

Date: 14.08.2021

To,
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai- 400001.

Ref: S Kumar Online Limited (Security Code No.: (532316)

Sub: Approval of unaudited Financial Results for the quarter ended 30th June, 2021.

Dear Sir / Madam,

Pursuant to the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at their meeting held on 14.08.2021 approved:

1. The unaudited Standalone Financial Results along with limited review report obtained from the statutory auditors for the quarter ended 30th June, 2021.
2. The unaudited Consolidated Financial Results along with limited review report obtained from the statutory auditors for the quarter ended 30th June, 2021.

Summarized copy of Financial Result along with Limited Review Report pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached herewith.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

For S Kumar Online Limited



Omprakash Pacharia
Wholetime Director
DIN: 00105278

S Kumars Online Limited

CIN : L45400MH1999PLC119875

Registered & Corporate Office : "Avadh", Avadhesh Parisar, G. K. Marg, Worli, Mumbai - 400 013. (INDIA)
Tel.: 022-2491 4795 • Fax : 022-2498 0390 • E-mail : skumars.support@gmail.com

S KUMARS ONLINE LIMITED

Regd.Off:"Avadh",Avadhesh Parisar,G.K.Marg,Worli,Mumbai - 400018

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2021

(All amounts in INR lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year Ended Audited
		30-06-2021 (Unaudited)	31-03-2021 (Audited)	30-06-2020 (Unaudited)	31-03-2021 (Audited)
I	Revenue From Operations	-	-	-	-
II	Other Income	0.02	2.20	0.03	2.25
III	Total Income (I+II)	0.02	2.20	0.03	2.25
IV	Expenses				
	a) Cost of materials consumed	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	d) Employees benefits expense	-	-	-	-
	e) Finance costs	-	-	-	-
	f) Depreciation and amortisation expense	2.26	1.72	2.75	10.02
	g) Other expenses	2.05	18.03	0.90	22.04
	Total expenses (IV)	4.31	19.75	3.65	32.06
V	Profit / (Loss) before exceptional items and tax (I - IV)	-4.29	-17.55	-3.62	-29.81
VI	Exceptional items	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	-4.29	-17.55	-3.62	-29.81
VIII	Tax expense:				
	(1) Current Tax	-	-	-	-
	(2) Deferred Tax	-	-	-	-
	Total Tax Expenses	-	-	-	-
IX	Profit / (Loss) for the period (VII-VIII)	-4.29	-17.55	-3.62	-29.81
X	Other Comprehensive Income / (Expenses)	-	-	-	-
XI	Total Comprehensive Profit / (Loss) for the period	-4.29	-17.55	-3.62	-29.81
XII	Paid-up Equity Share Capital (face value Rs.10/- per share)	2,862.50	2,862.50	2,862.50	2,862.50
XIII	Reserves excluding revaluation reserves	-	-	-	-4,010.68
XIV	Basic and diluted earnings per share (in ₹)	-0.01	-0.06	-0.01	-0.10

Notes:

- The above Standalone Unaudited Financial Results were reviewed by the Audit Committee at its meeting held on 14th August 2021 and were approved by the Board of Directors its meeting held on 14th August 2021.
- The Standalone Unaudited Financial Results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of Companies Act, 2013 read with the relevant rules thereunder.
- The Standalone Unaudited Financial Results is as per Regulation 33 of the SEBI (Listing obligations & Disclosure Requirement) Regulation 2015.
- The management is constantly trying to introduce new e-Commerce business model to eradicate cash flow mismatches and negative net worth of the company. Management is confident that in near future Company will be in revival mode and thereby going concern will not be affected.
- Due to the pandemic situation since March 2020 and financial position of the company, management was not able to retain any employee in the company. As a result company has not filed GST returns and has not complied with compliance of Listing Obligations and Disclosure Requirements (LODR) of Stock Exchange Board of India (SEBI) during the quarter. Management is continuously trying to appoint the skilled employee and further to comply with all the compliances as required.
- The Company's Company secretary and Chief Financial Officer has resigned on 31st January 2019 and 25th July 2019. However the management is constantly trying to recruit the required position.
- Previous year's figures have been regrouped / reclassified wherever considered necessary.

For and on behalf of the Board of Directors of
S Kumars Online LimitedO. P. Pacharia
Whole Time DirectorPlace : Mumbai
Date : 14/08/2021

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
The Board of Directors
S Kumars Online Limited

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of S Kumars Online Limited ("the Company") for the quarter ended June 30th 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including relevant circulars issued by the SEBI from time to time ("Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013("the Act") as amended, read with relevant rules issued thereunder, other accounting principles generally accepted in India and Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Provisions/Adjustment in respect of the following has not been considered in the accounts:

- 1) Attention is invited to Note No. 4 of Unaudited Standalone Financial Results of the Company regarding the Company has been incurring constant losses and also the net worth of the Company has been fully eroded. Further, the Company has also discontinued all its major line of business and it has also been facing cash-flow mismatches and as of 30th June 2021 the Company liabilities exceeded its assets. These factors along with other matters as set forth in said note raise substantial doubt about the Company's ability to continue as a going concern in the foreseeable future. However, the Company's unaudited standalone financial result has been prepared on going concern basis.



