

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

November 13, 2019

To,

The Head - Listing & Compliance

Metropolitan Stock Exchange of India Ltd. (MSEI)
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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and Half Year Ended 30th September 2019

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 11:00 A.M., has considered and approved the Un-audited Financial Results for the quarter and half year ended September 30, 2019.

Please find enclosed herewith copy of the Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2019 along with the Limited Review Report.

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


Ganesh Ray
Director

DIN: 00463635

UJALA COMMERCIALS LIMITED

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Statement of Un-audited Financial Results for the Quarter and Half year ended 30th September 2019

S. No.	Particulars	Quarter Ended			Half year ended		(in ₹)
		30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	Year ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	31-Mar-19 Audited
I	Revenue from operations	2,25,000.00	2,25,000.00	2,25,000.00	4,50,000.00	4,50,000.00	9,00,000.00
II	Other Income	-	-	-	-	-	-
III	Total Revenue from operations (net) (I+II)	2,25,000.00	2,25,000.00	2,25,000.00	4,50,000.00	4,50,000.00	9,00,000.00
IV	Expenses						
	(a) Cost of 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 expense	49,171.00	48,800.00	90,000.00	97,971.00	1,77,000.00	3,57,000.00
	(e) Finance Costs	354.00	472.00	182.90	826.00	671.20	-
	(f) Depreciation and amortisation expense	36,440.25	36,440.25	51,738.97	72,880.50	1,02,915.97	2,05,269.15
	(g) Audit Expenses	-	-	-	-	-	25,000.00
	(h) Other expenses	63,807.00	39,700.60	65,555.74	1,03,507.60	1,72,010.74	2,69,134.94
	Total Expenses	1,49,772.25	1,25,412.85	2,07,477.61	2,75,185.10	4,52,597.91	8,56,404.09
V	Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)	75,227.75	99,587.15	17,522.39	1,74,814.90	(2,597.91)	43,595.91
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before extraordinary items and Tax (V-VI)	75,227.75	99,587.15	17,522.39	1,74,814.90	(2,597.91)	43,595.91
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit/ (Loss) before Tax (VII-VIII)	75,227.75	99,587.15	17,522.39	1,74,814.90	(2,597.91)	43,595.91
X	Tax Expenses						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	8,140.98
XI	Profit/ (Loss) for the period from continuing operations (IX-X)	75,227.75	99,587.15	17,522.39	1,74,814.90	(2,597.91)	35,454.93
XII	Net Profit/ (Loss) from discontinuing operation (before Tax)	-	-	-	-	-	-
XIII	Tax Expense of discontinuing	-	-	-	-	-	-
XIV	Net Profit/ (Loss) from discontinuing operation after Tax (XII-XIII)	-	-	-	-	-	-
XV	Net Profit/ (Loss) for the Period (XI+XIV)	75,227.75	99,587.15	17,522.39	1,74,814.90	(2,597.91)	35,454.93
XVI	Share of profit / (loss) of associates	-	-	-	-	-	-
XVII	Share of profit / (loss) of Minority Interest	-	-	-	-	-	-
XVIII	Net Profit/ (Loss) after taxes, minority interest and share of profit/(loss) of associates	75,227.75	99,587.15	17,522.39	1,74,814.90	(2,597.91)	35,454.93
XIX	Other Comprehensive Income	-	-	-	-	-	-
XX	Total Comprehensive Income for the period (XVIII+XIX)	75,227.75	99,587.15	17,522.39	1,74,814.90	(2,597.91)	35,454.93
XXI	Paid-up equity share capital (Face value of Rs.10/- per share)	1,11,90,000	1,11,90,000	1,11,90,000	1,11,90,000	1,11,90,000	1,11,90,000
XXII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	35,07,000.00
XXIII	Earning Per Share (of ₹ 10/- each) (not annualised)						
	A) Basic	0.07	0.09	0.02	0.16	(0.00)	0.03
	B) Diluted	-	-	-	-	-	-

Notes:

- The Un-audited Financial Results of the Company has been prepared in accordance with the Indian Accounting Standard (IND-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
The above Un-audited Financial Results were subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2019. There are no qualifications in the report issued by the Auditors and the same is being filed with the Metropolitan Stock Exchange of India Limited (MSE).
- 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.
- This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

