

Date: 12<sup>th</sup> November, 2024

To  
The Corporate Relations Department  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400001.

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting and Disclosure of Un-audited financial results for the second quarter and half year ended September 30, 2024 pursuant to Regulation 33 read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Ref: BSE Scrip Code: 541633**

This is to inform that, the Board of Directors of the Company in its just concluded meeting has, inter-alia, approved the Un-audited financial results for the second quarter and half year ended September 30, 2024 along with Limited Review Report as issued by the Statutory Auditors.

In this connection, we hereby submit the following:

1. Un-Audited financial results for the Second Quarter and Half Year ended on 30<sup>th</sup> September, 2024.
2. Statement of Assets and Liabilities of the Company for the Second Quarter and Half year ended on 30<sup>th</sup> September, 2024.
3. Cash flow Statement Results of the Company for the Second Quarter and Half year ended on 30<sup>th</sup> September, 2024.
4. Limited Review Report on Un-Audited financial results for the second quarter and half year ended on 30<sup>th</sup> September, 2024 issued by the Statutory Auditors of the Company.

The meeting commenced at 01.00 P.M. and concluded at 01.30 P.M.

This is for your information and necessary records.

Thanking you,

Yours faithfully,

**For Sophia Traexpo Limited**

**Yerrapragada Mallikarjuna Rao**  
Whole Time Director  
DIN: 00905266

## M/s . SOPHIA TRAEXPO LIMITED

CIN: L21000TG1983PLC113227

6-3-1090/B/1 &amp; 2, 4th floor, Mayank Towers, Raj Bhavan Road, Somajiguda, Hyderabad, Khairatabad, Telangana, India, 500082

Statement of Unaudited Financial Results for the Quarter and Half year ended 30th September 2024

All amounts are in Lakhs unless or otherwise specified

Sl. No	PARTICULARS	Quarter Ended			(Half-Year Ended)		Year Ended
		30.09.2024 (UnAudited)	30.06.2024 (UnAudited)	30.09.2023 (UnAudited)	30.09.2024 (Unaudited)	30.09.2023 (UnAudited)	31.03.2024 (Audited)
	<b>Income:</b>						
1	a) Revenue From Operations	-	-	-	-	-	-
	b) Other Income	-	-	-	-	-	-
	<b>Total Income ( a+b)</b>	-	-	-	-	-	-
	<b>Expenses:</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Changes in inventories of Finished Goods	-	-	-	-	-	-
2	c) Employee Benefits Expense	1.35	1.35	1.35	2.70	2.70	5.40
	d) Finance costs	-	-	-	-	-	-
	e) Depreciation & Amortisation Expense	-	-	-	-	-	-
	f) Other Expenses	1.40	1.39	1.48	2.79	3.11	6.31
	<b>Total Expenses (a+b+c+d+e)</b>	<b>2.75</b>	<b>2.74</b>	<b>2.83</b>	<b>5.49</b>	<b>5.81</b>	<b>11.71</b>
3	<b>Profit/(Loss) Before Exceptional and Tax (1-2)</b>	<b>(2.75)</b>	<b>(2.74)</b>	<b>(2.83)</b>	<b>(5.49)</b>	<b>(5.81)</b>	<b>(11.71)</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) Before Tax (3-4)</b>	<b>(2.75)</b>	<b>(2.74)</b>	<b>(2.83)</b>	<b>(5.49)</b>	<b>(5.81)</b>	<b>(11.71)</b>
6	<b>Tax Expenses</b>						
	Current Tax	-	-	-	-	-	-
	Deferred Tax Expense	-	-	-	-	-	-
7	<b>Profit/(Loss) after tax for the Period/Year (5-6)</b>	<b>(2.75)</b>	<b>(2.74)</b>	<b>(2.83)</b>	<b>(5.49)</b>	<b>(5.81)</b>	<b>(11.71)</b>
	<b>Other comprehensive income (OCI)</b>						
	(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Tax on items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
8	<b>Total Other Comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total Comprehensive income for the period (7+8)</b>	<b>(2.75)</b>	<b>(2.74)</b>	<b>(2.83)</b>	<b>(5.49)</b>	<b>(5.81)</b>	<b>(11.71)</b>
	<b>Paid Up Equity Share Capital (Face Value of Rs.,10/- each)</b>	<b>510</b>	<b>510</b>	<b>510</b>	<b>510</b>	<b>510</b>	<b>510</b>
	<b>Reserves Excluding Revaluation Reserves</b>						<b>-72.44</b>
	<b>Earnings Per Equity share (Not Annualised)</b>						
	(1) Basic	(0.05)	(0.05)	(0.06)	(0.11)	(0.11)	(0.23)
	(2) Diluted	(0.05)	(0.05)	(0.06)	(0.11)	(0.11)	(0.23)

## Notes:

- The above statement of Un-Audited Financial Results of the company for the Half Year Ended September 30,2024 has been Reviewed by the Audit Committee, and, thereafter approved by Board of directors at its meeting held on 12th November, 2024
- The above statement of financial Results are prepared in accordance with the Indian Accounting Standards (Ind- AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The entire operations of the Company relate to only one segment. Hence, segmental reporting as per IND AS-108 is not made.
- The Ind- AS financial results are reviewed by the statutory auditors of the company as per Regulation 33 SEBI (Listing obligations and disclosure) Regulations, 2015.
- Previous period/year figures have been regrouped and rearranged wherever necessary to facilitate comparison



