

SABIL/2022/935 November 11, 2022

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

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

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. 11/11/2022 at Chandigarh, approved the following:

 Unaudited Financial Results (Standalone & Consolidated) and Auditor's Limited Review Report on the same for the Quarter and Half Year ended 30th September, 2022 (Copy of Financial Results alongwith Limited Review Report is attached herewith).

The meeting commenced at 4:30 P.M. and concluded at 5.00 P.M. Kindly take the same on your records.

Thanking you, Yours faithfully, For SAB INDUSTRIES LIMITED

(GURPREET KAUR) COMPANY SECRETARY

noch

Encl.: As above



S.C. DEWAN & CO.

CHARTERED ACCOUNTANTS

TEL.: 0172-4611235 S.C.O. 90, 1st Floor

Mansa Devi Road, Swastic Vihar, Panchkula-134 109

E-mail: dewansahab@gmail.com

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 SAB Industries Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of SAB Industries Limited (the "Company") for the quarter ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 (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, "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. 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.



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.

Place of signature: Panchkula

UDIN:- 22015678BCUDZT9033

Date: 11.11.2022

For S.C. Dewan & Co. Chartered Accountants (Firm registration No. 000934N)

Per S.C. Dewan

Partner

(Membership Number: 015678)

CHARTERED COACCOUNTANTS

(CIN:L00000CH1983PLC031318)

	Statement of Standalone Unaudited Financial Results for the	ie Quarter an	d Half Year	ended 30th	Sept,2022	(Rs in L	acs)
	PARTICULARS	THREE MONTHS ENDED		SIX MONTHS ENDED YEAR END			
		30.09.2022 (UN-AUD(TED)	30.06.2022	30.09.2021 (UN-AUDITED)	30.09.2022	30.09.2021	31,03.2022
	1 Income	(GREAGDITED)	(ON-RODITED)	(UN-AUDITED)	(UN-AUDITED)	(UN-AUDITED)	(AUDITED)
	(a) Revenue from operations	0	0	0.00	0.00	0	
	(b) Other Income (net)	247.77	286.38	0.00	534.15	83.48	243.2
	Total Income	247.77	286.38	30.88	534.15	83.48	243.27
	2 Expenses		200.00	00.00	034.15	03,40	243.21
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.0
	(b) Changes in inventories of work-in-progress	0.00	0.00	200.00	0.00	W73330.	0.0
	and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.0
	(c) Employee benefits expense	67.35	61.16	35.77	128.51	70.50	4 4 4 4
	(d) Finance Costs	0.57	3.50		4.07	79.56 184.89	168.8
	(e) Depreciation and amortisation expense	3.03	3.02			1 UNCO METORS	235.0
	(f) Other Expenses	27.08	59.54	24.84	6.05 86.62	12.75	20.6
_		27.00	50.54	24.04	80.02	41.31	105.3
_	Total Expenses :	98.03	127.22	146.55	225.25	318.51	529.BI
	Profit /(Loss) before exceptional items and tax	149.74	159.16	(115.67)	308.90	(235.03)	
4	Exceptional Items		100.10	(115.07)	300.00	(235.03)	(286.61
	Profit /(Loss) before tax	149.74	159.16	(115,67)	308.90	(00F 00)	(222.22
6	Tax Expense		100.10	(113.07)	300.80	(235.03)	(286.61
	a) Current Tax	0.00	0.00	0.00	0.00		TIMP TO ST
	b) Deferred Tax	0.00	0.00	0.00	0707000	0.00	0.00
	Total Tax Expense	0.00	0.00	107000000000000000000000000000000000000	0.00	0.00	1.28
7	Net Profit/(Loss) for the period	149.74	159.16	(115.67)	0.00	0.00	1.28
10	Extraordinary items (Net of tax expense)	1	100.10	(115.67)	308.90	(235.03)	(287.89)
11	Profit/(Loss) for the period	149.74	159.16	(445.00)	22200		
12	Other Comprehensive Income, net of Income Tax	140.74	159.16	(115.67)	308.90	(235.03)	(287.89)
	a) (i) Items that will not be reclassified to profit or loss	(050.00)					
	(ii) Income Tax relating to Items that will not be	(859.64)	617.33	11921.55	(242.31)	14408.51	12384.23
	reclassified to profit or loss	000.45					
	b) (i) Items that will be reclassified to profit or loss	239.15		(3316.58)	67.41	(4008.45)	(3445.29)
	(ii) Income Tax relating to Items that will be reclassified	0.00	0.00	0.00	0.00	0.00	0.00
	to profit or loss	0.00					
	Other Comprehensive Income,net of Income Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Total comprehensive Income for the period	(620.49)	445.59	8604.97	(174.90)	10400.06	8938.94
3	paid-up equity capital (Face value Rs 10/- each)	(470.75)	604.75	8489.30	134.00	10165.03	8651.05
4	Earning per share (of Rs. 10/- each (not annualised)	1521.01	1521.01	1518.84	1521.01	1518,84	1521.01
	Basic and Diluted Earning per share	0.98	1.05	(0.76)	2.03	(1.55)	(1.89)

