

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Sophia Exports Limited Pursuant To Regulation 52 Of the SEBI (Listing Obligations And Disclosure Requirements) Regulation, 2015 as amended.

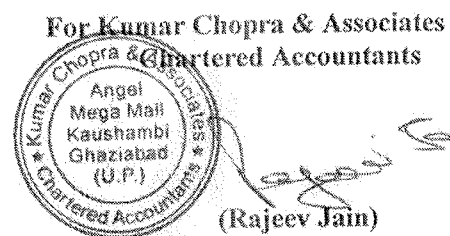
We have reviewed the accompanying statement of Unaudited Financial Results of SOPHIA EXPORTS LIMITED for the quarter ended 30.09.2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial 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 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 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.

Place : New Delhi  
Date : 14.11.2022



Membership No. 084478  
Firm Registration No: 000131N  
UDIN: 22084478BDBPWZ5064

# SOPHIA EXPORTS LIMITED

(CIN No : L52110DL1985PLC020059)

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

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

Unaudited Financial Results for the half year ended on 30th September , 2022

PART-I						
PARTICULARS						
	3 Months ended on 30.09.2022	Preceding 3 Months ended on 30.06.2022	Corresponding 3 Months ended on 30.09.2021	Year to date figures for the current period ended on 30.09.2022	Year to date figures for the current period ended on 30.09.2021	Year to Date Figures for the previous year ended on 31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income from Operations</b>						
(a) Net Sales/Income form Operations	-	-	-	-	-	50.20
(b) Other Income	21.35	16.35	17.62	37.70	34.66	168.25
Total Income from Operations	21.35	16.35	17.62	37.70	34.66	218.45
<b>2 Expenses</b>						
(a) Purchase of stock -in -trade	-	-	-	-	-	49.22
(b) Employees benefits expenses	4.51	5.15	5.23	9.66	10.54	22.70
(c) Depreciation and amortisation expenses	0.01	-	-	0.01	-	0.01
(d) Other expenses	2.18	3.82	1.78	6.00	4.72	13.46
Total	6.70	8.97	7.01	15.67	15.26	85.39
<b>3 Profit/(Loss) from operations before other income, finance costs and exceptional items(1-2)</b>	14.65	7.38	10.61	22.03	19.40	133.06
<b>4 Other Income</b>	-	-	-	-	-	-
<b>5 Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>	14.65	7.38	10.61	22.03	19.40	133.06
<b>6 Finance Cost</b>	4.35	0.90	1.85	5.25	2.38	2.60
<b>7 Profit/(Loss) from ordinary activities after finance costs and but before exceptional items (5-6)</b>	10.30	6.48	8.76	16.78	17.02	130.46
<b>8 Exceptional Items</b>	-	-	-	-	-	-
<b>9 Profit/(Loss) from Ordinary activities before tax(7-8)</b>	10.30	6.48	8.76	16.78	17.02	130.46
<b>10 Tax expenses</b>	2.59	1.63	2.20	4.22	4.28	20.19
<b>11 Net Profit/(Loss) from ordinary activities after tax (9-10)</b>	7.71	4.85	6.56	12.56	12.74	110.27
<b>12 Extraordinary Items (Net of Tax expenses Rs. )</b>	-	-	-	-	-	-
<b>13 Net Profit/(Loss) for the period (11-12)</b>	7.71	4.85	6.56	12.56	12.74	110.27
<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>	-	-	-	-	-	1,033.75
<b>16.i Earnings Per Shares (before extraordinary items) (of Rs. /- each)(not annualised)</b>						
(a) Basic	0.20	0.13	0.17	0.33	0.33	2.86
(b) Diluted	0.20	0.13	0.17	0.33	0.33	2.86
<b>16.ii Earnings Per Shares (after extraordinary items) (of Rs. /- each)(not annualised)</b>						
(a) Basic	0.20	0.13	0.17	0.33	0.33	2.86
(b) Diluted	0.20	0.13	0.17	0.33	0.33	2.86



## PART-II

PART-II							
A	PARTICULARS OF SHAREHOLDINGS						
1	Public Shareholding						
-	Number of Shares	3102300	3293500	3102300	3102300	3293500	3102300
-	Percentage of shareholding	80.51	85.47	80.51	80.51	85.47	80.51
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	751200	560000	751200	751200	560000	751200
ii.	%age of such shares (as a % to the total shareholding of Promoters and Promoters Group).	100	100	100	100	100	100
iii.	%age of such shares (as a % to the total share capital of the Company)	19.49	14.53	19.49	19.49	14.53	19.49
	Particulars	3 months ended on 30.09.2022					
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			-			



