

SAB INDUSTRIES LIMITED Regd. & Corporate Office : SCO 49-50, Sector-26, Madhya Marg, Chandigarh-160 019 (INDIA) Tel. : +91-172-2792385 / 2793112 Fax : +91-172-2794834 / 2790887 Website : www.sabindustries.in CIN : L00000CH1983PLC031318

THE DY. MANAGER DEPTT. OF CORPORATE SERVICES BOMBAY STOCK EXCHANGE LIMITED PHIROZE JEEJEEBHOY TOWERS, DALAL STREET, MUMBAI - 400 001.

Sub: Outcome of the Board Meeting (Stock Code: 539112)

Dear Sir/ Madam,

Pursuant to Regulation 33 and Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we inform you that the Board of Directors in their meeting held today i.e. 13/08/2021 at Chandigarh, approved the following:

 Unaudited Financial Results (Standalone & Consolidated) and Auditor's Limited Review Report on the same for the Quarter ended 30th June, 2021 (Copy of Financial Results alongwith Limited Review Report is attached herewith).

The meeting commenced at 4:00 P.M and concluded at 4:30 P.M.

Kindly take the same on your records.

Thanking you, Yours faithfully, For SAB INDUSTRIES LIMITED

(AUTHORISED SIGNATORY)

Encl.: As above



SCO 51, 2nd Floor, Block -B, Chandigarh Citi Centre, VIP Road, Zirakpur (Pb.) 140603 M : 9316288660, 01762-516660 E-mail : narang.ca@gmail.com

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Chartered Accountants

AKR & ASSOCIATES

To The Board of Directors SAB INDUSTRIES LIMITED

- We have reviewed the accompanying statement of unaudited standalone financial results of SAB INDUSTRIES LIMITED (the "Company") for the quarter ended June 30, 2021 and year to date from April 1, 2021 to June 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 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, (Ind AS 34) "Interim Financial Reporting" 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. Our responsibility is to express a conclusion 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 Statement is free of material misstatement. 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.

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4. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKR & Associates Chartered Accountants (Firm registration No. 021179N)

Kimer

Kailash Kumar Partner (Membership Number: 505972)

Place of signature: Chandigarh Date: 13.08.2021 UDIN: 21505972AAAAHK5088

SAB INDUSTRIES LIMITED

Regd Office: at S.C.O.49-50, Sector-26, Madhya Marg, Statement of Standalone Unaudited Financial Results for	the Quarter ende	d 30th June, 202	1	(Rs in Lac
PARTICULARS	THREE MONTHS ENDED		FINANCIAL YEAR ENDED	
	30.06.2021 (UNAUDITED)	31 03 2021	30.06.2020	31.03.2021
1 Income	(UNKOUTED)	(AUDITED)	(UNAUDITED)	(AUDITED)
(a) Revenue from operations	0.00	0.00	89.00	
(b) Other Income (net)	52.60	99.57	71.60	124.3
Total Income	52.60	99.57	160.60	300.3
2 Expenses			100.00	424.67
(a) Cost of Material Consumed	0.00	0.00	0.00	
(b) Changes in inventories of work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00
(c) Employee benefits expense	43.79	34,40	26.35	155.53
(d) Finance Costs	105.33	228.80	21.34	418.68
(e) Depreciation and amortisation expense	6.37	13.61	7.84	36.80
(f) Other Expenses	16.47	28.70	14.97	111.89
Total Expenses :	171.96	305.51	70.50	722.90
3 Profit /(Loss) before exceptional items and tax	(119.36)	(205.94)	90.10	(298.23)
4 Exceptional Items				(the of (J + & of)
5 Profit /(Loss) before tax	(119.36)	(205.94)	90.10	(298.23)
6 Tax Expense				1800.807
a) Current Tax b) Deferred Tax	0.00	0.00	12.20	0.00
Total Tax Expense	0.00	2.74	0.00	2.74
	0.00	2.74	12.20	2.74
7 Net Profit/(Loss) for the period	(119.36)	(208.68)	77.90	(300.97)
10 Extraordinary items (Net of tax expense)			a	1000.017
11 Profit/(Loss) for the period	(119.36)	(208.68)	77.90	(300.97)
12 Other Comprehensive Income, net of Income Tax				10000007
a) (i) Items that will not be reclassified to profit or loss	2486.96	2385.47	1345,48	5,036.27
(ii) Income Tax relating to Items that will not be			1040.40	0,030.27
reclassified to profit or loss	(691.87)	(663.64)	(374.31)	(1401.09)
b) (i) Items that will be reclassified to profit or loss		0.00		0.00
(ii) Income Tax relating to Items that will be reclassified to profit or loss				0.00
Other Comprehensive Income, net of Income Tax	~		~	0.00
Total comprehensive income for the period	1,795.09	1,721.83	971.17	3.635.18
3 paid-up equity capital :(Face value Rs.10/- each)	1675.73	1513.15	1049.07	3334.21
Earning per share (of Rs.10/- each (not annualised)	1518.84	1518.84	1518.84	1518.84
Basic and Diluted Earning per share	(0.79)	(1.37)	0.51	(1.98)

1 The statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 13th August 2021.

2 This financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the rules thereunder and in terms of SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05,2016.