- 1 The statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 11th November 2022.
- 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 30.09.2022.

Place: Chandigarh Date: 11.11.2022

By order of the Board of Directors For SAB Industries Limited

(Sanjay Garg)
Additional Managing Director

For S.C. Dewan & Co. Chartred Accountants

(S.C. Dewan) Partner

MN 015678

	CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBE	R 2022			(Rupees in lacs)
	CASH FLOW FROM ORFRATIVO ACTUATION		30.09.2022		31.03.2022
A.	CASH FLOW FROM OPERATING ACTIVITIES NET PROFIT/(LOSS) BEFORE TAX AND EXTRA ORDINARY ITEMS ADJUSTMENT FOR:		308.90		(286.61)
	PROFIT ON SALE OF FIXED ASSETS		(235.05)		(0.00)
	LOSS ON SALE OF FIXED ASSETS		0.00		(2.33)
	DEPRECIATION		6.05		20.64
	DIVIDENT RECEIVED		0.00		(26.48)
	INTEREST & OTHER FINANCIAL CHARGES		4.07		235.09
	OPERATING PROFIT BEFORE WORKING CAPITAL CHARGES		83.97		
	ADJUSTMENT FOR TRADE AND		03.37		(56.93)
	OTHER RECEIVABLES	(549.98)		15.17	
	INVENTORIES	(2,277.06)		(2,315.52)	
	TRADE PAYABLES	1,438.17	(1,388.87)		(120.13)
	CASH GENERATED FROM OPERATIONS	1,400.17	(1,304.90)	2,180.22	(177.06)
	INTEREST AND OTHER FINANCIAL EXPENSES PAID	4.07	(1,304.90)	235	(177.06)
	DIRECT TAXES PAID/ADJUSTED	0	4.07	0	235.09
	CASH FLOW BEFORE EXTRA ORDINARY ITEMS	<u> </u>	(1,308.97)	9	(412.15)
	OTHER ADJUSTMENTS		8.39		(0.27)
	CASH FLOW FROM OPERATING ACTIVITIES		(1,300.58)		(412.42)
B.	CASH FLOW FROM INVESTING ACTIVITIES		(.,,,		(412.42)
	PURCHASE OF FIXED ASSETS/CAPITAL WORK IN PROGRESS		(63.52)		(48.38)
	SALE OF FIXED ASSETS		390.84		23.79
	DIVIDEND RECEIVED		0.00		26.48
					20.40
	DEFERRED REVENUE EXPENDITURE				-
	NET CASH FLOW FROM INVESTING ACTIVITIES		327.32		1.89
C.	CASH FLOW FROM FINANCING ACTIVITIES				1.00
	REPAYMENT OF LONG TERM BORROWINGS		0.00		(966.51)
	REPAYMENT OF SHORT TERM BORROWINGS		(174.13)		0.00
	PROCEEDS FROM LONG TERM BORROWINGS		1,291.57		0.00
	NET CASH RECEIVED FROM FINANCING ACTIVITIES		1,117.44		(966.51)
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		144.18		(1,377.04)
	CASH AND CASH EQUIVALENTS AS AT 01.04.2022/01.04.2021 (OPENING BALANCE)		147.87		1,524.91
9	CASH AND CASH EQUIVALENTS AS AT 30.09.2022/31.03.2022 (CLOSING BALANCE)		292.05		147.87

