

SOPHIA EXPORTS LIMITED

(CIN No : L52110DL1985PLC020059)

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

November 14, 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 November 14, 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 Thursday, November 14, 2024 at 11:30 A.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 Half Year and Quarter ended September 30, 2024 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.

The meeting of the Board of Directors commenced at 11:30 A.M. and concluded at 4:00 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 No :152110DL1985PLC020059)

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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 September 30, 2024, 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

KUMAR CHOPRA & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on the Quarter and Half Year ended September 30, 2024 Unaudited Financial Results of Sophia Exports Limited in pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

We have reviewed the accompanying statement of Unaudited Financial Results of **Sophia Exports Limited** ("Company") for the Quarter and half year ended September 30, 2024 ("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 (IND AS) 34 "Interim Financial Reporting", 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 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 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.



Kumar Chopra & Associates
Chartered Accountants

(Signature)
(Rajeev Jain)

Partner

Membership No. 084478

Firm Registration No: 000131N

Place : New Delhi

Date : 14.11.2024

UDIN: 24084478BKASFN4806s

H.O. - B-12, GF, Kalindi Colony, New Delhi - 110065; Ph No. +9111-26913033

B.O. - F-19, Angel Mega Mall, Kaushambi, Ghaziabad, Uttar Pradesh - 201010; Ph No. +91120-4331621

B.O. - Jagjit Singh Street, Patti Barru, Baraut, Uttar Pradesh - 250611; Ph No. +911234-263076

SOPHIA EXPORTS LIMITED
CIN : L52110DL1985PLC020059

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Audited Financial Results for the Quarter and Half year ended on September 30, 2024

(Rs. In Lacs)

Particulars	3 Months ended on 30.09.2024	Corresponding 3 Months ended on 30.09.2023	Preceding 3 Months ended on 30.06.2024	Year to date figures for the current period ended on 30.09.2024	Year to date figures for the current period ended on 30.09.2023	Year to Date Figures for the previous year ended on 31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Net Sales/Income from Operations	-	65.02	-	-	65.02	65.02
(b) Other Income	32.56	28.39	29.72	62.28	52.87	112.78
Total Income from Operations	32.56	93.41	29.72	62.28	117.89	177.80
2 Expenses						
(a) Purchase of stock -in -trade	-	63.75	-	-	63.75	63.75
(b) Employees benefits expenses	2.53	2.61	3.09	5.62	5.25	11.45
(c) Depreciation and amortisation expenses	-	0.01	0.00	0.01	0.01	0.01
(d) Other expenses	1.97	1.92	2.13	4.09	3.74	8.17
Total	4.50	68.29	5.22	9.73	72.75	83.39
3 Profit/(Loss) from operations before other income, finance costs and exceptional items(1-2)	28.06	25.12	24.51	52.55	45.14	94.41
4 Other Income	-	-	-	-	-	-
5 Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	28.06	25.12	24.51	52.55	45.14	94.41
6 Finance Cost	17.27	12.73	15.65	32.92	21.99	49.88
7 Profit/(Loss) from ordinary activities after finance costs and but before exceptional items (5-6)	10.78	12.39	8.86	19.63	23.14	44.53
8 Exceptional Items	-	-	-	-	-	-
9 Profit/(Loss) from Ordinary activities before tax(7+8)	10.78	12.39	8.86	19.63	23.14	44.53
10 Tax expenses	3.24	3.12	1.83	5.07	5.83	11.04
11 Net Profit/(Loss) from ordinary activities after tax (9-10)	7.54	9.28	7.03	14.57	17.32	33.49
12 Extraordinary Items (Net of Tax expenses Rs.)	-	-	-	-	-	-
13 Net Profit/(Loss) for the period (11-12)	7.54	9.28	7.03	14.57	17.32	33.49
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)	-	-	-	-	-	1,092.64
16.i Earnings Per Shares (before extraordinary items) (of Rs. /- each)(not annualised)						
(a) Basic	0.20	0.24	0.18	0.38	0.45	0.87
(b) Diluted	0.20	0.24	0.18	0.38	0.45	0.87
16.ii Earnings Per Shares (after extraordinary items) (of Rs. /- each)(not annualised)						
(a) Basic	0.20	0.24	0.18	0.38	0.45	0.87
(b) Diluted	0.20	0.24	0.18	0.38	0.45	0.87

