

SATYA SHYAM TRADING LTD.
110,SIYAGANJ-INDORE-452007[MP]
PHONE : 0731-2533410,9827065363

Format for submitting the quarterly financial results ending 30th Sept' 2017

(Rs. In Lacs)

S. No	Particulars	3 months ended (30/09/2017) [Q2]	Previous 3 months ended (30/06/2017)	Year to date figures for current period ended (30/09/2017)	Previous accounting year ended (31/03/2017)
		UnAudited	UnAudited	UnAudited	Audited*
1	Net Income from sales/services	1018.46	1242.85	2261.30	5896.96
2	Cost of sales/services				
	(a) Increase/decrease in stock in trade and work in progress	119.03	(95.05)	23.98	(45.41)
	(b) Staff Cost	7.77	9.70	17.47	42.57
	(c) Purchase of traded goods	1098.76	1098.28	2197.04	5711.71
	(d) Other expenditure	21.94	26.53	48.47	104.84
3	Gross Profit/Loss (1-2)	9.02	13.29	22.30	83.25
4	General Administrative Expenses	0.00	0.00	0.00	0.00
5	Selling and Distribution Expenses	0.00	0.00	0.00	0.00
6	Depreciation	1.19	0.32	1.51	3.95
7	Operating Profit before interest (3) – (4+5+6)	7.83	12.97	20.79	79.30
8	Interest	9.89	9.90	19.78	36.08
9	Exceptional Items	0.00	0.00	0.00	0.00
10	Operating Profit after interest and Exceptional Items (7-8-9)	-2.06	3.07	1.01	43.22
11	Other Income	2.14	2.05	4.19	12.99
12	Profit (+)/Loss (-) from Ordinary Activities before tax (10-11)	0.08	5.12	5.20	56.21
13	Tax Expense	0.00	0.00	0	19.00

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14	Net Profit (+)/ Loss (-) from Ordinary Activities after tax (12-13)	0.08	5.12	5.20	37.21
15	Extraordinary items (net of tax expense)	0.00	0.00	0.00	0.00
16	Net Profit (+)/ Loss(-) for the period (14-15)	0.08	5.12	5.20	37.21
17	Paid-up equity share capital (Face value of the Share shall be indicated)	199.26 (Rs.10/- per share)	199.26 (Rs.10/- per share)	199.26 (Rs.10/- per share)	199.29 (Rs.10/- per share)
18	Reserves excluding Revaluation Reserves (as per balance sheet) of previous accounting year	-	-	-	493.80
19	Earnings Per Share (EPS) a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized) b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.01 -	0.25 -	0.26 -	1.87 -

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Annexure IV
Format for Reporting of Segment wise Revenue, Results and Capital Employed along with the quarterly results
(applicable for banks as well as companies other than banks)

(Rs in _____)

Particulars	3 months ended (dd/mm/yyyy)	Previous 3 months ended (dd/mm/yyyy)	Corresponding 3 months ended in the previous year (dd/mm/yyyy)	Year to date figures for current period ended (dd/mm/yyyy)	Year to date figures for the previous year ended (dd/mm/yyyy)	Previous accounting year ended (dd/mm/yyyy)
	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Segment – A		5700.49				5700.49
(b) Segment – B						
(c) Segment – C						
(d) Segment....						
(e) Unallocated						
Total						
Less: Inter Segment Revenue						
Net sales/Income From Operations		5700.49				5700.49
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#						
(a) Segment – A						
(b) Segment – B						
(c) Segment – C						
(d) Segment....						
(e) Unallocated						
Total						

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Less: i) Interest**						
ii) Other Un-allocable Expenditure net off						
(iii) Un-allocable income						
Total Profit Before Tax						
3. Capital Employed						
(Segment assets – Segment Liabilities)						
(a) Segment – A						
(b) Segment – B						
(c) Segment – C						
(d) Segment....						
(e) Unallocated						
Total						

*strike off whichever is not applicable

Profit/loss before tax and after interest in case of segments having operations which are primarily of financial nature.

** Other than the interest pertaining to the segments having operations which are primarily of financial nature.

Annexure V

Format for the Limited Review Report for companies (other than banks)

Review Report to Satya Shyam Trading Limited

We have reviewed the accompanying statement of unaudited financial results of Satya Shyam Trading Limited for the period ended 30th June, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For XYZ & Co.
Chartered Accountants

Signature
(Name of the member signing the audit report)
(Designation)¹
(Membership Number)

Place of signature
Date

¹ Partner or proprietor, as the case may be.

Annexure VII

When an Unmodified Opinion is expressed on the Quarterly financial results (for companies other than banks)

Auditor's Report On Quarterly 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

Board of Directors of Satya Shyam Trading Limited

We have audited the quarterly financial results of Satya Shyam Trading Limited for the quarter ended (date of the quarter end) and the year to date results for the period to, 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 quarterly 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 thereunder; or by the Institute of Chartered Accountants of India¹, 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/ loss² and other financial information for the quarter ended (date of the quarter end) as well as the year to date results for the period from to

For XYZ & Co.
Chartered Accountants

Signature
(Name of the member signing the audit report)
(Designation)³
(Membership Number)

Place of signature

Date

¹ Where, a listed entity is not a company.