For SAB Industries Limited

Sanjay Garg Addl.Managing Director

For S.C. Dewan & Co.
Chartred Accountants

(Co.)
Partner

Phool 5638

(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 Report for the Quarter and Half Year Ended

a) b) C) d) e) f)	SEGMENT REVENUES 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	30.09.2022 202.93 0.00 0.00 44.84 0.00 0.00 247.77	ee Months Ende: 30.06.2022 22.85 0.00 0.00 263.53 0.00 0.00 2.00 286.38	30.09.2021 30.88 0.00 0.00 0.00 0.00 0.00 0.00 30.88	Six Months 30.09.2022 225.78 0.00 0.00 308.37 0.00 0.00 534.15	30.09.2021 64.43 0.00 0.00 19.05 0.00 0.00 83.48	YEAR ENDED 31.03.202 153.39 0.00 26.44 62.5 0.83 0.00 243.27
a) b) C) d) e) f)	Construction Division Real Estates Division Investments (in shares) Agriculture Infotech Division Unallocated TOTAL SEGMENT RESULTS Profit/(Loss) (Before tax and interest from each segment)	202.93 0.00 0.00 44.84 0.00	22.85 0.00 0.00 263.53 0.00 0.00	30.88 0.00 0.00 0.00 0.00 0.00	225.78 0.00 0.00 308.37 0.00 0.00	64.43 0.00 0.00 19.05 0.00 0.00	153.39 0.00 26.41 62.5 0.83
b) C) d) e) f)	Real Estates Division Investments (in shares) Agriculture Infotech Division Unallocated TOTAL SEGMENT RESULTS Profit/(Loss) (Before tax and interest from each segment)	0.00 0.00 44.84 0.00 0.00	0.00 0.00 263.53 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 308.37 0.00 0.00	0.00 0.00 19.05 0.00 0.00	0.0 26.4 62.5 0.8 0.0
c) d) e) f)	Investments (in shares) Agriculture Infotech Division Unallocated TOTAL SEGMENT RESULTS Profit/(Loss) (Before tax and interest from each segment)	0.00 44.84 0.00 0.00	0.00 263.53 0.00 0.00	0.00 0.00 0.00 0.00	0.00 308.37 0.00 0.00	0.00 19.05 0.00 0.00	28.4 62.5 0.8 0.0
d) e) f)	Agriculture Infotech Division Unallocated TOTAL SEGMENT RESULTS Profit/(Loss) (Before tax and interest from each segment)	44.84 0.00 0.00	263.53 0.00 0.00	0.00 0.00 0.00	308.37 0.00 0.00	19.05 0.00 0.00	62.5 0.8 0.0
e) f)	Infotech Division Unallocated TOTAL SEGMENT RESULTS Profit/(Loss) (Before tax and interest from each segment)	0.00	0.00	0.00	0.00	0.00	0.0
n) 2	Unallocated TOTAL SEGMENT RESULTS Profit/(Loss) (Before tax and interest from each segment)	0.00	0.00	0.00	0.00	0.00	0.0
2 a)	SEGMENT RESULTS Profit/(Loss) (Before tax and interest from each segment)						
a)	Profit/(Loss) (Before tax and interest from each segment)						
a)	(Before tax and interest from each segment)						
a)	each segment)						
a)							
	Construction Division						
	Constitution Division	158.60	(78.02)	(28.91)	80.58	(54.45)	(109.76
b) 1	Real Estates Division	0.00	0.00	0.00	0.00	0.00	The second second
c)	Investments (in shares)	0.00	0.00	0.00	0.00	0.00	0.00
	Agriculture	(8.29)	240.68	(7.20)	232.39	4.31	26.4
e)	Infotech Division	0.00	0.00	0.00	0.00	0.00	32.09
f) I	Unallocated	0.00	0.00	0.00	0.00	0.00	(0.33
	TOTAL	150.31	162.66	(35.11)	312.97	(50.14)	0.00
ess:	i) Interest	0.57	3.50	79.56			(51.52
1	ii) Other Un-allocable expenditure net of	0.07	3.30	18.30	4.07	184.89	235.09
1	iii) Unallocable Income						
	PROFIT/(LOSS) BEFORE TAX	149.74	159.16	(115,67)	308.90	1005.001	****
		2,141130	700,10	(110.01)	300.30	(235.03)	(286.61
03 5	Segment Assets						
a) (Construction Division	2882.85	1792.93	3380.24	2882.85	2222 24	
b) F	Real Estates Division	10022.12	8612.05	5976.84	10022.12	3380.24	2188.08
c) 1	Investments (in shares)	23172.15	24026.54	25454.15		5976.84	7745.06
	Agriculture	1922.96	1922.96		23172.15	25454.15	23422.85
	Infotech Division	19.01	19.22.90	1969.76	1922.96	1969.76	2069.76
	Bio Gas Project	469.31	10000	19.05	19.01	19.05	19.01
100	Unallocable	0.5.7.7.17.7	440.06	389.41	469.31	389.41	421.42
	TOTAL	0.00 38488.40	0.00 36813.55	0.00	0.00	0.00	0.00
	Segment Liabilities	30400.40	36813.55	37189.45	38488.40	37189.45	35866.18
a) (Construction Division	19276.73	17605.45	12223.78	19276.73	12223.78	16914.32
b) F	Real Estates Division	2256.43	2036.60	1784.66	2256.43	1784.66	
c) It	nvestments (in shares)	16075.88	16326.60	22669.02	16075.88	22669.02	2036.60
d) A	Agriculture	521.77	485.23	151.83	521.77		16326.60
e) Ir	nfotech Division	(685.04)	(681.77)	(681.45)		151.83	228.99
f) B	Bio Gas Project	3.04	1.85	2.02	(585.04)	(681.45)	(681.77)
	Inallocable	1039.59	1039.59		3.04	2.02	1.85
	OTAL	38488.40	36813.55	1039.59 37189.45	1039.59 38488.40	1039.59 37189.45	1039.59 35866.18

