	11.68
e) Other Expenses	11.65	10.37	5.58	43.74	40.08
Total Expenses	451.77	144.07	72.58	706.81	406.04
5 Profit before Exceptional Items and Tax (iii-iv)	(500.83)	(220.57)	233.13	(724.74)	401.85
6 Exceptional Items	-	-	-	-	-
Profit / (Loss) before Extra Ordinary Items and Tax (5-6)	(500.83)	(220.57)	233.13	(724.74)	401.85
Extraordinary Items	-	-	-	-	-
9 Profit before Tax (7-8)	(500.83)	(220.57)	233.13	(724.74)	401.85
10 Tax Expense					
(i) Current Tax -MAT	-	-	54.26	-	(54.26)
(ii) Minimum Alternative Tax Credit	-	-	(40.90)	-	40.90
(iii) (Short) /Excess provision for earlier years	(9.02)	-	5.46	(9.02)	(5.46)
(iv) Deferred Tax Asset / (Liability)	164.19	173.32	25.17	315.44	(96.88)
Total Tax Expenses	155.17	173.32	43.99	306.42	(115.70)
11 Profit / (Loss) from continuing operations (9-10)	(345.66)	(47.25)	189.14	(418.32)	286.15
12 Profit / (Loss) from discontinuing operations	-	-	-	-	-
13 Tax Expense of discontinuing operations	-	-	-	-	-
14 Profit / (Loss) from discontinuing operations (after tax)	-	-	-	-	-
15 Net Profit / (Loss) for the period	(345.66)	(47.25)	189.14	(418.32)	286.15
16 Other Comprehensive Income					
(A) i) Items that will not be reclassified to profit & loss (specify items and amount)	(0.20)	-	(0.34)	(0.20)	(0.34)
ii) Income tax relating to items that will not be reclassified to profit or loss account	0.05	-	0.10	0.05	0.10
(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 (16)	(0.15)	-	(0.24)	(0.15)	(0.24)
Total Comprehensive Income for the period (15+16)	(345.81)	(47.25)	188.90	(418.47)	285.91
18 Paid Up Equity Share Capital (F.V.- 10/-)	690.69	690.69	690.69	690.69	690.69
19 Earnings per Share (of Rs. 10/- each (Not annualised))					
ii) Basic and Diluted EPS after Exceptional Items					
a) Basic	(38.79)	(0.68)	2.74	(39.84)	27.25
b) Diluted	(38.79)	(0.68)	2.74	(39.84)	27.25

Notes

- The Company adopted Indian Accounting Standards (Ind As) from April, 01, 2019 and accordingly these results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, Interim Financial Reporting prescribed under section 133 of the Company's Act 2013 read with the relevant rules issued there under and other accounting pronouncements generally accepted in India. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.
- The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors | at their meeting held on Thursday, 30th July, 2020
- The Company does have not more than one reportable segment. Accordingly, segment information is not required to be provided.
- The figures for the three months ended 31.03.2020, are the balancing figures between the audited figures in respect of full financial year ended 31.03.2020 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.
- Except for the investment in associates where the Company directly or indirectly holds more than 20% of equity, the company do not have any subsidiary company or joint venture and therefore, presentation of consolidated financial statements are not required under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulation 2015.

By order of the Board
For Saumya Consultants Ltd(Arun Kumar Agarwalla)
Managing Director

DIN: 00607272

Place: Kolkata

Dated: the 30th July, 2020

SAUMYA CONSULTANTS LTD
Disclosure of Assets & liabilities as per Regulation 33 of SEBI (Listing Obligations and
Disclosure Requirements) Regulations , 2015
As of 31st March , 2020

	₹ in lakhs	
	As at	
	31.03.2020	31.03.2019
	Audited	Audited
ASSETS		
Non Current Assets		
a) Property Plant and Equipments	30.83	42.53
b) Capital Work In Progress	22.01	-
c) Investment Property	118.03	118.03
d) Financial Assets		
i) Investments	52.80	52.80
ii) Loans & Advances	136.38	163.31
Deferred Tax Assets (net)	-	-
Sub - Total Non Current Assets (A)	360.05	376.67
Current Assets		
Inventories	373.64	508.37
Financial Assets		
a) Investments	5536.32	6030.41
b) Cash & Cash Equivalents	20.43	30.83
c) Trade Receivables	1.35	2.99
d) Loans	651.28	758.98
Current Tax Assets(Net)	--	-
Other Current Assets	62.49	18.70
Sub - Total Current Assets (B)	6645.51	7350.28
TOTAL - ASSETS (A+B)	7005.56	7726.95
EQUITY & LIABILITIES		
Equity		
a) Equity Share Capital	690.69	690.69
b) Other Equity	6167.81	6586.28
Sub - Total Equity (A)	6858.50	7276.97
Non-Current Liabilities		
Financial Liabilities		
a) Long Term Borrowings	-	-
Deferred Tax Liabilities (Net)	-34.15	281.34
Provisions	126.94	128.03
Sub - Total Non Current Liabilities (B)	92.79	409.37
Current Liabilities		
a) Short Term Borrowings	-	-
b) Trade Payables	48.32	37.34
Provisions	4.20	1.15
Other Current Liabilities	1.75	2.12
Sub - Total Current Liabilities (C)	54.27	40.61
TOTAL - EQUITIES & LIABILITIES (A+B+C)	7005.56	7726.95