3 The Statutory Auditors have carried out a limited review of the accounts for the guarter ended 30.06.2021.

Place: Chandigarh Date : 13 08.2021

By order of the Board of Directors For SAB Industries Limited

(Sanjay Garg) Director

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SAB INDUSTRIES LIMITED

Regd Office: at S.C.O.49-50, Sector-26, Madhya Marg, Chandigarh Phone No.0172-2793112, Fax 0172-2794834

SEGMENT REPORT

Segment-wise Revenue, Results, Assets & Liabilities

Unaudited for three months ported				
	30.06.20	21 31.03.202		FINANCI
			2 20.00.2020	YEAR END
	UNAUDITED	AUDITED	1 IASALITUTE	31.03.20
SEGMENT REVENUES		the solution of the solution	UNAUDITED	AUDITI
Construction Division				
Real Estates Division	32 55	0.00		
Investments (in sharea)		TO SUL	1-4 (3 -4 1	327.2
Agriculture		0.00	0.00	0.0
Infotech Division		V.00	0.00	0.0
Unallocated		11.00	1 1 . 1 1	96.4
		0.00	0.02	0.9
		w.ww	0.00	0.0
SECMENT DOOL	02.00	99.57	160.60	424.6
DESIMENT RESULTS				124.0
Fronu(Loss)				
Certore tax and interest from each segment				
Real Estates Division	(25.54)	25.84	100 50	
Investments (in shares)		an or a think	100.50	59.36
Agriculture	0.00	0.00		
Infotech Division				0.00
Unallocated				66.59
	0.00	(5.01)	(0.16)	(5.50)
	(14.03)	22.00		······
(i) Other Lin allocable		And and a second s	AND	120.45
iii) Unallocable expenditure net of	100.00	228.80	21.34	418.68
PROFIT//I OSS) PERCOPE				
EFURE TAX	(119.36)	1205.04		
Segment Assate		(200.94)	90.10	(298.23)
Construction Division				and the second se
Port Entrie Division	2017.04			
inear Estates Division		3314.17	3216.80	3314.17
And the shares)		5915.83		5915.83
Agriculture			7363.34	
notech Division		1969.76		6018.07
sio Gas Project		16.18		1969.76
	346.71	343.75		16.18
	0.00	0.00		343.75
egment Liabilities	25321.53	17577.76		0.00
Onstruction Division				17577.76
eal Estates Division	10910.23	8572 38 1	2022 07	
vestments (in shares)				8572.38
ariculture			/91.59	786.45
fotech Division		171.00		7387.36
Cap Device			1190.66	471.90
o Gas Project	(681.45)	(681.45)	(676.01)	(681.45)
		4 60		1001.40)
naliocable	1.55	1.53	1.63	1 6 9
naliocable DTAL	1039.59	***		1.53
	1039.59	1039.59	1.63 1039.59 7399.55	1.53 1039.59 17577.76
	Construction Division Real Estates Division Investments (in shares) Agriculture Infotech Division Unallocated TOTAL SEGMENT RESULTS Profit/(Loss) (Before tax and interest from each segment) Construction Division Real Estates Division Investments (in shares) Agriculture Infotech Division Unallocated TOTAL) Interest ii) Other Un-aillocable expenditure net of iii) Unallocable Income PROFIT/(LOSS) BEFORE TAX Segment Assets Construction Division Real Estates Division iii Gas Project Inallocable OTAL egment Liabilities onstruction Division eal Estates Division eal Estates Division vestments (in shares) Agriculture for the Division	SEGMENT REVENUES UNAUDITED Construction Division 33.55 Investments (in shares) 0.00 Agriculture 0.00 Infotech Division 19.05 Unallocated 0.00 TOTAL 0.00 SEGMENT RESULTS 9 Profit/(Loss) (Eefore tax and interest from each segment) Construction Division (25.54) Investments (in shares) 0.00 Agriculture 0.00 Infotech Division 11.51 Unallocated 0.00 Infotech Division 11.51 Unallocated 0.00 TOTAL 0.00 Infotech Division 11.51 Unallocated 0.00 TOTAL (14.03) ii) Other Un-allocable expenditure net of 105.33 iii) Unallocable Income 9017.99 PROFIT(LOSS) BEFORE TAX (119.36) Segment Assets 3917.99 Construction Division 3917.99 Real Estates Division 1353.66 Indicable 146.71 OTAL 25321	SEGMENT REVENUES Construction Division 31.03.202 Investments (in shares) 0.00 0.00 Agriculture 0.00 0.00 Infotech Division 19.05 11.00 Agriculture 0.00 0.00 Unallocated 0.00 0.00 TOTAL 52.60 99.57 SEGMENT RESULTS 7074L 52.60 Profit/(Loss) (25.54) 25.84 Investments (in shares) 0.00 0.00 Agriculture 0.00 0.00 Construction Division 11.51 2.03 Real Estates Division 11.51 2.03 Unallocated 0.00 0.00 Unallocated income 106.33 228.80 ii) Other Un-allocable expenditure net of 105.33 228.80 iii) Unallocable income 13353.66 6018.07 PROFIT((LOSS) BEFORE TAX (119.36) (205.94) Segment Assets 5229.36 5915.83 Construction Division 1969.76 1969.76 1	SEGMENT REVENUES Construction Division UNAUDITED AUDITED UNAUDITED Real Estates Division 33.55 87.62 149.41 Investments (in shares) 0.00 0.00 0.00 Agriculture 0.00 0.00 0.00 Infotech Division 19.05 11.00 11.17 Unallocated 0.00 0.95 0.02 TOTAL 0.00 0.95 0.00 SEGMENT RESULTS 52.60 99.67 160.60 SEGMENT RESULTS 62.60 99.67 160.60 Segment As and Interest from each segment) 0.00 0.00 0.00 Construction Division 11.51 2.03 5.10 Investments (in shares) 0.00 0.00 0.00 Agriculture 0.00 0.00 0.00 0.00 Indicable Income 105.33 228.60 21.34 10 I) Other Un-allocable expenditure net of 105.33 228.60 21.34 10 I) Other Un-allocable expenditure net of 105.33

