



# 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: 14-11-2024**

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

Dear Sir/Madam,

**Sub: Outcome of Board Meeting**

**BSE Scrip Code:** 521131 **SYMBOL:** SBFL **ISIN:** INE363D01018

With reference to captioned subject and as per the provisions of Regulations 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at their Board meeting held on 14<sup>th</sup> November 2024 which commenced at 05:20 P.M. and concluded at 06:00 P.M. has transacted and approved the following:

- Considered and Approved the Standalone Un-Audited Financial Results for the quarter and half year ended 30<sup>th</sup> September 2024
- Considered and take on record the Limited Review Report given by the Statutory Auditors of the company for the second quarter and half year ended as on 30<sup>th</sup> September 2024.

Further, Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we herewith enclose the following:

- Statement of Standalone Unaudited financial results along with Limited Review Report for the quarter and half year ended as on 30<sup>th</sup> September 2024 issued by Statutory Auditor of the Company.

Please take note of the same.  
Thanking You.

Yours Faithfully  
For, SHREE BHAVYA FABRICS LIMITED

*Chetan D. Jain*

CHETAN JAIN  
COMPANY SECRETARY  
M NO: ACS52637



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## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER, 2024

[Rs. In Lacs]							
Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-09-2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Revenue</b>						
	(a) Revenue from operations	5,472.82	4,569.27	4,582.14	10,042.09	8,662.45	17,059.00
	(b) Other Income	2.10	16.84	17.50	18.94	20.01	44.29
	<b>Total Revenue</b>	<b>5,474.92</b>	<b>4,586.11</b>	<b>4,599.64</b>	<b>10,061.03</b>	<b>8,682.46</b>	<b>17,103.29</b>
2	<b>Expenses</b>						
	a) Cost of Material Consumed	2,930.20	1,924.79	1,716.32	4,854.99	3,747.51	8,092.52
	b) Purchase of Stock-in-trade	62.41	44.90	100.31	107.31	165.54	367.68
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(227.29)	361.37	248.84	134.08	(98.05)	(1,113.70)
	d) Employee's benefit expense	181.76	161.83	163.58	343.59	325.73	677.26
	e) Finance Cost	213.09	170.16	194.93	383.25	389.54	762.12
	f) Depreciation and Amortization Expense	30.40	23.52	20.06	53.92	40.13	86.21
	g) Other Expenses	2,211.25	1,821.65	2,097.20	4,032.90	3,968.00	7,976.75
	<b>Total Expenses</b>	<b>5,401.82</b>	<b>4,508.22</b>	<b>4,541.24</b>	<b>9,910.04</b>	<b>8,538.40</b>	<b>16,848.84</b>
3	<b>Profit before tax (1-2)</b>	<b>73.10</b>	<b>77.89</b>	<b>58.40</b>	<b>150.99</b>	<b>144.06</b>	<b>254.45</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(loss) before tax (3-4)</b>	<b>73.10</b>	<b>77.89</b>	<b>58.40</b>	<b>150.99</b>	<b>144.06</b>	<b>254.45</b>
6	<b>Tax expenses</b>						
	Current Tax	16.40	19.60	14.70	36.00	36.26	60.00
	Excess provision of tax for earlier years	-	-	13.95	-	-	(2.39)
	Deferred Tax	0.20	(0.47)	9.18	(0.27)	9.18	3.88



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7	Profit/(loss) for the period / year from continuing operations (5-6)	56.50	58.76	20.57	115.26	98.62	192.96
8	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to Profit or Loss (Net of tax)	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(b) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Other Comprehensive Income (i+ii)	-	-	-	-	-	-
9	Total Comprehensive Income for the period (7+8)	56.50	58.76	20.57	115.26	98.62	192.96
6	Paid- up Equity share capital (Face value Rs.10/- each)	950.00	950.00	950.00	950.00	950.00	950.00
10	Other Equity						2350.30
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	0.59	0.62	0.22	1.21	1.04	2.03



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b) Basic & diluted EPS after Extraordinary items	0.59	0.62	0.22	1.21	1.04	2.03
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## Notes:

- 1 The above Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 14th November, 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 30<sup>th</sup> September 2024 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:14-11-2024

MANAGING DIRECTOR

PLACE: AHMEDABAD

DIN: 00396869

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## STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER, 2024

