

# SUUMAYA CORPORATION LIMITED

(Formerly known as Rangoli Tradecomm Limited)

CIN: L51909WB2009PLC137310



Date: 27.05.2023

Ref No: SUUMAYA/BSE/2023-2024/13

To,  
The Manager – Listing Compliance,  
Department of Corporate Service,  
BSE Limited

Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400 001.

Symbol: SUUMAYA  
BSE Scrip Code: 543274

Dear Sir/ Madam,

Subject: Outcome of Board Meeting

In furtherance to our letter dated May 24, 2023, and May 18, 2023 with respect to intimation of Board Meeting and pursuant to Regulations 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Schedule III to the said Regulations, kindly note that the Board of Directors of Suumaya Corporation Limited (Formerly known as Rangoli Tradecomm Limited) ("the Company") at their meeting held on Saturday, May 27, 2023, which commenced at 1.10 p.m., has *inter-alia* approved:

- (a) The Audited Financial Results of the Company for the half year / financial year ended March 31, 2023;

Further pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following as Annexure A:

- i. Audited Financial Results for the half year / year ended March 31, 2023;
  - ii. Auditors' Reports on Financial Results for the half year/ year ended March 31, 2023, with unmodified opinions on the aforesaid Audited Financial Results along with a declaration to that effect;
- (b) Increase in Authorised Share Capital of the Company from Rs. 25,00,00,000/- divided in to 2,50,00,000 Equity Shares of Rs. 10/- each to Rs.50,00,00,000/- divided into 5,00,00,000 Equity Shares of Rs.10/- each.
- (c) The Migration process of the company's present Scrip from BSE SME Platform to Main Board of BSE Ltd. subject to approval of shareholders of the Company and in accordance with SEBI (ICDR) Regulations 2015 and other applicable provisions.
- (d) Issue of up to 24,333,333 equity shares in one or more tranches on preferential basis to the persons belonging to Promoter and Non Promoter Category subject to the approval of shareholders and in accordance and compliance with the provisions of Companies Act, 2013 read

Registered Office:  
542, Grand Trunk Road,  
Near Mullick Fatak,  
Howrah Railway Station, Kolkata,  
West Bengal, India 71101

Registered Corporate Office:  
Wing B, 20th Floor Lotus  
Corporate Park Goregaon East  
Mumbai MH 400063.

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with the rules made there under and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2011 and Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeover) Regulations, 2015 read with other applicable regulations, if any at a price not being lower than the price determined in accordance with Chapter V of SEBI ICDR Regulations and other applicable regulation, if any. Details of issue enclosed as "Annexure B".

- (e) Change in the Main Object of the Memorandum of Association of the Company. Details of alterations in MOA, enclosed as "Annexure C".
- (f) Issue of Equity Shares by way of conversion of unsecured loan upto Rs. 100 Crore to be availed from any lender in future subject to regulatory approvals.
- (g) Draft Postal Ballot Notice and appointment of Scrutinizer to conduct postal ballot e-voting process in fair and transparent manner.

The Board Meeting concluded at 04.10 p.m.

You are requested to take the above on your records.

Thanking you.

Yours Sincerely

**For Suumaya Corporation Limited**  
(Formerly known as Rangoli Tradecomm Limited)

  
**Ushik Gala**  
Chairman and Managing Director  
(DIN: 06995765)



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## DECLARATION

Pursuant to Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, Suumaya Corporation Limited (Formerly known as Rangoli Tradecomm Limited) ('the Company') hereby furnishes a declaration that the Audit Report issued by M/s Aniket Kulkarni & Associates, Chartered Accountants for the Annual Audited Financial Results for the year ended March 31, 2023, are with unmodified opinions.

