



# SHREE BHAVYA FABRICS LIMITED

Corporate Office :- 252, New Cloth Market, Ahmedabad-380 002. Ph.: 079-22172949 Telefax:22133383  
CIN:L17119GJ1988PLC011120 Web Site : www.shreebhavyafabrics.com

Date: 12.02.2024

To,  
Department of Corporate Services,  
**BSE Limited**  
P. J. Towers, Dalal Street, Fort  
Mumbai- 400001

**BSE Code: 521131**

Dear Sir,

**Sub: Outcome of the meeting of the Board of Directors of Company held on Monday, 12<sup>th</sup> February 2024**

With reference to captioned subject and as per the provisions of Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at their meeting held on Monday, 12<sup>th</sup> February 2024 , inter alia, has transacted and approved the following:

1. The Standalone Un-Audited Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December 2023.
2. Limited Review Report from Statutory Auditor on Un-audited Financial Results for the Quarter ended on 31<sup>st</sup> December 2023 was considered and noted.

We enclose herewith the said Statement of Standalone Un-audited Financial Results for the Quarter and Nine Months 31<sup>st</sup> December 2023 along with copy of Limited Review Report issued by Statutory Auditor of the Company for said period.

The aforesaid Board Meeting commenced at 05:30 P.M and concluded at 06:15 P.M.

This is for your information and record, please.

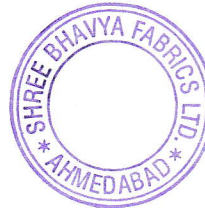
Thanking you

**Yours Faithfully,**

**FOR, SHREE BHAVYA FABRICS LIMITED**

**CHETAN JAIN**

**Company Secretary & Compliance Officer**







# Nahta Jain & Associates

CHARTERED ACCOUNTANTS

Navkar Corporate House, 22, Neena Society,  
Nr. Shreyas Railway Crossing, Ambawadi, Ahmedabad-380 015.

Phone : 079-48489362, 97141 06383  
Email : nahtajainandassociates@gmail.com  
Web. : www.nahtajainandassociates.com

## LIMITED REVIEW REPORT

Independent Auditor's Review Report on Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,  
The board of Directors  
SHREE BHAVYA FABRICS LIMITED,

1. We have reviewed the accompanying statement of standalone unaudited financial results of **SHREE BHAVYA FABRICS LIMITED ("the company")** for the quarter ended 31st December, 2023 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Regulation"), as amended. 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.

### 2. Management's Responsibility for the statement:

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

### 3. Auditor's Responsibility:

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 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. Conclusion:

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.


Place: Ahmedabad

Date: 12.02.2024

UDIN: 24116735BKAITE7497



For, Nahta Jain & Associates  
Chartered Accountants  
Firm Reg No. 106801W

  
(CA. Gaurav Nahta)  
Partner  
Mem. No. 116735



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## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup>, DECEMBER, 2023

[Rs. In Lacs]

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
	(a) Revenue from operations	3346.02	4582.14	3787.32	12008.47	14029.43	19408.03
	(b) Other Income	07.60	17.50	4.75	27.61	14.23	74.47
	<b>Total Income</b>	<b>3353.62</b>	<b>4599.64</b>	<b>3792.07</b>	<b>12036.08</b>	<b>14043.66</b>	<b>19482.49</b>
2	<b>Expenses</b>						
	a) Cost of Material Consumed	2046.29	1716.32	2055.09769	5793.80	6210.07	7929.40
	b) Purchase of Stock-in-trade	-165.54	100.31	172.76	00.00	361.82	610.95
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-754.37	248.84	-728.48	-852.42	-259.23	834.38
	d) Employee's benefit expense	184.47	163.58	178.74	510.20	489.65	658.40
	e) Finance Cost	199.72	194.93	189.10	589.26	536.07	736.07
	f) Depreciation and amortization expense	21.86	20.06	24.12	61.99	72.27	86.45
	g) Other Expenses	1797.23	2097.20	1842.55	5765.22	6481.94	8441.60
	<b>Total Expenses</b>	<b>3329.66</b>	<b>4541.23</b>	<b>3733.88</b>	<b>11868.05</b>	<b>13892.58</b>	<b>19297.25</b>

Regd. Office : (Mills) :- 170, Pirana Road, Piplej, Ahmedabad-382 405. Email:shreebhavyafabrics@gmail.com





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3	<b>Profit before tax (1-2)</b>	23.97	58.41	58.19	168.03	151.08	185.24
4	<b>Tax expenses</b>						
	Current Tax	06.03	14.70	14.65	42.29	38.03	53.00
	Excess provision of tax for earlier years	-02.39	13.95	0.00	-02.39	0.00	-01.32
	Deferred Tax	-00.83	09.18	4.53	08.35	1.79	-20.27
5	<b>Profit/(loss) for the period (3-4)</b>	21.15	20.58	39.01	119.77	111.26	153.83
6	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to Profit or Loss (Net of tax)	00.00	00.00	0.00	00.00	0.00	00.00
	(ii) Items that will be reclassified to Profit or Loss	00.00	00.00	0.00	00.00	0.00	00.00
7	<b>Other Comprehensive Income (i+ii)</b>	00.00	00.00	0.00	00.00	0.00	00.00
8	<b>Total Comprehensive Income for the period (5+7)</b>	21.15	20.58	39.01	119.77	111.26	153.83
9	<b>Paid- up Equity share capital ( Face value Rs.10/- each)</b>	950.00	950.00	950.00	950.00	950.00	950.00





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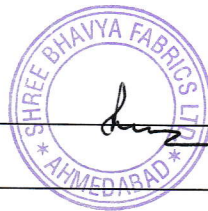
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10	Other Equity	-	-	-	-	-	2157.35
11	Earnings Per Share (EPS) (of Rs.10/- each) (not annualized)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)
	a)Basic & diluted EPS before Extraordinary items	0.22	0.22	0.41	1.26	1.17	1.62
	b)Basic & diluted EPS after Extraordinary items	0.22	0.22	0.41	1.26	1.17	1.62

**Notes:**

- 1 The above Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 12/02/2024. The Statutory Auditor of the Company have reviewed the said result.
- 2 The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016.
- 3 Operations of the company falls under single reportable Segment i.e. "TEXTILE".
- 4 The financial results for quarter and half year ended 31<sup>st</sup> December, 2023 have been subjected to limited review by the statutory auditors of the Company. The Limited Review Report does not contain any qualifications.
- 5 The figures for corresponding previous period have been regrouped/recast, wherever necessary.

**FOR SHREE BHAVYA FABRICS LIMITED**



**PURUSHOTTAM RADHESHYAM AGARWAL**

**DATE:12-02-2024**

**MANAGING DIRECTOR**

**PLACE: AHMEDABAD**

**DIN: 00396869**