

**To,  
Listing Department  
BSE Limited  
P. J. Towers, Dalal Street,  
Mumbai - 400001**

**February 14, 2025**

**Security Code: 526544  
ISIN: INE967B01028**

Dear Sir/ Madam,

**Sub: Integrated Filing (Financial)**

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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 02, 2025, please find enclosed herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

We request you to take the same on record.

**Yours Sincerely,  
For, SGL Resources Limited**

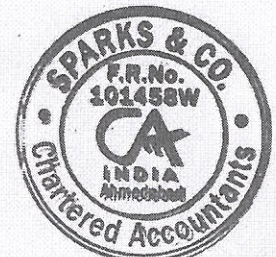
**Kantilal Vrajlal Ladani  
Whole-time Director  
(DIN: 00016171)**



## Limited Review Report on Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to,  
The Board of Directors,  
SGL Resources Limited (Formerly known as Scanpoint Geomatics Limited),

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SGL Resources Limited (Formerly known as Scanpoint Geomatics Limited)** ("the Company") for the Quarter ended 31<sup>st</sup> December, 2024 being submitted by the company pursuant to the requirement 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 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.

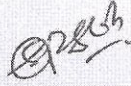


4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

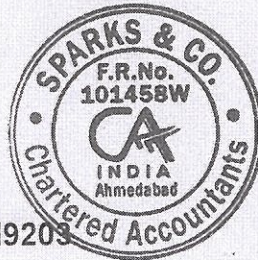
Our conclusion on the Statement is not modified in respect of this matter.

For, SPARKS & Co.

Chartered Accountants (FR No. 101458W)



CA Snehal R. Shah  
Partner (M. No. 113347)  
UDIN: 25113347BMULIM9203



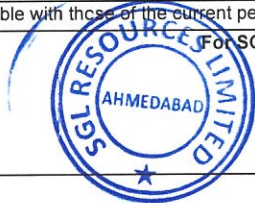
Date: 14.02.2025  
Place: Ahmedabad

**Unaudited Financial Results (Standalone) for the Quarter and nine Months ended December 31, 2024**

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		(Rs. in Lakhs)
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	797.44	2154.79	333.75	4727.12	1024.65	2,952.75
II.	Other Income	32.17	57.82	13.51	100.60	39.41	63.10
III.	<b>Total Income (I + II)</b>	<b>829.61</b>	<b>2,212.60</b>	<b>347.27</b>	<b>4,827.72</b>	<b>1,064.06</b>	<b>3,015.85</b>
IV.	<b>Expenses:</b>						
	Purchases of Stock-in-Trade			-		-	
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade			-		-	
	Employee benefits expense	102.59	146.31	90.20	399.14	327.36	674.94
	Travel expense	3.23	3.51	10.90	12.34	41.42	45.13
	Finance costs	58.87	1,901.26	35.17	1,997.72	112.58	167.65
	Depreciation and amortisation expense	29.23	29.23	31.24	87.68	93.71	121.56
	Other expenses	553.63	65.53	159.18	2,081.10	433.52	1,853.75
	<b>Total expenses (IV)</b>	<b>747.55</b>	<b>2,145.84</b>	<b>326.69</b>	<b>4,577.97</b>	<b>1,008.59</b>	<b>2,863.05</b>
V.	<b>Profit before Exceptional Items and tax (III - IV)</b>	<b>82.06</b>	<b>66.77</b>	<b>20.58</b>	<b>249.75</b>	<b>55.46</b>	<b>152.80</b>
VI.	Exceptional Items	-	-	-	-	-	-
VII.	<b>Profit before Tax (V-VI)</b>	<b>82.06</b>	<b>66.77</b>	<b>20.58</b>	<b>249.75</b>	<b>55.46</b>	<b>152.80</b>
VIII.	<b>Tax expense:</b>						
	(1) Current tax	25.44	21.63	8.78	76.97	26.82	41.07
	(2) Deferred tax	(4.13)	(4.13)	(3.46)	17.37	(20.49)	(52.88)
	(3) Tax adjustment of Previous Year	-	-	-	-	-	2.75
IX.	<b>Profit for the period (VII-VIII)</b>	<b>60.75</b>	<b>49.27</b>	<b>15.26</b>	<b>155.41</b>	<b>49.14</b>	<b>161.86</b>
X.	<b>Other Comprehensive Income/(Expense) (Net of Tax)</b>						
	A. (i) Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Remeasurement of the net defined benefit liability/asset net	-	-	-	-	-	6.79
	Income tax (expense)/ benefit on remeasurement of defined benefit plan	-	-	-	-	-	(1.71)
	Equity instruments through other comprehensive income	-	-	-	-	-	(8.65)
	Income tax expense on investments in equity instruments through OCI	-	-	-	-	-	4.00
	B. (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.43</b>
XI.	<b>Total Comprehensive Income / (Expenses) (after Tax) (IX+X)</b>	<b>60.75</b>	<b>49.27</b>	<b>15.26</b>	<b>155.41</b>	<b>49.14</b>	<b>162.29</b>
XII.	Paid up Equity Share Capital (Face value of Rs. 2/- per share)	5,009.60	3,362.14	1,386.14	5,009.60	1,386.14	1,386.14
XIII.	<b>Earnings per equity share:</b>						
	(1) Basic	0.02	0.03	0.02	0.06	0.07	0.23
	(2) Diluted	0.02	0.03	0.02	0.06	0.07	0.23