**For Suumaya Corporation Limited**  
**(Formerly known as Rangoli Tradecomm Limited)**

  
**Ushik Gala**  
**Chairman and Managing Director**  
**(DIN: 06995765)**



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## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS OF SUUMAYA CORPORATION LIMITED**

#### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of **SUUMAYA CORPORATION LIMITED** (the "Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "Financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### **Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholders Information., but does not include the consolidated financial statements, financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### **Emphasis of Matter.**

1. Without qualifying our opinion, we draw your attention to the matter that company is carrying significant balances as trade and other receivables of Rs.51,52,80,236/- and creditors outstanding of Rs.5,30,56,02,203/- including the amounts outstanding from earlier accounting periods which are outstanding for a period over 180 days as on Mar 31, 2023 .Further the company is planning to consider the provision for same in next financial year after the necessary legal opinions and follow ups with the parties and and no provision for doubtful debts are made in the books of accounts by the company.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain

professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**For Aniket Kulkarni & Associates**  
Chartered Accountants  
Firm's Registration No. 130521W

**ANIKET** Digitally signed by  
**RAJENDRA** ANIKET RAJENDRA  
**KULKARNI** KULKARNI  
Date: 2023.05.27  
15:07:44 +05'30'

**Aniket Kulkarni**  
Proprietor  
Membership No.127246  
UDIN: 23127246BGSYQR7804  
Place: Mumbai  
Date: 27/05/2023



Key2Elements

**Suumaya Corporation Limited**  
(Formerly known as Rangoli Tradecomm Limited)

**BALANCE SHEET AS AT 31 MARCH 2023**

(Rs in crores)

Particulars	31 March 2023 (Audited)	31 March 2022 (Audited)
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Shareholder's funds</b>		
Share Capital	24.72	24.72
Reserves and surplus	70.36	108.26
<b>Non-current liabilities</b>		
Long-term borrowings	4.61	0.41
Long-term provision	20.31	-
Deferred tax liabilities	0.02	0.02
<b>CURRENT LIABILITIES</b>		
Short-term borrowings	3.22	51.92
Trade payables		
- total outstanding dues of micro enterprises and small enterprises	0.00	0.07
- total outstanding dues of creditors other than micro enterprises and small enterprises	530.56	540.25
Other current liabilities	15.92	17.98
Short-term provisions	0.50	18.62
<b>Total</b>	<b>670.23</b>	<b>762.24</b>
<b><u>ASSETS</u></b>		
<b>Non-current assets</b>		
Property, plant and equipment		
Tangible assets	0.89	4.30
Intangible assets	-	0.00
Intangible assets under development	0.18	0.18
Non-current investments	0.92	1.27
Long-term loans and advances	608.09	5.74
Other non current assets	2.20	-
<b>Current assets</b>		
Inventories	-	70.72
Trade receivables	51.53	15.94
Cash and cash equivalents	2.56	2.67
Short-term loans and advances	2.34	661.42
Other current assets	1.51	-
<b>Total</b>	<b>670.23</b>	<b>762.24</b>

For and on behalf of the Board  
**Suumaya Corporation Limited**  
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**Mr. Ushik Gala**  
Chairman and Managing Director  
DIN: 06995765

Place: Mumbai  
Date: 27 May 2023



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Suumaya Corporation Limited  
(Formerly known as Rangoli Tradecomm Limited)

STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR ENDED AND YEAR ENDED 31 MARCH 2023

(Rs in crores)