Particulars	[Amount/Rs. In Lacs]	
	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
<b>ASSETS</b>		
<b>NON-FINANCIAL ASSETS</b>		
(i) Tangible assets		
a) Property, Plant and Equipment	734.01	638.28
(ii) Intangible assets		
b) Other Intangible Assets	465.92	465.92
(iii) Capital work-in-progress		
c) Financial Assets		
a. Other financial assets	68.62	68.72
(iv) Intangible assets under development		
d) Deferred tax assets (net)	5.42	5.15
<b>TOTAL FINANCIAL ASSETS</b>	<b>1273.97</b>	<b>1178.07</b>
<b>CURRENT ASSETS</b>		
a) Inventories	7212.79	7353.94
b) Financial Assets		
(i) Trade Receivables	7187.07	6265.15
ii) Cash and Cash Equivalents	1.15	4.07
(iii) Bank balance other than cash and cash equivalents	210.29	156.22
(vi) Others Financial Assets	1.67	3.60
c) Current Tax Assets	115.16	150.53
d) Other Current Assets	472.74	359.31
<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>15,200.87</b>	<b>14292.82</b>
<b>TOTAL ASSETS</b>	<b>16474.84</b>	<b>15470.89</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
a) Equity Share Capital	950.00	950.00
b) Other Equity	2465.66	2350.30
<b>TOTAL EQUITY</b>	<b>3415.56</b>	<b>3300.30</b>
<b>NON-CURRENT LIABILITIES</b>		
a) Financial Liabilities		
(i) Borrowings	2229.22	2133.20
b) Deferred Tax Liabilities (net)		
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>2229.22</b>	<b>2133.20</b>





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<b>CURRENT LIABILITIES</b>		
a) Financial Liabilities		
(i) Borrowings	3540.49	3626.35
(ii) Trade and Other Payables		
Trade outstanding dues of micro-enterprises and small enterprises	1134.44	1210.82
Trade outstanding dues of creditors other than micro-enterprises and small enterprises	2102.60	1452.76
b) Other current liabilities	3944.37	3679.61
c) Provisions	108.16	67.85
<b>TOTAL CURRENT LIABILITIES</b>	<b>10830.06</b>	<b>10037.39</b>
<b>TOTAL LIABILITIES</b>	<b>13,059.28</b>	<b>12,170.59</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>16,474.84</b>	<b>15,470.89</b>
DATE:14-11-2024	<b>FOR AND ON BEHALF OF THE BOARD OF DIRECTORS</b>	
PLACE: AHMEDABAD	<b>SHREE BHAVYA FABRICS LIMITED</b>	
		
	<b>PURUSHOTTAM RADHESHYAM AGARWAL</b>	
	<b>MANAGING DIRECTOR</b>	
	<b>(DIN-00396869)</b>	

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<b>Unaudited Standalone statement Cash Flow Statement FOR THE QUARTER AND HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER, 2024</b>		
[Rs. In Lakhs]		
<b>Particulars</b>	<b>For the half year Ended Sept 30, 2024 (Unaudited)</b>	<b>For the half year Ended Sept 30, 2023 (Unaudited)</b>
<b>Cash Flow from Operating Activities</b>		
<b>Profit (Loss) Before Tax</b>	150.99	144.06
Adjustments For:		
Depreciation and Amortisation Expenses	53.92	40.13
Finance Income	(4.50)	-
Interest on Income Tax Refund	(3.11)	-
Finance Expense	316.99	-
<b>Operating (Loss) Before Working Capital Changes</b>	<b>514.30</b>	<b>184.19</b>
Movements in Working Capital:		
(Increase) in Inventories	141.15	76.54
Decrease / (Increase) in Trade Receivables	(921.92)	422.53
(Increase) in Other Financial Assets	(52.04)	(29.23)
(Increase) in Other Assets	(113.43)	(107.49)
Increase in Trade Payables	573.46	(210.30)
Increase in Other Liabilities	264.76	(50.22)
Increase in Provision	40.31	1.64
<b>Cash (used) in operations</b>	<b>446.59</b>	<b>287.66</b>
Direct Taxes Paid (Net of Refunds)	(0.63)	(36.26)
<b>Net Cash Outflow from Operating Activities (A)</b>	<b>445.96</b>	<b>251.40</b>
<b>Cash Flows from Investing Activities</b>		
Payment for Purchase of Property, Plant and Equipment's and Intangible Assets (Including Capital work in progress and Capital Advances)	(149.65)	(15.24)
Interest Received	7.61	-
<b>Net Cash (Outflow) from Investing Activities (B)</b>	<b>(142.05)</b>	<b>(15.24)</b>
<b>Cash Flows from Financing Activities</b>		
Proceeds/Repayment of Long-Term Borrowings	96.02	(179.94)
Repayment of Short-Term Borrowings	(85.86)	(53.93)