For and on behalf of the Board of Directors

Y Mallikarjuna Rao  
(Whole time Director)  
DIN:00905266

Place: Hyderabad

Date: 12th November, 2024



**Statement of Assets and Liabilities as at September 30,2024**

All amounts are in Lakhs unless otherwise specified

Particulars	As at September 30,2024	As at March 31,2024
<b>ASSETS</b>		
<b>Non-current assets</b>		
a) Property, plant and Equipment	0.04	0.04
b) Right of Use Asset	-	-
c) Investment Properties	-	-
c) Deferred Tax Assets ( Net)	-	-
d) Financial Assets	-	-
(i) Other Non current Financial Assets	-	-
e) Other Non current Assets	-	-
	<b>0.04</b>	<b>0.04</b>
<b>Current assets</b>		
(a) Inventories	-	-
<b>(b) Financial assets</b>		
(i) Trade receivables	114.36	114.36
(ii) Cash and cash equivalent	132.88	140.97
(iii) Bank Balance other than (ii) above	-	-
(iv) Other financial assets	201.43	201.43
c) Other current assets	14.96	12.48
<b>Total Current Assets</b>	<b>463.64</b>	<b>469.25</b>
<b>TOTAL ASSETS</b>	<b>463.68</b>	<b>469.28</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	510.00	510.00
Other Equity	(77.93)	(72.44)
	<b>432.07</b>	<b>437.56</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
a) Financial Liabilities		
(i) Borrowings	25.00	25.00
(ii) Lease Liabilities	-	-
(iii) Other Financial Liabilities	-	-
b) Provisions	-	-
c) Other Non Current Liabilities	-	-
Defferred tax liability	0.04	0.04
	<b>25.04</b>	<b>25.04</b>
<b>Current liabilities</b>		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Lease Liabilities	-	-
iii) Trade Payables		
Total Outstanding Dues of Micro Enterprises and Small Enterprises	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	3.87	4.20
b) Other current liabilities	2.70	2.48
c) Provisions	-	-
d) Current Tax Liabilites ( Net)	-	-
	<b>6.57</b>	<b>6.68</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>463.68</b>	<b>469.28</b>

For and on behalf of the Board of Directors

*Mallikarjuna Rao*

Y Mallikarjuna Rao  
(Whole time Director)  
DIN:00905266



**SOPHIA TRAEXPO LIMITED**

6-3-1090/B/1 &amp; 2, 4th floor, Mayank Towers, Raj Bhavan Road, Somajiguda, Hyderabad, Khairatabad, Telangana, India, 500082

(CIN: L21000TG1983PLC113227)

**Cash Flow Statement for the period Ended September 30,2024**

Particulars	For the Period Ended September 30,2024	For the Period Ended March 31,2024
<b>Cash Flows from Operating Activities</b>		
Net profit before tax	(5.49)	(11.71)
Adjustments for :		
Interest income	-	-
Expected credit loss	-	-
Depreciation and amortization expense	-	-
Operating profit before working capital changes	(5.49)	(11.71)
<b>Movements in Working Capital</b>		
Increase/(Decrease) in Trade Receivables	-	(0.00)
Increase/(Decrease) in Other financial assets	-	-
Increase/(Decrease) in Other Current Assets	(2.48)	(0.85)
(Increase)/Decrease in Trade Payables	(0.33)	(0.95)
(Increase)/Decrease in Other Current liabilities	0.20	2.03
<b>Changes in Working Capital</b>	(2.61)	0.24
<b>Cash generated from operations</b>	(8.10)	(11.47)
Direct Taxes Paid	-	-
<b>Net Cash from operating activities (A)</b>	(8.10)	(11.47)
<b>Cash flows from Investing Activities</b>		
Purchase of Fixed Assets (Including CWIP)	-	-
Sale of Fixed Assets	-	-
Interest income	-	-
<b>Net Cash used in Investing Activities</b>	-	-
<b>Cash flows from/(used in) Financing Activities</b>		
Proceeds from issue of shares	-	-
Proceeds from Long term borrowings	-	-
<b>Net Cash used in Financing Activities</b>	-	-
<b>Net Increase/(Decrease) in cash and cash equivalents</b>	(8.10)	(11.47)
Cash and Cash equivalents at the beginning of the year	140.97	152.45
<b>Cash and Cash equivalents at the ending of the year (Refer Note 2.3)</b>	<b>132.88</b>	<b>140.97</b>

**Notes :-**

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard on "Cash
2. The accompanying notes are an integral part of the financial statements.

**For and on behalf of the Board of Directors**

M/s.,Sophia Traexpo Limited

**Y. Mallikarjuna Rao**

Whole time Director

DIN : 00905266



Place: Hyderabad

Date : 12th November, 2024





**Independent Auditor's Review Report on the Quarterly and Half Year Unaudited Financial Results of SOPHIA TRAEXPO LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Review Report to**

The Board of Directors of  
**SOPHIA TRAEXPO LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **M/s. SOPHIA TRAEXPO LIMITED** ('The Company') for the quarter and Half Year ended 30<sup>th</sup> September 2024. This statement is the responsibility of the company'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.

1. We conducted our review of the Statement in accordance with the Standards 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 financial results are free from material misstatement. The review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.
2. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the 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 misstatements.

**For NSVR & ASSOCIATES LLP**

Chartered Accountants

FRN: 008801S/S200060



**R SRINIVASU**

Partner

M No : 224033

UDIN: **24224033BKCRWN4961**

**Place:** Hyderabad

**Date:** November 12, 2024