

SOM CONSTRUCTION & DEVELOPERS LIMITED

Reg. Off.: Dosi Bhawan, Paltan Bazar, Guwahati, Assam-781001
CIN: L70101AS1987PLC002748, Telephone No.: 0361-2544021
E-mail: investors.scdl@rediffmail.com Website: www.somconstruction.co.in

May 28, 2019

To,

The Manager (Listing)
The Calcutta Stock Exchange Association Limited
7, Lyons Range,
Kolkata-700001

Sub: Submission of Standalone Audited Financial Results for the Fourth Quarter and Financial Year ended on March 31, 2019

Dear Sir(s),

Pursuant to Regulation 30, 33 and other applicable provisions of the of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we are enclosing herewith:

- 1) Auditor's Report on Standalone Audited Financial Results for the Fourth Quarter and Financial Year ended on March 31, 2019; **Annexure-A**
- 2) Standalone Audited Financial Results of the company for the Fourth Quarter and Financial Year ended on March 31, 2019 along with Statement of Assets and Liabilities as at year ended 31st March, 2019; **Annexure-B**
- 3) Declaration pursuant to Regulation 33 (3) (d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; **Annexure-C**

The above results have been duly approved by the Board of Directors of the Company in their meeting held on 28th May, 2019. The Board meeting commenced at 03:00 P.M. and concluded at 03:30 P.M.

In terms of Regulation 47 of the SEBI (LODR) Regulations, 2015 the Standalone Financial Results for the Quarter and Financial Year ended on March 31, 2019 shall be published on 29th May, 2019 in the Guwahati edition of The Times of India (English Edition) and Niyomiya Barta (Regional Edition).

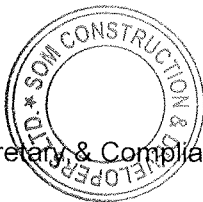
The Standalone financial results for the quarter/year ended on 31st March, 2019 shall be available on the Company's website at www.somconstruction.co.in.

You are requested to take the same on record.

Thanking You,

For **SOM CONSTRUCTION AND DEVELOPERS LIMITED**


Ravi Kumar
(Company Secretary & Compliance officer)



Encl:

R. Mohla & Co.
Chartered Accountants
7/33, 14-Ratan Villa,
Tilak Nagar, Kanpur-208002
Ph.(0512)3047931, 3042759

Auditor's Report on Quarterly Financial Results and Year to Date Results of Som Construction and Developers Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors of Som Construction and Developers Limited

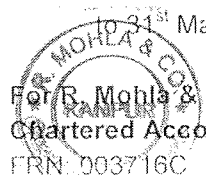
We have audited the quarterly financial results of Som Construction and Developers Limited ("the Company") for the quarter ended 31st March, 2019 and the year to date results for the period 01st April, 2018 to 31st March, 2019, attached herewith, being submitted by the Company pursuant to the requirement 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 Indian Accounting Standard for Interim Financial Reporting (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 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/ loss and other financial information for the quarter ended 31st March, 2019 as well as the year to date results for the period from 01st April, 2018 to 31st March, 2019.


For R. Mohla & Co.
Chartered Accountants
FRN: 003716C

Shalini

Shalini Anshwani
(Partner)
Membership No. 424005

Date: 28.05.2019
Place: Kanpur

Som Construction & Developers Limited

Regd. Office: Doshi Bhawan Palton Bazar, Guwahati
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Standalone Asset & Liabilities As At 31 March, 2019

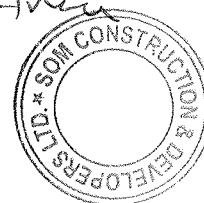
		Amount in Lakh	
S. No.	Particulars	As at March 31, 2019	As at March 31, 2018
A	ASSETS	(Audited)	(Audited)
1	Non-current assets		
	(a) Property, Plant and Equipment	0.11	0.11
	(b) Capital Work In Progress	-	-
	(c) Investment on Property	-	-
	(d) Financial Assets		
	i) Investments	7.00	7.00
	ii) Loans	2,295.94	2,293.45
	(e) Non Current Tax Assets (net)	5.90	5.90
	(f) Other non-current assets	35.05	32.26
	Total Non Current Assets	2,344.00	2,338.72
2	Current assets		
	(a) Inventories	60.91	71.98
	(b) Financial Assets		
	i) Investments	-	-
	ii) Trade receivables	0.07	5.49
	iii) Cash and cash equivalents	1.37	1.86
	iv) Other Bank Balances	4.01	4.00
	v) Loans	-	-
	vi) Others	-	-
	(c) Other current Assets	4.24	11.55
	Total Current assets	70.60	94.88
	TOTAL - ASSETS	2,414.60	2,433.60
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share Capital	747.08	747.08
	(b) Other Equity	1,658.51	1,676.82
	Total Equity	2,405.59	2,423.90
2	LIABILITIES		
	Non Current Liabilities		
	(a) Financial Liabilities		
	Borrowings		
	i) Loans		
	ii) Provisions	5.74	5.73
	Non Current Tax Liabilities (net)	-	-
	Total Non Current Liabilities	5.74	5.73
3	Current liabilities		
	(a) Financials		
	i) Borrowings		
	ii) Trade payables		
	iii) Other Financial liabilities		
	(b) Other current liabilities	3.27	2.79
	(c) Provisions	-	1.18
	Total Current liabilities	3.27	3.97
	TOTAL - EQUITY AND LIABILITIES	2,414.60	2,433.60