2) Attention is invited to Note No. 5 of Unaudited Standalone Financial Results of the Company regarding the fact that the Company has not filed its Goods & Service Tax (GST) return for over an year and based on it Company GST number has been cancelled by the department. The Company is in planning to initiate process with the department to reactive its GST number and do necessary compliance, the consequential impact of the said GST input credit amounting to Rs 258.21 thousand on Standalone Unaudited Financial Results is presently unascertainable.

3) The Company has not complied with compliance of Listing Obligations and Disclosure Requirements (LODR) of Stock Exchange Board of India (SEBI) as well as requirement of Exchange as regards to quarterly compliance of Submission of corporate governance report, Submission of shareholding pattern, Submission of statement giving number of investor complaints at the beginning, received, disposed off and remaining unsolved during the quarter, Submission of report for the purpose of reconciliation of share capital held in depositories and in physical form with the issued / listed capital etc. Further, trading of the Company also stands suspended due to the said non compliances. The Company has not filed its annual return also for the previous financial year 2019-2020. The said non-compliance will lead to penalties with SEBI, Ministry of Corporate Affair as well as Exchange impact of such penalty in the Standalone Unaudited Financial Results has not been taken into account by the Company as is presently unascertainable.

Emphasis of Matter

Attention is invited to Note No. 5 of Unaudited Standalone Financial Results of the Company's which states that the Company secretary and Chief Financial Officer has resigned on 31st January 2019 and 25th July 2019 thereafter the Company has not appointed any Company Secretary and Chief Financial Officer the same is not in line with section 203 of the Act.

Based on our review conducted as above, nothing has come to our attention except as stated above that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S K H D & Associates
Chartered Accountants
Firm Registration No. 105929W

H.M. Solanki
Hemanshu Solanki

Partner

Membership No. 132835
UDIN 21132835AAAACL4806

Mumbai, dated 14th August, 2021



S KUMARS ONLINE LIMITED

Regd.Off: "Avadh", Avadhesh Parisar, G.K. Marg, Worli, Mumbai - 400018

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2021

(All amounts in INR lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year Ended Audited
		30-06-2021 (Unaudited)	31-03-2021 (Audited)	30-06-2020 (Unaudited)	31-03-2021 (Audited)
I	Revenue From Operations	-	-	-	-
II	Other Income	0.02	2.20	0.03	2.25
III	Total Income (I+II)	0.02	2.20	0.03	2.25
IV	Expenses				
	a) Cost of materials consumed	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	d) Employees benefits expense	-	-	-	-
	e) Finance costs	-	-	-	-
	f) Depreciation and amortisation expense	2.26	1.71	2.75	10.02
	g) Other expenses	2.06	18.05	0.91	22.11
	Total expenses (IV)	4.32	19.76	3.66	32.13
V	Profit / (Loss) before exceptional items and tax (I - IV)	-4.30	-17.56	-3.63	-29.88
VI	Exceptional items	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	-4.30	-17.56	-3.63	-29.88
VIII	Tax expense:				
	(1) Current Tax	-	-	-	-
	(2) Deferred Tax	-	-	-	-
	Total Tax Expenses	-	-	-	-
IX	Profit / (Loss) for the period (VII-VIII)	-4.30	-17.56	-3.63	-29.88
X	Other Comprehensive Income / (Expenses)				
XI	Total Comprehensive Profit / (Loss) for the period	-4.30	-17.56	-3.63	-29.88
XII	Loss is attributable to:				
	Owners of Skumars Online Limited	-4.30	-17.56	-3.63	-29.88
	Non-controlling interests	-0.00	-0.00	-0.00	-0.00
XIII	Other comprehensive income is attributable to:				
	Owners of Skumars Online Limited	-	-	-	-
	Non-controlling interests	-	-	-	-
XIV	Total comprehensive income is attributable to:				
	Owners of Skumars Online Limited	-4.30	-17.56	-3.63	-29.88
	Non-controlling interests	-0.00	-0.00	-0.00	-0.00
XV	Paid-up Equity Share Capital (face value Rs.10/- per share)	2,862.50	2,862.50	2,862.50	2,862.50
XVI	Reserves excluding revaluation reserves				-4,010.86
XVII	Basic and diluted earnings per share (in ₹)	-0.02	-0.06	-0.01	-0.10

