



Source Natural Foods and Herbal Supplements Limited

Registered Office: 201, 11th Floor, Sumeru Towers,
#54/46, 39th A Cross, 11th Main Road,
Jayanagar 4th T Block, Bangalore - 560 041
Phone: +91-80-26087733
Email: info@source-natural.com
Website: www.source-natural.com
CIN: L24231KA1995PLC101742

13th February, 2025

**The Manager,
Department of Corporate Services,
BSE Limited
25th Floor, PJ Towers,
Dalal Street, Mumbai – 400 001**

Dear Sir/Madam,

**Sub: Integrated Filing (Financial) for the quarter and nine months ended 31 December 2024
Ref: Scrip Code: 531398**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2 January 2025, please find enclosed herewith the Integrated Filing (Financial) for the quarter and nine months ended 31 December 2024.

This is for your information and records.

Thanking you,

**Yours truly,
For Source Natural Foods and Herbal Supplements Limited**

**Narasimhan Arvind Varchaswi
Managing Director
DIN: 00143713**

Encl: As above

Manufacturing Unit: Plot No. 22, 23, SVCIE, Bachupally, Bachupally Mandal, Medchal Malkajigiri - Dist, Hyderabad-500090, LL: +91-40-29800601



A. FINANCIAL RESULTS - QUARTERLY INTEGRATED FILING (FINANCIALS)

Source Natural Foods and Herbal Supplements Ltd

Regd. Office: No. 201, Second Floor, #54/46, 39th A Cross, 11th Main Road, Jayanagar 4th T Block, Bangalore - 560 041
CIN: L24231KA1995PLC10742, Website: www.source-natural.com, Email: info@source-natural.com,

Statement of Standalone Unaudited Results for the Quarter Ended and Nine Months Ended 31st December, 2024

S. No.	Particulars	Quarter Ended			Nine Months Ended		₹ in Lakhs
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2024 Audited
1	Income from Operations						
	(a) Revenue from Operations	1,150.06	1,139.43	867.66	3,176.65	2,227.08	2,968.59
	Less: GST	105.42	113.93	68.00	290.83	180.17	238.91
	Net Sales/Income from Operations	1,044.64	1,025.50	799.66	2,885.82	2,046.90	2,729.68
	(b) Other Income	0.68	-	-	1.92	0.50	0.63
	Total Income	1,045.32	1,025.50	799.66	2,887.74	2,047.40	2,730.31
2	EXPENSES						
	(a) Cost of Materials Consumed	140.62	113.60	242.02	358.30	418.37	520.33
	(b) Purchases of Stock-in-trade	561.61	642.87	398.85	1718.93	999.83	1,295.94
	(c) Changes in Inventories	5.59	(22.10)	(159.14)	(52.72)	(158.00)	(138.76)
	(d) Employee Benefits Expense	92.85	74.35	70.79	242.30	237.58	287.69
	(e) Finance Costs	19.56	17.89	5.68	45.35	15.12	20.66
	(f) Depreciation and Amortisation Expense	25.45	25.50	25.97	76.60	78.71	104.36
	(g) Other Expenses	78.09	79.66	71.99	226.99	251.35	317.27
	Total Expenses	923.78	931.78	656.15	2,615.75	1,842.95	2,407.50
3	Profit / (Loss) from Operations before	121.54	93.72	143.51	271.99	204.45	322.81
4	(i) Exceptional Items	-	-	-	-	-	5.00
	(ii) Extraordinary Items	-	-	-	-	-	-
5	Profit / (Loss) from Ordinary Activities before Tax (3-4)	121.54	93.72	143.51	271.99	204.45	317.81
6	(i) Current Tax	19.73	(14.75)	47.16	19.73	63.00	111.91
	(ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00	32.24
	Provision of Tax of earlier years	0.00	24.52	0.00	24.52	0.00	-
7	Net Profit/(Loss) from Ordinary Activities after	101.81	83.95	96.35	227.74	141.45	173.65
8	Other Comprehensive Income						
	A. i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not	-	-	-	-	-	-
	B. i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will be	-	-	-	-	-	-
9	Total Comprehensive Income for the period	101.81	83.95	96.35	227.74	141.45	173.65
10	Paid up Equity Share Capital (Face value Rs.10)	643.69	643.69	643.69	643.69	643.69	643.69
11	Reserves excluding Revaluation Reserves as						
12.i	Earnings per Share (before extraordinary items) (of Rs.10 each) (not annualised):						
	(a) Basic	1.58	1.30	1.50	3.54	2.20	2.70
	(b) Diluted	1.58	1.30	1.50	3.54	2.20	2.70
12.ii	Earnings per Share (after extraordinary items) (of Rs.10 each) (not annualised):						
	(a) Basic	1.58	1.30	1.50	3.54	2.20	2.70
	(b) Diluted	1.58	1.30	1.50	3.54	2.20	2.70

