



SHARAT INDUSTRIES LIMITED

CIN - L05005AP1990PLC011276

Regd. Off. : Feed Plant, Hatchery & Farm

Venkanna Palem Village, T.P. Gudur Mandal, Nellore - 524 002, Nellore Dist, A.P.

Processing Plant : Mahalakshampuram Village, T.P. Gudur Mandal, Nellore - 524 002, Nellore Dist, A.P.

E-mail : accounts@sharatindustries.com, Website : www.sharatindustries.com

03rd February 2025

To
BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Scrip Code: 519397 | 890207

Dear Sir / Madam,

Sub.: Integrated Filing (Financial) for the Quarter and Nine Months Ended 31st December 2024

In furtherance to the financial results and outcome of the Board Meeting submitted by the Company on 29th January 2025, we are submitting herewith the Integrated Filing (Financial) for the Quarter and Nine months ended 31st December 2024, in compliance of SEBI Circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024.

- A) **Financial Results** – Enclosed Herewith.
- B) **Statement of Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institution Placement Etc.** – Not Applicable.
- C) **Format for Disclosure Outstanding default on Loans and Debt Securities** – Not Applicable.
- D) **Formant of Disclosure of Related Party Transaction (applicable only for half-yearly filings i.e 2nd and 4th Quarter)** – Not Applicable for this quarter.

Corporate Off. : Flat No. 4, 3rd Floor, Pallavi Apartments,
No. 57/11, Old No. 29/TF4, 1st Main Road,
HDFC Bank Compound, R.A.Puram, CHENNAI - 600 028.
Contact No. : 044-24347867 / 24357868,
E-mail : chennai@sharatindustries.com

Nellore Off. : 16-6-143, Opp. Manasa Apartment,
Srinivasa Agraharam, Nellore - 524 001.
Tel. No. : 0861 - 2331727
E-mail : hrd@sharatindustries.com



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E) Statement on Impact of Audit Qualification (for Audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable for this quarter.

Kindly take the same on record

Thanking You,

Yours Sincerely,

For **SHARAT INDUSTRIES LIMITED**

SHARAT REDDY SABELLA
WHOLE-TIME DIRECTOR
DIN:02929724

SHARAT INDUSTRIES LIMITED

CIN: L05005AP1990PLC011276

Regd Office: Venkannapalem Village, T.P.Gudur Mandal, Nellore District, AP Pin 524002

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST Dec 2024

Rupees in Lakhs

S. No	Particulars	Quarter Ended			Nine Months ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations						
	(a)Revenue from operations	9,643.66	10,034.31	6075.27	28662.75	23,748.76	30,215.92
	(b)Other income	20.16	22.11	9.04	71.86	73.06	58.77
2	Total Income(a+b)	9663.82	10056.42	6084.32	28734.61	23821.81	30274.69
3	Expenses						
	(a)Cost of materials consumed	7,228.96	7,340.20	5599.95	21196.64	19253.62	24,370.26
	(b)Purchase of stock-in-trade						
	(c)Changes in inventoriesof finished goods, work-in-progress and stock-in-trade	-175.01	-42.39	-1135.90	-183.85	-1309.50	(1,418.75)
	(d)Employee benefits expenses	237.59	203.22	184.07	616.84	529.02	720.69
	(e)Finance Costs	315.18	283.92	239.88	823.51	722.94	938.78
	(f)Depreciation and amortisation expense	120.53	116.72	116.81	357.84	349.57	469.50
	(g)Other expense	1,572.00	1,612.47	957.71	4593.43	3513.52	4,428.29
	Total Expenses	9,299.25	9,514.14	5,962.50	27,404.41	23,059.18	29,508.77
4	Profit before tax (2-3)	364.57	542.29	121.82	1,330.21	762.63	765.92
5	Tax Expenses						
	(a)Current tax	101.42	150.86	20.01	370.06	126.97	125.28
	(b) Mat Credit Entitlement	-	0.00	11.32	0.00	82.63	82.63
	(c)Deferred tax charge/ (credit)	-1.03	18.71	-0.42	17.68	1.30	(29.29)
6	Profit for the period (4-5)	264.17	372.71	90.91	942.46	551.73	587.30
7	Other Comprehensive income						
	Items that will not be reclassified to profit or loss (Net of Income Tax)						-
	(i)Items that will not be reclassified to profit or loss						0.69
	(ii)Income tax relating to items that will not be reclassified to profit or loss						-
8	Total other comprehensive income, net of income tax	-	-	-	-	-	0.69
9	Total comprehensive income (7+8)	264.17	372.71	90.91	942.46	551.73	587.99
10	Paid-up equity share capital (Face value Rs.10 each)	2391.25	2391.25	2391.25	2391.25	2391.25	2391.25
11	Earnings per share Face value of Rs. 10 each (not annualised):						
	(a)Basic (Rs.)	1.10	1.56	0.38	3.94	2.31	2.46
	(b)Diluted (Rs.)	1.10	1.56	0.38	3.94	2.31	2.46
	See accompanying notes to the Financial Results						

Notes to the Statement of Unaudited Financial Results-

- The company is primarily engaged in the business of 'Aqua Culture' which is single segment for assessing its performance.
- The Statutory auditors of the company have conducted limited review of the above financial results of the company for the quarter ended 31st Dec 2024. An unqualified report has been issued by them thereon.
- The above financial results have been reviewed by the audit committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 29th Jan 2025
- This Statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement), 2015
- During the last Quarter(i.e FY 24-25-Q2) the company has received application money amounting to Rs. 12.04 Cr for 1,55 43,125 shares @ 7.75 /share (which includes Rs.5.25/share, as share premium)
- Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period 's classification / disclosure.

