



SULABH
Engineers And Services Limited
CIN : L28920MH1983PLC029879

Web : www.sulabh.org.in
E mail : sulabheng22@gmail.com
sulabhinvestorcell@gmail.com

Date: 14.08.2023

To

The General Manager
Department of Corporate Services,
Bombay Stock Exchange Limited,
1st Floor, P.J. Towers,
Dalal Street,
Mumbai-400001

(Scrip Code: 508969)

Dear Sir,

Please find enclosed herewith the outcome of the Board Meeting held on 14.08.2023 which commenced at 01:00 P.M & concluded at 01:20 P.M.

Thanking You

For Sulabh Engineers and Services Limited

REKHA Digitally signed
by REKHA
KEJRIWA KEJRIWAL
Date: 2023.08.14
11:45:23 +05'30'

(Rekha Kejriwal)
(Company Secretary & Compliance Officer)

Add: Regd. off. : 206, 2nd Floor, Apollo Complex Premises Cooperative Society Ltd.. R.K. Singh Marg,
Parsi Panchayat Road, Andheri (East), Mumbai-400069
Tel. : +91 22-67707822 **Fax** -+912267707822



Date: 14.08.2023

To,
The General Manager,
Department of Corporate Relations,
BSE Limited,
1ST Floor P.J. Tower,
Dalal Street, Mumbai 400001
(Scrip Code: 508969)

Sub: Outcome of Board Meeting held on 14th August,2023

Ref: Regulation 30 and 33 read with Para A of Part A of Schedule III of the SEBI (Listing Obligation and Discloser Requirement) Regulation 2015.

Sir,

We would like to inform you that the Board of Directors of the Company at their Meeting today i.e August 14, 2023 inter-alia took the following decisions.

1. Considered and approved the Unaudited Financial Results (Standalone & Consolidated) for the quarter ended on 30th June, 2023.
2. Took on record the Limited Review Report as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
3. Approve notice of Upcoming 40th Annual General Meeting (**along with Director's Report**) to be held on Monday the 25th day of September, 2023 at 01:00pm.
4. Took on record the Secretarial Auditor's Report for the Financial Year ended on 31st March,2023.
5. Took on record the Secretarial Auditor's Report of the Subsidiary Company for the Financial Year ended on 31st March,2023.
6. Approve the Director's Report for the Financial Year ended on 31st March,2023.
7. Dr. S K Jain Practicing Company Secretary (Membership No. 1473) has been appointed as scrutinizer to scrutinize the e-voting process of upcoming Annual General Meeting of the company in fair and transparent manner.
8. Closure of Register of Members and Share Transfer Book of Equity Shares from 16th September, 2023 to 25th September, 2023. (Both day inclusive)

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9. E-voting Facility for the shareholders shall commence from 22nd September, 2023 9.00 A.M to 24th September, 2023 5.00 P.M
10. Approval of amendment to the Policy on Determination of Materiality for Disclosure of Events or information as recommended by Audit Committee.

The extract of unaudited financial results would be published as per requirement of SEBI (Listing Obligation and Discloser Requirements) Regulation, 2015.

Kindly take the same on your record and oblige.

Thanking you,

For Sulabh Engineers and Services Limited

REKHA
KEJRIWAL

Digitally signed by
REKHA KEJRIWAL
Date: 2023.08.14
11:45:48 +05'30'

(Rekha Kejriwal)
(Company Secretary & Compliance Officer)

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SULABH ENGINEERS & SERVICES LTD

Regd. Office: 206, 2ND FLOOR, APOLLO COMPLEX PREMISES, COOP. SOCIETY, R.K. SINGH MARG, PARS PANCHAYAT ROAD, ANDHERI, MUMBAI- PIN- 400069

Corp. Office: 17/11, The Mall, Kanpur- 208 001

CIN: L28920MH1983PLC029879

Statement of Un-Audited Financial Results for the Quarter Ended on 30th June, 2023

