

Date: 14.02.2023

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 Statements for the quarter and nine months ended 31st December 2022.

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 14.02.2023 approved unaudited Financial Results for the quarter and nine months ended 31st December, 2022. We are enclosing the following:

1. Unaudited Standalone Financial Results for the quarter and nine months ended on 31st December 2022.
2. Limited Review Report on Unaudited Standalone Financial Results for the quarter and nine months ended on 31st December 2022.
3. Unaudited Consolidated Financial Results for the quarter and nine months ended on 31st December 2022.
4. Limited Review Report on Unaudited Consolidated Financial Results for the quarter and nine months ended on 31st December 2022.

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



Independent Auditor's Review Report on the Quarterly and Year to Date 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 and nine months ended December 31st 2022 ("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 31st December 2022 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 which states that 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 for quarters, 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. Further, the Company has not held its Annual General Meeting since last three years. The said non-compliances will lead to penalties with SEBI, GST, 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.
- 3) Attention is invited to Note No. 6 of Unaudited Standalone Financial Results of the Company regarding balance appearing under the Head Other Financial asset, Cash and Cash Equivalent amounting to Rs 3.08 Lakhs, Trade Payable and Other Current Liability are subject to confirmation and reconciliation thereby having consequential impact which is presently unascertainable.
- 4) The Company has during the quarter under review given advance to two parties amounting to Rs 17.58 Lakhs for which justification and term-sheets are in the process of being finalized and thereby impact on the Unaudited Standalone Financial Results if any on finalization of term sheet is presently unascertainable.

Emphasis of Matter

Attention is invited to Note No. 7 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 : 23132835BGYDVO2982

Mumbai, dated 14th February, 2023

S KUMARS ONLINE LIMITED

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

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31ST DECEMBER 2022*(All amounts in INR lakhs, unless otherwise stated)*

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended Audited
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
I	Revenue From Operations	6.06	41.00	-	47.06	-	-
II	Other Income	0.36	0.02	0.02	0.40	0.05	1.87
III	Total Income (I+II)	6.42	41.02	0.02	47.46	0.05	1.87
IV	Expenses						
	a) Cost of materials consumed	2.92	40.03	-	42.95	-	-
	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	2.30	2.27	2.27	6.82	6.82	9.06
	g) Other expenses	3.97	1.79	2.83	7.55	9.50	9.27
	Total expenses (IV)	9.19	44.09	5.10	57.32	16.32	18.33
V	Profit / (Loss) before exceptional items and tax (I - IV)	-2.77	-3.07	-5.08	-9.86	-16.27	-16.46
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	-2.77	-3.07	-5.08	-9.86	-16.27	-16.46
VIII	Tax expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
IX	Profit / (Loss) for the period (VII-VIII)	-2.77	-3.07	-5.08	-9.86	-16.27	-16.46
X	Other Comprehensive Income / (Expenses)	-	-	-	-	-	-
XI	Total Comprehensive Profit / (Loss) for the period	-2.77	-3.07	-5.08	-9.86	-16.27	-16.46
XII	Paid-up Equity Share Capital (face value Rs.10/- per share)	2,862.50	2,862.50	2,862.50	2,862.50	2,862.50	2,862.50
XIII	Reserves excluding revaluation reserves	-	-	-	-	-	-4,027.14
XIV	Basic and diluted earnings per share (in `)	-0.01	-0.01	-0.02	-0.03	-0.06	-0.06

Notes:

- The above unaudited financial results were reviewed by the Audit Committee at its meeting held on 14th February 2023 and were approved by the Board of Directors its meeting held on 14th February 2023.
- 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 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.
- Company has not received few confirmations from bank due to dormant status of the account. However Management is confident that there is not material variation which will have impact on the financial results.
- 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 Limited

O.P. Pacharia

O. P. Pacharia
Whole Time Director



Place : Mumbai
Date : 14/02/2023

Independent Auditor's Review Report on the Quarterly and Year to Date 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 and nine months ended on December 31st 2022 ("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 31st December 2022 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 unaudited consolidated financial result has been prepared on going concern basis.



