

UJALA COMMERCIALS LIMITED

Regd. Off: A-6/343B, 1st Floor, Paschim Vihar, New Delhi-110063
E-mail ID: csujala.commercial@gmail.com, Website: www.ujalacom.in
CIN: L51909DL1985PLC021397, Ph: 011-49879687

February 05, 2019

To,

The Head - Listing & Compliance

Metropolitan Stock Exchange of India Ltd. (MSE)
Vibgyor Towers, 4th floor,
Plot No. C-62, G-Block,
Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400098

Sub: Submission of Un-audited Financial Results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and nine months ended December 31, 2018

Dear Sir/Ma'am,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today at 02:00 p.m., has considered and approved the Un-audited Financial Results for the quarter and nine months ended December 31, 2018.

We enclose the copies of the following:


- (a) Un-audited Financial Results for the quarter and nine months ended December 31, 2018; and
- (b) Limited Review Report for Un-audited Financial Results for the above said period.

The results will be published in the newspapers pursuant to Regulation 47(1)(b) of the aforesaid regulations.

You are requested to kindly take the above information on your record.

Thanking You,
Yours faithfully,

For Ujala Commercials Limited


Neha Jain
Company Secretary

Encl: as above



LIMITED REVIEW REPORT
(For the Quarter and Nine Months ended on December 31, 2018)

UJALA COMMERCIALS LIMITED

1. We have reviewed the accompanying Statement of Un-audited Financial Results of **Ujala Commercials Limited ("the Company")** for the quarter and nine months ended December 31, 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors on February 05, 2019, 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statement based on our review.
2. We conducted our review of the financial statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditors 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results, prepared in accordance with the applicable accounting standard i.e. Ind-AS prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.

For PVR-N & Co.
Chartered Accountants
(FRN: 004062N)



Pradeep Kumar Jindal
Partner
(M. No. 082646)

Place: New Delhi
Date: February 05, 2019

Statement of Unaudited Financial Results for the Quarter and Nine months ended December 31, 2018

S. No.	Particulars	(in ₹)					
		Quarter Ended			Nine Months Ended		Year ended
		31-Dec-18 Un-Audited	30-Sep-18 Un-Audited	31-Dec-17 Un-Audited	31-Dec-18 Un-Audited	31-Dec-17 Un-Audited	31-Mar-18 Audited
I	Revenue from operations	2,25,000.00	2,25,000.00	2,25,000.00	6,75,000.00	6,75,000.00	9,00,000.00
II	Other Operating Income	-	-	-	-	-	-
III	Total Income from operations (net) (I+II)	2,25,000.00	2,25,000.00	2,25,000.00	6,75,000.00	6,75,000.00	9,00,000.00
IV	Expenses						
	(a) Cost of raw materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expenses	90,000.00	90,000.00	90,000.00	2,67,000.00	2,28,710.00	2,93,272.00
	(e) Finance Cost	59.00	182.90	3,836.00	730.20	28,249.53	54,415.00
	(f) Depreciation and amortisation expense	51,738.97	51,738.97	72,861.00	1,54,654.94	2,17,792.00	2,89,070.00
	(g) Other expenses	68,286.00	65,555.74	38,508.00	2,40,296.74	1,54,933.44	2,20,481.00
	Total Expenses	2,10,083.97	2,07,477.61	2,05,205.00	6,62,681.88	6,29,684.97	8,57,238.00
V	Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)	14,916.03	17,522.39	19,795.00	12,318.12	45,315.03	42,762.00
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before extraordinary items and Tax (V-VI)	14,916.03	17,522.39	19,795.00	12,318.12	45,315.03	42,762.00
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII- VIII)	14,916.03	17,522.39	19,795.00	12,318.12	45,315.03	42,762.00
X	Tax Expenses						
	Current Tax	-	-	-	-	-	3,148.00
	Deferred Tax	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	14,916.03	17,522.39	19,795.00	12,318.12	45,315.03	39,614.00
XII	Net Profit/ (Loss) from discontinuing operation (before Tax)	-	-	-	-	-	-
XIII	Tax Expense of discontinuing operations	-	-	-	-	-	-
XIV	Net Profit/ (Loss) from discontinuing operation after Tax (XII-XIII)	-	-	-	-	-	-
XV	Net Profit/ (Loss) for the Period (XI+XIV)	14,916.03	17,522.39	19,795.00	12,318.12	45,315.03	39,614.00
XVI	Share of profit / (loss) of associates	-	-	-	-	-	-
XVII	Share of profit / (loss) of Minority	-	-	-	-	-	-
XVIII	Net Profit/ (Loss) after taxes, minority interest and share of profit/(loss) of associates	14,916.03	17,522.39	19,795.00	12,318.12	45,315.03	39,614.00
XIX	Other Comprehensive Income	-	-	-	-	-	-
XX	Total Comprehensive Income for the period (XVIII+XIX)	14,916.03	17,522.39	19,795.00	12,318.12	45,315.03	39,614.00
XXI	Paid-up share capital (Face value of Rs.10/- per share)	1,11,90,000.00	1,11,90,000.00	1,11,90,000.00	1,11,90,000.00	1,11,90,000.00	1,11,90,000.00
XXII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	34,28,180.00
XXIII	Earning Per Share (of Rs. 10/- each) (not annualised)	0.01	0.02	0.02	0.01	0.04	0.04
	A) Basic						
	B) Diluted						

Notes:

- The Financial Results of the company has been prepared in accordance with the Indian Accounting Standard (Ind AS) prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder.
- The Statement of Unaudited Financial results for the Quarter and nine months ended December 31, 2018 have been reviewed by the audit committee and approved by the Board of Directors at their respective meeting held on February 05, 2019. There are no qualifications in the report issued by the auditors.
- There were no investor complaints pending during the quarter ended December 31, 2018.
- As the Company is mainly operating in one reportable business segment, hence the disclosure requirements of Indian Accounting Standard (Ind AS-108) "Operating Segment" is not applicable.
- The Previous periods/year figures have been re-grouped, re-arranged, whenever necessary.
- There is no need to provide any reconciliation as required by the circular dated July 05, 2016, since there is no change in the figures due to transit from the previous Indian GAAP to Ind-AS.

For Ujala Commercials Limited

Virender Kumar Jain
 Director
 DIN: 00036894

Place: New Delhi
 Date: 05.02.2019