



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 – 05/07/2021

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

Ref: Scrip Code: 538667

Dear Sir / Ma'am,

Sub.: Revised Auditors Report along with Financial Results for the year ended 31st March, 2021.

This is in response to the mail received regarding 'Non-compliance with Regulation 33 of SEBI (LODR) Regulations, 2015 for year ended 31st March 2021', there has been a typing error in the 1st paragraph of Auditor's Report with respect to name of the company, unfortunately the mistake was overlooked and the same has been filed, apart from that there is no change in the Financial Result or in the opinion of the Auditors.

Therefore we are uploading the rectified Auditors report along with the Financial Result in PDF Format, as Approved and taken on record in the meeting of the Board of Directors held on 29.06.2021.

Kindly note that Financial Report in XBRL format has been filed on 01.06.2021 and has no effect of the error made in Auditors Report.

This is for your information and records.

Thanking you,

Yours faithfully,
For Sirohia & Sons Limited


Jitendra Sirohia
Director
DIN - 00244740



**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.
6, Bishop Lefroy Road,
4th Floor, Suit No.: 19,
Kolkata-700020, West Bengal

We have audited the Half-yearly financial results of Sirohia & Sons Ltd. for the period from 01st October 2020 to 31st March 2021 and the year to date results for the period 01st April, 2020 to 31st March 2021, 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 Half-yearly financial results as well as the year to date results:



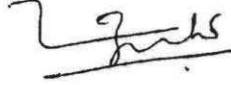
(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March 2021 as well as the year to date results for the period from 01st April, 2020 to 31st March 2021.

For, RSVA & Co

Chartered Accountants

Firm Registration No: - 110504W



CA Balasubrahmanya Narayana Rao

Partner

Membership No: - 039555

UDIN 21039555AAAAFU7094

Place: - Kolkata

Date: - 29/06/2021



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AUDITED FINANCIAL RESULTS FOR THE HALF - YEAR ENDED March 31, 2021

Sr. No.	Particulars	6 Months Ended			(Rs. In Lakhs)	
		31.03.2021	30.09.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Unaudited	Audited	Audited	Audited
1	Gross Sales / Income from operations (Net of Excise Duty)					
a	Net Sales/ Income from operations	0.20	-	0.25	0.20	0.25
b	Other Operating Income	-	-	-	-	-
	Total Income from Operations(Net)	0.20	-	0.25	0.20	0.25
2	Expenses					
a	Cost of Raw Material Consumed	-	-	-	-	-
b	Purchases of Stock in Trade	-	-	-	-	-
c	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	0.19	-	1.96	0.19	1.96
d	Employee Benefits Expense	2.36	3.28	5.40	5.64	10.88
e	Depreciation and amortisation expense	1.65	-	1.97	1.65	1.97
f	Other Expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	8.31	2.53	4.19	10.84	7.46
	Total Expenses	12.51	5.81	13.52	18.32	22.27
3	Profit/(Loss) from operations before other income, Finance Costs & Exceptional Items	(12.30)	(5.81)	(13.27)	(18.11)	(22.02)
4	Other Income	22.32	-	0.67	22.32	0.91
5	Profit / (Loss) from Ordinary Activities before Finance Costs and Exceptional Items	10.01	(5.81)	(12.60)	4.20	(21.10)
6	Finance Costs	4.43	-	2.66	4.43	4.93
7	Profit / (Loss) from Ordinary Activities after Finance Costs but before Exceptional Items	5.58	(5.81)	(15.26)	(0.23)	(26.03)
8	Exceptional Items	-	-	(6.20)	-	-
9	Profit / (Loss) from Ordinary Activities before tax	5.58	(5.81)	(9.05)	(0.23)	(26.03)
10	Tax Expense					
	- Current Tax	1.44	-	-	1.44	-
	- Deferred Tax	-	-	0.01	-	0.01
11	Net Profit / (Loss) from Ordinary Activities after tax	4.14	(5.81)	(9.06)	(1.67)	(26.05)
12	Extraordinary Item (net of tax expense)	-	-	-	-	-
13	Net Profit / (Loss) for the period	4.14	(5.81)	(9.06)	(1.67)	(26.05)
14	Paid up Equity Share Capital (Face Value Rs. 10/- per share)	1,025.51	1,025.51	1,025.51	1,025.51	1,025.51
15	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	1,797.99	1,797.99	1,799.65	1,797.99	1,799.65
16(i)	Earning Per Share before Extraordinary items (of Rs.10/- each) (not annualised)					
	Basic*	0.04	(0.06)	(0.09)	(0.02)	(0.25)
	Diluted*	0.04	(0.06)	(0.09)	(0.02)	(0.25)
16(ii)	Earning Per Share after Extraordinary items (of Rs.10/- each) (not annualised)					



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Sr. No.	Particulars	6 Months Ended			Year to date figures	
		31.03.2021	30.09.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Unaudited	Audited	Audited	Audited
A	Particulars of Shareholding	31.03.2021	30.09.2020	31.03.2020	31.03.2021	31.03.2020
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%
	Particulars	Half Year ended 31st March, 2021				
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:

- The above Unaudited 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 29th June, 2021. The Statutory Auditors of the Company have duly carried out Limited Review of the said results.
- 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, 2021
- Previous Half year ended's/Period's figures have been regrouped, rearranged or recast wherever necessary.

Place:- KOLKATA
 Date:-29-06-2021



FOR, SIROHIA & SONS LTD

JITENDRA SIROHIA
 DIRECTOR
 DIN - 00244740



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Statement of Assets and Liabilities

(Rs. In Lakhs)

Particulars	(Audited)	
	31.03.2021	31.03.2020
Equity & Liabilities		
1. Equity		
a) Equity Share Capital	1,025.51	1,025.51
b) Reserves & Surplus	1,797.99	1,799.65
Sub-Total Shareholder's Fund	2,823.50	2,825.16
2. Non Current Liabilities		
Borrowings		
Other Long Term Liabilities	6.71	0.05
Sub-Total Non Current Liabilities	6.71	0.05
3. Current Liabilities and Provisions		
a) Current Liabilities		
Short Term Borrowings	7.00	110.96
Sundry Creditors	-	-
Other Current Liabilities	2.21	13.23
b) Provisions		
Short Term Provisions	1.46	83.43
Sub-Total Current Liabilities	10.67	207.61
Total	2,840.87	3,032.82
Assets		
1. Non- Current Asset		
a) Fixed Asset	22.78	24.43
b) Investment	407.00	1,047.00
c) Deferred Tax Assets (Net)	0.69	0.69
d) Long Term Loans and Advances	-	-
e) Other Non Current Assets	0.36	1.42
Sub-Total Non-Current Assets	430.82	1,073.54
2. Current Assets		
a) Inventories	8.61	8.80
b) Sundry Debtors	64.60	69.56
c) Cash and Cash Equivalents	4.63	4.74
d) Loans and Advances	2,323.32	1,785.15
e) Other Current Assets	8.89	91.03
Sub-Total Current Assets	2,410.05	1,959.28
Total	2,840.87	3,032.82



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Notes:

- 1 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 29th June, 2021. The Statutory Auditors of the Company have duly carried out Limited Review of the said results.
- 2 The Company operates mainly in one business segment, the segment reporting is not applicable.
- 3 The figures have been regrouped wherever necessary
- 4 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 31, 2021
- 5 Provision for taxation will be made at the end of the Financial Year

Place:- Kolkata
Date:- 29/06/2021

For, Sirohia & Sons Ltd


Jitendra Sirohia
Director
DIN - 00244740



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