- NOTES:**
- The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 14.02.2025
  - In accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review of the above results.
  - The Company operates in a single segment.
  - The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.

Place: Ahmedabad  
Date: 14.02.2025



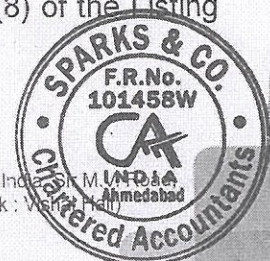
**Kanti V. Ladani**  
Director  
DIN: 00016171

**Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to,  
The Board of Directors,  
SGL Resources Limited (Formerly known as Scanpoint Geomatics Limited),

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **SGL Resources Limited (Formerly known as Scanpoint Geomatics Limited)** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended December 31, 2024 and for the period from April 01, 2024 to December 31, 2024 (the "Statement"), being submitted by the Parent Company pursuant to the 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 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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.
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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the results of the following entity:

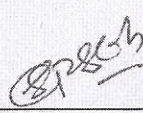
**Subsidiary: Jyacad Solutions Private Limited**

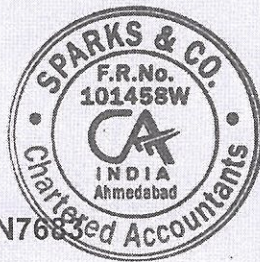
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results includes the interim financial results of the subsidiary, whose interim financial results reflect total revenue of Rs. NIL and Rs. 0.11 lacs total net loss after tax and total comprehensive loss of Rs. NIL and loss of Rs. 0.19 lacs for the quarter ended December 31, 2024 and for the period from April 01, 2024 to December 31, 2024 respectively, as considered in the consolidated unaudited financial results of the Group. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of above matter.

**For, SPARKS & Co.**

Chartered Accountants (FR No. 101458W)

  
CA Snehal R. Shah  
Partner (M. No. 113347)  
UDIN: 25113347BMULIN7685



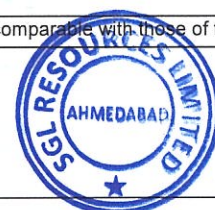
Date: 14.02.2025  
Place: Ahmedabad

**Unaudited Financial Results (Consolidated) for the quarter and nine months ended December 31, 2024**

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	797.44	2154.79	333.75	4727.12	1024.65	2,952.75
II.	Other Income	32.17	57.82	13.51	100.60	39.41	63.10
III.	<b>Total Income (I + II)</b>	<b>829.61</b>	<b>2,212.60</b>	<b>347.27</b>	<b>4,827.72</b>	<b>1,064.06</b>	<b>3,015.85</b>
IV.	<b>Expenses:</b>						
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and	-	-	-	-	-	-
	Employee benefits expense	102.59	146.31	90.20	399.14	327.36	674.94
	Travel expense	3.23	3.51	10.9	12.34	41.42	45.13
	Finance costs	58.85	1,901.33	35.17	1,997.77	112.58	167.65
	Depreciation and amortisation expense	29.23	29.23	31.24	87.68	93.71	121.56
	Other expenses	553.76	65.53	159.27	2,081.23	433.64	1,854.05
	<b>Total expenses (IV)</b>	<b>747.66</b>	<b>2,145.91</b>	<b>326.78</b>	<b>4,578.16</b>	<b>1,008.71</b>	<b>2,863.34</b>
V.	<b>Profit before Exceptional Items and tax (III - IV)</b>	<b>81.95</b>	<b>66.70</b>	<b>20.49</b>	<b>249.56</b>	<b>55.35</b>	<b>152.51</b>
VI.	Exceptional Items	-	-	-	-	-	-
VII.	<b>Profit before Tax (V-VI)</b>	<b>81.95</b>	<b>66.70</b>	<b>20.49</b>	<b>249.56</b>	<b>55.35</b>	<b>152.51</b>
VIII.	<b>Tax expense:</b>						
	(1) Current tax	25.44	21.63	8.78	76.97	26.82	41.07
	(2) Deferred tax	(4.13)	(4.13)	(3.46)	17.37	(20.49)	(52.88)
	(3) Tax Adjustment of Previous Year	-	-	-	-	-	2.75
IX.	<b>Profit for the period (VII-VIII)</b>	<b>60.64</b>	<b>49.20</b>	<b>15.16</b>	<b>155.22</b>	<b>49.02</b>	<b>161.57</b>
	<b>Profit for the period attributable to:</b>						
	Owner of the company	60.58	49.15	15.15	155.07	48.97	161.41
	Non-Controlling Interest	0.06	0.05	0.02	0.16	0.05	0.16
X.	<b>Other Comprehensive Income/(Expense) (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	A. (i) Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Remeasurement of the net defined benefit liability/asset net	-	-	-	-	-	6.79
	Income tax (expense)/ benefit on remeasurement of defined benefit plans	-	-	-	-	-	(1.71)
	Equity instruments through other comprehensive income	-	-	-	-	-	(8.65)
	Income tax expense on investments in equity instruments through OCI	-	-	-	-	-	4.00
	B. (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.43</b>
XI.	<b>Total Comprehensive Income / (Expenses) (after Tax) (IX+X)</b>	<b>60.64</b>	<b>49.20</b>	<b>15.16</b>	<b>155.22</b>	<b>49.02</b>	<b>162.00</b>
	<b>Profit for the period attributable to:</b>						
	Owner of the company	60.58	49.15	15.15	155.07	48.97	161.84
	Non-Controlling Interest	0.06	0.05	0.02	0.16	0.05	0.16
XII.	Paid up Equity Share Capital (Face value of Rs. 2/- per share)	5,009.60	3,362.14	1,386.14	5,009.60	1,386.14	1,386.14
XIII.	<b>Earnings per equity share:</b>						
	(1) Basic	0.02	0.03	0.02	0.06	0.07	0.23
	(2) Diluted	0.02	0.03	0.02	0.06	0.07	0.23

