

# SOPHIA EXPORTS LIMITED

(CIN No :L52110DL1985PLC020059)

Regd. Off. : 4973/202, Phatak Badel Bage, Hauz Qazi, Delhi-110 006, Phone : 011-23211905, 43041400  
E-mail : [info@sophiaexport.com](mailto:info@sophiaexport.com) Website : [www.sophiaexport.com](http://www.sophiaexport.com)

November 07, 2023

To,  
The Secretary,  
**Metropolitan Stock Exchange of India Limited**  
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,  
Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E),  
Mumbai – 400 098  
Symbol: SOPHIA

**Subject: Outcome of Board Meeting held on November 07, 2023**

Dear Sir/ Ma'am,

Pursuant to Regulation 30 and Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 and any other applicable provisions of the said Regulations, this is to inform that the Board of Directors of the Sophia Exports Limited "Company" at its meeting held today on Tuesday, November 07, 2023 at 12:30 P.M. at the Corporate Office of the Company at 81, Functional Industrial Estate, Patparganj, Delhi-110092, have, interalia considered and approved the Unaudited Financial Results of the Company for the Half Year and Quarter ended September 30, 2023 and other business matters.

A copy of the said results alongwith the Limited Review Report issued by M/s Kumar Chopra & Associates, Chartered Accountants, Statutory Auditors of the Company are enclosed.


Further in accordance with the provisions of Regulation 46 of the above mentioned Regulations, the said information will also be available on the Company's website at [www.sophiaexport.com](http://www.sophiaexport.com).

The meeting of the Board of Directors commenced at 12:30 P.M. and concluded at ~~04:50~~ P.M.

This is for your information and record.

Thanking you,  
Yours Faithfully

For Sophia Exports Limited

  
(Lalit Agarwal)  
Director  
DIN: 00109920



Encl: As above

**SOPHIA EXPORTS LIMITED**  
CIN : L52110DL1985PLC020059

Regd. Office : 4973/201, Phatak Badal Bage, Hauz Qazi, Delhi - 110006  
Corp. Office : 81, Functional Industrial Estate, Patparganj, Delhi - 110092, India  
Email : info@sophiaexport.com; Website : www.sophiaexport.com; Phone : 011-43041400

**Unaudited Financial Results for the Quarter and Half Year ended on September 30, 2023**

(Rs. In Lacs)

Particulars	3 Months ended on 30.09.2023	Corresponding 3 Months ended on 30.09.2022	Preceeding 3 Months ended on 30.06.2023	Year to date figures for the current period ended on 30.09.2023	Year to date figures for the current period ended on 30.09.2022	Year to Date Figures for the previous year ended on 31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income from Operations</b>						
(a) Net Sales/Income form Operations	65.02	-	-	65.02	-	40.80
(b) Other Income	28.39	21.35	24.48	52.87	37.70	82.30
Total Income from Operations	93.41	21.35	24.48	117.89	37.70	123.10
<b>2 Expenses</b>						
(a) Purchase of stock -in -trade	63.75	-	-	63.75	-	40.32
(b) Employees benefits expenses	2.61	4.51	2.64	5.25	9.66	15.99
(c) Depreciation and amortisation expenses	0.01	0.01	0.00	0.01	0.01	0.01
(d) Other expenses	1.92	2.18	1.82	3.74	6.00	9.78
Total	68.29	6.70	4.46	72.75	15.67	66.10
<b>3 Profit/(Loss) from operations before other income, finance costs and exceptional items(1-2)</b>	25.12	14.65	20.02	45.14	22.03	57.00
<b>4 Other Income</b>	-	-	-	-	-	-
<b>5 Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>	25.12	14.65	20.02	45.14	22.03	57.00
<b>6 Finance Cost</b>	12.72	4.35	9.27	21.99	5.25	20.06
<b>7 Profit/(Loss) from ordinary activities after finance costs and but before exceptional items (5-6)</b>	12.39	10.30	10.75	23.14	16.78	36.94
<b>8 Exceptional Items</b>	-	-	-	-	-	-
<b>9 Profit/(Loss) from Ordinary activities before tax(7-8)</b>	12.39	10.30	10.75	23.14	16.78	36.94
<b>10 Tax expenses</b>	3.12	2.59	2.71	5.83	4.22	11.54
<b>11 Net Profit/(Loss) from ordinary activities after tax (9-10)</b>	9.28	7.71	8.04	17.32	12.56	25.41
<b>12 Extraordinary Items (Net of Tax expenses Rs. )</b>	-	-	-	-	-	-
<b>13 Net Profit/(Loss) for the period (11-12)</b>	9.28	7.71	8.04	17.32	12.56	25.41
<b>14 Paid - up Equity Share Capital (Face value - Rs. 10/- per share)</b>	385.35	385.35	385.35	385.35	385.35	385.35
<b>15 Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year)</b>	-	-	-	-	-	1,059.16
<b>16.i Earnings Per Shares (before extraordinary items) (of Rs. 10/- each)(not annualised)</b>						
(a) Basic	0.24	0.20	0.21	0.45	0.33	0.66
(b) Diluted	0.24	0.20	0.21	0.45	0.33	0.66
<b>16.ii Earnings Per Shares (after extraordinary items) (of Rs. 10/- each)(not annualised)</b>						
(a) Basic	0.24	0.20	0.21	0.45	0.33	0.66
(b) Diluted	0.24	0.20	0.21	0.45	0.33	0.66

