

# SOPHIA EXPORTS LIMITED

(CIN No : L52110DL1985PLC020059)

Regd. Off. : 4973/202, Phatak Badel Bage, Hauz Qazi, Delhi-110 006, Phone : 011-23211905

Dated: 13/08/2021

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.

Dear Sir/ Madam,

**Sub: Outcome of Board Meeting dated 13<sup>TH</sup> August , 2021**

It is hereby informed to the Metropolitan Stock Exchange of India Limited that the Board of Directors of the Company at its meeting held on 13<sup>th</sup> August 2021 at 03:30 PM and ended at 05:30 pm. at the Corporate office of the Company has transacted the following business:

- (a) The Board of Directors approved the Unaudited Financial Results of the Company for the quarter ended on 30<sup>th</sup> June, 2021.
- (b) The Board considered and approved the compliances relating to quarter ended 30<sup>th</sup> June , 2021 and Also discussed and reviewed the ongoing business opportunities.

This is for your information and record.

Your Faithfully

For Sophia Exports Limited

  
**Priyanka Kumari**  
Company Secretary & Compliance Officer  
PAN:CGXPK9616D



**Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Sophia Exports Limited Pursuant To Regulation 33 Of the SEBI (Listing Obligations And Disclosure Requirements) Regulation, 2015 as amended.**

We have reviewed the accompanying statement of Unaudited Financial Results of SOPHIA EXPORTS LIMITED for the quarter ended 30.06.2021. 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" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. 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.



**For Kumar Chopra & Associates**  
**Chartered Accountants**

*Rajeev Jain*

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

**Membership No. 084478**

**Firm Registration No: 000131N**

**UDIN: 21084478AAAACZ6104**

**Place : New Delhi**  
**Date : 13.08.2021**

**SOPHIA EXPORTS LIMITED**  
**CIN : L52110DL1985PLC020059**

Regd. Office : 4973/201, Phatak Badal Bage, Hauz Qazi, Delhi - 110006  
Email : info@sophiaexport.com Website : www.sophiaexport.com Phone : 011-23211905

Figures in Lac Rs.

Unaudited Financial Results for the quarter ended on 30th June,2021 (Standalone)

| PART-I      |   |                  |                  |                  |               |
|-------------|---|------------------|------------------|------------------|---------------|
| Particulars |   | Quarter ended on | Quarter ended on | Quarter Ended On | Year ended on |
|             |   | 30.06.2021       | 30.06.2020       | 30.03.2021       | 31.03.2021    |
|             |   | Unaudited        | Unaudited        | Audited          | Audited       |
| 1           | <b>Income from Operations</b>   |                  |                  |                  |               |
| (a)         | Net Sales/Income form Operations  | -                | -                | 162.39           | 283.28        |
| (b)         | Other Income  | 17.04            | 23.55            | 15.27            | 68.66         |
|             | Total Income from Operations  | 17.04            | 23.55            | 177.66           | 351.94        |
| 2           | <b>Expenses</b>   |                  |                  |                  |               |
| (a)         | Purchase of stock -in -trade  | -                | -                | 154.30           | 270.43        |
| (b)         | Employees benefits expenses   | 5.31             | 4.88             | 5.88             | 21.40         |
| (c)         | Depreciation and amortisation expenses  | -                | -                | 0.01             | 0.02          |
| (d)         | Other expenses  | 2.94             | 4.93             | 4.83             | 14.15         |
|             | Total   | 8.25             | 9.81             | 165.02           | 306.00        |
| 3           | Profit/(Loss) from operations before other income, finance costs and exceptional items(1-2)       | 8.79             | 13.74            | 12.64            | 45.94         |
| 4           | Other Income  | -                | -                | -                | -             |
| 5           | Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)           | 8.79             | 13.74            | 12.64            | 45.94         |
| 6           | Finance Cost  | 0.53             | -                | 0.47             | 0.94          |
| 7           | Profit/(Loss) from ordinary activities after finance costs and but before exceptional items (5-6) | 8.26             | 13.74            | 12.17            | 45.00         |
| 8           | Exceptional Items   | -                | -                | -                | -             |
| 9           | Profit/(Loss) from Ordinary activities before tax(7-8)  | 8.26             | 13.74            | 12.17            | 45.00         |
| 10          | Tax expenses  | 2.08             | 3.57             | 2.99             | 11.53         |
| 11          | Net Profit/(Loss) from ordinary activities after tax (9-10)                                       | 6.18             | 10.17            | 9.18             | 33.47         |
| 12          | Extraordinary Items (Net of Tax expenses Rs. )  | -                | -                | -                | -             |
| 13          | Net Profit/(Loss) for the period (11-12)  | 6.18             | 10.17            | 9.18             | 33.47         |
| 14          | Paid - up Equity Share Capital (Face value - Rs. 10/- per share)                                  | 385.35           | 385.35           | 385.35           | 385.35        |
| 15          | Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year)         | -                | -                | -                | 923.47        |
| 16.i        | Earnings Per Shares (before extraordinary items) (of Rs. 10 /- each)(not annualised)              |                  |                  |                  |               |
| (a)         | Basic   | 0.16             | 0.26             | 0.24             | 0.87          |
| (b)         | Diluted   | 0.16             | 0.26             | 0.24             | 0.87          |
| 16.ii       | Earnings Per Shares (after extraordinary items) (of Rs. /- each)(not annualised)                  |                  |                  |                  |               |
| (a)         | Basic   | 0.16             | 0.26             | 0.24             | 0.87          |
| (b)         | Diluted   | 0.16             | 0.26             | 0.24             | 0.87          |