Place: Chandigarh Date: 11.11.2022

By order of the Board of Directors For SAB Industries Limited

(Sanjay Garg) Addl.Managing Director

DIN NO00030956

For S.C. Dewan & Co. Chartred Accountants

J. 1200 1 2000

SAB INDUSTRIES LIMITED

Standalone Assets & Liabilities as at 30th September, 2022

Particulars	Note No.	As On	As On	
		30.09.2022	31.03.2022	
I. ASSETS		(Rupees)	(Rupees)	
(1) Non-current assets				
(a) Property, plant and equipment	1.7-1	202457427	04077070	
(b) Capital Work In Progress	1 (a)	202157427	21677678	
(c) Financial Assets	1 (b)	46929986	4214295	
- Investments	4 (0)	2317215185	004000400	
- Loans	1 (c)		234228466	
(d) Other Non-Current Assets	1 (d)	119984000	10156696	
(e) Deferred tax assets (net)	1 (d) 1 (e)	102909 (496301784)	10290	
Total Non-current assets	(6)		(503042692	
(2) Current assets		2190087723	219983159	
(a) Inventories	2 (a)	1000185880	77247992	
(b) Financial Assets	2 (a)	1000103000	112419920	
- Trade receivables	2 (b)	0		
- Cash and cash Equivalents	2 (c)	29204651	1478661	
(c) Loans	2 (d)	115150167	7793073	
(d) Other current assets	2 (e)	17909706	18548263	
Total Current assets		1162450404	88374553	
TOTAL	ASSETS	3352538127	308357712	
II. EQUITY AND LIABILITIES				
Equity				
(a) Share Capital	3 (a)	152100780	152100780	
(b) Other Equity	3 (b)	2144984084	2131584078	
Total Equity	(0)	2297084864	2283684858	
Liabilities	- 1	2231004004	2203004030	
(1) Non-Current Liabilities	1			
(a) Financial Liabilities	1			
- Borrowings	4 (a)	383679118	272305433	
(b) Provisions	4 (b)	8918713	8918713	
(c) Other non current liabilities	4 (c)	68773726		
Total Non-Current Liabilities	4(0)	461371557	66393233	
2) Current Liabilities		4013/155/	347617379	
(a) Financial Liabilities	-			
- Borrowings	5 (a)		,	
- Trade payables		40074446	0//	
(b) Other Financial liabilities	5 (a)	10674418	24165665	
(c) Provisions	5 (b)	583407288	428109226	
Total Current Liabilities	5 (c)	0	0	
otal ourrent Liabilities		594081706	452274891	
TOTAL EQUITY AND LIAB				

MY

Sanjay Garg Additional Managing Director

* ACCOUNTS OF

For S.C. Dewan & Co. Chartred Accountants

(S.C. Dewan) Partner

m 015678



S.C. DEWAN & CO.

CHARTERED ACCOUNTANTS

TEL.: 0172-4611235

S.C.O. 90, 1st Floor Mansa Devi Road, Swastic Vihar,

Panchkula-134 109 E-mail : dewansahab@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated 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
SAB Industries Limited

- 1. We have reviewed the accompanying statement of unaudited Consolidated financial results of SAB Industries Limited (the "Company") for the quarter ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 (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, "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. 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.

The statement includes the results of the following entities
 SAB Udyog Limited (Associate of the Parent Company)



- Based on our review conducted and procedures performed as stated in paragraph 3 above, subject to the effects of the matter specified in the paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principals laid down in the aforesaid Indian Accounting Standard and other accounting principals generally accepted in India, has not disclose the information required to be disclosed in terms of the Listing Regulations,33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material
- 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 Loss before tax of Rupees(10.70) Lakh and Rupees (246.55) lakhs for the Quarter ended September, 30,2022 and for the period from 01, April, 2022 to 30, September, 2022 respectively, as considered in the statement whose interim financial results and other financial information have not been reviewed by us.

This unaudited interim finical 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's.

Our Conclusion is not modified in respect of this matter.

For S.C. Dewan & Co. Chartered Accountants (Firm registration No. 000934N)

Place of signature: Panchkula

Date: 11.11.2022

UDIN:- 22015678BCUELV7099

Per S.C. Dewan

Partner

(Membership Number: 015678)

(CIN:L00000CH1983PLC031318)

