

**V.M.D & ASSOCIATES**  
Chartered Accountants

10, Mullick Street,  
Burrabazar, 2<sup>nd</sup> Floor  
Kolkata- 700007,

**LIMITED REVIEW REPORT**

**Review Report to  
The Board of Directors,  
Saumya Consultants Limited**

- 1 We have reviewed the accompanying statement of unaudited financial results of **SAUMYA CONSULTANTS LIMITED** (the Company) for the quarter and six months ended 30<sup>th</sup> September, 2015, (the Statement), being submitted by the Company pursuant to the requirement of clause 41 of the Equity Listing Agreement with the Stock Exchanges, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group shareholding' which has been traced from the disclosures made by the Management and have not been reviewed and nor audited by us. 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.
- 2 We conducted our review in accordance with 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 required 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 unaudited financial results prepared in accordance with the Accounting Standards specified under section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014) and other recognized accounting principles and policies, has not disclosed the Information required to be disclosed in terms of Clause 41 of the Listing Agreements with the Stock exchanges, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 4 We have only traced the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' in the Statement from the disclosures made by the Management and are, therefore, not expressing a review opinion thereon.

For V.M.D & Associates  
Chartered Accountants  
FRN- .326120E



*V.K. Tiwari*  
(V.K.Tiwari)  
Partner  
M. No-63887

Place: Kolkata  
Date: 13.11.2015

**SAUMYA CONSULTANTS LTD.**

Regd Office: -A-402, Mangalam, 24/26 Hemanta Basu Sarani, Kolkata- 700 001

CIN: L6712WB1993PLC061111, Tel No. (033)22436242, Email: saumyaconsultants@gmail.com

**PART I- STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER, 30, 2015**

PARTICULARS	Quarter Ended			Six Months Ended		₹ in lakhs
						Year Ended
	30.09.2015	30.06.2015	30.09.2014	30.09.2015	30.09.2014	(Audited) 31.03.2015
Net Sales / Income from Operations	53.54	36.91	48.32	90.45	94.84	293.96
Other Income	89.76	43.46	14.72	133.22	230.28	276.66
<b>Total Income</b>	<b>143.30</b>	<b>80.37</b>	<b>63.04</b>	<b>223.67</b>	<b>325.12</b>	<b>570.62</b>
<b>Expenses:</b>						
a) (Increase) / Decrease in stock in trade	(3.36)	(5.43)	(11.00)	(8.79)	(17.95)	(26.80)
b) Purchases of Stock In Trade	20.18	9.29	24.67	29.47	46.97	185.03
c) Remuneration to Directors	9.00	9.00	9.00	18.00	17.25	35.49
d) Employees' remuneration & benefits	9.46	4.94	7.61	14.40	12.49	28.72
e) Depreciation & Amortization Expenses	2.64	2.52	1.02	5.16	5.20	12.07
f) Other Expenses	11.20	19.53	4.71	30.73	12.56	37.40
<b>Total Expenses</b>	<b>49.12</b>	<b>39.85</b>	<b>36.01</b>	<b>88.97</b>	<b>76.52</b>	<b>271.91</b>
Interest	--	--	--	--	--	--
Exceptional Items	--	--	--	--	--	--
<b>Profit(+) / Loss(-) from Ordinary activities before Tax (1) - (2+3+4)</b>	<b>94.18</b>	<b>40.52</b>	<b>27.03</b>	<b>134.70</b>	<b>248.60</b>	<b>298.71</b>
<b>Tax Expense</b>						
Current	--	--	--	--	--	(58.76)
Deferred Tax Asset / (Liability)	--	--	--	--	--	4.88
<b>Net Profit(+)/Loss(-) from Ordinary activities after Tax (5-6)</b>	<b>94.18</b>	<b>40.52</b>	<b>27.03</b>	<b>134.70</b>	<b>248.60</b>	<b>244.83</b>
Extraordinary Items(net of tax expense Rs.)	--	--	--	--	--	--
<b>Net Profit(+)/Loss(-) for the period (7-8)</b>	<b>94.18</b>	<b>40.52</b>	<b>27.03</b>	<b>134.70</b>	<b>248.60</b>	<b>244.83</b>
Paid up Equity Share Capital (F.V-10/-)	690.69	690.69	690.69	690.69	690.69	690.69
Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year	--	--	--	--	--	4233.87
<b>Earnings per Share(E.P.S) (Not annualised)</b>						
a)Basic & Diluted EPS before Extraordinary Items	1.36	0.59	0.39	1.95	3.60	3.54
b)Basic & Diluted EPS after Extraordinary Items	1.36	0.59	0.39	1.95	3.60	3.54