For and on behalf of the Board  
For Sophia Exports Limited

(Lalit Agarwal)  
Director  
DIN:00109920



Place: Delhi  
Date: 13.08.2021



## PART-II

|      |  |                |         |         |         |         |
|------|--|----------------|---------|---------|---------|---------|
| A    | PARTICULARS OF SHAREHOLDINGS   |                |         |         |         |         |
| 1    | Public Shareholding  |                |         |         |         |         |
| -    | Number of Shares   |                | 3293500 | 3293500 | 3293500 | 3293500 |
| -    | Percentage of shareholding   |                | 85.47   | 85.47   | 85.47   | 85.47   |
| 2    | Promoters and promoter Group Shareholding  |                |         |         |         |         |
| (a)  | Pledged / Encumbered   |                |         |         |         |         |
| -    | Number of Shares   |                | -       | -       | -       | -       |
| -    | %age of such shares (as a % to the total shareholding of Promoters and Promoters Group). |                |         |         |         |         |
| -    | %age of such shares (as a % to the total share capital of the Company).                  |                |         |         |         |         |
| (b)  | Non-Encumbered   |                |         |         |         |         |
| i.   | Number of Shares   |                | 560000  | 560000  | 560000  | 560000  |
| ii.  | %age of such shares (as a % to the total shareholding of Promoters and Promoters Group). |                | 100     | 100     | 100     | 100     |
| iii. | %age of such shares (as a % to the total share capital of the Company)                   |                | 14.53   | 14.53   | 14.53   | 14.53   |
|      | Particulars  | 3 months ended |         |         |         |         |
| B    | INVESTOR COMPLAINTS  |                |         |         |         |         |
|      | Pending at the beginning of the quarter  |                | -       |         |         |         |
|      | Received during the quarter  |                | -       |         |         |         |
|      | Disposed during the quarter  |                | -       |         |         |         |
|      | Remaining unresolved at the end of the quarter   |                | -       |         |         |         |

For and on behalf of the Board  
For Sophia Exports Limited

(Lalit Agarwal)  
Director  
DIN:00109920



Place: Delhi  
Date: 13.08.2021

Note :