Regd Office: at S.C.O.49-50, Sector-26, Madhya Marg, Chandigarh Phone No.0172-2793112, Fax 0172-2794834 Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30th Sept, 2022 (Rs in Lacs) PARTICULARS THREE MONTHS ENDED SIX MONTHS ENDED YEAR ENDED 30.09.2022 30.09.2021 (UN-AUDITED) (UN-AUDITED) (UN-AUDITED) (UN-AUDITED) (AUDITED) 1 Income (a) Revenue from operations 0.00 0 0.00 0 (b) Other Income (net) 247.77 286.38 30.88 534.15 83.48 243.27 Total Income 247.77 286.38 30.88 534.15 83.48 243.27 2 Expenses (a) Cost of Material Consumed 0.00 0.00 0.00 0.00 0.00 (b) Changes in inventories of work-in-progress 0.00 0.00 0.00 0.00 0.00 0.00 and stock-in-trade (c) Employee benefits expense 67.35 61.16 35.77 128.51 79.56 168.80 (d) Finance Costs 0.57 3.50 79.56 4.07 184.89 235.09 (e) Depreciation and amortisation expense 3.03 3.02 6.38 6.05 12.75 20.64 (f) Other Expenses 27.08 59.54 24.84 86.62 41.31 105.35 Total Expenses 98.03 127.22 146.55 225.25 318.51 529.88 3 Profit /(Loss) before exceptional items and tax 149.74 159.16 (115.67)308.90 (235.03)(286.61)4 Share of Profit/(Loss) from Associates (246.55)235.85 4276.64 (10.70)5247.68 4460.12 5 Profit /(Loss) before tax (96.81)395.01 4160.97 298.20 5012.65 4173.51 6 Tax Expense a) Current Tax 0.00 0.00 0.00 0.00 0.00 0.00 b) Deferred Tax 0.00 0.00 0.00 0.00 0.00 1.28 Total Tax Expense 0.00 0.00 0.00 0.00 0.00 1.28 7 Net Profit/(Loss) for the period (96.81)395.01 4160.97 298.20 5012.65 4172.23 10 Extraordinary items (Net of tax expense) 11 Profit/(Loss) for the period (96.81)395.01 4160.97 298.20 5012.65 4172.23 12 Other Comprehensive Income, net of Income Tax a) (i) Items that will not be reclassified to profit or loss 617.33 11921.55 (859.64) (242.31)14408.51 12384.23 (ii) Income Tax relating to Items that will not be reclassified to profit or loss 239.15 (171.74) (3316.58) 67.41 (4008.45) (3445.29)b) (i) Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 0.00 0.00 (ii) Income Tax relating to Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 0.00 0.00 Other Comprehensive Income, net of Income Tax (620.49)445.59 8604.97 (174.90)10400.06 8938.94 Total comprehensive Income for the period (717.30)840.60 12765.94 123.30 15412.71 13111.17 13 paid-up equity capital : (Face value Rs.10/- each) 1521 01 1521.01 1518.84 1518.84 1521.01 14 Earning per share (of Rs. 10/- each (not annualised)

1 The statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 11th November 2022.

(0.64)

2.60

27.40

- 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 30.09.2022.