Date : 14.11.2024
Place : Delhi



On Behalf of the Board of Directors

Lalit Agarwal
Director
DIN : 00109920

SOPHIA EXPORTS LIMITED

CIN : L52110DL1985PLC020059

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Statement of Assets and Liabilities

		(Rs. In Lacs)	
Particulars		Year to date figures for the current period ended on 30.09.2024	Year to date figures for the current period ended on 30.09.2023
		Audited	Unaudited
A EQUITY AND LIABILITIES			
1 Shareholder's funds			
(a) Share Capital		385.35	385.35
(b) Reserve and surplus		1,107.21	1,076.48
(c) Money received against share warants		-	-
Sub-total - Shareholder's funds		1,492.56	1,461.83
2 Share application money pending allotement		-	-
3 Minority Interet		-	-
4 Non-current Liabilities			
(a) Long Term Borrowings		-	-
(b) Deferred Tax Liabilities (Net)		12.52	7.47
(c) Other Long Term Liabilities		-	-
(d) Long -Term Provisions		-	-
Sun-total - Non Current Liabilities		12.52	7.47
5 Current liabilities			
(a) Short term borrowings		930.05	709.98
(b) Trade Payables		-	33.81
(c) Other current liabilities		2.86	3.87
(d) Short-term provisions		8.10	11.81
Sub-total-Current liabilities		941.00	759.47
TOTAL-EQUITYAND LIABILITIES		2,446.08	2,228.76
B ASSETS			
1 Non-current assets			
(a) Property, Plant & Equipments		0.09	0.10
(b) Goodwill on consolidation		-	-
(c) Non-current investments		774.49	894.33
(d) Deferred tax assets(net)		-	-
(e) Long Term Loan & Advances		0.06	0.06
(f) Other Non-Current Assets		286.10	-
Sub -total-Non-current assets		1,060.74	894.49
2 Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade Receivables		-	38.38
(d) Cash and cash equivalents		0.46	0.14
(e) Short-term loans and advances		302.56	276.84
(f) Current tax assets		2.37	-
(g) Other non-current assets		1,079.96	1,018.92
Sub-total-current assets		1,385.34	1,334.28
TOTAL ASSETS		2,446.08	2,228.76

Note :

- The above standalone audited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 14, 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 of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.
- 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.

Place: Delhi
 Date: 14.11.2024



On Behalf of the Board of Directors
 (Lalit Agarwal)
 Director
 DIN -00109920

SOPHIA EXPORTS LIMITED**CIN : L52110DL1985PLC020059**

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Statement of Cash Flow for the half year ended on 30.09.2024

(Rs. in Lacs)

Particulars	Amount As on 30.09.2024	Amount As on 30.09.2023
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax	19.63	12.39
Adjustments for :		
Depreciation	0.01	0.01
Interest received	(49.20)	(22.66)
Dividend received	-	-
Operating Profit before Working Capital Change :	(29.56)	(10.26)
Adjustment for :		
(Increase)/Decrease -Current Assets, Loans & Advances,	(1,219.69)	(58.27)
Deferred tax assets		
Increase/(Decrease)- Current Liabilities & Provisions	1.44	38.36
Decrease/ (Increase) in inventories	-	-
Cash generated from Operations	(1,247.81)	(30.17)
Less: Adjustment for :-		
Provision for Taxation & other	(5.07)	(3.12)
Net cash from Operating Activities	(1,252.88)	(33.29)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Less: Adjustment for :-		
Investment in mutual funds	(13.08)	(5.13)
Interest received	49.20	22.66
Dividend received	-	-
Net cash from Investing Activities	36.12	17.54
C. Cash Flow From Financing Activities		
Overdraft From Bank	189.02	15.72
Net Cash used in Financing Activities	-	-
Net Increase in cash & Cash equivalents (A+B+C)	(1,027.74)	(0.03)
Cash & Cash equivalents as at the beginning of the year	1,028.20	0.17
Cash & Cash equivalents as at the end of the period	0.46	0.14

