

**UJALA COMMERCIALS LIMITED**

CIN: L51909DL1985PLC021397

Regd. Office: A-6/343B, 1st Floor, Paschim Vihar, New Delhi-110063

Ph. No: 011-49879687/ Email Id: csujala.commercial@gmail.com

**Statement of Audited Financial Results for the Quarter/Year ended as on 31st March, 2020**

| Sr. No. | Particulars  | (In Lakhs)           |                         |                      |                      |                      |
|---------|--|----------------------|-------------------------|----------------------|----------------------|----------------------|
|         |  | Quarter Ended        |                         |                      | Year Ended           |                      |
|         |  | 31-Mar-20<br>Audited | 31-Dec-19<br>Un-Audited | 31-Mar-19<br>Audited | 31-Mar-20<br>Audited | 31-Mar-19<br>Audited |
| I       | Revenue from operations  |                      |                         |                      |                      |                      |
| II      | Other Operating Income   | 2.25                 | 2.25                    | 2.25                 | 9.00                 | 9.00                 |
| III     | <b>Total Income from operations (net) (I+II)</b>   | <b>2.25</b>          | <b>2.25</b>             | <b>2.25</b>          | <b>9.00</b>          | <b>9.00</b>          |
| IV      | <b>Expenses</b>  |                      |                         |                      |                      |                      |
|         | (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   | 0.99                 | 1.02                    | 0.90                 | 2.99                 | 3.57                 |
|         | (e) Finance Cost   | 0.00                 | 0.00                    |                      | 0.01                 |                      |
|         | (f) Depreciation and amortisation expense  | 0.36                 | 0.36                    | 0.51                 | 1.46                 | 2.05                 |
|         | (g) Audit fees   | 0.25                 | -                       | 0.25                 | 0.25                 |                      |
|         | (g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 20.25                | 0.30                    | 0.28                 | 21.58                | 2.94                 |
|         | <b>Total Expenses</b>  | <b>21.86</b>         | <b>1.68</b>             | <b>1.94</b>          | <b>26.29</b>         | <b>8.56</b>          |
| V       | <b>Profit/ (Loss) Before Exceptional and</b>   | <b>(19.61)</b>       | <b>0.57</b>             | <b>0.31</b>          | <b>(17.29)</b>       | <b>0.44</b>          |
| VI      | Exceptional Items  | -                    | -                       | -                    | -                    | -                    |
| VII     | <b>Profit/ (Loss) before extraordinary items and Tax (V-VI)</b>  | <b>(19.61)</b>       | <b>0.57</b>             | <b>0.31</b>          | <b>(17.29)</b>       | <b>0.44</b>          |
| VIII    | Extraordinary items  | -                    | -                       | -                    | -                    | -                    |
| IX      | <b>Profit/ (Loss) before Tax (VII-VIII)</b>  | <b>(19.61)</b>       | <b>0.57</b>             | <b>0.31</b>          | <b>(17.29)</b>       | <b>0.44</b>          |
| X       | Tax Expenses   |                      |                         |                      |                      |                      |
|         | Current Tax  |                      |                         |                      |                      |                      |
|         | Deferred Tax   |                      |                         |                      | 4.67                 | 0.08                 |
| XI      | <b>Profit (Loss) for the period from continuing operations (IX-X)</b>  | <b>(19.61)</b>       | <b>0.57</b>             | <b>0.31</b>          | <b>(21.96)</b>       | <b>0.35</b>          |
| XII     | <b>Net Profit/ (Loss) from discontinuing operation (before Tax)</b>  | <b>(19.61)</b>       | <b>0.57</b>             | <b>0.31</b>          | <b>(21.96)</b>       | <b>0.35</b>          |
| XIII    | Tax Expense of discontinuing operations  | (19.61)              | 0.57                    | 0.31                 | (21.96)              | 0.35                 |
| XIV     | <b>Net Profit/ (Loss) from discontinuing operation after Tax (XII-XIII)</b>  | <b>-</b>             | <b>-</b>                | <b>-</b>             | <b>-</b>             | <b>-</b>             |
| XV      | <b>Net Profit/ (Loss) for the Period (XI+XIV)</b>  | <b>(19.61)</b>       | <b>0.57</b>             | <b>0.31</b>          | <b>(21.96)</b>       | <b>0.35</b>          |
| XVI     | Share of profit / (loss) of associates   | -                    | -                       | -                    | -                    | -                    |
| XVII    | Share of profit / (loss) of Minority   | -                    | -                       | -                    | -                    | -                    |
| XVIII   | <b>Net Profit/ (Loss) after taxes, minority interest and share of profit/(loss) of associates</b>                          | <b>(19.61)</b>       | <b>0.57</b>             | <b>0.31</b>          | <b>(21.96)</b>       | <b>0.35</b>          |
| XIX     | Other Comprehensive Income   | -                    | -                       | -                    | -                    | -                    |
| XX      | <b>Total Comprehensive Income for the period (XVIII+XIX)</b>   | <b>(19.61)</b>       | <b>0.57</b>             | <b>0.31</b>          | <b>(21.96)</b>       | <b>0.35</b>          |
| XVII    | Paid-up equity share capital (Face value of Rs. 10/- per share)  | 111.90               | 111.90                  | 111.90               | 111.90               | 111.90               |
| XVIII   | Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year                                   | -                    | -                       | -                    | 13.19                | 35.07                |
| XIX     | <b>Earning Per Share (before extraordinary)</b>  | <b>(1.75)</b>        | <b>0.05</b>             | <b>0.03</b>          | <b>(1.96)</b>        | <b>0.03</b>          |