Date : 13.08.202

By order of the Board of Directors For SAB Industries Limited

(Sanjay Garg)

Director

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Independent Auditor's Review Report On consolidated unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Chartered Accountants

AKR & ASSOCIATES

TO THE BOARD OF DIRECTORS OF SAB INDUSTRIES LIMITED

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of SAB Industries Limited ("the Parent") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associate for the quarter ended June 30, 2021 and year to date from April 01, 2021 to June 30, 2021 ("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 (the "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 express a conclusion 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. The Statement includes the results of the following entities:
 - Sab Udyog Limited (Associate of the Parent Company)

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- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, subject to the effects of the matter specified in paragraph 6 below, 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of above-mentioned associate, whose unaudited interim financial results include the Company's share of total net Profit before tax of Rs. 971.04 lakhs, for the quarter ended June 30, 2021 as considered in the Statement whose interim financial results and other financial information have not been reviewed by us.

These unaudited interim financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of Associates is based solely on such unaudited interim financial results and other unaudited financial information.

7. Our conclusion is not modified in respect of this matter.

For AKR & Associates Chartered Accountants (Firm registration No. 021179N)

Kailash Kumar Railash Kumar Partner (Membership Number: 505972)

Place of signature: Chandigarh Date: 13.08.2021 UDIN: 21505972AAAAHL6452

Regd Office: at S.C.O.49-50, Sector-26, Madhya Marg, Statement of Consolidated Unaudited Financial Results	Chandigarh Pho	one No.0172-27	СІN:L00000СН 793112,Fax 0	1983PLC03131
onautiou rinancial Results	for the Quarter en	ided 30th June,2	2021	(Rs in L
PARTICULARS	THR	FINANCIAL YEAR ENDED		
	30.06.2021 (UNAUDITED)	31.03.2021	30.06.2020	31.03.2021
1 Income (a) Revenue from operations (b) Other Income (net)	0.00	(AUDITED) 0.00	(UNAUDITED)	(AUDITED)
Total Income	52.60	99.57	89.00	124.3
2 Expenses	52.60	99.57	71.60	300.33
 (a) Cost of Material Consumed (b) Changes in inventories of work-in-progress and stock-in-trade (c) Employee benefits expense 	0.00 0.00	0.00	0.00 0.00	<u>424.67</u> 0.00 0.00
 (d) Finance Costs (e) Depreciation and amortisation expense (f) Other Expenses 	43.79 105.33 6.37	34.40 228.80 13.61	26.35 21.34 7.84	155.53 418.68 36.80
Total Expenses :	16.47	28.70	14.97	111.89
3 Profit /(Loss) before exceptional items and tax	171.96	305.51	70.50	722.90
Silare of Profiv(Loss) from Associates	971.04	(205.94)	90.10	(298.23)
5 Profit /(Loss) before tax	851.68	820.08	506.97	1977.11
6 Tax Expense a) Current Tax b) Deferred Tax	0.00	0.00	597.07 12.20	1678.88
Total Tax Expense	0.00	2.74	0.00	2.74
7 Net Profit/(Loss) for the period	0.00	2.74	12.20	2.74
D Extraordinary items (Net of tax expense)	851.68	611.40	584.87	1676.14
Pronu(Loss) for the period			0	1070.14
2 Other Comprehensive Income, net of Income Tax	851,68	611.40	584.87	1676,14
a) (i) Items that will not be reclassified to profit or loss (ii) Income Tax relating to Items that will not be	2486.96	2385.47	1345.48	5,036.27
b) (i) Items that will be reclassified to profit or loss	(691.87)	(663.64)	(374.31)	(1401.09)
to profit or loss	-	0.00		0.00
Other Comprehensive Income, net of Income Tax	1 705 00			0.00
i via completellsive income for the period	1,795.09	1,721.83	971.17	3,635,18
paid-up equity capital '/ Face value De 10/	2646.77 1518.84	2333.23	1556.04	5311.32
Earning per share (of Rs.10/- each (not annualised) Basic and Diluted Earning per share	5.61	4.03	1518.84 3.85	1518.84

