

SHRI GANG INDUSTRIES AND ALLIED PRODUCTS LIMITED

Corporate office: F-32/3, Okhla Industrial Area, Phase- II, New Delhi- 110020

Reg Off & Works: Plot No B-2/6, B-2/7, UPSIDC Industrial Area- Phase IV, Sandila, Distt Hardoi, U.P. 241204

Sikandrabad Works A-26 UPSIDC Industrial Area Sikandrabad Bulandshahar U.P. 203205

E. id:-secretarial@shrigangindustries.com website:-www.shrigangindustries.com Tel No: 011-42524499

February 14, 2025

To
Secretary
Listing Department
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Scrip Code: 523309

Sub: Subject: Integrated Filing (Financial) for the quarter ended December 31, 2024

Dear Sir/Madam

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

- I. Financial Results for the quarter and nine months ended December 31, 2024 are attached herewith.
- II. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.: Not Applicable.
- III. Format for disclosing outstanding default on Loans and Debt Securities: NIL as there is no default.
- IV. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable.
- V. 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.

You are requested to kindly take the above information on your records.

Thanking you,

Yours faithfully,
For Shri Gang Industries and Allied Products Limited

Kanishka Jain
Company Secretary & Compliance Officer

Encl: As above



To
The Board of Directors
Shri Gang Industries & Allied Products Limited

**LIMITED REVIEW REPORT OF THE INDEPENDENT AUDITORS ON THE
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE
MONTHS ENDED ON DECEMBER 31, 2024.**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Shri Gang Industries & Allied Products Limited (the 'Company') for the quarter and nine months ended December 31, 2024 (the 'Statement'), being submitted by the Company pursuant to 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 Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the India Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on this statement based on our review.
3. 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 provides less assurance than an audit. We have not performed an audit and 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 aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place of Signature: New Delhi
Date: February 14, 2025

For PAWAN SHUBHAM & CO
Chartered Accountants
Firm's Reg. No. 011573C

(Krishna Kumar)
Partner
M.No.: 523411
UDIN : 25523411BMIVPH7260



SHRI GANG INDUSTRIES & ALLIED PRODUCTS LIMITED

(CIN: L11011UP1989PLC011004)

Website: www.shrigangindustries.com ,Email id: secretarial@shrigangindustries.com

Regd. Office: Plot No. B-2/6 & 2/7, UPSIDC Industrial Area, Sandila Phase IV Sandila, Dist. Hardoi (UP)

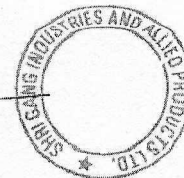
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31 DECEMBER 2024

(INR in lakhs)

S.No	Particulars	For the Quarter ended			For Nine Months ended		For the Year ended
		31.12.2024	31.12.2023	30.09.2024	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	(a) Revenue from operations	9,952.31	7,418.39	10,561.12	28,987.36	23,462.15	28,864.89
	(b) Other income	14.54	12.53	18.80	41.49	46.75	55.34
	Total income	9,966.85	7,430.92	10,579.92	29,028.85	23,508.90	28,920.23
2	Expenses						
	(a) Cost of materials consumed	5,827.43	4,938.23	6,121.42	18,051.35	14,283.40	18,420.94
	(b) Purchases of Traded Goods	59.58	64.60	-	130.49	64.60	117.61
	(c) Changes in inventory of Finished goods, Traded Goods, Work-in-progress and By-Products	329.04	(196.80)	45.38	387.72	654.59	414.91
	(d) Excise Duty on sale of products	1,041.90	764.36	818.77	2,348.43	1,996.93	2,291.58
	(e) Employees benefits expense	245.66	222.35	243.08	699.73	590.94	826.48
	(f) Finance costs	202.80	247.76	357.73	839.97	760.47	1,003.96
	(g) Depreciation and amortisation expense	148.39	126.70	140.87	426.24	382.50	516.51
	(h) Other expenses	994.95	1,043.71	1,045.39	2,906.11	3,203.00	3,801.69
	Total Expenses	8,849.75	7,210.91	8,772.64	25,790.04	21,936.43	27,393.68
3	Profit / (Loss) before exceptional items and tax	1,117.10	220.01	1,807.28	3,238.81	1,572.47	1,526.55
4	Exceptional Items	-	-	-	-	-	424.26
5	Profit / (Loss) from before tax (3+4)	1,117.10	220.01	1,807.28	3,238.81	1,572.47	1,950.81
6	Tax Expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax (Credit) / Charge	81.34	(19.81)	5.15	166.32	207.00	471.83
	Total Tax Expense	81.34	(19.81)	5.15	166.32	207.00	471.83
7	Profit / (Loss) after tax (5-6)	1,035.76	239.82	1,802.13	3,072.49	1,365.47	1,478.98
8	Other Comprehensive Income / (Loss)						
	(a) Items not to be reclassified to profit & Loss	-	-	-	-	-	2.54
	(b) Income tax (charge)/ credit on above	-	-	-	-	-	(0.64)
	Other Comprehensive Income/(Loss) for the period	-	-	-	-	-	1.90
9	Total Comprehensive Income for the period (7+8)	1,035.76	239.82	1,802.13	3,072.49	1,365.47	1,480.88
10	Paid-up equity share capital						
	Paid-up equity share capital (Face Value : INR 10)	1,793.00	1,793.00	1,793.00	1,793.00	1,793.00	1,793.00
11	Reserve excluding Revaluation Reserves as per balance						(4,788.42)
12	Earnings per share (not annualized for quarter):						
	(a) Basic earnings / (loss) per share	5.78	1.34	10.05	17.14	7.62	8.25
	(b) Diluted earnings / (loss) per share	5.78	1.34	10.05	17.14	7.62	8.25



