

KUMAR CHOPRA & ASSOCIATES

CHARTERED ACCOUNTANTS

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.

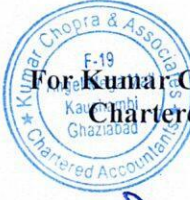
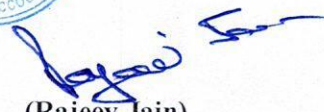
We have reviewed the accompanying statement of Unaudited Financial Results of Sophia Exports Limited ("the Company") for the quarter ended on June 30, 2024 ("the Statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility 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" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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.

Place : Delhi
Date : 08/08/2024
UDIN: 24084478BKARZH7053


For Kumar Chopra & Associates
Chartered Accountants

(Rajeev Jain)
Partner
Membership No. 084478
Firm Registration No: 000131N

SOPHIA EXPORTS LIMITED

CIN:L52110DL1985PLC020059

Regd. Office : 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 ended on June 30, 2024

(Rs. in Lacs)

S. No.	Particulars	Quarter Ended on 30.06.2024	Corresponding Quarter Ended on 30.06.2023	Quarter Ended on 31.03.2024	Year to Date Figures for the previous year ended on 31.03.2024
		Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations				
(a)	Net Sales/Income from Operations	-	-	-	65.02
(b)	Other Income	29.72	24.48	30.95	112.78
	Total Income from Operations	29.72	24.48	30.95	177.80
2	Expenses				
(a)	Purchase in stock- in- trade	-	-	-	63.75
(b)	Employees benefits expenses	3.09	2.64	3.21	11.45
(c)	Depreciation and amortisation expenses	-	0.00	0.01	0.01
(d)	Other expenses	2.13	1.82	2.50	8.17
	Total	5.22	4.46	5.72	83.39
3	Profit/(Loss) from operations before other income, finance costs and exceptional items(1-2)	24.50	20.02	25.23	94.41
4	Other Income	-	-	-	-
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	24.50	20.02	25.23	94.41
6	Finance Cost	15.65	9.27	14.08	49.88
7	Profit/(Loss) from ordinary activities after finance costs and but before exceptional items (5-6)	8.86	10.75	11.14	44.53
8	Exceptional Items	-	-	-	-
9	Profit/(Loss) from Ordinary activities before tax(7-8)	8.86	10.75	11.14	44.53
10	Tax expenses	1.83	2.71	2.64	11.04
11	Net Profit/(Loss) from ordinary activities after tax (9-10)	7.03	8.04	8.51	33.49
12	Extraordinary Items (Net of Tax expenses Rs.)	-	-	-	-
13	Net Profit/(Loss) for the period (11-12)	7.03	8.04	8.51	33.49
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)	-	-	-	1,092.64
16.i	Earnings Per Shares (before extraordinary items) (of Rs.10 /- each)(not annualised)				
(a)	Basic	0.18	0.21	0.22	0.87
(b)	Diluted	0.18	0.21	0.22	0.87
16.ii	Earnings Per Shares (after extraordinary items) (of Rs.10/- each)(not annualised)				
(a)	Basic	0.18	0.21	0.22	0.87
(b)	Diluted	0.18	0.21	0.22	0.87

Notes:

1. 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 August 08, 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.

2. 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.

3. Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.

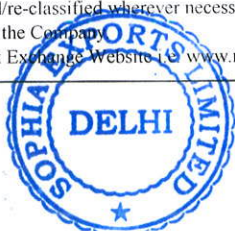
4. The Segment Reporting is not applicable to the Company.

5. 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.

On behalf of Board of Directors

Date: 08.08.2024

Place: Delhi



Lalit Agarwal
Director
DIN : 00109920