- 2) Attention is invited to Note No. 5 of Unaudited Consolidated Financial Results of the Holding Company which states that 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. Further, the Company has not held its Annual General Meeting since last three years. The said non-compliances will lead to penalties with SEBI, GST, 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 Company as is presently unascertainable.
- 3) Attention is invited to Note No. 6 of Unaudited Consolidated Financial Results of the Company regarding balance appearing under the Head Other Financial asset, Cash and Cash Equivalent amounting to Rs 3.08 Lakhs, Trade Payable and Other Current Liability are subject to confirmation and reconciliation thereby having consequential impact which is presently unascertainable.
- 4) The Holding Company has during the quarter under review given advance to two parties amounting to Rs 17.58 Lakhs for which justification and term-sheets are in the process of being finalized and thereby impact on the Unaudited Consolidated Financial Results if any on finalization of term sheet is presently unascertainable.

Emphasis of Matter

Attention is invited to Note No. 7 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 financial results and other Unaudited financial information in respect of a Subsidiary Company, total revenues for quarter and nine months ended of Rs Nil, and total (Loss) after tax of for quarter and nine months ended is Rs. (0.01) Lakhs and Rs. (0.04) Lakhs respectively, total comprehensive income of Rs Nil for the quarter and nine months ended 31st December 2022 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: 23132835BGYDVP6112

Mumbai, dated 14th February, 2023

S KUMARS ONLINE LIMITED

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

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / NINE MONTH ENDED 31ST DECEMBER 2022

(All amounts in INR lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended Audited
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
I	Revenue From Operations	6.06	41.00	-	47.06	-	-
II	Other Income	0.36	0.02	0.02	0.40	0.05	1.87
III	Total Income (I+II)	6.42	41.02	0.02	47.46	0.05	1.87
IV	Expenses						
	a) Cost of materials consumed	2.92	40.03	-	42.95	-	-
	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	2.30	2.27	2.27	6.82	6.82	9.06
	g) Other expenses	3.98	1.81	2.84	7.60	9.55	9.33
	Total expenses (IV)	9.20	44.11	5.11	57.37	16.37	18.39
V	Profit / (Loss) before exceptional items and tax (I - IV)	-2.78	-3.09	-5.09	-9.91	-16.32	-16.52
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	-2.78	-3.09	-5.09	-9.91	-16.32	-16.52
VIII	Tax expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
IX	Profit / (Loss) for the period (VII-VIII)	-2.78	-3.09	-5.09	-9.91	-16.32	-16.52
X	Other Comprehensive Income / (Expenses)						
XI	Total Comprehensive Profit / (Loss) for the period	-2.78	-3.09	-5.09	-9.91	-16.32	-16.52
XII	Loss is attributable to:						
	Owners of Skumars Online Limited	-2.78	-3.09	-5.09	-9.91	-16.32	-16.52
	Non-controlling interests	-	-	-	-	-	-
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	-2.78	-3.09	-5.09	-9.91	-16.32	-16.52
	Non-controlling interests	-	-	-	-	-	-
XV	Paid-up Equity Share Capital (face value Rs.10/- per share)	2,862.50	2,862.50	2,862.50	2,862.50	2,862.50	2,862.50
XVI	Reserves excluding revaluation reserves						-4,027.38
XVII	Basic and diluted earnings per share (in `)	-0.01	-0.01	-0.02	-0.03	-0.06	-0.06

Notes:

- The above Unaudited Consolidated Financial Results were reviewed by the Audit Committee at its meeting held on 14th February 2023 and were approved by the Board of Directors its meeting held on 14th February 2023.
- The Unaudited Consolidated Financial Results of the company have been prepared in accordance with Indian Accounting Satndards (Ind AS) prescribed under section 133 of Companies Act, 2013 read with the relevant rules thereunder.
- The Unaudited Consolidated 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 pendamic 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.
- Company has not received few confirmations from bank due to dormant status of the account. However Management is confident that there is not material variation which will have impact on the financial results.
- 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 Limited

O. P. Pacharia

O. P. Pacharia
Whole Time Director



Place : Mumbai
Date : 14/02/2023