

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

February 03, 2024

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 February 03, 2024**

**Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015**

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 Saturday, February 03, 2024 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 Quarter and Nine Months ended December 31, 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 03:15 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

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

**Unaudited Financial Results for the Quarter and Nine Months ended on December 31, 2023**

Figures in Lacs except in EPS

Particulars	Quarter Ended			Nine Months ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income from Operations</b>						
(a) Net Sales / Income from Operations	-	65.02	-	65.02	-	40.80
(b) Other Income	28.96	28.39	21.87	81.83	59.57	82.30
<b>Total Income from Operations</b>	<b>28.96</b>	<b>93.41</b>	<b>21.87</b>	<b>146.85</b>	<b>59.57</b>	<b>123.10</b>
<b>2 Expenses</b>						
(a) Purchase of stock -in -trade	-	63.75	-	63.75	-	40.32
(b) Employees benefits expenses	2.99	2.61	1.74	8.24	11.40	15.99
(c) Depreciation and amortisation expenses	0.00	0.01	-	0.01	0.01	0.01
(d) Other expenses	1.93	1.92	1.11	5.67	7.11	9.78
<b>Total</b>	<b>4.92</b>	<b>68.29</b>	<b>2.85</b>	<b>77.67</b>	<b>18.52</b>	<b>66.10</b>
Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	24.04	25.12	19.02	69.18	41.05	57.00
4 Other Income	-	-	-	-	-	-
Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	24.04	25.12	19.02	69.18	41.05	57.00
6 Finance Cost	13.81	12.72	6.37	35.80	11.62	20.06
Profit / (Loss) from ordinary activities after finance costs and but before exceptional items (5-6)	10.23	12.40	12.65	33.38	29.43	36.94
8 Exceptional Items	-	-	-	-	-	-
Profit / (Loss) from Ordinary activities before tax (7-8)	10.23	12.40	12.65	33.38	29.43	36.94
10 Tax expenses	2.58	3.12	3.18	8.40	7.41	11.54
11 Net Profit / (Loss) from ordinary activities after tax (9-10)	7.66	9.28	9.47	24.98	22.02	25.41
12 Extraordinary Items (Net of Tax expenses Rs.)	-	-	-	-	-	-
13 <b>Net Profit/(Loss) for the period (11-12)</b>	<b>7.66</b>	<b>9.28</b>	<b>9.47</b>	<b>24.98</b>	<b>22.02</b>	<b>25.41</b>
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)	-	-	-	-	-	1,059.16
16.i Earnings Per Shares (before extraordinary items) (of Rs.10/- each) (not annualised)						
(a) Basic	0.20	0.24	0.25	0.65	0.57	0.66
(b) Diluted	0.20	0.24	0.25	0.65	0.57	0.66
16.ii Earnings Per Shares (after extraordinary items) (of Rs.10/- each) (not annualised)						
(a) Basic	0.20	0.24	0.25	0.65	0.57	0.66
(b) Diluted	0.20	0.24	0.25	0.65	0.57	0.66

**Notes:**

- The above Unaudited Financial Results for the Quarter and Nine Months ended on December 31, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 03, 2024. 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 for the previous period have been regrouped / reclassified wherever necessary to make them comparable with current figures.
- The Segment Reporting is not applicable to the Company.
- The above results are available on the Stock Exchange Website i.e. www.msei.in and on the Company's website i.e. www.sophiaexport.com.



For and on behalf of the Board  
For Sophia Exports Limited

(Lalit Agarwal)  
Director  
DIN : 00109920

Place: Delhi  
Date: 03.02.2023

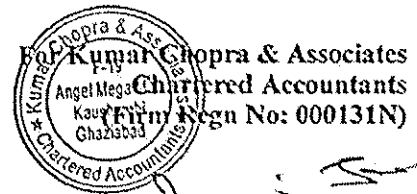
Independent Auditor's Limited Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of Sophia Exports Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.

We have reviewed the accompanying statement of Unaudited Financial Results of Sophia Exports Limited ("the Company") for the quarter ended on December 31, 2023 ("the 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 34 "Interim Financial Reporting"(IndAS 34), 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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 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.



(Rajeev Jain)  
Partner

Membership No. 0S447S  
UDIN: 2408447SBKARWRS212

Place : Delhi  
Date : 03/02/2024

February 03, 2024

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, 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**