1 Statement of Assets and Liabilities

| Particulars                                  | As at                    | As at                    |
|--|--------------------------|--------------------------|
|  | year ended<br>30.06.2021 | year ended<br>30.06.2020 |
|  | Unaudited                | Unaudited                |
| <b>A EQUITY AND LIABILITIES</b>              |                          |                          |
| 1 Shareholder's funds                        |                          |                          |
| (a) Share Capital                            | 385.35                   | 385.35                   |
| (b) Reserve and surplus                      | 929.65                   | 900.18                   |
| (b) Money received against share warrants    | -                        | -                        |
| Sub-total - Shareholder's funds              | 1,315.00                 | 1,285.53                 |
| 2 Share application money pending allotement | -                        | -                        |
| 3 Monority Interest                          | -                        | -                        |
| 4 Non-current liabilities                    |                          |                          |
| (a) Long term borrowings                     | -                        | -                        |
| (b) Deferred tax liabilities(Net)            | 0.38                     | -                        |
| (c) Other long-term liabilities              | -                        | -                        |
| (d) Long-term provisions                     | -                        | -                        |
| Sub-total-Non-current liabilities            | 0.38                     | -                        |
| 5 Current liabilities                        |                          |                          |
| (a) Short term borrowings                    | 224.08                   | -                        |
| (b) Trade Payables                           | -                        | 238.76                   |
| (c) Other current liabilities                | 3.16                     | 5.29                     |
| (d) Short-term provisions                    | 15.38                    | 14.88                    |
| Sub-total-Current liabilities                | 242.62                   | 258.93                   |
| TOTAL-EQUITYAND LIABILITIES                  | 1,558.00                 | 1,544.46                 |
| <b>B ASSETS</b>                              |                          |                          |
| 1 Non-current assets                         |                          |                          |
| (a) Fixed assets                             | 2.17                     | 2.19                     |
| (b) Goodwill on consolidation                | -                        | -                        |
| (c) Non-current investments                  | 371.27                   | 362.80                   |
| (d) Deferred tax assets(net)                 | -                        | 2.82                     |
| (e) Long term loans and advances             | 0.06                     | 0.06                     |
| (f) Other non-current assets                 | -                        | -                        |
| Sub -total-Non-current assets                | 373.50                   | 367.87                   |
| 2 Current assets                             |                          |                          |
| (a) Current investments                      | -                        | -                        |
| (b) Inventories                              | -                        | -                        |
| (c) Trade receivables                        | 62.93                    | 253.94                   |
| (d) Cash and cash equivalents                | 2.88                     | 172.01                   |
| (e) Short-term loans and advances            | 206.05                   | 750.64                   |
| (f) Other non-current assets                 | 912.64                   | -                        |
| Sub-total-current assets                     | 1,184.50                 | 1,176.59                 |
| TOTAL ASSETS                                 | 1,558.00                 | 1,544.46                 |

- 2 The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August, 13, 2021.
- 3 The Unaudited Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND-AS), Prescribed under Section 133 of the companies Act, 2013 and other recognised
- 4 The Segment Reporting in terms of IND AS - 108 "operating systemes" is not applicable to the Company.
- 5 Previous figures have been reworked & regrouped wherever necessary.

For and on behalf of the Board  
For Sophia Exports Limited

(Lalit Agarwal)  
Director  
DIN:00109920



Place: Delhi  
Date: 13.08.2021

**SOPHIA EXPORTS LIMITED**

4973/201

Phatak Badel Bage

Hauz Qazi

Delhi-110006

CIN: L52110DL1985PLC020059

**Balance Sheet**

1-Apr-2021 to 30-Jun-2021

| <b>Liabilities</b>                  | as at 30-Jun-2021      | <b>Assets</b>                                     | as at 30-Jun-2021      |
|-------------------------------------|------------------------|---|------------------------|
| <b>Capital Account</b>              | <b>13,08,82,461.68</b> | <b>Fixed Assets</b>                               | <b>2,17,027.00</b>     |
| Reserves & Surplus                  | 9,23,47,461.68         | CAR-BMW 520D                                      | 2,03,717.00            |
| ISSUED,SUBSCRIBED & PAID UP CAPITAL | <u>3,85,35,000.00</u>  | OFFICE-4973/201,PHATAK BADEL BAGE,HAUZ QAZI,DELHI | <u>13,310.00</u>       |
| <b>Loans (Liability)</b>            | <b>2,24,07,703.45</b>  | <b>Investments</b>                                | <b>3,71,27,488.00</b>  |
| Bank OD A/c                         | <u>2,24,07,703.45</u>  | INVESTMENT IN MUTUAL FUND                         | 2,46,86,197.00         |
| <b>Current Liabilities</b>          | <b>16,84,145.00</b>    | INVESTMENT IN PROPERTIES                          | <u>1,24,41,291.00</u>  |
| Duties & Taxes                      | 22,600.00              | <b>Current Assets</b>                             | <b>11,84,55,681.60</b> |
| Provisions                          | 22,672.00              | Deposits (Asset)                                  | 9,12,63,767.20         |
| PROVISION FOR EXPENSES              | 2,10,885.00            | Loans & Advances (Asset)                          | 2,06,10,556.70         |
| SALARY PAYABLE                      | 13,07,600.00           | Sundry Debtors                                    | 62,92,725.00           |
| DEFERRED TAX LIABILITIES            | 37,788.00              | Cash-in-hand                                      | 84,726.00              |
| PAYAL KHANDLWAL                     | 600.00                 | Bank Accounts                                     | <u>2,03,906.70</u>     |
| SECURITY- RENT                      | <u>82,000.00</u>       |   |                        |
| <b>Suspense A/c</b>                 |                        |   |                        |
| <b>Profit &amp; Loss A/c</b>        | <b>8,25,886.47</b>     |   |                        |
| Opening Balance                     |                        |   |                        |
| Current Period                      | <u>8,25,886.47</u>     |   |                        |
| <b>Total</b>                        | <b>15,58,00,196.60</b> | <b>Total</b>                                      | <b>15,58,00,196.60</b> |