S.No.	Particulars	Standalone			Consolidated			Year Ended 31.03.2023
		Quarter Ended			Quarter Ended			
		30.06.2023	Preceding Quarter 31.3.2023	Corresponding Quarter ended 30.06.2022	30.06.2023	Preceding Quarter 31.3.2023	Corresponding Quarter ended	
		Un-Audited	Audited	Un-Audited	Un-Audited	Audited	Un-Audited	
	Revenue From Operations							
(i)	Interest Income	44.06	30.77	34.84	44.06	34.09	34.84	142.72
(ii)	Dividend Income	-	-	-	-	-	-	-
(iii)	Net Gain on fair value changes	-	5.94	-	-	-	-	-
(iv)	Sale of Products/Investment	-	-	3.32	45.46	92.66	60.34	220.34
I	Total Revenue from Operations	44.06	36.71	38.16	89.52	126.75	95.18	363.06
II	Other Income	-	0.03	-	-	(0.62)	-	0.64
III	Total Income (I+II)	44.06	36.74	38.16	89.52	126.13	95.18	363.70
	Expenses							
(i)	Purchases of stock-in-trade	-	-	-	-	-	-	-
(ii)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	8.05	7.02	29.82	3.90
(iii)	Finance Costs	0.11	(0.03)	-	0.11	(0.03)	(0.01)	-
(iv)	Impairment on Financial Instruments	-	-	-	-	(5.95)	-	(5.95)
(v)	Employee benefit expenses	2.57	2.55	2.55	16.49	6.25	6.18	25.23
(vi)	Depreciation, amortization and impairment	0.50	0.65	1.75	2.52	5.21	1.75	15.71
(vii)	Other expenses	8.21	5.69	7.94	25.33	50.50	45.64	146.07
IV	Total Expenses	11.39	8.86	12.24	52.50	63.00	83.38	184.96
V	Profit (Loss) before tax (III - IV)	32.67	27.88	25.92	37.02	63.13	11.80	178.74
VI	Tax Expense							
	(1) Current Tax	8.00	8.00	6.00	8.00	8.00	6.00	30.00
	(2) Deferred Tax	-	2.95	-	-	1.23	-	1.23
VII	Profit (Loss) for the period (V - VI)	24.67	16.93	19.92	29.02	53.90	5.80	147.51
VIII	Other Comprehensive Income	-	-	-	-	-	-	-
	(A)(i) Items that will not be reclassified to Profit or loss remeasurement of the defined benefit plans	-	-	-	-	-	-	-
IX	Total Comprehensive Income (VII + VIII)	24.67	16.93	19.92	29.02	53.90	5.80	147.51
X	Paid up Equity Share capital (Face Value of Rs. 1/-each)	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75
XI	Other Equity	1.00	1.00	1.00	1.00	1.00	1.00	1.00
XII	Earning per equity Share (*not annualised)							
	a) Basic (Rs.)	0.025	0.017	0.020	0.029	0.054	0.006	0.147
	b) Diluted (Rs.)	0.025	0.017	0.020	0.029	0.054	0.006	0.147

NOTES:

- These Financial Results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 14.08.2023. The Statutory Auditor of the Company have carried out Audit of the aforesaid results and have expressed unmodified audit opinion.
- The Company is a Non Banking Financial Company. As such, there are no separate reportable segments as per the Ind AS 108 on operating segment.
- Previous period/year figures have been regrouped, reclassified to make them comparable with those of current period.

For and on behalf of the Board of Directors of the Company

Place: Kanpur

Date: 14.08.2023


 Vimal Kumar Sharma
 Director
 Auth Sign/Director
 DIN:00954083

Managing Director

Independent Auditor's review report on unaudited standalone quarterly financial results of Sulabh Engineers & Services Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Sulabh Engineers & Services Limited

Introduction

1. We have reviewed the accompanying statement of unaudited standalone financial results of Sulabh Engineers & Services Limited ('the Company') for the quarter ended 30 June 2023 ('the Statement'), being submitted by the Company pursuant to the requirements 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 Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting' specified in 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 express a conclusion on the Statement based on our review.

Scope of 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 Statement is 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.

Conclusion

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 applicable Ind AS 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 Satish Soni & Co.
Chartered Accountants**



**Satish Soni
Proprietor
Membership Number: 044391
FRN: 109333W**



UDIN: 23044391BGXMH7209

**Place: Mumbai
Date: 14th August 2023**



Independent Auditor's review report on unaudited consolidated quarterly financial results of Sulabh Engineers & Services Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Sulabh Engineers & Services Limited

Introduction

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Sulabh Engineers & Services Limited ('the Parent' or 'the Company') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter ended 30 June 2023 ('the Statement'), being submitted by the Parent pursuant to the requirements 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 the Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting' 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 express a conclusion on the Statement based on our review.

Scope of 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, as amended, to the extent applicable.
4. The Statement includes the result of **Rodic Coffee Estates Private Limited (Subsidiary)**




Conclusion

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 Ind AS 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.

Other Matters

6. We did not review the financial results of three subsidiaries included in the Statement, whose financial results, reflect total revenues of Rs. 45.46 lakhs, total net profit after tax of Rs. 4.35 lakhs and total comprehensive income of Rs. 4.35 lakhs for the quarter ended 30 June 2023, as considered in the Statement. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.

For Satish Soni & Co.
Chartered Accountants



Satish Omprakash Soni

Proprietor

Membership Number: 044391

FRN: 109333W

UDIN: 23044391BGXMVH7209

Place: Mumbai

Date: 14th August 2023



Reconciliation Table for Net Profit/Loss as per IND AS and IGAAP

(Rs. in lacs)

S. No.	Particular	Quarter Ended 30.06.2023 Standalone	Quarter Ended 30.06.2023 Consolidated
<u>1</u>	Net Profit/(Loss) after tax for the period	24.67	29.02
<u>2</u>	Impact of IND AS on comprehensive income	-	-
<u>3</u>	Impact of IND AS on Other comprehensive income	-	-
<u>4</u>	Total comprehensive income for the period as per IND AS	24.67	29.02

For Sulabh Engineer and Services Limited

Sulabh Engineers & Services Ltd

Vimal Kumar Sharma

Vimal Kumar Sharma *Auth Sign./Director*

(Managing Director)

DIN: 00954083



Reconciliation Table for Equity as per IND AS and IGAAP

(Rs. in lacs)

Particular	Quarter Ended 30.06.2023 Standalone	Quarter Ended 30.06.2022 Consolidated
Equity as per GAAP Provisions	1004.75	1004.75
Adjustments in relation to application of Ind AS	-	-
Equity as per Ind AS	1004.75	1004.75

For Sulabh Engineer and Services Limited

Sulabh Engineers & Services Ltd

Vimal Kumar Sharma Auth Sign./Director

(Managing Director)

DIN: 00954083