

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 12, 2018

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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended September 30, 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 half year ended September 30, 2018.

We enclose the copies of the following:

- (a) Un-audited Financial Results for the quarter and half year ended September 30, 2018; and
- (b) Limited Review Report for Un-audited Financial Results for the 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
For UJALA COMMERCIALS LIMITED

Neha Jain

Company Secretary

Encl: as above



LIMITED REVIEW REPORT

(For the Quarter and Half Year ended on September 30, 2018)

To
The Board of Directors,
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 half year ended September 30, 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 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors on November 12, 2018, 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, as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 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: November 12, 2018

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Statement of Un-audited Financial Results for the Quarter and Half year ended 30th September, 2018

S. No.	Particulars	Quarter Ended					Year ended
		30-Sep-18	30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17	31-Mar-18
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
							(in ₹)
I	Revenue from operations	225,000.00	225,000.00	225,000.00	450,000.00	450,000.00	900,000.00
II	Other Income	-	-	-	-	-	-
III	Total Revenue from operations (net) (I+II)	225,000.00	225,000.00	225,000.00	450,000.00	450,000.00	900,000.00
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	90,000.00	87,000.00	90,000.00	177,000.00	138,710.00	293,272.00
	(e) Finance Costs	182.90	488.30	11,309.00	671.20	26,902.00	54,415.00
	(f) Depreciation and amortisation expense	51,738.97	51,177.00	72,861.00	102,915.97	144,931.00	289,070.00
	(g) Other expenses	65,555.74	106,455.00	40,406.00	172,010.74	113,936.00	220,481.00
	Total Expenses	207,477.61	245,120.30	214,576.00	452,597.91	424,479.00	857,238.00
V	Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)	17,522.39	(20,120.30)	10,424.00	(2,597.91)	25,521.00	42,762.00
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before extraordinary items and Tax (V-VI)	17,522.39	(20,120.30)	10,424.00	(2,597.91)	25,521.00	42,762.00
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit/ (Loss) before Tax (VII-VIII)	17,522.39	(20,120.30)	10,424.00	(2,597.91)	25,521.00	42,762.00
X	Tax Expenses						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	3,148.00
XI	Profit/ (Loss) for the period from continuing operations (IX-X)	17,522.39	(20,120.30)	10,424.00	(2,597.91)	25,521.00	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)	17,522.39	(20,120.30)	10,424.00	(2,597.91)	25,521.00	39,614.00
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	17,522.39	(20,120.30)	10,424.00	(2,597.91)	25,521.00	39,614.00
XIX	Other Comprehensive Income	-	-	-	-	-	-
XX	Total Comprehensive Income for the period (XVIII+XIX)	17,522.39	(20,120.30)	10,424.00	(2,597.91)	25,521.00	39,614.00
XXI	Paid-up equity share capital (Face value of Rs.10/- per share)	11,190,000	11,190,000	11,190,000	11,190,000	11,190,000	11,190,000
XXII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	3,428,180.00
XXIII	Earning Per Share (of ₹ 10/- each) (not annualised)	0.02	(0.02)	0.01	(0.00)	0.02	0.04
	A) Basic						
	B) Diluted						

M. J.



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CIN: L70101DL1983PLC015425, Ph. No: 011-49879687			
STATEMENT OF ASSETS AND LIABILITIES			(in ₹)
	Particulars	30-09-2018 (Un-audited)	31-03-2018 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipment	605,151.46	708,067.43
	(b) Capital Work-in-Progress	-	-
	(c) Goodwill	-	-
	(d) Other Intangible Assets	-	-
	(e) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Loans	-	-
	(iii) Other Financial Assets	-	-
	(f) Other Non current Assets	-	-
	(g) Deferred Tax Assets	328,974.02	328,974.02
	Sub-total - Non-current assets	934,125.48	1,037,041.45
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Loans	11,350,000.00	10,900,000.00
	(ii) Cash and Cash Equivalents	34,723.06	121,137.26
	(iii) Other Bank Balances	-	-
B	(iv) Trade Receivables	3,187,324.20	3,187,324.20
1	(v) Other Financial Assets	-	-
	(c) Other Current Assets	343,543.00	343,543.00
	(d) Current Tax Assets	-	-
	Sub-total - Current assets	14,915,590.26	14,552,004.46
	TOTAL - ASSETS	15,849,715.74	15,589,045.91
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	11,190,000.00	11,190,000.00
	(b) Other Equity	3,425,582.41	3,428,180.32
	Sub-total - Equity	14,615,582.41	14,618,180.32
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	994,227.00	831,402.00
	(iii) Other Financial Liabilities	-	-
	(b) Other current Liabilities	109,090	22,935
	(c) Current Tax Liabilities	-	-
	(d) Short-term provisions	130,816.33	116,528.33
	Sub-total - Current liabilities	1,234,133.33	970,865.59
	TOTAL - EQUITY AND LIABILITIES	15,849,715.74	15,589,045.91

M. J.



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. Financial Results are prepared as per IND-AS due to non continuing the business as Non-Banking Financial Company.

1

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 12, 2018. The review report of the Statutory Auditors is being filed with the Metropolitan Stock Exchange of India Limited (MSE).

2

There were no investor complaints pending during the quarter ended September 30, 2018.

3

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.

4

The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.

5

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 transition from the previous Indian GAAP to Ind-AS.

6

Place: New Delhi
Date: November 12, 2018



For Ujala Commercials Limited

A handwritten signature in black ink, appearing to read "Virender Kumar Jain".

Virender Kumar Jain
Director
DIN: 00036894