



## SIROHIA & SONS LTD.

6, Bishop Lefroy Road, 4th Floor  
Suit No.: 19, Kolkata - 700 020  
Ph.: 033 4017 0700, Fax : 033 4017 0701  
E-mail : info@sirohia.com

CIN No.: L51109WB1990PLC049105

Date – 30/05/2022

Bombay Stock Exchange Limited,  
SME Division,  
Phiroze Jeejeebhoy Tower, Dalal Street,  
Mumbai, Maharashtra- 400001

Ref: Scrip Code: 538667

Dear Sir / Ma'am,

**Sub.: Outcome of Board Meeting held on 30<sup>th</sup> May, 2022 and submission of Audited Financial Results for the half year and year ended 31<sup>st</sup> March, 2022**

This is to inform you that the Board of Directors of the Company at its meeting held today, i.e., 30<sup>th</sup> May, 2022 (which commenced at 4:00 PM and concluded at 4:30 PM) has inter-alia, transacted the following businesses :-

- 1) Approved and taken on record the Audited Standalone Financial Results of the Company for the half year and year ended 31<sup>st</sup> March, 2022, pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Further, we are enclosing herewith the following:

- 1) Audited Standalone Financial Results of the company for the half year & Financial Year ended 31<sup>st</sup> March, 2022 in the prescribed format along with the Auditor's report thereon.
- 2) Declaration of the Director, on unmodified opinion in the Auditor's report for the Financial Year 2021-22.

This is for your information and records.

Thanking you,

Yours faithfully,  
For Sirohia & Sons Limited

*Rajat Sirohia*

Rajat Sirohia  
Director  
DIN - 00244597





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SME Division,  
Phiroze Jeejeebhoy Tower, Dalal Street,  
Mumbai, Maharashtra- 400001

Ref: Scrip Code: 538667

Dear Sir / Ma'am,

**Sub.: Declaration on Unmodified Opinion in the Auditor's Report for Financial Year 2021-22**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule VIII thereto and SEBI Circular CIR/CFD/CMD/56 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/S A. Sethia & CO. Chartered Accountants (Registration No. 328380E), have submitted the Auditor's report with unmodified opinion on the standalone financial results for the Financial year ended 31<sup>st</sup> March, 2022.

This is for your information and records.

Thanking you,

Yours faithfully,  
For Sirohia & Sons Limited

*Rajat Sirohia*

Rajat Sirohia  
Director  
DIN - 00244597





**Auditor's Report on Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors  
Sirohia & Sons Ltd  
16, Bonfiled Lane  
Kolkata-700001, West Bengal

We have audited the the half yearly financial results of Sirohia & Sons Ltd for the half yearly ended 31<sup>st</sup> March 2022 and the year to date results for the period 01<sup>st</sup> April, 2021 to 31<sup>st</sup> March 2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

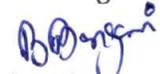
We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit/ loss and other financial information for the half yearly ended 31<sup>st</sup> March 2022 as well as the year to date results for the period from 01<sup>st</sup> April, 2021 to 31<sup>st</sup> March 2022.

For, A. Sethia & Co  
Chartered Accountants  
Firm Registration No: - 328380E



CA Bhawana Bengani  
Partner  
Membership No: - 067606  
Place: - Kolkata  
Date: - 30/05/2022  
UDIN: 22067606AJXJGN2635



**SIROHIA & SONS LIMITED**  
**Statement of Assets and Liabilities**

(Rs. In Lakhs)

Particulars	(Audited)	
	31.03.2022	31.03.2021
<b>Equity &amp; Liabilities</b>		
<b>1. Equity</b>		
a) Equity Share Capital	1,025.51	1,025.51
b) Reserves & Surplus	1,797.98	1,797.99
<b>Sub-Total Equity</b>	<b>2,823.49</b>	<b>2,823.50</b>
<b>2. Non Current Liabilities</b>		
<b>Borrowings</b>		
Unsecured Loan	4.81	-
Other Long Term Liabilities		0.05
<b>Sub-Total Non Current Liabilities</b>	<b>4.81</b>	<b>0.05</b>
<b>3. Current Liabilities</b>		
<b>Financial Liabilities</b>		
Short Term Borrowings		6.71
Trade Payables		-
a) Total Outstanding dues of micro enterprises and small enterprises		
b) Total Outstanding dues of creditors other than micro enterprises and small enterprises		
Other Current Liabilities	7.83	9.16
Provision	0.44	1.45
<b>Sub-Total Current Liabilities</b>	<b>8.26</b>	<b>17.32</b>
<b>Total</b>	<b>2,836.56</b>	<b>2,840.87</b>
<b>Assets</b>		
<b>1. Non- Current Asset</b>		
a) Fixed Asset	21.36	22.78
b) Financial Assets		
Investment	407.00	407.00
c) Deferred Tax Asset	0.64	0.69
d) Non-Current Assets	0.50	1.42
<b>Sub-Total Non-Current Assets</b>	<b>429.50</b>	<b>431.89</b>
<b>2. Current Assets</b>		
a) Inventories	-	8.61
b) Financial Assets		
Trade Receivables	62.82	69.67
Cash and Cash Equivalents	2.62	4.63
Loans and Advances	2,335.88	2,321.39
c) Other Current Assets	5.74	4.69
<b>Sub-Total Current Assets</b>	<b>2,407.06</b>	<b>2,408.99</b>
<b>Total</b>	<b>2,836.56</b>	<b>2,840.87</b>