On Behalf of the Board
For Saumya Consultants Ltd

Arun Kumar Agarwalla

(Arun Kumar Agarwalla)

Managing Director

DIN: 00607272



Place: Kolkata

Dated: the 30th July , 2020

SAUMYA CONSULTANTS LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2020

(Amount in ₹)

PARTICULARS	YEAR ENDED ON 31st March, 2020		YEAR ENDED ON 31st March, 2019	
	Rs.	P.	Rs.	P.
1 CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax				
	(7,24,74,225.34)		4,01,85,215.98	
<u>Addition/Deduction:</u>				
Depreciation	12,00,233.56		11,67,672.60	
Dividend Received	(9,40,725.24)		(4,26,706.34)	
Profit/Loss on sale of Property, Plant and Equipment	(14,000.00)		-	
Profit/Loss on sale of Investment	1,50,01,104.25		(6,40,887.62)	
Change in Inventories on account of FVTPL	2,59,73,447.27		8,01,696.52	
Investments on Mutual Funds measured at FVTPL	2,23,92,907.92		(3,60,18,403.00)	
Cash Flow from Operating Activities before Working Capital changes				
	(88,61,257.58)		50,68,588.13	
<u>Adjustments:</u>				
(Increase)/Decrease in Trade Receivables	1,64,231.08		(1,48,307.02)	
(Increase)/Decrease in Loan	1,07,69,208.00		(1,54,16,473.00)	
(Increase)/Decrease in other current assets	(43,78,783.00)		(5,05,892.00)	
(Increase)/Decrease in Inventories	(1,25,00,018.27)		(1,42,09,118.12)	
(Increase)/Decrease in Investment	1,20,14,814.06		2,95,11,570.32	
Increase/(Decrease) in other financial liabilities	10,60,374.00		(1,28,561.40)	
Increase/(decrease) in other financial and non financial liabilities	1,76,615.00		(39,24,881.00)	
Cash Generated From Operation				
	(15,54,816.71)		2,46,925.91	
Taxes Paid	(9,01,801.00)		(18,82,714.00)	
Cash Flow from Operating Activities				
	(24,56,617.71)		(16,35,788.09)	
2 CASH FLOW FROM INVESTING ACTIVITIES				
Increase/Decrease in Property, Plant and equipment and Other Intangible Assets	(22,16,586.00)		(1,94,164.00)	
Dividend Received	9,40,725.24		4,26,706.34	
(Increase)/Decrease in Long Term Advances	26,92,976.00		(4,29,411.00)	
Net Cash Flow from Investing Activities				
	14,17,115.24		(1,96,868.66)	
3 CASH FLOW FROM FINANCING ACTIVITIES				
Increase/Decrease in Borrowings	-		(2,16,525.00)	
Increase/Decrease in Share Capital	-		-	
Net Cash Flow from Financing Activities				
	-		(2,16,525.00)	
NET CHANGE IN CASH & CASH EQUIVALENT				
	(10,39,502.47)		(20,49,181.75)	
Opening Balance of Cash & Cash Equivalent	30,82,487.88		51,31,669.63	
Opening Bank Balances other than above	-		-	
CLOSING BALANCE OF CASH & CASH EQUIVALENT				
	20,42,985.41		30,82,487.88	
Closing Bank Balances other than above	-		-	

Notes:

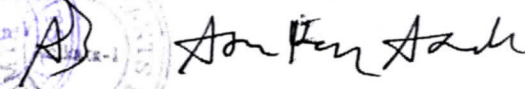
- The Cash Flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS) 7 'Statement of Cash Flow'.
- Figures of the previous period has been rearranged/ regrouped where ever considard necessary.

As per our report of even date

For VMD & Associates
 Firm Registration Number-326120E
 Chartered Accountants

Vinay Kumar Tiwari
 Partner
 Membership Number 063887
 Date: 30.07.2020

For and on behalf of the Board
 For Saumya Consultants Ltd


 (Arun Kumar Agarwalla)
 Managing Director
 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, 2020 (date of the quarter end) and the year to date results for the period from 1st April, 2019 to 31st March, 2020, 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 loss and other comprehensive income and other financial information for the quarter ended 31st March, 2020 (date of the quarter end) as well as the year to date results for the period from 1st April, 2019 to 31st March, 2020

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.



A.K. MEHARIA & ASSOCIATES
Chartered Accountants

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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, 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.
- 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.

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. Meharial & Associates
Chartered Accountants
Firm's Registration No.324666E



(Anil Kumar Meharial)
Partner
Membership Number: 053918

Place: Kolkata
Dated: 30th July, 2020
UDIN: 20053918AAAABI3723