**PART II- SELECT INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER, 30, 2015**

PARTICULARS	Quarter Ended			Six Months Ended		Year Ended
						(Audited)
	30.09.2015	30.06.2015	30.09.2014	30.09.2015	30.09.2014	31.03.2015
<b>PARTICULARS OF SHAREHOLDING</b>						
<b>Public Shareholding</b>						
-Number of Shares	3116488	3116488	3116488	3116488	3116488	3116488
-Percentage of Shareholding	45.12	45.12	45.12	45.12	45.12	45.12
<b>Promoters &amp; Promoter Group Shareholding</b>						
a) Pledged / Encumbered						
- Number of Shares	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of shares ( % to total shareholding of promoters & promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of shares ( % to total share-capital of the company)	Nil	Nil	Nil	Nil	Nil	Nil
b) Non-encumbered						
- Number of Shares	3790420	3790420	3790420	3790420	3790420	3790420
- Percentage of shares ( % to total shareholding of promoters & promoter group)	100%	100%	100%	100%	100%	100%
- Percentage of shares ( % to total share-capital of the company)	54.88%	54.88%	54.88%	54.88%	54.88%	54.88%



**TATEMENT OF AUDITED ASSETS & LIABILITIES AS AT SEPTEMBER , 30, 2015**

PARTICULARS	₹ in lakhs	
	As at	
	30.09.2015	31.03.2015
	Unaudited	Audited
<b>EQUITY &amp; LIABILITIES</b>		
1 Shareholder's Funds		
a) Share Capital	690.69	690.69
b) Reserve Fund	4368.57	4233.87
Sub - Total Shareholder's Funds	5059.26	4924.56
2 Non Current Liabilities		
a) Long Term Borrowings	39.37	30.14
b) Deferred Tax (Assets) Liabilities (Net)	(3.09)	(3.09)
c) Long Term Provisions	124.78	124.78
	161.06	151.83
3 Current Liabilities		
a) Other Current Liabilities	39.27	53.85
b) Short Term Provisions	199.13	199.13
	238.4	252.98
<b>TOTAL - EQUITY &amp; LIABILITIES</b>	<b>5458.72</b>	<b>5329.37</b>
<b>ASSETS</b>		
1 Non Current Assets		
a) Fixed Assets	82.03	85.98
b) Non - Current Investments	234.83	234.83
c) Long Term Loans & Advances	159.02	167.57
	475.88	488.38
2 Current Assets		
a) Inventories	310.97	302.18
b) Current Investments	3243.8	3098.21
c) Trade Receivables	1.03	4.56
d) Cash & Cash Equivalents	17.79	19.85
e) Short Term Loans & Advances	1409.24	1415.76
f) Other Current Assets	0.01	0.43
	4982.84	4840.99
<b>TOTAL - ASSETS</b>	<b>5458.72</b>	<b>5329.37</b>

**Notes:**

- 1 The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on Friday, 13th November, 2015
- 2 The Company Operates in a single segment hence segment reporting as defined in AS 17 is considered not applicable.
- 3 There were no investor complaints pending at beginning of the quarter, and no complaints received and disposed during quarter.
- 4 The results for the quarter and six months ended 30th September, 2015 have been subjected to "Limited Review" by the Statutory Auditors of the Company.
- 5 Provision for taxation will be determined as it is finalised at the year end.



For and on behalf of the Board

*Arun Kumar Agarwalla*

Arun Kumar Agarwalla

Managing Director

DIN: 00607272

Place Kolkata

Dated: 13th November, 2015