

November 08, 2023

To, Manager Listing BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai -400001	To, The Listing Department The Calcutta Stock Exchange Limited 7, Lyons Range, Dalhousie, Kolkata, West Bengal -700001
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Scrip Code: 540132
ISIN: INE400R01018

Sub: Outcome of Board Meeting of Board of Directors held on November 8, 2023

Ref: Disclosure under Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Dear Sir/ Madam,

This is to inform that the Board of Directors of the Company at their meeting held today i.e., Wednesday, November 8, 2023, inter-alia, transacted the following businesses:

1. Un-audited Financial Results for the quarter and half year ended September 30, 2023

Considered and approved the un-audited (Standalone and Consolidated) Financial Results of the Company for the second quarter and half year ended on September 30, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In terms of the above, we are enclosing herewith the unaudited (Standalone and Consolidated) Financial Results for the Second quarter and half year ended September 30, 2023 along with the Limited Review Report issued by M/s Saini Pati Shah & Co LLP, Statutory Auditors of the Company.

2. Change in Registered Office of the Company within local limits of the same city

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Board of Directors vide Board Resolution dated November 8, 2023 have accorded their consent to shift the registered office of the company within local limits of the same city from 906, 9th Floor, D-Mall, Netaji Subhash Place, New Delhi, 110034 to 109-A (First Floor), Surya Kiran Building, 19, Kasturba Gandhi Marg, New Delhi – 110001 with effect from November 10, 2023.

The Meeting of the Board of Directors commenced at 3:00 P.M and concluded at 3:25 P.M.

SABRIMALA INDUSTRIES INDIA LIMITED

Regd. Office.: 906, 9th Floor, D-Mall, Netaji Subhash Place, Pitampura, New Delhi - 110034

Tel.: 011- 41514958, Website:www.sabrimala.co.in, E-mail:cs@sabrimala.co.in

CIN:L74110DL1984PLC018467



Request you to kindly take the same on record.

Thanking You

Yours sincerely,

**For and on behalf of
Sabrimala Industries India Limited**

Radhika

**Radhika Tosniwal
Company Secretary and Compliance officer
Membership Number: A38307**



Place: Delhi



Independent Auditor's Review Report

To
Board of Directors
Sabrimala Industries India Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Sabrimala Industries India Limited ("the Company") for the quarter and the half year ended 30 September 2023 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ("SRE") 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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.
4. Attention is drawn to the fact that the figures for the quarter ended 30 September 2023 are the balancing figures between the unaudited figures for the half year ended 30 September 2023 and the unaudited figures for the quarter ended 30 June 2023.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Saini Pati Shah & Co LLP
Chartered Accountants
Firm's Registration No: 137904W/W100622

Place: Mumbai
Date: 8 November 2023



Ankush

Ankush Shah
Partner

Membership No: 145370

UDIN: 23145370BQVAQN6450



Registered Office: D-207, Times Square,
Near Marol Metro Station, Andheri Kurla Road,
Andheri (E), Mumbai – 400059, India.

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SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

Regd. Off.: 906, D-Mall, Netaji Subhash Place, New Delhi-110034

Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41754949

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND THE HALF YEAR ENDED 30 SEPTEMBER 2023