Particulars	Half year ended			Year ended	
	31 March 2023 (Unaudited)	30 September 2022 (Unaudited)	31 March 2022 (Audited)	31 March 2023 (Audited)	31 March 2022 (Audited)
<b>Income</b>					
Revenue from operations	8.96	30.16	28.40	39.11	3,362.94
Other income	0.43	1.23	0.63	1.66	1.07
<b>Total Income (I)</b>	<b>9.39</b>	<b>31.39</b>	<b>29.03</b>	<b>40.78</b>	<b>3,364.01</b>
<b>Expenses</b>					
Purchase of stock-in-trade	5.29	(0.17)	50.97	5.12	3,165.83
Changes in inventories of stock-in-trade	41.67	29.05	117.37	70.72	173.99
Employees benefit expense	0.06	0.08	0.42	0.14	1.56
Finance costs	0.02	0.03	0.91	0.05	1.80
Depreciation and amortisation expense	0.10	0.11	0.13	0.20	0.25
Other expenses	0.47	1.99	8.93	2.46	18.39
<b>Total expenses (II)</b>	<b>47.61</b>	<b>31.08</b>	<b>178.73</b>	<b>78.69</b>	<b>3,361.82</b>
<b>Profit before exceptional and extraordinary items and tax (I-II)</b>	<b>(38.22)</b>	<b>0.31</b>	<b>(149.70)</b>	<b>(37.91)</b>	<b>2.19</b>
Exceptional Items	-	-	-	-	-
<b>Profit before tax</b>	<b>(38.22)</b>	<b>0.31</b>	<b>(149.70)</b>	<b>(37.91)</b>	<b>2.19</b>
Tax expenses:					
Current tax					
For current year	(0.14)	0.14	(38.15)	-	0.50
For earlier years	-	-	1.40	-	1.40
Deferred tax	-	-	0.21	-	0.00
<b>Profit for the period</b>	<b>(38.08)</b>	<b>0.16</b>	<b>(113.16)</b>	<b>(37.91)</b>	<b>0.29</b>
<b>Earnings per equity share (in Rs.)</b>					
Basic	(15.40)	0.07	(79.68)	(15.33)	0.20
Diluted	(15.40)	0.07	(79.68)	(15.33)	0.20

For and on behalf of the Board  
Suumaya Corporation Limited  
(Formerly known as Rangoli Tradecomm Limited)



*Ushik Gala*  
Mr. Ushik Gala  
Chairman and Managing Director  
DIN: 06995765

Place: Mumbai  
Date: 27 May 2023

**Suumaya Corporation Limited**  
(Formerly known as Rangoli Tradecomm Limited)

**Notes:**

- 1) The statement of financial results for the half year and year ended 31 March 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27 May 2023. The statutory auditors have carried out audit of the above financial results.
- 2) The results have been prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rule, 2014.
- 3) As per Ministry of Corporate Affairs Notification dated 16 February 2015, Companies whose securities listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
- 4) The Company is predominantly engaged in the trading business and as such there is no separate reportable business segment.
- 5) During the half year ended 31 March 2023, the Company has written off obsolete and damaged inventory in the normal course of business, thereby resulting into loss for the year ended.
- 6) Previous year and half year figures have been regrouped/reclassified, wherever necessary.
- 7) The ratios are as follows:

Particulars	Year ended	Year ended
	31 March 2023	31 March 2022
	(Audited)	(Audited)
Debt Equity Ratio	0.08	0.39

For and on behalf of the Board  
Suumaya Corporation Limited  
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Mr. Ushik Gala  
Chairman and Managing Director  
DIN: 06995765

Place: Mumbai  
Date: 27 May 2023



**Key2Elements**

**Suumaya Corporation Limited**  
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**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023**

*Rs in crores*

Particulars	31 March 2023 (Audited)	31 March 2022 (Audited)
<b>Cash flows from operating activities</b>		
Profit before tax	(37.91)	2.19
<b>Adjustments for:</b>		
Depreciation and amortisation expense	0.20	0.25
Interest paid	0.05	1.80
Interest income on bank deposits	-	(0.01)
Interest income on loans and advances	(0.18)	(0.71)
Loss on sale of property, plant equipment	(0.07)	0.20
<b>Working capital changes:</b>		
Decrease / (Increase) in trade receivables	(35.59)	758.41
Decrease / (Increase) in inventories	70.72	173.99
(Increase) in short-term loans and advances	659.08	(611.43)
Decrease / (Increase) in long-term loans and advances	(602.36)	0.20
Decrease / (Increase) in other current assets	(1.51)	0.01
Decrease / (Increase) in other non-current assets	(2.20)	-
(Decrease) / Increase in trade payables	(9.76)	(362.15)
(Decrease) / Increase in other current liabilities	(2.04)	2.37
(Decrease) / Increase in long-term provision	20.31	-
(Decrease) / Increase in short term provisions	(18.12)	0.00
<b>Net Cash (used in) operations:</b>	<b>40.64</b>	<b>(34.88)</b>
Income taxes paid (net)	-	(0.76)
<b>Net cash (used in) operating activities</b>	<b>40.64</b>	<b>(35.64)</b>
<b>Cash flows from investing activities</b>		
Purchase & Sale of property, plant and equipment	3.28	(5.62)
Investment in bank deposit	-	5.00
Purchase & Sale of non current investments	0.35	(0.87)
<b>Net cash (used) in investing activities</b>	<b>3.63</b>	<b>(1.49)</b>
<b>Cash flows from financing activities</b>		
Interest paid	(0.05)	(1.06)
Interest received	0.18	-
Dividend paid	-	(0.51)
Proceeds from long-term borrowings	4.20	(0.13)
Proceeds from short-term borrowings (net)	(48.70)	3.54
<b>Net cash flows from financing activities</b>	<b>(44.37)</b>	<b>1.84</b>
<b>Net increase in cash and cash equivalents</b>	<b>(0.10)</b>	<b>(35.29)</b>
<b>Cash and cash equivalents at the beginning of year</b>	<b>2.67</b>	<b>37.96</b>
<b>Cash and cash equivalents at the end of year</b>	<b>2.56</b>	<b>2.67</b>