For SOM CONSTRUCTION AND DEVELOPERS LIMITED

Som Arora

Place: Guwahati
Date: 28.05.2019

Som Arora
(Managing Director)
DIN: 00162268



Som Construction & Developers Limited

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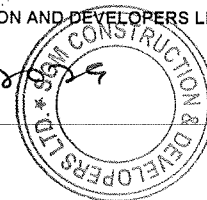
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019						
Sl.	Particulars	Amount in Lacs				
		Quarter Ended			Year Ended	
		31.03.2019 (Audited)	31.12.2018 (Unaudited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
1-	Income					
	(a) Revenue from Operations	10.03	42.51	787.73	307.04	2,400.40
	(b) Other Income	-	0.01	0.05	0.14	0.75
	Total Income	10.03	42.52	787.78	307.18	2,401.15
2-	Expenses:					
	a) Cost of Material Consumed	-	-	-	-	-
	b) Purchases of Stock -In- Trade	-	31.58	742.95	267.51	2,297.99
	c) Change in Inventories of Finished Goods Work -in- progress and stock -in-trade	16.30	0.96	19.10	11.06	56.38
	d) Employee benefits expenses	7.56	6.64	7.36	27.47	27.82
	e) Finance cost	-	-	-	-	-
	f) Depreciation and amortisation expenses	-	-	-	-	-
	g) Other Expenses	11.56	3.13	8.44	19.44	13.18
	Total Expenses	35.42	42.31	777.85	325.48	2,395.37
3-	Profit/(Loss) from operations before other income , finance costs and exceptional items (1-2)	(25.39)	0.21	9.93	(18.30)	5.78
4-	Finance Cost	-	-	-	-	-
5-	Profit/(Loss) from ordinary activities after finance costs but before exceptional items (3-4)	(25.39)	0.21	9.93	(18.30)	5.78
6-	Exceptional Items	-	-	-	-	-
7-	Profit/(Loss) from ordinary activities before Tax (5-6)	(25.39)	0.21	9.93	(18.30)	5.78
8-	Tax Expenses					
	a) Current Tax	-	-	-	-	1.18
	b) Deferred Tax	-	-	-	-	3.06
	c) Mat Credit Available	-	-	-	-	(1.16)
	Total Tax	-	-	-	-	3.08
9-	Net Profit/(Loss) from ordinary activities after tax (7-8)	(25.39)	0.21	9.93	(18.30)	2.70
10-	Extraordinary items (net of tax expense)	-	-	-	-	-
11-	Net Profit/(Loss) for the period (9-10)	-	-	-	-	-
12-	Paid up equity share capital	747.08	747.08	747.08	747.08	747.08
	Face value of equity Share Capital	10.00	10.00	10.00	10.00	10.00
13-	Reserve excluding Revaluation Reserves as per balance sheet of accounting years	1,661.33	1,686.72	1,679.90	1,658.51	1,676.82
14-	Earning per Equity share (Rs. 10/- each) in Rs. (before extraordinary items)	-	-	-	-	-
	a) Basic	(0.33)	0.01	0.13	(0.24)	0.04
	b) Diluted	(0.33)	0.01	0.13	(0.24)	0.04
15-	Earning per Equity share (Rs. 10/- each) in Rs. (after extraordinary items)	-	-	-	-	-
	a) Basic	(0.33)	0.01	0.13	(0.24)	0.04
	b) Diluted	(0.33)	0.01	0.13	(0.24)	0.04

Notes:

1. The above standalone financial results have been reviewed by the Audit Committee and subsequently approved at the meeting of the Board of Directors held on 28th May, 2019.
2. The Financial Results are in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable.
3. The Company is engaged in only one business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Ind AS108-Operating Segments.
4. The figures for the last quarter are on the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year.
5. Previous period figures have been regrouped, wherever necessary.
6. The Statutory Auditors have expressed an unqualified audit opinion on the audited financial results for the quarter and year ended 31st March, 2019.

For SOM CONSTRUCTION AND DEVELOPERS LIMITED

Som Arora
(Managing Director)
DIN: 00162268



Place: Guwahati
Dated: 28.05.2019

SOM CONSTRUCTION & DEVELOPERS LIMITED

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May 28, 2019

Ammeruwa - C

To,

The Manager (Listing)

The Calcutta Stock Exchange Association Limited

7, Lyons Range,

Kolkata – 700001

Scrip Code: 011588

Dear Sirs,

Sub: Declaration pursuant to Regulation 33 (3) (d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

DECLARATION

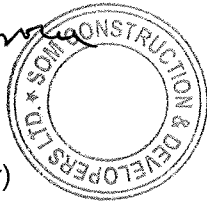
I, Som Arora (DIN: 00162268), Managing Director of **Som Construction And Developers Limited** having its Registered office at Dosi Bhawan, Paltan Bazar, Guwahati, Assam-781001, hereby declare that the Statutory Auditors of the Company, M/s. R. Mohla & Co., Chartered Accountants (Firm Registration No. 003716C) have issued an Audit Report with unmodified opinion on standalone audited financial results for the fourth quarter and financial year ended on 31st March, 2019.

This declaration is issued in compliance of Regulation 33(3) (d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Amendment Regulations, 2016 vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016.

Thanking You,

For **SOM CONSTRUCTION AND DEVELOPERS LIMITED**

Som Arora



Som Arora
(Managing Director)
DIN: 00162268