(Rs. in Lakhs except per share data)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited (refer note 3)	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Income						
Revenue from operations	-	657.02	-	657.02	-	109.09
Other income	19.80	19.74	5.99	39.54	14.24	33.85
Total income	19.80	576.76	5.99	596.56	14.24	142.94
II Expenses						
a. Purchases of stock-in-trade	-	544.58	-	544.58	-	95.62
b. Changes in inventories of stock-in-trade	-	14.52	-	14.52	-	53.84
c. Employee benefits expense	2.77	0.53	1.33	3.30	2.55	6.07
d. Finance costs	0.02	0.01	0.04	0.03	0.04	0.05
e. Depreciation and amortization	0.02	0.02	-	0.04	-	0.02
f. Other expenses	3.65	2.96	3.79	6.61	6.50	15.19
Total expenses	6.46	562.62	5.16	569.08	9.09	169.79
III Profit before exceptional items and tax (I - II)	13.34	14.14	0.84	27.48	5.16	(26.85)
IV Exceptional Items	-	-	-	-	-	-
V Profit before tax (III - IV)	13.34	14.14	0.84	27.48	5.16	(26.85)
VI Tax expense:						
- Current tax	3.51	3.61	0.22	7.12	1.34	-
- Adjustment in respect of current tax of previous years	-	-	-	-	-	(0.16)
- Deferred tax	-	-	-	-	-	-
	3.51	3.61	0.22	7.12	1.34	(0.16)
VII Net profit / (loss) for the period (V - VI)	9.83	10.53	0.62	20.36	3.82	(26.69)
VIII Other comprehensive income for the period	-	-	-	-	-	-
IX Total comprehensive income after tax (VII + VIII)	9.83	10.53	0.62	20.36	3.82	(26.69)
X Paid-up equity share capital (at par value of Rs.10 each)	871.45	871.45	871.45	871.45	871.45	871.45
XI Other equity	-	-	-	-	-	(264.87)
XII Earnings per share						
a. Basic (Rs) (not annualised)	0.11	0.12	0.00	0.23	0.04	(0.31)
b. Diluted (Rs) (not annualised)	0.11	0.12	0.00	0.23	0.04	(0.31)

Date: 8 November 2023
Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

For Sabrimala Industries India Limited

Suresh Kumar Mittal

Suresh Kumar Mittal
Managing Director
DIN: 01835169

Director/Auth. Sign.

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

Regd. Off.: 906, D-Mall, Netaji Subhash Place, New Delhi-110034

Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41754949

Statement of Standalone Assets and Liabilities

(Rs. in Lakhs)

Sr. No.	Particulars	AS AT	
		30.09.2023	31.03.2023
		Unaudited	Audited
	ASSETS		
1	Non-current assets		
	Property, plant and equipment	0.15	0.19
	Financial assets	-	-
	Investments	5.00	-
	Other financial assets	5.15	0.19
	Total non-current assets		
2	Current assets		14.52
	Inventories	-	-
	Financial assets	56.30	56.30
	Trade receivables	31.14	60.51
	Cash and cash equivalents	489.34	449.51
	Loans	110.18	67.50
	Other financial assets	6.36	6.37
	Current tax assets (net)	9.96	7.73
	Other current assets	703.28	662.45
	Total current assets		
	Total assets	708.43	662.63
	EQUITY AND LIABILITIES		
1	Equity	871.45	871.45
	Equity share capital	(244.51)	(264.87)
	Other equity	626.94	606.58
	Total equity		
2	Liabilities		
	Current liabilities		
	Financial liabilities		
	Trade payables	0.15	0.56
	- total outstanding dues of micro and small enterprises	52.14	55.15
	- Total outstanding dues of creditors other than micro and small enterprises	0.97	0.23
	Other financial liabilities	25.05	0.11
	Other current liabilities	3.18	-
	Current tax liabilities (net)	81.49	56.05
	Total current liabilities		
	Total liabilities	81.49	56.05
	Total equity and liabilities	708.43	662.63

Date: 8 November 2023
Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

For Sabrimala Industries India Limited

Suresh Kumar Mittal

Suresh Kumar Mittal Director/Auth. Sign.
Managing Director
DIN: 01835169

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Statement of Standalone Cash Flows		
(Rs. in Lakhs)		
Particulars	HALF YEAR ENDED	
	30.09.2023	30.09.2022
	Unaudited	Unaudited
A. Cash flows from operating activities:		
Net profit / (loss) before tax	27.47	5.15
Adjustment for:		
Depreciation and amortization	0.04	-
Interest Income	(22.60)	(14.15)
Share of profit from firm	(0.35)	(0.09)
Operating cash flows before working capital changes	4.56	(9.09)
Working capital movements:		
(Increase) / Decrease in inventories	14.52	-
(Increase) / Decrease in trade receivables	-	13.36
(Increase) / Decrease in other financial assets	(42.68)	(48.01)
(Increase) / Decrease in other assets	(2.24)	(102.97)
Increase / (Decrease) in trade payables	(3.42)	0.38
Increase / (Decrease) in other financial liabilities	0.74	0.07
Increase / (Decrease) in other liabilities	24.93	0.02
Cash generated from operations	(3.57)	(146.24)
Direct taxes paid, net	(3.92)	(1.42)
Net cash flows generated from / (used in) operating activities (A)	(7.49)	(147.66)
B. Cash flow from investing activities:		
Proceeds from share of profit in firm	0.35	0.08
Placement of term deposits	(5.00)	-
Inter corporate deposits given	(67.50)	(35.00)
Inter corporate deposits repaid	45.00	175.00
Interest received	5.27	1.42
Net cash flows generated from / (used in) investing activities (B)	(21.88)	141.50
Net increase/ (decrease) in cash and cash equivalents (A+B)	(29.37)	(6.16)
Cash and cash equivalents at the beginning of the period	60.51	28.47
Cash and cash equivalents at the end of the period	31.14	22.31