For and on behalf of the Board

(Lalit Agarwal)

Director

DIN :00109920

Place : Delhi

Date: 14.11.2024



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(CIN No :L52110DL1985PLC020059)

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November 14, 2024

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The Secretary,
Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,
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Mumbai – 400 098
Symbol: SOPHIA

Subject: Non-Applicability of Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Ma'am,

We hereby confirm that Sophia Exports Limited ("Company") is having paid up Equity Share Capital of Rs.3,85,35,000/- and Net Worth of Rs. 14,77,99,495.88/- as on March 31, 2024. In accordance with Regulation 15(2)(a) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("Listing Regulations") "*Companies having paid up equity share capital not exceeding Rs.10 Crore and Net Worth not exceeding Rs.25 Crore as on the last day of the previous financial year*" are not mandatorily required to comply the provisions of Regulation 27 of the Listing Regulations.

Accordingly, it may be noted that the paid up Equity Share Capital and Net Worth of the Company has not exceeded Rs.10 Crore and Rs. 25 Crore respectively as on September 30, 2024 and therefore, the requirement for disclosure of Related Party Transactions in terms of Regulation 23(9) of Listing Regulations is not applicable to the Company.

Request to take the same on your records and update.

Thanking you
Yours Faithfully

For Sophia Exports Limited


(Lalit Agarwal)
Director
DIN: 00109920



SOPHIA EXPORTS LIMITED

(CIN No :L52110DL1985PLC020059)

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November 14, 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: Submission under Regulation 23(9) of Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Ma'am,

Please find enclosed disclosure as required under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, w.r.t Related Party Transactions of the Sophia Exports Limited for the half year ended on September 30, 2024.

This will also be hosted on Company's website at www.sophiaexport.com.

This is for your information and records.

Thanking you,

Yours Faithfully

For Sophia Exports Limited



Lalit Agarwal

Director

DIN: 00109920



Encl: As above

DISCLOSURE OF RELATED PARTY TRANSACTION FOR THE HALF YEAR ENDED 30.09.2024

(In INR Lakhs Whereas Balance sheet is in Thousands)																			
S.No	Details of the Party (listed entity/		Details of the counter party				Type of the related transaction	Details of the related transaction	Value of the related transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the party in case any financial indebtedness is incurred to make or give loans, or investments					Notes
	Name	PAN	Name	PAN	Relationship of the counter party with the listed entity or its subsidiary	opening Balance						closing balance	Nature of indebtedness (loan/issuance of debt/any other etc.)	Cost	Tenure	Nature (Loan/advance/inter-corporate deposit/investment)	Interest Rate (%)	Tenure	
1			Tirupati Structural Limited	AAACT3824C	Other Related Party	Sales		100			0	0	0						
2			TSB Tubes & Tanks		Other Related Party	Sales		10			0	0	0						
3			Romil Agarwal	ADTPA2867P	KMP(CEO)	Remuneration	As approved by the Board of Directors				0.00	0.85	0.85						
4	Sophia Exports Limited	AAACS4231L	Rachita Goyal	AMTPG2056P	KMP(CFO)	Remuneration					4.50	6.00	1.50						
5			Divya Chawla**	BQGPC5325P			Sitting Fee as agreed				0.75	0	0						
6			Akansha Rohatgi	BUYFGR811R	KMP(CS)	Remuneration	As approved by the Board of Directors				2.5	0.5	0.44						
7			Advance Steel Futuristic		Other Related Party	Investment		200			0	156.00	156						
8			TSL Olympia Plastic		Other Related Party	Investment		200			0	156.00	156						
Total value of transaction during the reporting period																			
1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the period.																			
2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.																			
3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.																			
4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.																			
5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same nature.																			
6. In case of a multi-year related party transaction: a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee". b. The value of the related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".																			
7. "Cost" refers to the cost of borrowed funds for the listed entity.																			
8. PAN will not be displayed on the website of the Stock Exchange(s).																			
9. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable / offered to all shareholders/ public shall also be reported.																			
PAN No. has been removed specifically in pursuant to the issued Circular.																			