On Behalf of the Board of Directors

Date : 07.11.2023  
Place : Delhi



Lalit Agarwal  
Director  
DIN : 00109920

**SOPHIA EXPORTS LIMITED**  
CIN : L52110DL1985PLC020059

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**Statement of Assets and Liabilities**

Particulars	(Rs. In Lacs)	
	As at Half year ended 30.09.2023	As at Half year ended 30.09.2022
	Unaudited	Unaudited
<b>A EQUITY AND LIABILITIES</b>		
1 Shareholder's funds		
(a) Share Capital	385.35	385.35
(b) Reserve and surplus	1,076.48	1,046.29
(c) Money received against share warrants	-	-
Sub-total - Shareholder's funds	1,461.83	1,431.64
2 Share application money pending allotment	-	-
3 Minority Interest	-	-
4 Non-current Liabilities		
(a) Long Term Borrowings	-	-
(b) Deferred Tax Liabilities (Net)	7.47	4.27
(c) Other Long Term Liabilities	-	-
(d) Long -Term Provisions	-	-
Sun-total - Non Current Liabilities	7.47	4.27
5 Current liabilities		
(a) Short term borrowings	709.98	319.89
(b) Trade Payables	33.81	-
(c) Other current liabilities	3.87	2.44
(d) Short-term provisions	11.81	13.60
Sub-total-Current liabilities	759.47	335.93
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>2,228.76</b>	<b>1,771.84</b>
<b>B ASSETS</b>		
1 Non-current assets		
(a) Fixed assets	0.10	0.11
(b) Goodwill on consolidation	-	-
(c) Non-current investments	894.33	421.41
(d) Deferred tax assets (net)	-	-
(e) Long Term Loan & Advances	-	-
(f) Other None Current Assets	0.06	0.06
Sub -total-Non-current assets	894.49	421.58
2 Current assets		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade Receivables	38.38	112.92
(d) Cash and cash equivalents	0.14	0.67
(e) Short-term loans and advances	276.84	256.96
(f) Other non-current assets	1,018.92	979.70
Sub-total-current assets	1,334.28	1,350.25
<b>TOTAL ASSETS</b>	<b>2,228.76</b>	<b>1,771.84</b>

**Note**

- The above unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 07, 2023. These results have been subjected to Limited Review by the Statutory Auditors as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and they have expressed an unmodified opinion on the aforesaid results.
- The above financial results has been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.
- The Segment Reporting is not applicable to the Company.
- The above results are available on the Stock Exchange Website i.e. www.mse.in and on the Company's website i.e. www.sophiaexport.com.

On Behalf of the Board of Directors



(Lalit Agarwal)  
Director  
DIN: 00109920

Place: Delhi  
Date: 07.11.2023



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**STATEMENT OF CASH FLOW**

(Rs. in Lacs)

