

## Secretarial

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**From:** Secretarial <secretarial@sudhaapparels.com>  
**Sent:** 13 February 2020 15:27  
**To:** listing@cse-india.com; chandranidatta@cse-india.com  
**Subject:** Outcome of Board Meeting held on 13.02.2020 - Sudha Apparels Limited  
**Attachments:** Financial Results- 31.12.2019- Sudha Apparels Limited.pdf

The Calcutta Stock Exchange Limited  
7, Lyons Range,  
**Kolkata - 700 001**

Stock code: 10029405  
Scrip ID: SUDHA APPARELS

Dear Sir/Madam,

The Board of Directors of the Company, at its meeting held on 13<sup>th</sup> February, 2020 has considered and approved, inter-alia Unaudited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2019.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2019 along with copy of Limited Review Report issued by Statutory Auditors of the Company.

The meeting of Board of Directors commenced at 2:30 P.M. and concluded at 03:10 P.M.

Submitted for your information and record.

Thanking you,

Yours faithfully,  
**For SUDHA APPARELS LIMITED**  
**RAJESH GUPTA**  
Company Secretary

Plot No. 30, Institutional Sector-44  
Gurgaon-122 002 Haryana (INDIA)  
CIN: L17299WB1981PLC033331

13<sup>th</sup> February, 2020

The Calcutta Stock Exchange Limited  
7, Lyons Range,  
**Kolkata - 700 001**

Stock code: 10029405  
Scrip ID: SUDHA APPARELS

**Sub: Outcome of Board Meeting held on 13.02.2020**

Dear Sir,

The Board of Directors of the Company, at its meeting held on 13<sup>th</sup> February, 2020 has considered and approved, inter-alia Un-audited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2019.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Un-audited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2019 along with copy of Limited Review Report issued by Statutory Auditors of the Company.

The meeting of Board of Directors commenced at 2:30 P.M. and concluded at 03:10 P.M.

Submitted for your information and record.

Thanking you,

Yours faithfully,  
**For SUDHA APPARELS LIMITED**

  
**RAJESH GUPTA**  
Company Secretary





**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**

**TO THE BOARD OF DIRECTORS  
M/S. SUDHA APPARELS LIMITED**

1. We have reviewed the accompanying statement of Standalone unaudited financial results (Statement) of M/s Sudha Apparels Limited, ("the Company") for the quarter ended 31.12.2019 and year to date from April 1, 2019 to December 31, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standard 34 " Interim Financial Reporting " (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to "Review of Interim Financial information performed by the Independent Auditor of the Entity" 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 an analytical procedure 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.
4. **Emphasis of Matter**  
As per note given in published result and provision for income tax will be considered on finalization of audited financial results at end of the year and Gain/(Loss) on account of defined Employees Benefits have not been considered on materiality concept, which shall be considered at end of the financial year. Our Conclusion is not modified in respect of the above matter.
5. **Other Matters**  
The Result for the Qtr. Ended June 30, 2019, included in these standalone Ind AS financial statements, have been reviewed by the predecessor auditor who expressed an unmodified opinion on those statements on 12.09.2019.
6. Based on our review conducted and procedures performed as stated above para 3 above and based on the consideration of the Emphasis of Matter to in paragraph 4 and other matters to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accountings Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For Kanodia Sanyal & Associates

Chartered Accountants  
FRN008396N

(Pallav Kumar Vaish)  
Partner

Membership Number 508751

UDIN: 20508751AAAABA2488

Place: New Delhi

Date: 13<sup>th</sup> February 2020