Notes:

1. Components of cash and cash equivalents:

Cash on hand	1.39	0.36
Balances with banks		
- in current accounts	29.75	21.95
	31.14	22.31

2. The above cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows".

Date: 8 November 2023

Place: New Delhi

For and on behalf of the board of directors

Sabrimala Industries India Limited

Suresh Kumar Mittal

Suresh Kumar Mittal

Managing Director

DIN: 01835169

Director/Auth.Sign.

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STATEMENT OF STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Sr. No.	Particulars	Standalone					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2023 Unaudited (refer note 3)	30.06.2023 Unaudited	30.09.2022 Unaudited	30.09.2023 Unaudited	30.09.2022 Unaudited	31.03.2023 Audited
1	Segment revenue	-	557.02	-	557.02	-	109.09
(a)	Trading	-	-	-	-	-	-
(b)	Acquisition of stressed assets	-	557.02	-	557.02	-	109.09
	Revenue from operations						
2	Segment results: Profit before tax and interest	(6.43)	(5.58)	(5.12)	(12.03)	(9.04)	(60.65)
(a)	Trading	-	-	-	-	-	-
(b)	Acquisition of stressed assets	(6.43)	(5.58)	(5.12)	(12.03)	(9.04)	(60.65)
	Total	(0.02)	(0.01)	(0.04)	(0.03)	(0.04)	(0.05)
	Less: Finance cost	19.80	19.74	5.99	39.54	14.24	33.85
	Add: Other unallocable income net of unallocable expenses	13.34	14.14	0.84	27.48	5.16	(26.85)
	Profit before tax						
3	Segment assets	56.30	608.28	71.75	56.30	71.75	70.83
(a)	Trading	109.04	65.22	176.75	109.04	176.75	66.36
(b)	Acquisition of stressed assets	543.09	667.45	392.06	543.09	392.06	525.44
(c)	Unallocable corporate assets	708.43	1,340.95	640.56	708.43	640.56	662.63
	Total						
4	Segment liabilities	52.29	696.64	2.85	52.29	2.85	55.71
(a)	Trading	25.00	25.00	-	25.00	-	-
(b)	Acquisition of stressed assets	4.20	2.19	0.63	4.20	0.63	0.34
(c)	Unallocable corporate liabilities	81.49	723.83	3.48	81.49	3.48	56.05
	Total						

Notes:

Based on the nature of products and services, the risk and return profile of individual business and the internal business reporting systems, the Company has identified its reportable segments as under:

- a. Trading
- b. Acquisition of stressed assets

Accordingly information has been presented along these segments.

Date: 8 November 2023
Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

Suresh Kumar Mittal

Suresh Kumar Mittal
Managing Director
DIN: 01835169

Sabrimala Industries India Limited

Director/Auth.Sgn.

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

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Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41754949

Notes:

- 1 The above unaudited standalone financial results for the quarter and half year ended 30 September 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on 8 November 2023. The statutory auditors have carried out Limited Review of the above results and have issued an unmodified report.
- 2 The above unaudited standalone financial results for the quarter and half year ended 30 September 2023 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015, as amended, ("Ind AS") prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The figures for the quarter ended 30 September 2023 are the balancing figures between the unaudited figures for the half year ended 30 September 2023 and the unaudited figures for the quarter ended 30 June 2023.
- 4 During the previous quarter, the Company had received an intimation from one of its banker with which the Company maintains current account in relation to lien marked by the bank on the bank account of the Company for an amount of Rs. 3.87 lakhs on the basis of notice received from Commercial Taxes Department of Government of Telangana under section 29 of the TGVAT Act, 2005 dated 16 November 2022. The Company is inquiring for more details in the matter with respect to amount demanded / lien marked. The Company, based on its current understanding, believes that the above would not have a material impact on the financial results. The implications, if any, arising would be known only after the aforesaid matter is concluded and hence is not determinable at this stage.
- 5 Previous period / year figures have been regrouped / rearranged / reclassified wherever necessary to make it comparable.