Place: Chandigarh Date: 11.11.2022

RTERED

Basic and Diluted Earning per share

By order of the Board of Directors For SAB Industries Limited

1.96

33.00

27.43

(Sanjay Garg) Additional Managing Director

For S.C. Dewan & Co. Chartred Accountants

(S.C. Dewan) Partner

m 015678

	CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBE	R 2022			(Rupees in lacs
A.	CASH FLOW FROM OPERATING ACTIVITIES		30.09.2022		31.03.2022
	NET PROFIT/(LOSS) BEFORE TAX AND EXTRA ORDINARY ITEMS ADJUSTMENT FOR:		308.90		(286.61)
	PROFIT ON SALE OF FIXED ASSETS		(235.05)		(2.33)
	LOSS ON SALE OF FIXED ASSETS		0.00		2.76
	DEPRECIATION .		6.05		20.64
	DIVIDENT RECEIVED		0.00		(26.48)
	INTEREST & OTHER FINANCIAL CHARGES		4.07		235.09
	OPERATING PROFIT BEFORE WORKING CAPITAL CHARGES ADJUSTMENT FOR TRADE AND		83.97		(56.93)
	OTHER RECEIVABLES	(549.98)		15.17	
	INVENTORIES	(2,277.06)		(2,315.52)	
	TRADE PAYABLES	1,438.17	(1,388.87)	2,180.22	(120.13)
	CASH GENERATED FROM OPERATIONS		(1,304.90)		(177.06)
	INTEREST AND OTHER FINANCIAL EXPENSES PAID	4.07		235	, , , , , ,
	DIRECT TAXES PAID/ADJUSTED	0	4.07	0	235.09
	CASH FLOW BEFORE EXTRA ORDINARY ITEMS		(1,308.97)	-	(412.15)
	OTHER ADJUSTMENTS		8.39		(0.27)
В.	CASH FLOW FROM OPERATING ACTIVITIES CASH FLOW FROM INVESTING ACTIVITIES		(1,300.58)		(412.42)
	PURCHASE OF FIXED ASSETS/CAPITAL WORK IN PROGRESS SALE OF FIXED ASSETS		(63.52) 390.84		(48.38) 23.79
	DIVIDEND RECEIVED		0.00		26.48
	DEFERRED REVENUE EXPENDITURE				
	NET CASH FLOW FROM INVESTING ACTIVITIES		327.32		1.89
C.	CASH FLOW FROM FINANCING ACTIVITIES		80,77,510,000		1.00
	REPAYMENT OF LONG TERM BORROWINGS		0.00		(966.51)
	REPAYMENT OF SHORT TERM BORROWINGS		(174.13)		0.00
	PROCEEDS FROM LONG TERM BORROWINGS		1,291.57		0.00
	NET CASH RECEIVED FROM FINANCING ACTIVITIES		1,117.44		(966.51)
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		144.18		(1,377.04)
	CASH AND CASH EQUIVALENTS AS AT 01.04,2022/01,04,2021 (OPENING BALANCE)		147.87		1,524.91
	CASH AND CASH EQUIVALENTS AS AT 30.09.2022/31.03.2022 CLOSING BALANCE)		292.05		147.87
	the state of the s				

For SAB Industries Limited

Sanjay Garg Addl.Managing Director

For S.C. Dewan & Co. Chartred Accountants

(S.C. Dewan) Partner

m 0 15678

(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 Report for the Quarter and Half Year Ended

		**				Rupees in lacs)	YEAR ENDED