- 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 Audited Financial results for the Quarter and year ended March 31, 2020 have been reviewed by the audit committee and approved by the Board of directors at their respective meeting held on June 25, 2020. There are no qualifications in the report issued by the auditors.
- There were no investor complaints pending during the quarter ended March 31, 2020.
- 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 Quarter ended 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.
- Figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year.

For UJALA COMMERCIALS LIMITED

Place: New Delhi  
Date: 25.06.2020

  
**Ganesh Ray**  
 Director  
 DIN: 00463635

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(In Lakhs)

| <b>STATEMENT OF ASSETS AND LIABILITIES</b> |   |                           |                            |
|--|---|---------------------------|----------------------------|
|  | <b>Particulars</b>                        | <b>Current Year Ended</b> | <b>Previous Year Ended</b> |
|  |   | <b>(Audited)</b>          | <b>(Audited)</b>           |
|  |   | <b>31.03.2020</b>         | <b>31.03.2019</b>          |
|  | <b>ASSETS</b>                             |                           |                            |
| A  | <b>Non-current assets</b>                 |                           |                            |
|  | (a) Property, Plant and Equipment         | 3.57                      | 5.03                       |
|  | (b) Financial Assets                      |                           |                            |
|  | (i) Investments                           |                           |                            |
|  | (ii) Loans                                |                           |                            |
|  | (iii) Other Financial Assets              |                           |                            |
|  | (c) Other Non Current Assets              |                           |                            |
|  | (d) Deferred Tax Assets                   |                           | 3.21                       |
| B  | <b>Current assets</b>                     |                           |                            |
|  | (a) Financial Assets                      |                           |                            |
|  | (i) Loans                                 | 118.00                    | 118.00                     |
|  | (ii) Cash and cash equivalents            | 0.09                      | 0.12                       |
|  | (iii) Other Bank Balances                 | 0.03                      | 0.13                       |
|  | (iv) Trade Receivables                    | 12.91                     | 31.87                      |
|  | (v) Inventories                           |                           |                            |
|  | (vi) Other Financial Assets               |                           |                            |
|  | (b) Other Current Assets                  | 3.45                      | 3.47                       |
|  | (c) Current Tax Assets                    |                           |                            |
|  | <b>Total Assets</b>                       | <b>138.05</b>             | <b>161.83</b>              |
|  | <b>EQUITY &amp; LIABILITY</b>             |                           |                            |
| A  | <b>Equity</b>                             |                           |                            |
|  | (a) Equity Share Capital                  | 111.90                    | 111.90                     |
|  | (b) Other Equity                          | 13.19                     | 35.07                      |
|  | <b>Total Equity</b>                       | <b>125.09</b>             | <b>146.97</b>              |
| B  | <b>Liabilities</b>                        |                           |                            |
|  | <b>Non-Current liabilities</b>            |                           |                            |
|  | (a) Financial Liabilities                 |                           |                            |
|  | (b) Deferred Tax Liabilities              | 1.46                      |                            |
|  | <b>Current liabilities</b>                |                           |                            |
|  | (a) Financial Liabilities                 |                           |                            |
|  | (i) Loans                                 |                           |                            |
|  | (ii) Trade Payables                       |                           | -                          |
|  | (iii) Other Current Financial Liabilities |                           |                            |
|  | (b) Short term provisions                 | 0.75                      | 0.58                       |
|  | (b) Other Current Liabilities             | 10.74                     | 14.25                      |
|  | (c) Current Tax Liabilities               | -                         | 0.02                       |
|  | <b>Total Liabilities</b>                  | <b>12.96</b>              | <b>14.85</b>               |
|  | <b>Total Equity &amp; Liabilities</b>     | <b>138.05</b>             | <b>161.83</b>              |

