



SABOO BROTHERS LIMITED

CIN: L45100RJ1979PLC001851

Registered Office : 220 Ashok Nagar, Main Road, Girwa, Udaipur, Rajasthan – 313001, Ph.+91 7841984000,

E-Mail : saboo.brothers@gmail.com, Website : www.saboo brothers.com

Date: 8th November, 2023

**To,
Department of Corporate Relations,
BSE Limited,
17th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.**

SCRIP CODE: 530267

SUBJECT: Unaudited Standalone Financial Results of the Company along with the Limited Review Report for the quarter and half year ended September 30, 2023.

Dear Sir/Madam,

In terms of the Regulations 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors of the **Saboo Brothers Limited** ("Company") at its Meeting held today i.e. on **Wednesday, 8th November, 2023** at **2.00 p.m.** inter-alia, considered & approved the Unaudited Standalone Financial Results of the Company for **quarter and half year ended September 30, 2023.**

The said Unaudited Standalone Financial Results along with the Limited Review Report of the Statutory Auditors of the Company for the said period are enclosed herewith in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Kindly acknowledge and take on record the same.

Thanking you,

For Saboo Brothers Limited,



**Nikhil Kuwar Singh.
Whole time Director
(DIN: 09127337)**

SABOO BROTHERS LIMITED

CIN: L45100RJ1979PLC001851

Reg. Off.: 220, Ashok Nagar Main Road Girwa Girwa RJ 313001

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2023

(Rs. in Lakhs)

Particulars	Standalone					
	Quarter ended Sept 30,2023	Quarter ended June 30,2023	Quarter ended Sept 30, 2022	Six months ended September 30, 2023	Six months ended September 30, 2022	Year ended March 31, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1. Total Income						
(a) (i) Revenue from operations	46.84	11.97	1.28	58.81	2.79	33.45
(ii) Other Operating Income	0.94	-	-	0.94	0.94	-
Total Income (i+ii)	47.78	11.97	1.28	59.75	3.73	33.45
(b) Other income	12.01	10.44	5.05	22.45	10.06	22.75
Total income (a+b)	59.79	22.41	6.33	82.20	13.79	56.20
2. Expenses						
(a) Operating expenditure/ Cost of Material & Services	0.00	-	1.20	0.00	2.60	2.85
(b) Purchase of stock-in-trade	46.33	11.68	-	58.01	-	30.05
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	1.26	-	-	1.26	-	0.15
(d) Employee benefit expense	1.50	1.50	1.30	3.00	2.00	5.00
(e) Depreciation and amortisation expense	0.08	0.08	0.12	0.16	0.24	0.35
(f) Finance charges	0.00	-	-	0.00	-	0.01
(g) Depository Expenses	0.06	0.55	0.10	0.61	0.55	0.60
(h) BSE fees/ Listing Fees	0.81	0.81	0.75	1.62	1.50	3.00
(i) Directors' remuneration	0.90	0.90	1.24	1.80	2.23	4.48
(j) Professional Fees	0.00	0.20	0.00	0.20	0.10	0.37
(k) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.94	0.36	0.51	1.30	0.84	3.78
Total expenses	51.88	16.08	5.22	67.96	10.06	50.64
3. Profit/(Loss) before exceptional items (1-2)	7.91	6.33	1.11	14.24	3.73	5.56
4. Exceptional items	-	-	-	-	-	-
5. Profit/(Loss) before tax (3-4)	7.91	6.33	1.11	14.24	3.73	5.56
6. Tax expense	1.23	0.99	0.25	2.22	0.51	1.01
7. Net Profit / (Loss) for the period after tax (5-6)	6.68	5.34	0.86	12.02	3.22	4.55
8. Other comprehensive income (net of tax expense)						
A. (i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
9. Total Comprehensive income for the period (7+8)	6.68	5.34	0.86	12.02	3.22	4.55
10. Paid-up Equity Share Capital {Face value of the shares Rs. 10/- each}	609.62	609.62	609.62	609.62	609.62	609.62
11. Reserves excluding revaluation reserves (as per BS of previous accounting year.	-	-	-	-	-	-
12. EPS (Not annualised)						
(i) Basic	0.11	0.09	0.01	0.20	0.05	0.07
(i) Diluted	0.11	0.09	0.01	0.20	0.05	0.07

Particulars	Quarter ended
B. INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed of during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

Notes:

Previous year/period figures have been regrouped/reclassified wherever necessary.

The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on **November 08 2023**. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. The current quarter results have been subjected to a limited review by the Statutory Auditors of the Company.

The company operates in only one segment and hence Ind AS-108 " Operating Segment " is not applicable to the company

For SABOO BROTHERS LIMITED

Whole Time Director
NIKHIL KUWAR SINGH (DIN: 09127337)

Place: Udaipur

Date: November 08, 2023



N Singh

SABOO BROTHERS LTD.