**Notes:**

- The above results and the statement of Assets and Liabilities have been considered and reviewed by the Audit Committee, and subsequently approved and taken on record by the Board of Directors of the Company at its meeting held on 30th May, 2022. The Statutory Auditors of the Company have duly audited of the said results.
- The Company operates mainly in one business segment, the segment reporting is not applicable.
- The figures have been regrouped wherever necessary.
- No investor complaints were outstanding at the beginning of the quarter. No investor complaint were lying unresolved at the end of the half year ended March 31st, 2022.
- The compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE

Place:- Kolkata  
 Date:- 30/05/2022

UDIN:- 22067606 A J X J C N 2 6 3 5



For, Sirohia & Sons Ltd

*Rajat Sirohia*

Rajat Sirohia  
 Director  
 DIN - 00244597





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CIN No.: L51109WB1990PLC049105

SIROHIA & SONS LTD.						
AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED MARCH 31ST, 2022						
(Rs in Lakhs)						
Sr. No.	Particulars	6 Months Ended			Year to date figures	
		31.03.2022 Audited	30.09.2021 Unaudited	31.03.2021 Audited	31.03.2022 Audited	31.03.2021 Audited
I	Revenue from Operations	-	-	0.20	-	0.20
II	Other Income	31.82	0.10	22.32	31.92	22.32
III	<b>Total Income</b>	<b>31.82</b>	<b>0.10</b>	<b>22.52</b>	<b>31.92</b>	<b>22.52</b>
IV	<b>Expenses</b>					
a	Cost of Material Consumed	-	-	-	-	-
b	(Increase) / Decrease in stock in trade	8.61	-	0.19	8.61	0.19
c	Employee Cost	3.08	2.43	2.36	5.51	5.64
d	Finance Costs	0.04	-	4.43	0.04	4.43
e	Depreciation and amortisation expense	1.32	-	1.65	1.32	1.65
f	Other Expenses	12.32	2.34	8.31	14.66	10.84
	<b>Total Expenses</b>	<b>25.37</b>	<b>4.77</b>	<b>16.94</b>	<b>30.14</b>	<b>22.75</b>
V	<b>Profit/(Loss) before Tax (III - IV)</b>	<b>6.44</b>	<b>(4.67)</b>	<b>5.58</b>	<b>1.77</b>	<b>(0.23)</b>
VI	<b>Tax Expense</b>					
1	Current Tax	0.42	-	1.44	0.42	1.44
2	Deferred Tax	0.04	-	-	0.04	-
3	Tax Expense of Earlier Years	0.43	-	-	0.43	-
4	Sundry Balance written off	0.89	-	-	0.89	-
VII	<b>Profit/(Loss) for the period (V-VI)</b>	<b>4.66</b>	<b>(4.67)</b>	<b>4.14</b>	<b>(0.01)</b>	<b>(1.67)</b>
VIII	<b>Other Comprehensive Income</b>					
A	(I) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(i) Remeasurements of the defined benefits plans	-	-	-	-	-
	(ii) Equity instruments through Other Comprehensive Income	-	-	-	-	-
	(II) Income Tax relating to items that will not be reclassified to profit & loss	-	-	-	-	-
B	(I) Items that will be reclassified to profit or loss	-	-	-	-	-
	(II) Income Tax relating to items that will be reclassified to profit & loss	-	-	-	-	-
IX	<b>Total Comprehensive Income for the period {Comprising Profit/(Loss) and Other Comprehensive Income for the period} (VII+VIII)</b>	<b>4.66</b>	<b>(4.67)</b>	<b>4.14</b>	<b>(0.01)</b>	<b>(1.67)</b>
X	<b>Paid up Equity Share Capital (Face Value Rs. 10/- per share)</b>	<b>1,025.51</b>	<b>10,255.51</b>	<b>1,025.51</b>	<b>1,025.51</b>	<b>1,025.51</b>
XI	<b>Earning Per Share (not annualised)</b>					
	Basic*	0.05	(0.00)	0.04	(0.00)	(0.02)
	Diluted*	0.05	(0.00)	0.04	(0.00)	(0.02)