For UJALA COMMERCIALS LIMITED

Place: New Delhi

Date: 25.06.2020

Ganesh Ray  
Director

DIN: 00463635



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**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED MARCH, 2020 (INDIRECT METHOD)**

| Particulars   | YEAR ENDED 31.03.2020 | YEAR ENDED 31.03.2019 |
|---|-----------------------|-----------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                |                       |                       |
| Net Profit before Taxation                                | (17.29)               | 0.44                  |
| Add: Adjustment For                                       | -                     | -                     |
| Depreciation  | 1.46                  | 2.05                  |
| Misc. Expenditure w/o                                     | -                     | -                     |
| Finance Cost  | 0.01                  | 0.01                  |
| Interest Income   | -                     | -                     |
| Reversal of Provision for Tax                             | -                     | -                     |
| <b>Operatine Profit Before Working Capital Change</b>     | <b>(15.82)</b>        | <b>2.50</b>           |
| Adjustment For  |                       |                       |
| (Increase)/decrease in Loans & Advances                   | -                     | -                     |
| (Increase)/decrease in Sundry Debtors                     | 19                    | -                     |
| Increase/(decrease) in Current Liabilities                | (0.06)                | 0.83                  |
| (Increase)/decrease in Other Current Assets               | 0.03                  | (0.04)                |
| Cash Generated from Operation                             | 18.92                 | 0.79                  |
| Less: Direct Tax  | -                     | -                     |
| <b>NET CASH FROM OPERATING ACTIVITIES (A)</b>             | <b>3.10</b>           | <b>3.29</b>           |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                |                       |                       |
| Received from Long term Loan & Advances                   | (9.00)                | (9.00)                |
| Income from Investment                                    | -                     | -                     |
| Sale of Investment  | -                     | -                     |
| Fixed Assets Purchase                                     | -                     | -                     |
| <b>NET CASH FROM INVESTING ACTIVITIES (B)</b>             | <b>(9.00)</b>         | <b>(9.00)</b>         |
| <b>CASH FLOW FROM FINANCING ACTIVITIES</b>                |                       |                       |
| Repayment of Loan   | -                     | (0.23)                |
| Miscellaneous Expenditure                                 | -                     | -                     |
| Interest Income   | -                     | -                     |
| Finance Cost  | (0.01)                | (0.01)                |
| <b>NET CASH FROM FINANCING ACTIVITIES (C)</b>             | <b>(0.01)</b>         | <b>(0.24)</b>         |
| <b>Net Changes in Cash &amp; Cash Equivalents (A+B+C)</b> | <b>(5.91)</b>         | <b>(5.95)</b>         |
| Opening balance of Cash & Cash Equivalents                | (6.16)                | (0.20)                |
| Closing Balance of Cash & Cash Equivalents                | (12.07)               | (6.16)                |
| <b>NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT</b>  | <b>5.91</b>           | <b>5.96</b>           |

Place: New Delhi

Date: 25.06.2020

For Ujala Commercials Limited

  
**Ganesh Ray**  
 Director  
 DIN: 00463635