

**SEIKO COMMERCIAL LIMITED**  
Registered Office : 1, Sunyat Sen Street, Kolkata 700 012  
Annexure I

( in Rupees )

| Statement of Standalone / Consolidated Unaudited / Audited Results for the Quarter ended 31/12/2021.                          |                                |   |  |  |   |                                     |
|---|--------------------------------|---|--|--|---|-------------------------------------|
| Particulars   | 3 months ended<br>(31/12/2021) | Preceding<br>3 months ended<br>(30/09/2021) | Corresponding 3 months<br>ended in the previous year<br>(31/12/2020) | Year to date figures for<br>current period ended<br>(31/12/2021) | Year to date figures for<br>the previous year ended<br>(31/12/2020) | Previous year<br>ended (31/03/2021) |
| (Refer Notes Below)   | (Unaudited)/<br>(Audited)      | (Unaudited)/<br>(Audited)                   | (Unaudited)/<br>(Audited)  | (Unaudited)/<br>(Audited)  | (Unaudited)/<br>(Audited)   | (Audited)                           |
| <b>1. Income from Operations</b>  |                                |   |  |  |   |                                     |
| (a) Net Sales/Income from Operations (Net of excise duty)   |                                |   |  |  |   |                                     |
| (b) Other Operating Income  |                                |   |  |  |   |                                     |
| <b>Total income from Operations (net)</b>   |                                |   |  |  |   |                                     |
| <b>2. Expenses</b>  |                                |   |  |  |   |                                     |
| (a) Cost of Materials consumed  |                                |   |  |  |   |                                     |
| (b) Purchase of stock-in-trade  |                                |   |  |  |   |                                     |
| (c) Changes in inventories of finished goods,<br>work-in-progress and stock-in-trade  |                                |   |  |  |   |                                     |
| (d) Employee benefits expense   |                                |   |  |  |   |                                     |
| (e) Depreciation and amortisation expense   |                                |   |  |  |   |                                     |
| (f) Other expenses  | 1,54,082.65                    | 1,24,618.26                                 | 1,99,436.00  | 2,78,700.91  | 4,28,775.12   | 7,22,194.61                         |
| (Any item exceeding 10% of the total expenses relating to<br>continuing operations to be shown separately)                    |                                |   |  |  |   |                                     |
| <b>Total Expenses</b>   | 1,54,082.65                    | 1,24,618.26                                 | 1,99,436.00  | 2,78,700.91  | 4,28,775.12   | 7,22,194.61                         |
| <b>3. Profit / (Loss) from operations before<br/>finance costs and exceptional items (1-2)</b>                                | (1,54,082.65)                  | (1,24,618.26)                               | (1,99,436.00)  | (2,78,700.91)  | (4,28,775.12)   | (7,22,194.61)                       |
| <b>4. Other Income</b>  |                                |   |  |  |   |                                     |
| <b>5. Profit / (Loss) from ordinary activities<br/>before finance costs and exceptional items (3 + 4)</b>                     | (1,54,082.65)                  | (1,24,618.26)                               | (1,99,436.00)  | (2,78,700.91)  | (4,28,775.12)   | (7,22,194.61)                       |
| <b>6. Finance Costs</b>   |                                |   |  |  |   |                                     |
| <b>7. Profit / (Loss) from ordinary activities<br/>after finance costs but before exceptional items (5 + 6)</b>               | (1,54,082.65)                  | (1,24,618.26)                               | (1,99,436.00)  | (2,78,700.91)  | (4,28,775.12)   | (7,22,194.61)                       |
| <b>8. Exceptional Items</b>   |                                |   |  |  |   |                                     |
| <b>9. Profit / (Loss) from ordinary activities before tax (7 ± 8)</b>   | (1,54,082.65)                  | (1,24,618.26)                               | (1,99,436.00)  | (2,78,700.91)  | (4,28,775.12)   | (7,22,194.61)                       |
| <b>10. Tax expense</b>  |                                |   |  |  |   |                                     |
| <b>11. Net Profit / (Loss) from ordinary<br/>activities after tax (9 + 10)</b>  | (1,54,082.65)                  | (1,24,618.26)                               | (1,99,436.00)  | (2,78,700.91)  | (4,28,775.12)   | (7,22,194.61)                       |
| <b>12. Extraordinary items (net of tax ' expense Lakhs)</b>   |                                |   |  |  |   |                                     |
| <b>13. Net Profit / (Loss) for the period (11 ± 12)</b>   | (1,54,082.65)                  | (1,24,618.26)                               | (1,99,436.00)  | (2,78,700.91)  | (4,28,775.12)   | (7,22,194.61)                       |
| <b>14. Share of Profit / (loss) of associates *</b>   |                                |   |  |  |   |                                     |
| <b>15. Minority Interest*</b>   |                                |   |  |  |   |                                     |
| <b>16. Net Profit / (Loss) after taxes, minority interest<br/>and share of profit / (loss) of associates (13 + 14 + 15) *</b> | (1,54,082.65)                  | (1,24,618.26)                               | (1,99,436.00)  | (2,78,700.91)  | (4,28,775.12)   | (7,22,194.61)                       |
| <b>17. Paid-up equity share capital<br/>(Face Value of the Share shall be indicated)</b>                                      | 24,90,000.00                   | 24,90,000.00                                | 24,90,000.00   | 24,90,000.00   | 24,90,000.00  | 24,90,000.00                        |
| <b>18. Reserve excluding Revaluation Reserves<br/>as per balance sheet of previous accounting year</b>                        |                                |   |  |  |   |                                     |
| <b>19.i Earnings Per Share (before extraordinary items)<br/>(of ₹ /- each) (not annualised):</b>                              |                                |   |  |  |   |                                     |
| (a) Basic   | (0.62)                         | (0.50)                                      | (0.80)   | (1.12)   | (1.72)  | (2.90)                              |
| (b) Diluted   | (0.62)                         | (0.50)                                      | (0.80)   | (1.12)   | (1.72)  | (2.90)                              |
| <b>19.ii Earnings Per Share (after extraordinary items)<br/>(of ₹ /- each) (not annualised):</b>                              |                                |   |  |  |   |                                     |
| (a) Basic   | (0.62)                         | (0.50)                                      | (0.80)   | (1.12)   | (1.72)  | (2.90)                              |
| (b) Diluted   | (0.62)                         | (0.50)                                      | (0.80)   | (1.12)   | (1.72)  | (2.90)                              |

