

Figures in Lac Rs.

Unaudited Financial Results for the quarter/nine months ended on 31st December, 2022

Particulars	3 Months ended on 31.12.2022	Corresponding 3 Months ended on 31.12.2021	Preceding 3 Months ended on 30.09.2022	Year to date figures for the current period ended on 31.12.2022	Year to date figures for the previous period ended on 31.12.2021	Year to Date Figures for the previous year ended on 31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Net Sales/Income from Operations	-	-	-	-	-	50.20
(b) Other Income	21.87	127.62	21.35	59.57	162.28	168.25
Total Income from Operations	21.87	127.62	21.35	59.57	162.28	218.45
2 Expenses						
(a) Purchase of stock -in -trade	-	-	-	-	-	49.22
(b) Employees benefits expenses	1.74	6.44	4.51	11.40	16.98	22.70
(c) Depreciation and amortisation expenses	-	0.01	0.01	0.01	0.01	0.01
(d) Other expenses	1.11	1.34	2.18	7.11	6.06	13.46
Total	2.85	7.79	6.70	18.52	23.05	85.39
3 Profit/(Loss) from operations before other income, finance costs and exceptional items(1-2)	19.02	119.83	14.65	41.05	139.23	133.06
4 Other Income	-	-	-	-	-	-
5 Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	19.02	119.83	14.65	41.05	139.23	133.06
6 Finance Cost	6.37	0.21	4.35	11.62	2.59	2.60
7 Profit/(Loss) from ordinary activities after finance costs and but before exceptional items (5-6)	12.65	119.62	10.30	29.43	136.64	130.46
8 Exceptional Items	-	-	-	-	-	-
9 Profit/(Loss) from Ordinary activities before tax(7-8)	12.65	119.62	10.30	29.43	136.64	130.46
10 Tax expenses	3.18	13.82	2.59	7.41	18.10	20.19
11 Net Profit/(Loss) from ordinary activities after tax (9-10)	9.47	105.80	7.71	22.02	118.54	110.27
12 Extraordinary Items (Net of Tax expenses Rs.)	-	-	-	-	-	-
13 Net Profit/(Loss) for the period (11-12)	9.47	105.80	7.71	22.02	118.54	110.27
14 Paid - up Equity Share Capital (Face value - Rs. 10/- per share)	385.35	385.35	385.35	385.35	385.35	385.35
15 Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year)	-	-	-	-	-	1,033.75
16.i Earnings Per Shares (before extraordinary items) (of Rs. /- each)(not annualised)						
(a) Basic	0.25	2.75	0.20	0.57	3.08	2.86
(b) Diluted	0.25	2.75	0.20	0.57	3.08	2.86
16.ii Earnings Per Shares (after extraordinary items) (of Rs. /- each)(not annualised)						
(a) Basic	0.25	2.75	0.20	0.57	3.08	2.86
(b) Diluted	0.25	2.75	0.20	0.57	3.08	2.86

Notes:

- 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 February 10, 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 results has been prepared in accordance with the Indian Accounting Standards(Ind-AS) Rules, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 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

(Lalit Agarwal)

Director
DIN -00109920



Place: Delhi
Date: 10.02.2023

Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone 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 on 31st December, 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 34 "Interim Financial Reporting" (IndAS 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 Indian 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.

Place : Delhi
Date : 10/02/2023

For Kumar Chopra & Associates
Chartered Accountants



(Rajeev Jain)

Partner

Membership No. 084478

Firm Registration No: 000131N

UDIN: 23084478 8GX LQA 4238

February 10, 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 December 31, 2022, 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

AKANSHA
GOEL

(Akansha Goel)
Company Secretary