Reg. Off.: 220, Ashok Nagar Main Road Girwa Girwa RJ 313001

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2023

(Rs. In Lakhs)

Standalone Statement of Assets and Liabilities		As at	As at
Particulars		Sept 30, 2023	31-Mar-23
		(UNAUDITED)	(AUDITED)
A	ASSETS		
1	Non-Current Assets		
	Property Plant and Equipment	1.30	1.47
	Capital Work in Progress	-	-
	Intangible Assets	-	-
	Financial Assests	-	-
	Investments	-	-
	Loans	-	-
	Other Financial Assets	-	-
	Deferred Tax Assets (Net)	-	-
	Other non - Current Assets	942.07	986.63
	Total - Non-Current Assets	943.37	988.10
2	Current Assets		
	Inventories	1.71	2.97
	Financial Assets		
	Trade receivables	71.54	17.81
	Cash and cash equivalents	27.86	43.70
	Loans	-	-
	Other Current Assets	4.59	2.68
	Total - Current Assets	105.70	67.16
	TOTAL ASSETS	1,049.07	1,055.26
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	609.62	609.62
	Other Equity	437.02	423.77
	Total - Equity	1,046.64	1,033.39
2	Non-current liabilities		
	Financial Liabilities	-	-
	Provisions	-	-
	Deferred Tax Liabilities (Net)	-	-
	Other Non-current Liability	-	-
	Total - Non-current Liabilities	-	-
3	Current liabilities		
	Financial Liabilities	-	-
	Provisions	8.19	6.41
	Current Tax Liability	15.46	15.46
	Other current liabilities	(21.22)	-
	Total - Current Liabilities	2.43	21.87
	TOTAL - EQUITY AND LIABILITIES	1,049.07	1,055.26

Place : Udaipur
Date: November 08, 2023

For and on behalf of the Board of Directors
SABOO BROTHERS LIMITED



N Singh

NIKHIL KUWAR SINGH (DIN: 09127337)
Whole Time Director
DIN: 08451425

SABOO BROTHERS LIMITED
CIN: L45100RJ1979PLC001851

Registered Office : 220, Ashok Nagar Main road Girwa, Udaipur (Raj.)- 313001
CASH FLOW STATEMENT FOR THE PERIOD ENDED 30/09/2023

PARTICULARS	Year Ended Sept 30,2023	Year Ended March 31,2023
I. Cash flow from operating activities		
Profit before tax and after exceptional item	14.24	5.57
Adjustment for non-cash/non-operating item to reconcile profit before tax to net cash flows		
Depreciation and amortization expenses	0.17	0.35
Exceptional Items	-	-
Loss/(profit) on sale of fixed assets	-	-
Sundry credit balances written back	-	-
Effect of unrealised foreign exchange (gain)/loss	-	-
Interest Income	-22.45	-22.75
Operating profit before working capital changes	-8.05	-16.83
Movements in working capital :		
Decrease/(increase) in inventories	1.26	0.15
Increase/(decrease) in trade and other payables	1.78	-1.19
Decrease/(increase) in trade receivables	-53.74	22.86
Decrease/(increase) in Other Current Assets	-1.91	1.83
Increase/(decrease) in liabilities	-21.22	-47.74
Cash generated from / (used in) operations	-81.87	-40.92
Direct taxes paid (net of refunds)	0.99	1.01
Net Cash flow from / (used in) operating activities (A)	-82.86	-41.94
Cash flow from investing activities		
Purchase of fixed assets, including intangible assets, CWIP	-	-
Proceeds from sale of fixed assets	-	-
Proceeds from sale/ purchase of current investments (Net)	-	-
Decrease/(increase) in long-term loans and capital advances	44.56	39.52
Decrease/(increase) in Deposits	-	-
Interest received	22.45	22.75
Net Cash flow from / (used in) investing activities (B)	67.02	62.28
Cash flow from financing activities		
Proceeds from long-term borrowings	-	-
(net of repayment, including interest funded into Term Loans)	-	-
Proceeds from short-term borrowings (net of repayment)	-	-
Net Cash flow from / (used in) financing activities (C)	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	-15.84	20.34
Cash and cash equivalents at the beginning of the year	43.70	23.36
Cash and cash equivalents at the end of the year	27.86	43.70

Cash and cash equivalents consists of the following for the purpose of the Cash Flow Statement:

Balances with Banks		
In Current Accounts	26.52	43.46
Stamp papers on hand		
Cash on hand	1.34	0.24
Total cash and cash equivalents	27.86	43.70

For and on behalf of SABOO BROTHERS LIMITED

Nikhil Kuwar Singh
Whole Time Director
(DIN: 09127337)




**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE
FINANCIAL RESULTS****TO THE BOARD OF DIRECTORS OF
M/s Saboo Brothers Limited**

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Saboo Brothers Limited ("the Company") for the quarter ended **30 September 2023** and year to date results for the period 01 July 2023 to 30 September 2023 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. ('the Listing Regulations, 2015').

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. The preparation of the statement is in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting" (Ind AS-34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 results are free of material misstatement. A review is limited primarily to inquiries of Company personnel and an analytical procedure 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other recognized accounting practices and policies 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.

Our conclusion is not modified in respect of this matter.

For Bagdia & Company
Chartered Accountants
FRN: 128256W


CA Saket Bagdia
Partner
Membership No. 111021
UDIN: 23111021BGWVHW9171
Place: Nagpur
Date: 08th November 2023