**For and on behalf of the Board**  
**Suumaya Corporation Limited**

*(Formerly known as Rangoli Tradecomm Limited)*



*Ushik Gala*  
**Mr. Ushik Gala**

Chairman and Managing Director

DIN: 06995765

Place: Mumbai

Date: 27 May 2023

**Annexure-B**

**A brief detail of Preferential Issues - to persons belonging to Promoter and Non-Promoter Category**

<b>Sr. No</b>	<b>Particulars</b>	<b>Remarks</b>
A)	Type of securities proposed to be issued (viz. equity shares, convertibles etc.);	Equity Shares
B)	Type of issuance (further public offering, right issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.);	Preferential Allotment
C)	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately);	up to 24,333,333 Equity Shares
D)	<b>Additional Details</b>	
a)	Names and number of the investors	<b>Number of Investor - 07</b> <b>Names</b> Mr. Ushik Gala - Promoter Ms. Ishita Gala - Promoter Mr. Dhanesh Mehta - Non-Promoter Ms. Dhvani Mehta - Non-Promoter Ms. Falguni Mehta - Non-Promoter Mr. Bhushan Geriya-Non-Promoter Ms. Bhakti Shah-Non-Promoter
b)	Post allotment of securities – Outcome of the subscription, issue price/ allotted price (in case of convertibles), number of investors	Issue Price to be determined in accordance with Chapter V of SEBI ICDR Regulations and other applicable regulation, if any
c)	In case of convertibles – intimation on conversion of securities or on lapse of the tenure of the instrument	Not Applicable
E)	Any cancellation or termination proposal for issuance of securities including reasons thereof	Not Applicable



**Annexure-C**

**Brief details of alterations in MOA**

Clause III (A) of the Objects clause of the Memorandum of Association of the Company be titled as 'THE OBJECTS TO BE PURSUED BY THE COMPANY ON ITS INCORPORATION' and following new Clause No 2 be substituted for the existing clause No. 2 and accordingly renumber clauses of Objects clause:

1. To carry on the business as cultivators, harvesters, manufacturers, producers, processors, re-processors, buyers, sellers, retailers, wholesalers, suppliers, exporters, importers, job workers, contractors, assemblers, finishers, exchangers, warehousers, preservers, stockists, packers, re-packers, merchandisers, traders, coordinators, indentors, distributors, exchangers, agents, sub agents, brokers, commission agents, auctioneers, trustees, forwarders, dealers, supply chain managers, logistics providers, concessionaires, showroom owners, franchisors, representatives, inquiry agents, service providers, publicity and advertising agents of all kinds of dairy products, agro commodities and agricultural produce, medicinal and aromatic plants, flowers, fruits, leaves, stems, roots, seeds and plants or its by products, beverages, edible goods, materials or utilize any waste arising from any such manufacture, production or process and blends and to acquire, hold, buy or acquire freehold or leasehold agriculture land, farm, garden or any other, property and to provide consulting and support services.