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Interest and Finance Charges Paid	(316.99)	-
Net Cash Inflow from Financing Activities ('C)	(306.83)	(233.87)
Net Increase in Cash & Cash Equivalents (A + B + C)	(2.92)	2.29
Cash & Cash Equivalents at the beginning of the year / period	4.07	5.05
Cash & Cash Equivalents at the end of the year / period	1.15	7.34
Component of Cash and Cash Equivalents		
Cash on hand	1.15	7.34
Balances with Scheduled Bank		
- On Current Accounts	-	-
- Deposits with original maturity of less than three months	-	-
Margin money deposits (restricted Cash)		
Cash and Cash Equivalents at the end of the year / period	1.15	7.34

## Notes

(1) The Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS 7 on Cash Flow Statements notified under Section 133 of The Companies Act 2013, read together with Paragraph 7 of the Companies (Indian Accounting Standard) Rules 2015 (as amended).

DATE:14-11-2024

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

PLACE: AHMEDABAD

SHREE BHAVYA FABRICS LIMITED



PURUSHOTTAM RADHESHYAM AGARWAL  
MANAGING DIRECTOR

(DIN-00396869)



## 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,

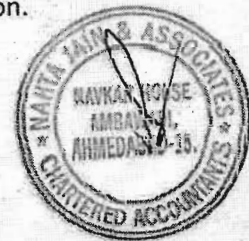
1. We have reviewed the accompanying statement of standalone unaudited financial results of **SHREE BHAVYA FABRICS LIMITED** ("the company") for the quarter ended 30th SEPTEMBER 2024 ("the statement") attached herewith. This statement is the responsibility of the Company's Management and has been approved 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.

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

Place: Ahmedabad  
Date: 14.11.2024  
UDIN :- 24116735BKAJKR6048



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

General information about company	
Name of The Company	SHREE BHAVYA FABRICS LIMITED
BSE Scrip Code	521131
NSE Symbol	NOTLISTED
MSE Symbol	NOTLISTED
Date of Start of Financial Year	01-04-2024
Date of End of Financial Year	31-03-2025
Reporting Period	First half yearly
Date of Start of Reporting Period	01-04-2024
Date of End of Reporting Period	30-09-2024
Level of rounding to be used in disclosing related party transactions	Lakhs
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes

(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
<b>(b) If answer to above question is No, please explain the reason for not complying.</b>	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	31-05-2023
Indicate Company website link for updated RPT policy of the Company	WWW.SHREEBHAVYAFABRICS.COM

Related party transactions																					
											Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.										
Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments			Notes	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment )	Interest Rate (%)	Tenure		Secured/ unsecured
1	SHREE BHAVYA FABRICS LIMITED	AABCA7883M	ANUNAY FAB LIMITED	AABCA6322K	ASSOCIATES	Sale of goods or services		749.12	NA	749.12	287.08	376.27									Textual Information(1)
2	SHREE BHAVYA FABRICS LIMITED	AABCA7883M	ANUNAY FAB LIMITED	AABCA6322K	ASSOCIATES	Purchase of goods or services		915	NA	915	287.08	376.27									Textual Information(2)
3	SHREE BHAVYA FABRICS LIMITED	AABCA7883M	ANUNAY FAB LIMITED	AABCA6322K	ASSOCIATES	Any other transaction	RECEIPT	49	NA	49	0	0									Textual Information(3)
4	SHREE BHAVYA FABRICS LIMITED	AABCA7883M	ANUNAY FAB LIMITED	AABCA6322K	ASSOCIATES	Any other transaction	PAYMENT	310.79	NA	310.79	0	0									Textual Information(4)
5	SHREE BHAVYA FABRICS	AABCA7883M	BALHANUMAN FABRICS PRIVATE	AAACN3738P	ASSOCIATES	Sale of goods or services		20.45	NA	20.45	-19.96	68.06									Textual Information(5)