1	SEGMENT REVENUES		Three Months Ended		CONTRACTOR AND ADDRESS.	Six Months Ended	
a)	Construction Division	30.09.2022	30.06,2022	30.09.2021	30.09.2022	30.09.2021	31.03.202
b)	Real Estates Division	202.93	22.85	30.88	225.78	64.43	153.39
c)	Investments (in shares)		0.00	0.00	0.00	0.00	0.0
d)	Agriculture	0.00	00.0	0.00	0.00	0.00	26.4
e)	Infotech Division	44.84	263.53	0.00	308.37	19.05	62.5
n	Unallocated	0.00	0.00	0.00	0.00	0.00	8.0
.,	TOTAL	0.00 247.77	0.00 286.38	30.88	0.00 534.15	0.00 83.48	0.0 243.2
2	SEGMENT RESULTS					-	5.7015
4	Profit/(Loss)						
	(Before tax and interest from						
	each segment)						
a)	Construction Division	158.60	(78.02)	(28.91)	80.58	(54.45)	(109.76
b)	Real Estates Division	0.00	0.00	0.00	0.00	0.00	0.00
c)	Investments (in shares)	0.00	0.00	0.00	0.00	0.00	26.48
d)	Agriculture	(8.29)	240.68	(7.20)	232.39	4.31	32.09
e)	Infotech Division	0.00	0.00	0.00	0.00	0.00	(0.33
f)	Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	150.31	162.66	(36.11)	312.97	(50.14)	(51.52
ess:		0.57	3.50	79.56	4.07	184.89	235.09
	ii) Other Un-allocable expenditure net of				,,,,,,	10.4100	200.00
	iii) Unallocable Income						
TOTA	L PROFIT/(LOSS) BEFORE TAX	149.74	159.16	(115.67)	308.90	(235.03)	(286.61
03	Segment Assets						
a)	Construction Division	2882.85	1792.93	3380.24	2882.85	3380.24	2188.08
b)	Real Estates Division	10022.12	8612.05	5976.84	10022.12	5976.84	7745.06
C)	Investments (in shares)	23172.15	24026.54	25454.15	23172.15	25454.15	23422.85
d)	Agriculture	1922.96	1922.95	1969.76	1922.96	1969.76	2069.76
e)	Infotech Division	19.01	19.01	19.05	19.01	19.05	19.01
f)	Bio Gas Project	469.31	440.06	389.41	469.31	389.41	421.42
g)	Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	38488.40	36813.55	37189.45	38488.40	37189.45	35866.18
04	Segment Liabilities				00100,10	01 100.40	33000.10
a)	Construction Division	19276.73	17605.45	12223.78	19276.73	12223.78	16914.32
b)	Real Estates Division	2256.43	2036.60	1784.66	2256.43	1784.66	2036.60
c)	Investments (in shares)	16075.88	16326.60	22669.02	16075.88	22669.02	16326.60
d)	Agriculture	521.77	485.23	151.83	521.77	151.83	
e)	Infatech Division	(685.04)	(681,77)	(681.45)	(685.04)	(681.45)	228.99
f)	Bio Gas Project	3.04	1.85	2.02	3.04	the same of the sa	(681.77)
11.0	Unallocable	1039.59	1039.59	1039.59	1039.59	2.02 1039.59	1.85
g)							