1 The statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 13th August 2021.

2 This financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the rules thereunder and in terms of SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05,2016.

3 The Statutory Auditors have carried out a limited review of the accounts for the quarter ended 30.06.2021.

Place: Chandigarh Date : 13.08.2021

By order of the Board of Directors For SAB Industries Limited

(Sanjay Garg) Director



SAB INDUSTRIES LIMITED

(CIN:L00000CH1983PLC031318) Regd Office: at S.C.O.49-50,Sector-26,Madhya Marg, Chandigarh Phone No.0172-2793112,Fax 0172-2794834

SEGMENT REPORT

Segment-wise Revenue.Results, Assets & Liabilities

		Unaudited for three months ended			CINIANOIA
1		30.06.2021	31.03.2021	30.06.2020	FINANCIA YEAR ENDE 31.03.20;
		UNAUDITED	AUDITED	UNAUDITED	AUDITE
1	SEGMENT REVENUES				
a)	Construction Division	22 55	6 m 10 m		
b)		33.55 0.00	87.62	149.41	327.22
(c)	Investments (in shares)	0.00	0.00	0.00	0.0
(b)	Agriculture	19.05	0.00	0.00	0.0
e)	Infotech Division	0.00	11.00	11.17	96.4
1 1)	Unallocated	0.00	0.95	0.02	0.9
	TOTAL	52.60	0.00 99.57	0.00	0.00
2	SEGMENT RESULTS				*4.4.0
	Profit/(Loss)				
	(Before tax and interest from each segment)				
a)	Construction Division				
b)	Real Estates Division	(25.54)	25.84	106.50	59.36
c)	Investments (in shares)				
d)	Agriculture	0.00	0.00	0.00	0.00
e)	Infotech Division	11.51	2.03	5.10	66.59
f)	Unallocated	0.00	(5.01)	(0.16)	(5.50)
	TOTAL	52 8 0.00			
less :	i) Interest	(14.03)	22.86	111.44	120.45
	ii) Other Un-allocable expenditure net of	105.33	228.80	21.34	418.68
	iii) Unallocable Income				
TOTA	L PROFIT/(LOSS) BEFORE TAX	(119.36)	(205.94)	90.10	(000.00)
03	Segment Assets			50.10	(298.23)
a)	Construction Division				
b)	Real Estates Division	3917.99	3314.17	3216.80	3314.17
C)	Investments (in shares)	5529.36	5915.83	4473.86	5915.83
d)	Agriculture	13538.66	6018.07	7363.34	6018.07
e)	Infotech Division	1969.76	1969.76	1978.52	1969.76
n	Bio Gas Project	19.05	16.18	26.44	16.18
a)	Unaliocable	346.71	343.75	340.59	343.75
	TOTAL	0.00	0.00	0.00	0.00
04	Segment Liabilities	25321.53	17577.76	17399.55	17577.76
a)	Construction Division	10910.23	0000 00		
b)	Real Estates Division	1616.33	8572.38	13023.87	8572.38
C)	Investments (in shares)		786.45	791.59	786.45
d)	Agriculture	12276.25	7387.36	2028.22	7387.36
	Infotech Division	159.03	471.90	1190.66	471.90
	Bio Gas Project	(681.45)	(681.45)	(676.01)	(681.45)
	Unallocable	1.55	1.53	1.63	1.53
- Malanana and	TOTAL	1039.59	1039.59	1039.59	1039.59
		25321.53	17577.76	17399.55	17577.76

Place: Chandigarh Date : 13.09.2020

By order of the Board of Directors For SAB Industries, Limited

(Sanjay-Garg) Director

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