**SOPHIA EXPORTS LIMITED**

4973/201

Phatak Badel Bage

Hauz Qazi

Delhi-110006

CIN: L52110DL1985PLC020059

**Profit & Loss A/c**

1-Apr-2021 to 30-Jun-2021

| <b>Particulars</b>          | 1-Apr-2021 to 30-Jun-2021 | <b>Particulars</b>                      | 1-Apr-2021 to 30-Jun-2021 |
|-----------------------------|---------------------------|---|---------------------------|
| Opening Stock               |                           | <b>Sales Accounts</b>                   |                           |
| <b>Purchase Accounts</b>    |                           | Closing Stock                           |                           |
| Gross Profit c/o            |                           |   |                           |
| <b>Indirect Expenses</b>    | <b>8,78,037.43</b>        | Gross Profit b/f                        |                           |
| EMPLOYEES BENEFITS EXPENSES | 5,31,176.00               | <b>Indirect Incomes</b>                 | <b>17,03,923.90</b>       |
| FINANCE COST                | 52,561.00                 | GAIN(LOSS) ON INVESTMENT(AS PER IND AS) | 2,98,431.96               |
| OTHER EXPENSES              | 2,94,300.43               | INTEREST ON FDR-HDFC                    | 12,33,176.94              |
| Nett Profit                 | <b>8,25,886.47</b>        | INTEREST RECEIVED                       | 49,315.00                 |
|                             |                           | RENTAL INCOME                           | 1,23,000.00               |
| <b>Total</b>                | <b>17,03,923.90</b>       | <b>Total</b>                            | <b>17,03,923.90</b>       |





**SOPHIA EXPORTS LIMITED**

**Regd. Office : 4973/202, Phatak Badel Bege, Hauz Qazi, Delhi-110006**

**CIN - L52110DL1985PLC020059**

**STATEMENT OF CASH FLOW**

(Rs. in Lacs)

| <b>Particulars</b>  | <b>Amount<br/>As on<br/>30.06.2021</b> | <b>Amount<br/>As on<br/>30.06.2020</b> |
|---|--|--|
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>                                |  |  |
| Net Profit before tax   | 8.26                                   | 13.74                                  |
| Adjustments for :   |  |  |
| Depreciation  | -                                      | -                                      |
| Interest received   | (12.82)                                | (18.09)                                |
| Dividend received   | -                                      | -                                      |
| <b>Operating Profit before Working Capital Change :</b>                       | <b>(4.56)</b>                          | <b>(4.35)</b>                          |
| Adjustment for :  |  |  |
| (Increase)/Decrease -Current Assets, Loans & Advances,<br>Deffered tax assets | (160.42)                               | 125.11                                 |
| Increase/(Decrease)- Current Liabilities & Provisions                         | (66.37)                                | (21.94)                                |
| Decrease/ (Increase) in nventories  | -                                      | -                                      |
| <b>Cash generated from Operations</b>   | <b>(231.35)</b>                        | <b>98.82</b>                           |
| Less: Adjustment for :-   |  |  |
| Provision for Taxation & other  | (2.08)                                 | (3.57)                                 |
| <b>Net cash from Operating Activities</b>                                     | <b>(233.43)</b>                        | <b>95.25</b>                           |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>                                |  |  |
| Less: Adjustment for :-   |  |  |
| Investment in mutual funds  | (2.98)                                 | (5.46)                                 |
| Interest received   | 12.82                                  | 18.09                                  |
| Dividend received   | -                                      | -                                      |
| <b>Net cash from Investing Activities</b>                                     | <b>9.84</b>                            | <b>12.63</b>                           |
| <b>C. Cash Flow From Financing Activities</b>                                 |  |  |
| Overdraft From Bank   | 222.46                                 | -                                      |
| <b>Net Cash used in Financing Activities</b>                                  | <b>-</b>                               | <b>-</b>                               |
| <b>Net Increase in cash &amp; Cash equivalents (A+B+C)</b>                    | <b>(1.13)</b>                          | <b>107.88</b>                          |
| <b>Cash &amp; Cash equivalents as at the beginning of the year</b>            | <b>4.01</b>                            | <b>64.13</b>                           |
| <b>Cash &amp; Cash equivalents as at the end of the period</b>                | <b>2.88</b>                            | <b>172.01</b>                          |

For and on behalf of the Board

(Lalit Agrawal)  
Director  
DIN :00109920



Place : Delhi  
Date: 13.08.2021