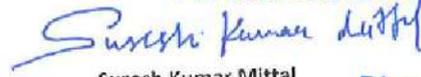
Date: 8 November 2023

Place: New Delhi

For and on behalf of the board of directors

Sabrimala Industries India Limited

For Sabrimala Industries India Limited



Suresh Kumar Mittal

Managing Director

DIN: 01835169

Director/Auth.Sign.



Independent Auditor's Review Report

To
Board of Directors
Sabrimala Industries India Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Sabrimala Industries India Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter and the half year ended 30 September 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ("SRE") 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.
4. The Statement includes the results of the following entities:
Subsidiary
Sabrimala Industries LLP
5. Attention is drawn to the fact that the figures for the quarter ended 30 September 2023 are the balancing figures between the unaudited figures for the half year ended 30 September 2023 and the unaudited figures for the quarter ended 30 June 2023.
6. Based on our review conducted and procedures performed as stated 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 Accounting 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



7. The Statement includes the interim financial information of one subsidiary which have not been reviewed, whose interim financial information reflect total assets of Rs. 9.21 lakhs as at 30 September 2023, total income of Rs. Nil, net profit after tax of Rs. Nil and total comprehensive income of Rs. Nil, before giving effect to the consolidated adjustments, for the quarter and the half year ended 30 September 2023, and net cash flows of Rs. Nil for the half year ended 30 September 2023, as considered in the Statement. According to the information and explanations given to us by the management, this interim financial information is not material to the Group. Our conclusion is not modified in respect of this matter.

For Saini Pati Shah & Co LLP
Chartered Accountants
Firm's Registration No: 137904W/W100622

Place: Mumbai
Date: 8 November 2023




Ankush Shah
Partner
Membership No: 145370
UDIN: 23145370BQVAA06243

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

Regd. Off.: 906, D-Mall, Netaji Subhash Place, New Delhi-110034

Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41754949

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND THE HALF YEAR ENDED 30 SEPTEMBER 2023

(Rs. in Lakhs except per share data)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited (refer note 3)	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Income						
Revenue from operations	-	557.02	-	557.02	-	109.09
Other income	19.80	19.74	5.99	39.54	14.24	33.85
Total income	19.80	576.76	5.99	596.56	14.24	142.94
II Expenses						
a. Purchases of stock-in-trade	-	544.58	-	544.58	-	95.62
b. Changes in inventories of stock-in-trade	-	14.52	-	14.52	-	53.84
c. Employee benefits expense	2.77	0.53	1.33	3.30	2.55	5.07
d. Finance costs	0.02	0.01	0.04	0.03	0.04	0.05
e. Depreciation and amortization	0.02	0.02	-	0.04	-	0.02
f. Other expenses	3.65	2.96	3.79	6.61	6.50	15.19
Total expenses	6.46	562.62	5.16	569.08	9.09	169.79
III Profit before exceptional items and tax (I - II)	13.34	14.14	0.84	27.48	5.16	(26.85)
IV Exceptional items	-	-	-	-	-	-
V Profit before tax (III - IV)	13.34	14.14	0.84	27.48	5.16	(26.85)
VI Tax expense:						
- Current tax	3.51	3.61	0.22	7.12	1.34	-
- Adjustment in respect of current tax of previous years	-	-	-	-	-	(0.16)
- Deferred tax	-	-	-	-	-	-
	3.51	3.61	0.22	7.12	1.34	(0.16)
VII Net profit / (loss) for the period (V - VI)	9.83	10.53	0.62	20.36	3.82	(26.69)
VIII Other comprehensive income for the period	-	-	-	-	-	-
IX Total comprehensive income after tax (VII + VIII)	9.83	10.53	0.62	20.36	3.82	(26.69)
X Paid-up equity share capital (at par value of Rs.10 each)	871.45	871.45	871.45	871.45	871.45	871.45
XI Other equity						(256.18)
XII Earnings per share						
a. Basic (Rs) (not annualised)	0.11	0.12	0.00	0.23	0.04	(0.31)
b. Diluted (Rs) (not annualised)	0.11	0.12	0.00	0.23	0.04	(0.31)

Date: 8 November 2023

Place: New Delhi

For and on behalf of the board of directors

Sabrimala Industries India Limited

For Sabrimala Industries India Limited

Suresh Kumar Mittal

Suresh Kumar Mittal

Managing Director

DIN: 01835169

Director/Auth. Sign.