For Ujala Commercials Limited

Place: New Delhi
Date: November 13, 2019

Ganesji Ray
Independent Director
DIN: 00463635



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		STATEMENT OF ASSETS AND LIABILITIES	
		(in ₹)	
	Particulars	30-09-2019 (Un-audited)	31-03-2019 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipment	4,29,917.78	5,02,798.28
	(b) Capital Work-in-Progress	-	-
	(c) Goodwill	-	-
	(d) Other Intangible Assets	-	-
	(e) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Loans	1,13,50,000.00	1,18,00,000.00
	(iii) Other Financial Assets	-	-
	(f) Other Non current Assets	-	-
	(g) Deferred Tax Assets	3,20,833.04	3,20,833.04
	Sub-total - Non-current assets	1,21,00,750.82	1,26,23,631.32
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Loans	-	-
	(ii) Cash and Cash Equivalents	29,290.46	24,467.06
	(iii) Other Bank Balances	-	-
B	(iv) Trade Receivables	31,87,324.20	31,87,324.20
1	(v) Other Financial Assets	-	-
	(c) Other Current Assets	3,51,933.00	3,47,213.00
	(d) Current Tax Assets	-	-
	Sub-total - Current assets	35,68,547.66	35,59,004.26
	TOTAL - ASSETS	1,56,69,298.48	1,61,82,635.58
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,11,90,000.00	1,11,90,000.00
	(b) Other Equity	36,82,050.15	35,07,235.25
	Sub-total - Equity	1,48,72,050.15	1,46,97,235.25
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities	-	-
	(b) Loans	-	-
	(c) Deferred Tax Liabilities	-	-
	Sub-total - Non-current liabilities	-	-
	Current liabilities		
	(a) Financial Liabilities	-	-
	(i) Loans	-	-
	(ii) Trade Payables	6,74,309.00	13,33,144.00
	(iii) Other Financial Liabilities	1,14,549.33	1,43,866.33
	(b) Other current Liabilities	-	-
	(c) Current Tax Liabilities	8,390.00	8,390.00
	(d) Short-term provisions	-	-
	Sub-total - Current liabilities	7,97,248.33	14,85,400.33
	TOTAL - EQUITY AND LIABILITIES	1,56,69,298.48	1,61,82,635.58

For Ujala Commercials Limited


Ganesh Ray
Independent Director
DIN: 00463635

Place: New Delhi
Date: November 13, 2019

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019 (INDIRECT METHOD)

Particulars	HALF YEAR ENDED 30.09.2019	HALF YEAR ENDED 30.09.2018
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	1,74,814.90	(2,597.91)
Add: Adjustment For		
Depreciation	72,880.50	1,02,915.97
Misc. Expenditure w/o	-	-
Finance Cost	826.00	671.20
Interest Income	-	-
Reversal of Provision for Tax	-	-
Operatine Profit Before Working Capital Change	2,48,521.40	1,00,989.26
Adjustment For		
(Increase)/decrease in Loans & Advances	4,50,000.00	(4,50,000.00)
(Increase)/decrease in Sundry Debtors	-	-
Increase/(decrease) in Current Liabilities	(6,88,152)	2,63,267.74
(Increase)/decrease in Other Current Assets	(4,720.00)	-
Cash Generated from Operation	5,649.40	(85,743.00)
Less: Direct Tax	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	5,649.40	(85,743.00)
CASH FLOW FROM INVESTING ACTIVITIES		
Received from Long term Loan & Advances	-	-
Income from Investment	-	-
Sale of Investment	-	-
Fixed Assets Purchase	-	-
NET CASH FROM INVESTING ACTIVITIES (B)	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Loan	-	-
Miscellaneous Expenditure	-	-
Interest Income	-	-
Finance Cost	(826)	(671.20)
NET CASH FROM FINANCING ACTIVITIES (C)	(826.00)	(671.20)
Net Changes in Cash & Cash Equivalents (A+B+C)	4,823.40	(86,414.20)
Opening balance of Cash & Cash Equivalents	24,467.06	1,21,137.26
Closing Balance of Cash & Cash Equivalents	(29,290.46)	(34,723.06)
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT	(4,823.40)	86,414.20

Place: New Delhi
Date: November 13, 2019

For Ujala Commercials Limited



Ganesh Ray
Independent Director
DIN: 00463635



Limited Review Report for the Quarter and Half Year ended on 30th September, 2019 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Ujala Commercials Limited
A-6/343B, 1st Floor, Janta
Flats, Paschim Vihar, New
Delhi 110063

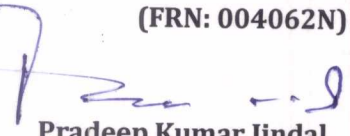
We have reviewed the unaudited financial results of "**Ujala Commercials Limited**" (the "**Company**") for the quarter and half year ended September 30, 2019, which are included in the accompanying 'Statement of unaudited financial results for the quarter and half year ended September 30, 2019' together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes. The 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 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.

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




Pradeep Kumar Jindal
Partner

(M. No. 082646)

UDIN No. 19082646AAAALP6373

Place: New Delhi

Date: November 13, 2019