



SABRIMALA

सबरी सबके लिए

February 13, 2023

To, Manager -Listing BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai -400001	To, The Listing Department The Calcutta Stock Exchange Limited 7, Lyons Range, Dalhousie, Kolkata, West Bengal -700001
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Scrip Code: 540132
ISIN: INE400R01018

Sub: Submission of Financial Results

Ref: Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

In accordance with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that a meeting of the Board of Directors of the Company was held today i.e., Monday, February 13, 2023 commenced at 01:00 P.M., to consider and approve the unaudited standalone and consolidated Financial Results for the Third (3rd) Quarter ended on 31st December, 2022 along with limited review Report.

The above information is also available on Company's website www.sabrimala.co.in and also on the Stock Exchanges websites: www.bseindia.com and www.cse-india.com.

Kindly take the same on your records.

Thanking You

Yours sincerely,

For and on behalf of
Sabrimala Industries India Limited

Divya
Saluja

Digitally signed
by Divya Saluja
Date: 2023.02.13
13:45:37 +05'30'

Divya Saluja
Company Secretary and Compliance officer
Membership Number: A62065

Place: Delhi

SABRIMALA INDUSTRIES INDIA LIMITED

Regd. Office.: 906, 9th Floor, D-Mall, Netaji Subhash Place, Pitampura, New Delhi - 110034

Tel.: 011- 41514958, Website:www.sabrimala.co.in, E-mail:cs@sabrimala.co.in

CIN:L74110DL1984PLC018467



SAINI PATI SHAH & CO LLP
(Formerly known as S G J & CO)
Chartered Accountants

Registered Office:
D-207, Times Square,
Near Marol Metro Station,
Andheri Kurla Road, Andheri East,
Mumbai – 400059, India
Tel. : +91 22 66931155
Email: som.saini@spscollp.com
Website: www.spscollp.com

Branch Office:
4, Narender Bhawan,
448, Ring Road,
Near Azadpur Metro Station,
Azadpur, New Delhi-110033, India
Tel. : +91 9871447662
Email: pawan.jain@spscollp.com

Independent Auditor's Review Report

To
Board of Directors
Sabrimala Industries India Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Sabrimala Industries India Limited ("the Company") for the quarter ended 31 December 2022 and year to date results for the period from 01 April 2022 to 31 December 2022 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
3. 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. Attention is drawn to the fact that the figures for the quarter ended 31 December 2022 are the balancing figures between the unaudited figures for the nine months ended 31 December 2022 and the unaudited figures for the half year ended 30 September 2022.
5. 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 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Saini Pati Shah & Co LLP
Chartered Accountants
Firm's Registration No: 137904W/W100622



Som Nath Saini
Som Nath Saini
Partner

Membership No: 093079

Place: Mumbai
Date: 13 February 2023

UDIN : 23093079BGXAQP1819

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

Regd. Off.: 906, D-Mall, Netaji Subhash Place, New Delhi-110034

Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41514958

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2022

(Rs. in Lakhs except per share data)

Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Unaudited (Refer note 3)	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Income						
Revenue from operations	2.34	-	-	2.34	0.70	0.70
Other Income	6.16	5.99	8.63	20.40	26.81	34.76
Total Income	8.50	5.99	8.63	22.74	27.51	35.46
II Expenses:						
a. Changes in inventories of finished goods and work-in-progress	25.01	-	-	25.01	0.70	21.69
b. Employee benefits expense	1.53	1.33	1.15	4.08	3.05	4.36
c. Finance costs	-	0.04	-	0.04	-	0.04
d. Depreciation and amortization	0.01	-	0.03	0.01	0.09	0.11
e. Other expenses	2.94	3.79	9.49	9.44	16.42	33.50
Total expenses	29.49	5.16	10.67	38.58	20.26	59.70
III Profit before exceptional items and tax (I - II)	(20.99)	0.84	(2.04)	(15.84)	7.25	(24.24)
IV Exceptional items	-	-	-	-	-	-
V Profit before tax (III - IV)	(20.99)	0.84	(2.04)	(15.84)	7.25	(24.24)
VI Tax expense:						
- Current tax	(1.34)	0.22	0.75	-	2.78	-
- Tax relating to earlier period	-	-	-	-	-	-
- Deferred tax charge / (credit)	-	-	-	-	-	-
	(1.34)	0.22	0.75	-	2.78	-
VII Net profit / (loss) for the period (V - VI)	(19.65)	0.62	(2.79)	(15.84)	4.47	(24.24)
VIII Other comprehensive income						
a. Items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
b. Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
Total other comprehensive income (net of tax)	-	-	-	-	-	-
IX Total comprehensive income after tax (VII + VIII)	(19.65)	0.62	(2.79)	(15.84)	4.47	(24.24)
X Paid-up equity share capital (at par value of Rs.10 each)	871.45	871.45	871.45	871.45	871.45	871.45
XI Other equity						(238.18)
XII Earnings per share						
a. Basic (Rs) (not annualised)	(0.23)	0.00	(0.03)	(0.18)	0.05	(0.28)
b. Diluted (Rs) (not annualised)	(0.23)	0.00	(0.03)	(0.18)	0.05	(0.28)

Notes:

- The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on 13 February 2023. The statutory auditors of the Company have carried out Limited Review of the above results and have issued unmodified review report.
- The above unaudited standalone financial results for the quarter and the nine months ended 31 December 2022 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 ("Ind AS") prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figures for the quarter ended 31 December 2022 are the balancing figures between the unaudited figures for the nine months ended 31 December 2022 and the unaudited figures for the half year ended 30 September 2022.
- The Company's business activity falls within single primary business segment i.e. "trading including household plastic products, mobile phones and tablets" and accordingly the disclosure requirements of Ind AS- 108, Operating Segments notified under Section 133 of the Companies Act, 2013 are not applicable.
- Previous period / year figures have been regrouped / rearranged / reclassified wherever necessary to make it comparable.