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

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Statement of Consolidated Assets and Liabilities

(Rs. in Lakhs)

Sr. No.	Particulars	AS AT	
		30.09.2023 Unaudited	31.03.2023 Audited
	ASSETS		
1	Non-current assets		
	Property, plant and equipment	0.77	0.81
	Financial assets		
	Investments	-	-
	Other financial assets	5.00	-
	Total non-current assets	5.77	0.81
2	Current assets		
	Inventories	-	14.52
	Financial assets		
	Trade receivables	61.32	61.32
	Cash and cash equivalents	33.13	62.50
	Loans	489.34	449.51
	Other financial assets	111.74	69.06
	Current tax assets (net)	6.36	6.37
	Other current assets	9.96	7.73
	Total current assets	711.85	671.01
	Total assets	717.62	671.82
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	871.45	871.45
	Other equity	(235.82)	(256.18)
	Total equity	635.63	615.27
2	Liabilities		
	Current liabilities		
	Financial liabilities		
	Trade payables		
	- total outstanding dues of micro and small enterprises	0.15	0.56
	- Total outstanding dues of creditors other than micro and small enterprises	52.64	55.65
	Other financial liabilities	0.97	0.23
	Other current liabilities	25.05	0.11
	Current tax liabilities	3.18	-
	Total current liabilities	81.99	56.55
	Total liabilities	81.99	56.55
	Total equity and liabilities	717.62	671.82

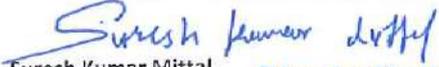
Date: 8 November 2023

Place: New Delhi

For and on behalf of the board of directors

Sabrimala Industries India Limited

For Sabrimala Industries India Limited


Suresh Kumar Mittal
Managing Director

Director/Auth.Sign.

DIN: 01835169

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

Regd. Off.: 906, D-Mall, Netaji Subhash Place, New Delhi-110034

Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41754949

Statement of Consolidated Cash Flows

(Rs. in Lakhs)

Particulars	HALF YEAR ENDED	
	30.09.2023	30.09.2022
	Unaudited	Unaudited
A. Cash flows from operating activities:		
Net profit / (loss) before tax	27.48	5.15
Adjustment for:		
Depreciation and amortization	0.04	-
Interest Income	(22.60)	(14.15)
Share of profit from firm	(0.35)	(0.09)
Operating cash flows before working capital changes	4.57	(9.09)
Working capital movements:	14.52	-
(Increase) / Decrease in inventories	-	13.36
(Increase) / Decrease in trade receivables	(42.68)	(48.01)
(Increase) / Decrease in other financial assets	(2.24)	(102.97)
(Increase) / Decrease in other assets	(3.41)	0.39
Increase / (Decrease) in trade payables	0.74	0.07
Increase / (Decrease) in other financial liabilities	24.93	0.02
Increase / (Decrease) in other liabilities	(3.57)	(146.23)
Cash generated from operations	(3.92)	(1.42)
Direct taxes paid, net	(7.49)	(147.65)
Net cash flows generated from / (used in) operating activities (A)		
B. Cash flow from investing activities:	0.35	0.08
Proceeds from share of profit in firm	(5.00)	-
Placement of term deposits	(67.50)	(35.00)
Inter corporate deposits given	45.00	175.00
Inter corporate deposits repaid	5.27	1.42
Interest received	(21.88)	141.50
Net cash flows generated from / (used in) investing activities (B)		
Net increase/ (decrease) in cash and cash equivalents (A+B)	(29.37)	(6.15)
Cash and cash equivalents at the beginning of the period	62.50	30.46
Cash and cash equivalents at the end of the period	33.13	24.32

Notes:

1. Components of cash and cash equivalents:

Cash on hand	3.18	2.16
Balances with banks		
- in current accounts	29.95	22.15
	33.13	24.31

2. The above cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows".

Date: 8 November 2023

Place: New Delhi

For and on behalf of the board of directors

Sabrimala Industries India Limited

For Sabrimala Industries India Limited

Suresh Kumar Mittal

Suresh Kumar Mittal

Managing Director

DIN: 01835169

Director/Auth.Sign.