A. L. Chauhan



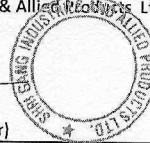
SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER & NINE MONTHS ENDED 31 DECEMBER 2024							
S.No	Particulars	For the Quarter ended			For Nine Months ended		For the Year ended
		31.12.2024	31.12.2023	30.09.2024	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	a) Edible Oils operations	71.63	64.68	-	142.62	64.68	117.69
	b) Liquor operations	9,880.68	7,353.71	10,561.12	28,844.74	23,397.47	28,747.20
	Total	9,952.31	7,418.39	10,561.12	28,987.36	23,462.15	28,864.89
	Less: Inter-segment Revenue	-	-	-	-	-	-
	Net Sales/Income from operations	9,952.31	7,418.39	10,561.12	28,987.36	23,462.15	28,864.89
2	Segment Results						
	a) Edible Oils operations	(9.26)	(25.92)	(5.69)	(29.79)	(169.77)	(769.17)
	b) Liquor operations	1,386.45	536.19	2,212.56	4,246.39	2,620.21	3,881.04
	Total	1,377.19	510.27	2,206.87	4,216.60	2,450.44	3,111.87
	Less: a) Finance Cost	(202.80)	(247.76)	(357.73)	(839.97)	(760.47)	(1,003.96)
	b) Other Unallocable Expenses	(57.29)	(42.50)	(41.86)	(137.82)	(117.50)	(157.10)
	Total Profit before Tax	1,117.10	220.01	1,807.28	3,238.81	1,572.47	1,950.81
3	Segment Assets						
	a) Edible Oils operations	521.63	782.93	523.93	521.63	782.93	513.28
	b) Liquor operations	14,733.68	14,140.17	14,494.24	14,733.68	14,140.17	15,730.50
	c) Unallocated	46.80	61.98	50.59	46.80	61.98	58.18
	Total Segment Assets	15,302.11	14,985.08	15,068.76	15,302.11	14,985.08	16,301.96
4	Segment Liabilities						
	a) Edible Oils operations	9,565.48	8,428.69	9,454.49	9,565.48	8,428.69	9,133.02
	b) Liquor operations	5,143.88	9,320.49	6,112.89	5,143.88	9,320.49	9,780.86
	c) Unallocated	515.68	346.72	460.04	515.68	346.72	383.50
	Total Segment Liabilities	15,225.04	18,095.90	16,027.42	15,225.04	18,095.90	19,297.38

Notes to the Statement of Financial Results for the Quarter and Nine Months ended 31 December 2024

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 14, 2025. These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The company has two business segments- Edible Oil Operations and Liquor Operations and segmentwise results, assets and liabilities are accordingly given.
- During the current year as well as in the previous quarters of FY 2023-24, there was no production in the vanaspati/refined oil unit of the company.
- Revenue from operations includes a sum of Rs 2000.00 lakh and Rs 1047.36 lakh received from State Government during the quarter ended 30.09.2024 and 31.12.2024 respectively towards refund of State Government duties and levies deposited by the company with respect to the products manufactured in its Liquor Segment.
- In line with the requirements of Regulation 47(2) of the Listing Regulations, 2015, the results are available on the website of BSE Limited (URL www.bseindia.com/corporates).

For and on behalf of Board of Directors of
Shri Gang Industries & Allied Products Ltd.

A. L. Sharma
Arun Kumar Sharma
(Whole Time Director)



Place: Delhi
Date: 14.02.2025