Date: 13 February 2023

Place: New Delhi

For Sabrimala Industries India Limited

Sabrimala Industries India Limited

Suresh Kumar Mittal

Suresh Kumar Mittal

Managing Director

DIN: 01835169

Director/Auth. Sign



SAINI PATI SHAH & CO LLP
(Formerly known as S G J & CO)
Chartered Accountants

Registered Office:
D-207, Times Square,
Near Marol Metro Station,
Andheri Kuria Road, Andheri East,
Mumbai – 400059, India
Tel. : +91 22 66931155
Email: som.saini@spscollp.com
Website: www.spscollp.com

Branch Office:
4, Narender Bhawan,
448, Ring Road,
Near Azadpur Metro Station,
Azadpur, New Delhi-110033, India
Tel. : +91 9871447662
Email: pawan.jain@spscollp.com

Independent Auditor's Review Report

To
Board of Directors
Sabrimala Industries India Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Sabrimala Industries India Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended 31 December 2022 and year to date results for the period from 01 April 2022 and 31 December 2022 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.
4. The Statement includes the results of the following entities:
Subsidiary
Sabrimala Industries LLP
5. Attention is drawn to the fact that the figures for the quarter ended 31 December 2022 are the balancing figures between the unaudited figures for the nine months ended 31 December 2022 and the unaudited figures for the half year ended 30 September 2022.

6. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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.
7. The Statement includes the interim financial information of one subsidiary which have not been reviewed, whose interim financial information reflect total income of Rs. Nil, net profit after tax of Rs. Nil and total comprehensive income of Rs. Nil, before giving effect to the consolidated adjustments, for the quarter and the nine months ended 31 December 2022, as considered in the Statement. According to the information and explanations given to us by the management, this interim financial information is not material to the Group. Our conclusion is not modified in respect of this matter.

For Saini Pati Shah & Co LLP

Chartered Accountants

Firm's Registration No: 137904W/W100622



SA N

Som Nath Saini

Partner

Membership No: 093079

Place: Mumbai

Date: 13 February 2023

UDIN : 23093079BGXAQQ8314

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

Regd. Off.: 906, D-Mall, Netaji Subhash Place, New Delhi-110034

Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41514958

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2022

(Rs. in Lakhs except per share data)

Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Unaudited (Refer note 3)	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Income						
Revenue from operations	2.34	-	-	2.34	0.70	0.70
Other Income	6.16	5.99	8.63	20.40	26.81	34.76
Total Income	8.50	5.99	8.63	22.74	27.51	35.46
II Expenses:						
a. Changes in inventories of finished goods and work-in-progress	25.01	-	-	25.01	0.70	21.69
b. Employee benefits expense	1.53	1.33	1.15	4.08	3.05	4.36
c. Finance costs	-	0.04	-	0.04	-	0.04
d. Depreciation and amortization	0.01	-	0.03	0.01	0.09	0.11
e. Other expenses	2.94	3.79	9.49	9.44	16.42	24.81
Total expenses	29.49	5.16	10.67	38.58	20.26	51.01
III Profit before exceptional items and tax (I - II)	(20.99)	0.84	(2.04)	(15.84)	7.25	(15.55)
IV Exceptional Items	-	-	-	-	-	-
V Profit before tax (III - IV)	(20.99)	0.84	(2.04)	(15.84)	7.25	(15.55)
VI Tax expense:						
- Current tax	(1.34)	0.22	0.75	-	2.78	-
- Tax relating to earlier period	-	-	-	-	-	-
- Deferred tax charge / (credit)	-	-	-	-	-	-
	(1.34)	0.22	0.75	-	2.78	-
VII Net profit / (loss) for the period (V - VI)	(19.65)	0.62	(2.79)	(15.84)	4.47	(15.55)
VIII Other comprehensive income						
a. Items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
b. Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
Total other comprehensive income (net of tax)	-	-	-	-	-	-
IX Total comprehensive income after tax (VII + VIII)	(19.65)	0.62	(2.79)	(15.84)	4.47	(15.55)
X Paid-up equity share capital (at par value of Rs.10 each)	871.45	871.45	871.45	871.45	871.45	871.45
XI Other equity						(229.49)
XII Earnings per share						
a. Basic (Rs) (not annualised)	(0.23)	0.00	(0.03)	(0.18)	0.05	(0.18)
b. Diluted (Rs) (not annualised)	(0.23)	0.00	(0.03)	(0.18)	0.05	(0.18)

Notes:

- The above unaudited consolidated financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on 13 February 2023. The statutory auditors of the Company have carried out Limited Review of the above results and have issued unmodified review report.
- The above unaudited consolidated financial results for the quarter and the nine months ended 31 December 2022 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 ("Ind AS") prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figures for the quarter ended 31 December 2022 are the balancing figures between the unaudited figures for the nine months ended 31 December 2022 and the unaudited figures for the half year ended 30 September 2022.
- The Company's business activity falls within single primary business segment i.e. "trading including household plastic products, mobile phones and tablets" and accordingly the disclosure requirements of Ind AS- 108, Operating Segments notified under Section 133 of the Companies Act, 2013 are not applicable.
- Previous period / year figures have been regrouped / rearranged / reclassified wherever necessary to make it comparable.

Date: 13 February 2023

Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited
For Sabrimala Industries India Limited

Suresh Kumar Mittal

Managing Director

DIN: 01835169

Suresh Kumar Mittal
Director/Auth.Sign.