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STATEMENT OF CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Sr. No.	Particulars	Consolidated					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2023 Unaudited (refer note 3)	30.06.2023 Unaudited	30.09.2022 Unaudited	30.09.2023 Unaudited	30.09.2022 Unaudited	31.03.2023 Audited
1	Segment revenue						
(a)	Trading	-	557.02	-	557.02	-	109.09
(b)	Acquisition of stressed assets	-	-	-	-	-	-
	Revenue from operations		557.02		557.02		109.09
2	Segment results: Profit before tax and interest						
(a)	Trading	(6.43)	(5.59)	(5.12)	(12.03)	(9.04)	(60.65)
(b)	Acquisition of stressed assets	-	-	-	-	-	-
	Total	(6.43)	(5.59)	(5.12)	(12.03)	(9.04)	(60.65)
	Less: Finance cost	(0.02)	(0.01)	(0.04)	(0.03)	(0.04)	(0.05)
	Add: Other unallocable income net of unallocable expenses	19.80	19.74	5.99	39.54	14.24	33.85
	Profit before tax	13.34	14.14	0.84	27.48	5.16	(26.85)
3	Segment assets						
(a)	Trading	61.32	613.29	76.77	61.32	76.77	75.84
(b)	Acquisition of stressed assets	109.04	65.22	176.75	109.04	176.75	66.36
(c)	Unallocable corporate assets	547.26	671.61	396.24	547.26	396.24	529.62
	Total	717.62	1,350.12	649.76	717.62	649.76	671.82
4	Segment liabilities						
(a)	Trading	52.79	697.14	3.36	52.79	3.36	56.21
(b)	Acquisition of stressed assets	25.00	25.00	-	25.00	-	-
(c)	Unallocable corporate liabilities	4.20	2.18	0.63	4.20	0.63	0.34
	Total	81.99	724.32	3.99	81.99	3.99	56.55

Notes:

Based on the nature of products and services, the risk and return profile of individual business and the internal business reporting systems, the Company has identified its reportable segments as under:

- a. Trading
- b. Acquisition of stressed assets

Accordingly information has been presented along these segments.

Date: 8 November 2023
Place: New Delhi

For Sabrimala Industries India Limited
For and on behalf of the board of directors
Sabrimala Industries India Limited

Suresh Kumar Mittal
Suresh Kumar Mittal
Managing Director
DIN: 01835169

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Notes:

- 1 The above unaudited consolidated financial results for the quarter and half year ended 30 September 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on 8 November 2023. The statutory auditors have carried out Limited Review of the above results and have issued an unmodified report.
- 2 The above unaudited consolidated financial results for the quarter and half year ended 30 September 2023 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015, as amended, ("Ind AS") prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The figures for the quarter ended 30 September 2023 are the balancing figures between the unaudited figures for the half year ended 30 September 2023 and the unaudited figures for the quarter ended 30 June 2023.
- 4 During the previous quarter, the Company had received an intimation from one of its banker with which the Company maintains current account in relation to lien marked by the bank on the bank account of the Company for an amount of Rs. 3.87 lakhs on the basis of notice received from Commercial Taxes Department of Government of Telangana under section 29 of the TGVAT Act, 2005 dated 16 November 2022. The Company is inquiring for more details in the matter with respect to amount demanded / lien marked. The Company, based on its current understanding, believes that the above would not have a material impact on the financial results. The implications, if any, arising would be known only after the aforesaid matter is concluded and hence is not determinable at this stage.
- 5 Previous period / year figures have been regrouped / rearranged / reclassified wherever necessary to make it comparable.

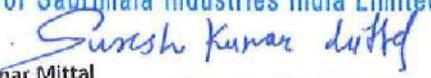
Date: 8 November 2023

Place: New Delhi

For and on behalf of the board of directors

Sabrimala Industries India Limited

For Sabrimala Industries India Limited



Suresh Kumar Mittal

Managing Director

DIN: 01835169

Director/Auth.Sign.