Place: Chandigarh Date: 11.11.2022

By order of the Board of Directors For SAB Industries Limited

(Sanjay Garg) Addl.Managing Director

DIN NO00030956

For S.C. Dewan & Co. Chartred Accountants

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Consolidated Assets & Liabilities as at 30th September, 2022

Particulars	As On	As On
	30.09.2022	31.03.2022
I. ASSETS	(Rupees)	(Rupees)
(1) Non-current assets		
(a) Property, plant and equipment	202157427	24677670
(b) Capital Work In Progress (c) Financial Assets	46929986	21677678 4214295
- Investments	3170475971	319661465
- Loans	119984000	10156696
(d) Other Non-Current Assets	102909	10290
(e) Deferred tax assets (net)	(496301784)	(503042692
Total Non-current assets	3043348509	305416158
(2) Current assets	0.0000000000000000000000000000000000000	
(a) Inventories (b) Financial Assets	1000185880	772479926
- Trade receivables	o	(
- Cash and cash Equivalents	29204651	14786613
(c) Loans	115150167	77930736
(d) Other current assets Total Current assets	17909706	18548263
	1162450404	883745538
TOTAL ASSETS	4205798913	3937907121
II. EQUITY AND LIABILITIES		
Equity		
(a) Share Capital	152100780	152100780
(b) Other Equity	2998244870	2985914071
Total Equity	3150345650	3138014851
Liabilities	0.00010000	3130014031
Non-Current Liabilities (a) Financial Liabilities		
- Borrowings	383679118	272305433
(b) Provisions	8918713	8918713
(c) Other non current liabilities	68773726	66393233
otal Non-Current Liabilities	461371557	347617379
2) Current Liabilities (a) Financial Liabilities		
- Borrowings	0	0
- Trade payables	10674418	24165665
(b) Other Financial liabilities	583407288	428109226
(c) Provisions	0	0
otal Current Liabilities	594081706	452274891
TOTAL EQUITY AND LIABILITIES	4205798913	3937907121
ignificant Accounting Policies Notes on Financial Statement	0	0
4	For SAB Industies	1 td

For SAB Industies Ltd

Sanjay Garg Additional Managing Director

For S.C. Dewan & Co. Chartred Accountants

(S.C. Dewan) Partner

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