\* Applicable in the case of consolidated results

Note:-

Profit / Loss from discontinuing operation, if any included in the above shall be disclosed separately with details thereof.

A Company which presents quarterly financial results in accordance with Ind AS 34 Interim Financial Reporting ( applicable under Companies ( Indian Accounting Standards ) Rules, 2015 ) for the period covered by its first Ind AS financial statement shall comply with the requirements of paragraph 32 of Ind AS 101- First time Adoption of Indian Accounting Standard.



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**Annexure IV**

**Reporting of Segment wise Revenue, Results and Capital Employed**

| Particulars   | 3 months ended<br>(31/12/2021) | Previous<br>3 months ended<br>(30/09/2021 ) | Corresponding<br>3 months ended<br>in the previous<br>year<br>(31/12/2020) | Year to<br>date figures<br>for current<br>period ended<br>(31/12/2021) | Year to date<br>figures for the<br>previous year<br>ended<br>(31/12/2020 ) | Previous<br>accounting<br>year ended<br>(31/03/2021) |
|---|--------------------------------|---|--|--|--|--|
|   | Audited/<br>Unaudited*         | Audited/<br>Unaudited*                      | Audited/<br>Unaudited*   | Audited/<br>Unaudited*   | Audited/<br>Unaudited*   | Audited/<br>Unaudited*                               |
| <b>1. Segment Revenue</b>   |                                |   |  |  |  |  |
| (net sale/income from each segment should be disclosed under this head)                     |                                |   |  |  |  |  |
| (a) Segment – A   |                                |   |  |  |  |  |
| (b) Segment – B   |                                |   |  |  |  |  |
| (c) Segment – C   |                                |   |  |  |  |  |
| (d) Segment....   |                                |   |  |  |  |  |
| (e) Unallocated   |                                |   |  |  |  |  |
| <b>Total</b>  |                                |   |  |  |  |  |
| Less: Inter Segment Revenue   |                                |   |  |  |  |  |
| <b>Net sales/Income From Operations</b>   |                                |   |  |  |  |  |
| <b>2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#</b> |                                |   |  |  |  |  |
| (a) Segment – A   |                                |   |  |  |  |  |
| (b) Segment – B   |                                |   |  |  |  |  |
| (c) Segment – C   |                                |   |  |  |  |  |
| (d) Segment...  |                                |   |  | N A  |  |  |
| (e) Unallocated   |                                |   |  |  |  |  |
| <b>Total</b>  |                                |   |  |  |  |  |
| Less: i) Interest**   |                                |   |  |  |  |  |
| ii) Other Un-allocable Expenditure net off  |                                |   |  |  |  |  |
| (iii) Un-allocable income   |                                |   |  |  |  |  |
| <b>Total Profit Before Tax</b>  |                                |   |  |  |  |  |
| <b>3. Capital Employed</b>  |                                |   |  |  |  |  |
| (Segment assets – Segment Liabilities)  |                                |   |  |  |  |  |
| (a) Segment – A   |                                |   |  |  |  |  |
| (b) Segment – B   |                                |   |  |  |  |  |
| (c) Segment – C   |                                |   |  |  |  |  |
| (d) Segment...  |                                |   |  |  |  |  |
| (e) Unallocated   |                                |   |  |  |  |  |
| <b>Total</b>  |                                |   |  |  |  |  |

\* 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 segment having operation which are primarily of financial nature