Notes:

1 **Statement of Assets and Liabilities**

Particulars	As at	As at
	Half year ended	Half year ended
	30.09.2022	30.09.2021
	Unaudited	Unaudited
<b>A EQUITY AND LIABILITIES</b>		
1 Shareholder's funds		
(a) Share Capital	385.35	385.35
(b) Reserve and surplus	1,046.29	936.21
(c) Money received against share warants	-	-
Sub-total - Shareholder's funds	1,431.64	1,321.56
2 Share application money pending allotement	-	-
3 Minority Interet	-	-
4 Non-current Liabilities		
(a) Long Term Borrowings	-	-
(b) Deferred Tax Liabilities (Net)	4.27	0.38
(c) Other Long Term Liabilities	-	-
(d) Long -Term Provisions	-	-
Sun-total - Non Current Liabilities	4.27	0.38
5 Current liabilities		
(a) Short term borrowings	319.89	25.56
(b) Trade Payables	-	-
(c) Other current liabilities	2.44	1.29
(d) Short-term provisions	13.60	20.74
Sub-total-Current liabilities	335.93	47.59
<b>TOTAL-EQUITYAND LIABILITIES</b>	<b>1,771.84</b>	<b>1,369.53</b>
<b>B ASSETS</b>		
1 Non-current assets		
(a) Fixed assets	0.11	2.17
(b) Goodwill on consolidation	-	-
(c) Non-current investments	421.41	373.26
(d) Deferred tax assets(net)	-	-
(e) Long Term Loan & Advances	-	-
(f) Other None Current Assets	0.06	0.06
Sub -total-Non-current assets	421.59	375.49
2 Current assets		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade Receivables	112.92	62.93
(d) Cash and cash equivalents	0.67	0.43
(e) Short-term loans and advances	256.96	7.02
(f) Other non-current assets	979.70	923.65
Sub-total-current assets	1,350.26	994.04
<b>TOTAL ASSETS</b>	<b>1,771.84</b>	<b>1,369.53</b>

- The above unaudited financial results have been certified by the Chief Excutive Officer of the Company,While placing the results before the Board.
- The above unaudited financial results have been reviewed by audit committee and approved at the meeting of the Board of Directors of the Company held on 14.11.2022
- The Segment Reporting is not applicable to the Company.
- Previous figures have been reworked & regrouped wherever necessary.

For and on behalf of the Board  
For Sophia Exports Limited

Place: Delhi  
Date: 14.11.2022



(Lalit Agarwal)  
Director  
DIN -00109920



**SOPHIA EXPORTS LIMITED**

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

**CIN - L52110DL1985PLC020059**

**STATEMENT OF CASH FLOW**

(Rs. in Lacs)

Particulars	Amount As on 30.09.2022	Amount As on 30.09.2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before tax	16.78	17.02
Adjustments for :		
Depreciation	0.01	-
Interest received	(31.47)	(27.23)
Dividend received	-	-
<b>Operating Profit before Working Capital Change :</b>	<b>(14.68)</b>	<b>(10.21)</b>
Adjustment for :		
(Increase)/Decrease -Current Assets, Loans & Advances, Deffered tax assets	(282.07)	27.60
Increase/(Decrease)- Current Liabilities & Provisions	(0.37)	(62.88)
Decrease/ (Increase) in nventories	-	-
<b>Cash generated from Operations</b>	<b>(297.11)</b>	<b>(45.49)</b>
Less: Adjustment for :-		
Provision for Taxation & other	(4.22)	(4.28)
<b>Net cash from Operating Activities</b>	<b>(301.34)</b>	<b>(49.77)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Less: Adjustment for :-		
Investment in mutual funds	(4.82)	(4.98)
Interest received	31.47	27.23
Dividend received	-	-
<b>Net cash from Investing Activities</b>	<b>26.64</b>	<b>22.25</b>
<b>C. Cash Flow From Financing Activities</b>		
Overdraft From Bank	272.97	23.94
<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>(1.73)</b>	<b>(3.58)</b>
<b>Cash &amp; Cash equivalents as at the beginning of the year</b>	<b>2.40</b>	<b>4.01</b>
<b>Cash &amp; Cash equivalents as at the end of the period</b>	<b>0.67</b>	<b>0.43</b>

For and on behalf of the Board

(Lalit Agrawal)  
Director  
DIN :00109920

Place : Delhi  
Date: 14.11.2022