- Notes: 1 Figures have been regrouped, wherever necessary.
2 The above results were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 13th February,
3 Financial Results of the Company have been prepared in accordance with the IND AS notified under Companies (Indian Accounting Standard) Rules 2015 as amended by Companies (Indian Accounting Standard) Rules 2016.

By Order of the Board

Place: Bangalore
Date: 13.02.2025

ARVIND VARCHASWI N
MANAGING DIRECTOR
DIN:00143713

Source Natural Foods and Herbal Supplements Ltd

Segment -wise Revenue, Results, Assets and Liabilities

for the Quarter Ended and Nine Months Ended 31st December, 2024

₹ in Lakhs

Particulars	CONSOLIDATED					
	Quarter Ended			Nine Months Ended		Year
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
a) Ayurveda	900.06	1,139.43	867.66	2,926.65	2,227.08	2,968.59
b) Energy	250.00	0.00	0.00	250.00	0.00	0.00
c) Others						
Total	1,150.06	1,139.43	867.66	3,176.65	2,227.08	2,968.59
Gross Revenue from sale of products ar	1,150.06	1,139.43	867.66	3,176.65	2,227.08	2,968.59
2. Segment Results						
a) Ayurveda	130.79	137.11	175.16	358.17	298.28	447.83
b) Energy	35.76	0.00	0.00	35.76	0.00	0.00
c) Others						
EBITDA	166.56	137.11	175.16	393.94	298.28	447.83
Les: i) Finance costs	19.56	17.89	5.68	45.35	15.12	20.66
ii) Depreciation	25.45	25.50	25.97	76.60	78.71	104.36
iii) Exceptional items *	0.00	0.00	0.00	0.00	0.00	5.00
Profit Before Tax	121.55	93.72	143.51	271.99	204.45	317.81
3. Segment Assets						
a) Ayurveda	2,601.04	3,128.95	2,453.78	2,601.04	2,453.78	2,488.35
b) Energy	401.41	0.00	0.00	401.41	0.00	0.00
c) Others						
Total Assets	3,002.45	3,128.95	2,453.78	3,002.45	2,453.78	2,488.35
4. Segment Liabilities						
a) Ayurveda	498.95	1,057.68	540.65	498.95	540.65	543.01
b) Energy	330.43	0.00	0.00	330.43	0.00	0.00
c) Others						
Total Liabilities	829.37	1,057.68	540.65	829.37	540.65	543.01

Review Report to Board of Directors of Source Natural Food and Herbal Supplements Limited.

We have reviewed the accompanying statement of unaudited financial results of **M/s. Source Natural Food and Herbal Supplements Limited** for the period ended 31.12.2024 (3rd Quarter). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 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 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 Srinaga & Giridharan

Chartered Accountants

F.No.004013S



S.R. Srinaga

Partner

M.No. 022767

Date:13/02/2025

Place: Bengaluru

UDIN:25022767BMIE004334





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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.: **NOT APPLICABLE**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: **NOT APPLICABLE**

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter): **NOT APPLICABLE FOR THIS QUARTER**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (applicable only for Annual Filing i.e., 4th quarter): **NOT APPLICABLE FOR THIS QUARTER**

Manufacturing Unit: Plot No. 22, 23, SVCIE, Bachupally, Bachupally Mandal, Medchal Malkajigiri - Dist, Hyderabad-500090, LL: +91-40-29800601