Place : Nellore
Date: 29th Jan 2025



For Sharat Industries Limited

S. Prasanna Reddy
S. Prasanna Reddy
Managing Director

Limited Review Report on Quarterly and Nine months ended Unaudited Financial Results of Sharat Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Sharat Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **SHARAT INDUSTRIES LIMITED** for the Quarter and Nine months ended 31th December, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulation"), as amended.

This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 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 Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 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 provide 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 financial results 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A R Krishnan & Associates
Chartered Accountants
Firm Regn.No.009805S



Anandam
CA. Anandamakrishnan

Partner

Membership No: 209122

UDIN: 25209122BMKVKJ9652

Place: Chennai

Date: 29th January 2025

SHARAT INDUSTRIES LIMITED

CIN: L05005AP1990PLC011276

Regd Office: Venkannapalem Village, T.P.Gudur Mandal, Nellore District, AP Pin 524002

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST Dec 2024

Rupees in Lakhs

S. No	Particulars	Quarter Ended			Nine Months ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations						
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2	Total Income(a+b)	9663.82	10056.42	6084.32	28734.61	23821.81	30274.69
3	Expenses						
	(a)Cost of materials consumed	7,228.96	7,340.20	5599.95	21196.64	19253.62	24,370.26
	(b)Purchase of stock-in-trade	-	-	0.00	0.00	0.00	-
	(c)Changes in inventoriesof finished goods, work-in-progress and stock-in-trade	-175.01	-42.39	-1135.90	-183.85	-1309.50	(1,418.75)
	(d)Employee benefits expenses	237.59	203.22	184.07	616.84	529.02	720.69
	(e)Finance Costs	315.18	283.92	239.88	823.51	722.94	938.78
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	(g)Other expense	1,572.00	1,612.47	957.71	4593.43	3513.52	4,428.29
	Total Expenses	9,299.25	9,514.14	5,962.50	27,404.41	23,059.18	29,508.77
	Profit before share of Associate and tax (2-3)	364.57	542.29	121.82	1,330.21	762.63	765.92
	Share of Profit / (Loss) of Associates	-	-	-	-	-	-
4	Profit Before Tax	364.57	542.29	121.82	1,330.21	762.63	765.92
5	Tax Expenses						
	(a)Current tax	101.42	150.86	20.01	370.06	126.97	125.28
	(b) Mat Credit Entitlement	-	0.00	11.32	0.00	82.63	82.63
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	(i)Items that will not be reclassified to profit or loss						0.69
	(ii)Income tax relating to items that will not be reclassified to profit or loss						-
8	Total other comprehensive income, net of income tax	-	-	-	-	-	0.69
9	Total comprehensive income (7+8)	264.17	372.71	90.91	942.46	551.73	587.99
10	Paid-up equity share capital (Face value Rs.10 each)	2391.25	2391.25	2391.25	2391.25	2391.25	2391.25
11	Earnings per share Face value of Rs. 10 each (not annualised):						
	(a)Basic (Rs.)	1.10	1.56	0.38	3.94	2.31	2.46
	(b)Diluted (Rs.)	1.10	1.56	0.38	3.94	2.31	2.46
	See accompanying notes to the Financial Results						

Notes to the Statement of Unaudited Financial Results-

- The company is primarily engaged in the business of 'Aqua Culture' which is single segment for assessing its performance.
- The Statutory auditors of the company have conducted limited review of the above financial results of the company for the quarter ended 31st Dec 2024. An unqualified report has been issued by them thereon.
- The above financial results have been reviewed by the audit committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 29th Jan 2025.
- This Statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement), 2015
- Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period 's classification / disclosure.

Place : Nellore
Date: 29th Jan 2025



For Sharat Industries Limited

S. Prasad Reddy
Managing Director

Limited Review Report on Quarterly and Nine months ended Unaudited Financial Results of Sharat Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Sharat Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **SHARAT INDUSTRIES LIMITED** for the Quarter and Nine months ended 31th December, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulation"), as amended.

This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 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 Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The statement includes the results of following entities: Sharat Industries Limited - Parent Company; and United Aquatech Private Limited - Associate Company

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



A.R. KRISHNAN & ASSOCIATES

CHARTERED ACCOUNTANTS

The financial information of one associate, accounted for under equity method, reflects the following financial information:

1. Total revenues of Rs. 400 for the quarter and Rs. 400 for the nine months ended December 31, 2024.
2. Total Net loss after tax of Rs. 440 for the quarter and Rs. 3,930 for the nine months ended December 31, 2024.
3. Total comprehensive loss of Rs. 440 for the quarter and Rs. 3,930 for the nine months ended December 31, 2024.

These financial statements have been reviewed, as applicable, by other auditor whose reports have been furnished to us by the management and our opinion and consolidated statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the report of the auditor. Our report on the statement is not modified in respect of the above matter with respect to our reliance on the work done on the reports of the other auditor.

For A R Krishnan & Associates
Chartered Accountants
Firm Regn.No.009805S



Anandaramkrishnan
CA. Anandaramkrishnan

Partner

Membership No : 209122

UDIN: 25209122BMKVKI8359

Place: Chennai

Date: 29th January 2025



Flat No: 37 Old No:18, SF-2, Lokesh Tower,
Kodambakkam High Road, Nungambakkam,
Chennai - 600 034



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