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A	Particulars of Shareholding	31.03.2022	30.09.2021	31.03.2021	31.03.2022	31.03.2022
1	Public Shareholding					
	-Number of Share	51,16,600	51,16,600	51,16,600	51,16,600	51,16,600
	-Percentage of shareholding	49.89%	49.89%	49.89%	49.89%	49.89%
2	Promoters and Promoter Group Shareholding					
a)	Pledged/Encumbered					
	-Number of shares	-	-	-	-	-
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-
	-Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-
b)	Non-encumbered					
	-Number of shares	51,38,492	51,38,492	51,38,492	51,38,492	51,38,492
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%
	-Percentage of shares (as a % of the total share capital of the company)	50.11%	50.11%	50.11%	50.11%	50.11%
	<b>Particulars</b>	<b>Half Year ended 31st March, 2022</b>				
B	Investor Complaints					NIL
	Pending at beginning of the Quarter					NIL
	Received during the Quarter					NIL
	Disposed of during the Quarter					NIL
	Remaining unresolved at the end of the Quarter					NIL

**Notes:**

- 1 The above Audited Financial Result have been considered and reviewed by the Audit Committee, and subsequently approved and taken on record by the Board of Directors of the Company at its meeting held on 30th May, 2022. The Statutory Auditors of the Company have duly carried out Limited Review of the said results.
- 2 No investor complaints were outstanding at the beginning of the quarter. No investor complaint were lying unresolved at the end of the half year ended March 31st, 2022.
- 3 Previous Half year ended's/Period's figures have been regrouped, rearranged or recast wherever necessary.

Place:- KOLKATA  
Date:- 30/05/2022

UDIN:- 22067606AJXEN2635



For, Sirohia & Sons Ltd

*Rajat Sirohia*

Rajat Sirohia

Director

DIN - 00244597





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SIROHIA & SONS LIMITED		
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022		
Particulars	Audited	
	As at 31.03.2022	As at 31.03.2021
<b>Cash flows from operating activities</b>		
Profit before Tax and Extra Ordinary Items	0.88	-0.23
Adjustments for:		
Depreciation and Amortization Expense	1.32	1.65
Fixed Assets written off	0.43	-
Exceptional / Prior Period Adjustments	(0.89)	-
<b>Operating Profit before Working Capital Change</b>	<b>2.62</b>	<b>1.42</b>
<b>Adjustment for Change in</b>		
(Increase)/ Decrease in Trade Receivables	6.85	(0.11)
(Increase)/ Decrease in Loans & Advances	(14.50)	(538.17)
(Increase)/ Decrease in Other Current Assets	(1.05)	88.28
(Increase)/ Decrease in Inventories	8.61	0.19
Increase/ (Decrease) in Other Payables	(1.33)	(4.07)
	1.20	(452.45)
Less:- Taxes Paid	1.87	83.41
<b>Net Cash from Operating Activities</b>	<b>(0.66)</b>	<b>(535.87)</b>
<b>Cash flows from investing activities</b>		
(Purchase) / Sales of Fixed Assets	(0.32)	-
(Purchase) / Sales of Investments	-	640.00
(Increase)/Decrease in Non Current Assets	0.92	-
<b>Net cash generated from investing activities</b>	<b>0.60</b>	<b>640.00</b>
<b>Cash flows from financing activities</b>		
Secured Loans Taken /(Repaid)	(0.05)	-
Unsecured Loans Taken / (Repaid)	(1.90)	(104.24)
<b>Net cash from financing activities</b>	<b>(1.95)</b>	<b>(104.24)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(2.02)</b>	<b>(0.11)</b>
<b>Opening Cash and Cash Equivalents:</b>		
	Cash on Hand	4.59
	Cash at Bank	0.04
		4.63
<b>Closing Cash &amp; Cash equivalents:</b>		
	Cash on Hand	2.98
	Cash at Bank	(0.36)
		2.62
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>(2.02)</b>	<b>(0.11)</b>

For, Sirohia & Sons Ltd

*Rajat Sirohia*

Rajat Sirohia  
 Director  
 DIN - 00244597



Place : Kolkata  
 Date : 30/05/2022

UDIN: 22067606AJXJGN2635