NOTES:	
1	The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 14.02.2025
2	In accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review of the above results.
3	The Company operates in a single segment.
4	The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.

Place: Ahmedabad  
Date: 14.02.2025



For, SGL Resources Limited

**Kanti V. Ladani**  
Whole Time Director  
DIN: 00016171

CIN: L22219GJ1992PLC017073

Registered and Corporate Office :  
D-1016 - 1021, 10th Floor, Swati Clover,  
Shilaj Circle, S.P. Ring Road, Shilaj,  
Ahmedabad, Daskroi, Gujarat, India, 380059

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**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC**

**STATEMENT OF DEVIATION / VARIATION IN UTILIZATION OF FUNDS RAISED UNDER RIGHT ISSUE - PURSUANT TO REGULATION 32 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

Name of Listed Entity	SGL Resources Limited (Formerly known as Scanpoint Geomatics Limited)
Mode of Fund Raising	Right Issue
Date of Raising Fund	December 24, 2024 (Allotment Date)
Amount Raised	Rs. 4,942.35 Lakhs
Report filed for Quarter and Year Ended	December 31 <sup>st</sup> , 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, If Applicable	Not Applicable
Is there any Deviation / Variation in use of funds raised	No
If yes, Whether the same is pursuant to change in terms of a contract or object, which was approved by the shareholders	Not Applicable
If Yes, Date of Shareholder approval	Not Applicable
Explanation for Deviation / Variation	Not Applicable
Comments of Audit Committee after review	No Comments
Comments of auditors if any	No Comments





**Objects for which funds have been raised and where there has been a deviation, in the following table:**

Original Object	Modified Object, if any	Original Allocation (₹ in Lakh)	Modified allocation, if any	Funds Utilized (₹ in Lakh)	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
Loan repayment	Nil	1500.00	Nil	1500.00	Nil	No deviation
Working Capital	Nil	2200.00	Nil	1625.39	Nil	No deviation
Other general Purposes	Nil	1202.21	Nil	1202.21	Nil	No deviation
Issue related expense	Nil	40.14	Nil	40.14	Nil	No deviation

**Deviation or variation could mean:**

- a) Deviation in the objects or purposes for which the funds have been raised or
- b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc



**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:**

Sr. No	Particulars	In ₹ Lakhs
<b>1.</b>	<b>Loans / revolving facilities like cash credit from banks / financial institutions</b>	<b>0.00</b>
<b>A</b>	Total amount outstanding as on date	<b>0.00</b>
<b>B</b>	Of the total amount outstanding, amount of default as on date	<b>0.00</b>
<b>2</b>	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	<b>0.00</b>
<b>A</b>	Total amount outstanding as on date	<b>0.00</b>
<b>B</b>	Of the total amount outstanding, amount of default as on date	<b>0.00</b>
<b>3</b>	<b>Total financial indebtedness of the listed entity including short-term and long-term debt</b>	<b>0.00</b>

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS- Not Applicable.**

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable.**