Particulars	Amount as on 30.09.2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>	
Net Profit before tax	23.14
Adjustments for :	
Depreciation	0.01
Interest received	(41.70)
Dividend received	-
<b>Operating Profit before Working Capital Change :</b>	<b>(18.55)</b>
Adjustment for :	
(Increase)/Decrease -Current Assets, Loans & Advances, Deferred tax assets	(59.86)
Increase/(Decrease)- Current Liabilities & Provisions	41.81
Decrease/ (Increase) in inventories	-
<b>Cash generated from Operations</b>	<b>(36.60)</b>
Less: Adjustment for :-	
Provision for Taxation & other	(5.83)
<b>Net cash from Operating Activities</b>	<b>(42.43)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>	
Less: Adjustment for :-	
Investment in mutual funds	(153.02)
Interest received	41.70
Dividend received	-
<b>Net cash from Investing Activities</b>	<b>(111.31)</b>
<b>C. Cash Flow From Financing Activities</b>	
Overdraft From Bank	153.56
<b>Net Cash used in Financing Activities</b>	<b>-</b>
<b>Net Increase in cash &amp; Cash equivalents (A+B+C)</b>	<b>(0.18)</b>
<b>Cash &amp; Cash equivalents as at the beginning of the year</b>	<b>0.32</b>
<b>Cash &amp; Cash equivalents as at the end of the period</b>	<b>0.14</b>

For and on behalf of the Board

Place : Delhi  
Date: 07.11.2023(Lalit Agarwal)  
Director  
DIN :00109920

**KUMAR CHOPRA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

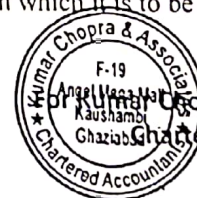
**Independent Auditor's Limited Review Report on the Quarter and Half Year ended September 30, 2023 Unaudited Financial Results of Sophia Exports Limited in pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)**

We have reviewed the accompanying statement of Unaudited Financial Results of Sophia Exports Limited ("Company") for the Quarter and half year ended September 30, 2023 ("Statement"). 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.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (IND AS) 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015. Our responsibility is to express a conclusion on the statement 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 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.



**Kumar Chopra & Associates**  
**Chartered Accountants**  
(FRN: 000131N)

**(Rajeev Jain)**  
**Partner**

**M No. : 0S4478**

**UDIN: 23084478BGXLX6287**  
**19, ANGEL MEGA MALL, KAUSHAMBI**  
**UTTAR PRADESH 201010**

**Place : New Delhi**  
**Date : 07.11.2023**

**H.O:- B-12, Kalindi Colony, New Delhi Ph (011) 26916363, 26913033**  
**B.O:- Jagot Singh Street, Baraut-250611 Ph.- (01234) 262897**  
**B.O.: F-19, Angel Mega Mall, Kaushambi Ghaziabad (UP) Ph: (0120) 4331621**

November 07, 2023

To,

The Secretary,

**Metropolitan Stock Exchange of India Limited**

Vibgyor Towers, 4th floor, Plot No C 62, G - Block,

Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E),

Mumbai – 400 098

Symbol: SOPHIA

**Subject: Non-Applicability of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Ma'am,

Pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Sophia Exports Limited ("Company") hereby confirms that the Company has not raised any amount from the "Public Issue or Rights Issue or Preferential Issue or Qualified Institutions Placement" during the quarter ended September 30, 2023, therefore the Company is not required to submit the Statement of Deviation/Variation under the prescribed Regulation.

Request to take the same on your records and update.

Thanking you

Yours Faithfully

For Sophia Exports Limited

(Lalit Agarwal)

Director

DIN: 00109920



# SOPHIA EXPORTS LIMITED

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November 07, 2023

To,  
The Secretary,  
**Metropolitan Stock Exchange of India Limited**  
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Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E),  
Mumbai – 400 098  
Symbol: SOPHIA

**Subject: Non-Applicability of Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Ma'am,

We hereby confirm that Sophia Exports Limited ("Company") is having paid up Equity Share Capital of Rs.3,85,35,000/- and Net Worth of Rs.14,44,50,660/- as on March 31, 2023. In accordance with Regulation 15(2)(a) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("Listing Regulations") "*Companies having paid up equity share capital not exceeding Rs.10 Crore and Net Worth not exceeding Rs.25 Crore as on the last day of the previous financial year*" are not mandatorily required to comply the provisions of Regulation 27 of the Listing Regulations.

Accordingly, it may be noted that the paid up Equity Share Capital and Net Worth of the Company has not exceeded Rs.10 Crore and Rs.25 Crore respectively as on September 30, 2023 and therefore, the requirement for disclosure of Related Party Transactions in terms of Regulation 23(9) of Listing Regulations is not applicable to the Company.

Request to take the same on your records and update.

Thanking you  
Yours Faithfully

For Sophia Exports Limited

(Lalit Agarwal)  
Director  
DIN: 00109920