Notes:

- The above Consolidated Unaudited Financial Results were reviewed by the Audit Committee at its meeting held on 14th August 2021 and were approved by the Board of Directors its meeting held on 14th August 2021.
- The Consolidated Unaudited Financial Results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of Companies Act, 2013 read with the relevant rules thereunder.
- The Consolidated Unaudited Financial Results is as per Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation 2015.
- The management is constantly trying to introduce new e-Commerce business model to eradicate cash flow mismatches and negative net worth of the company. Management is confident that in near future Company will be in revival mode and thereby going concern will not be affected.
- Due to the pandemic situation since March 2020 and financial position of the company, management was not able to retain any employee in the company. As a result company has not filed GST returns and has not complied with compliance of Listing Obligations and Disclosure Requirements (LODR) of Stock Exchange Board of India (SEBI) during the quarter. Management is continuously trying to appoint the skilled employee and further to comply with all the compliances as required.
- The Company's Company secretary and Chief Financial Officer has resigned on 31st January 2019 and 25th July 2019. However the management is constantly trying to recruit the required position.
- Previous year's figures have been regrouped / reclassified wherever considered necessary.

For and on behalf of the Board of Directors of
S Kumars Online LimitedPlace : Mumbai
Date : 14/08/2021O. P. Pacheria
Whole Time Director

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
The Board of Directors
S Kumars Online Limited

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of S Kumars Online Limited (hereinafter referred to as "the Holding Company") and its subsidiary (collectively referred to as "the Group") for the quarter ended on June 30th 2021 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Holdings Company's Management and approved by the Holdings Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the 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 review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Provisions/Adjustment in respect of the following has not been considered in the accounts:

- 1) Attention is invited to Note No. 4 of Unaudited Consolidated financial results which states that the Group has been incurring constant losses and also the net worth of the Group has been fully eroded. Further, the Group has also discontinued all its major line of business and it has also been facing cash-flow mismatches and as of 30th June 2021 the Group liabilities exceeded its assets. These factors along with other matters as set forth in said note raise substantial doubt about the Group's ability to continue as a going concern in the



foreseeable future. However, the Group's financial statement has been prepared on going concern basis.

- 2) Attention is invited to Note No. 6 of Unaudited Consolidated Financial Results of the Company regarding the fact that the Holding Company has not filed its Goods & Service Tax (GST) return for over a year and based on it Company GST number has been cancelled by the department. The Holding Company is in planning to initiate process with the department to reactive its GST number and do necessary compliance, the consequential impact of the said GST amounting to Rs. 258.21 thousand input credit on Consolidated Unaudited Financial Results is presently unascertainable.
- 3) The Holding Company has not complied with compliance of Listing Obligations and Disclosure Requirements (LODR) of Stock Exchange Board of India (SEBI) as well as requirement of Exchange as regards to quarterly compliance of Submission of corporate governance report, Submission of shareholding pattern, Submission of statement giving number of investor complaints at the beginning, received, disposed off and remaining unsolved during the quarter, Submission of report for the purpose of reconciliation of share capital held in depositories and in physical form with the issued / listed capital etc. Further, trading of the Holding Company also stands suspended due to the said non-compliance. The Group has not filed its annual return also for the previous Financial year 2019-2020. The said noncompliance will lead to penalties with SEBI, Ministry of Corporate Affair as well as Exchange impact of such penalty in the Consolidated Unaudited Financial Results has not been taken into account by the group as is presently unascertainable.

Emphasis of Matter

Attention is invited to Note No. 5 of Unaudited Consolidated Financial Results the Holding Company's Company secretary and Chief Financial Officer has resigned on 31st January 2019 and 25th July 2019 thereafter the Company has not appointed any Company Secretary and Chief Financial Officer the same is not in line with section 203 of the Act.

Other Matters

The Statement includes the results a subsidiary Named E-assurance Services Pvt Limited.

The accompanying Statement includes unaudited interim financial results and other Unaudited financial information in respect of a Subsidiary Company, total revenues of Rs Nil, and total (Loss) after tax of Rs. (0.01) Lakhs, total comprehensive income of Rs Nil for the quarter ended 30th June 2021 as considered in the Statement which have not been reviewed by their auditors.

These unaudited interim financial results and other unaudited financial information referred above have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of this subsidiary, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.



Based on our review conducted and procedures performed as stated above and based on the consideration of the review reports of other auditors referred to in above, nothing has come to our attention except as stated above us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards(' Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.



For S K H D & Associates
Chartered Accountants
Firm Registration No. 105929W

H. M. Solanki
Hemanshu Solanki

Partner

Membership No. 132835
UDIN:- 21132835AAAACM6865

Mumbai, dated 14th August, 2021