² Whichever is applicable.

³ Partner or proprietor, as the case may be

When an Unmodified Opinion is expressed on the Quarterly Consolidated Financial Results (for companies other than banks)

Auditor's Report On Quarterly Consolidated Financial Results and Consolidated Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of (Name of the company)

We have audited the quarterly consolidated financial results of (Name of the company) for the quarter ended (date of the quarter end) and the consolidated year to date results for the period to, 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 consolidated quarterly financial results as well as the consolidated year to date financial results have been prepared from consolidated interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated 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), mandated under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India¹, 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.

We did not audit the financial statements of _____(number) subsidiaries included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated interim financial statements reflect total assets of Rs. as at(year to date) and as at the quarter ended(date of quarter end); as well as the total revenue of Rs. as at (year to date) and Rs. as at the quarter ended(date of quarter end). These interim financial statements and other financial information have been audited by other auditors whose report(s) has (have) been furnished to us, and our opinion on the quarterly financial results and the year to date results, to the extent they have been derived from such interim financial statements is based solely on the report of such other auditors.

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

- (i) include the quarterly financial results and year to date of the following entities (list of entities included in consolidation);
- (ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(iii) give a true and fair view of the consolidated net profit/loss² and other financial information for the quarter ended(date of the quarter end) as well as the consolidated year to date results for the period from to

For XYZ & Co.
Chartered Accountants

Signature (Name of the member signing the audit report)
(Designation)³
(Membership Number)

Place of signature
Date

¹Where, a listed entity is not a company.

²Whichever is applicable.

³ Partner or proprietor, as the case may be

ANNEXURE IX
Statement of Assets and Liabilities for Companies (Other than Banks)

(Amount in Rs.)

Standalone / Consolidated Statement of Assets and Liabilities	As at 31.03.2016	As at 31.03.2015
Particulars		
Â EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	19925600	19925600
(b) Reserves and surplus	45659379	42285675
(c) Money received against share warrants	0.00	0.00
Sub-total - Shareholders' funds	65584979	62211275
2. Share application money pending allotment	0.00	0.00
3. Minority interest *	0.00	0.00
4. Non-current liabilities		
(a) Long-term borrowings	0.00	0.00
(b) Deferred tax liabilities (net)	514535	486146
(c) Other long-term liabilities	0.00	0.00
(d) Long-term provisions	0.00	0.00
Sub-total - Non-current liabilities	514535	486146
5. Current liabilities		
(a) Short-term borrowings	23946549	17474531
(b) Trade payables	119483380	97727266
(c) Other current liabilities	0.00	0.00
(d) Short-term provisions	738811	117243
Sub-total - Current liabilities	144168740	115319040
TOTAL - EQUITY AND LIABILITIES		
B ASSETS		
1. Non-current assets		
(a) Fixed assets	3628622	3356041
(b) Goodwill on consolidation *	0.00	0.00
(c) Non-current investments	15508539	15505224
(d) Deferred tax assets (net)	0.00	0.00
(e) Long-term loans and advances	194577	174577
(f) Other non-current assets	0.00	0.00
Sub-total - Non-current assets	19331738	19035842
2 Current assets		

(a) Current investments	0.00	0.00
(b) Inventories	15996289	14671306
(c) Trade receivables	165743206	131743764
(d) Cash and cash equivalents	5323465	8116359
(e) Short-term loans and advances	3873556	4449210
(f) Other current assets	0.00	0.00
Sub-total - Current assets		
Total -Assets	210268254	178016461

*Applicable in the case of consolidated statement of assets and Liabilities

Format of Disclosure of the Impact of Audit Qualifications by the Listed Entities as per SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016.

1. For audit reports with unmodified opinion, the listed entity shall furnish a declaration to that effect to the stock exchange(s) while submitting the annual audited financial results.
2. For audit reports with modified opinion, a statement showing impact of audit qualifications shall be filed with the stock exchanges in a format as specified in **Annexure I**.
3. The management of the listed entity shall have the option to explain its views on the audit qualifications;
4. Where the impact of the audit qualification is not quantified by the auditor, the management shall make an estimate. In case the management is unable to make an estimate, it shall provide reasons for the same. In both the scenarios, the auditor shall review and give the comments.

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone and Consolidated separately)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	-	-
	2.	Total Expenditure	-	-
	3.	Net Profit/(Loss)	-	-
	4.	Earnings Per Share	-	-
	5.	Total Assets	-	-
	6.	Total Liabilities	-	-
	7.	Net Worth	-	-
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	Audit Qualification (each audit qualification separately):			
	a. Details of Audit Qualification:			
	b. Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion			
	c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:			
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:			
	(i) Management's estimation on the impact of audit qualification:			
	(ii) If management is unable to estimate the impact, reasons for the same:			
	(iii) Auditors' Comments on (i) or (ii) above:			
III.	<u>Signatories:</u>			
	• CEO/Managing Director			
	• CFO			
	• Audit Committee Chairman			
	• Statutory Auditor			
	Place:			
	Date:			