



December 02, 2024

<b>SABRIMALA</b> Manager for 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., Tuesday, November 12, 2024 commenced at 1:00 P.M., to consider and approve the unaudited standalone and consolidated Financial Results for the Second (2<sup>nd</sup>) Quarter and half year ended on 30<sup>th</sup> September, 2024 along with limited review Report.

Kindly take the same on your records.

Thanking You

Yours sincerely,

**For and on behalf of**  
**Sabrimala Industries India Limited**

  
Shibu Singh

Company Secretary and Compliance officer  
Membership Number: A71484

Place: Delhi

**SABRIMALA INDUSTRIES INDIA LIMITED**

Regd. Office.: 109-A (First Floor), Surya Kiran Building, 19, Kasturba Gandhi Marg, New Delhi- 110001

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

CIN: L74110DL1984PLC018467

Contact No- 8595958904

**Sabrimala Industries India Limited***(All amounts are in INR lakhs, unless otherwise stated)***Consolidated Balance sheet as at 30 September 2024**

Particulars	Note No.	As at 30 September 2024	As at 31 March 2024
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4	0.68	0.72
Deferred tax assets (net)	5		
<b>Total non-current assets</b>		<b>0.68</b>	<b>0.72</b>
<b>Current assets</b>			
Inventories	6	0.16	0.16
Financial assets			
Trade receivables	7	61.32	61.32
Cash and cash equivalents	8	50.00	71.81
Loans	9	528.71	508.39
Other financial assets	10	31.85	57.04
Other current assets	11	63.21	10.16
<b>Total current assets</b>		<b>735.24</b>	<b>708.88</b>
<b>Total assets</b>		<b>735.92</b>	<b>709.60</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	12	871.45	871.45
Other equity	13	(199.74)	(223.49)
<b>Total equity</b>		<b>671.71</b>	<b>647.96</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Financial liabilities			
Trade payables	14		
- Total outstanding dues of micro and small enterprises		0.41	
- Total outstanding dues of creditors other than micro and small enterprises		53.40	52.93
Other financial liabilities	15	0.73	2.12
Other current liabilities	16	0.04	1.40
Current tax liabilities (net)	17	9.64	5.19
<b>Total current liabilities</b>		<b>64.21</b>	<b>61.64</b>
<b>Total liabilities</b>		<b>64.21</b>	<b>61.64</b>
<b>Total equity and liabilities</b>		<b>735.92</b>	<b>709.60</b>

**Date: 12 November 2024****Place: New Delhi****For and on behalf of the board of directors****Sabrimala Industries India Limited****Surinder Babbar**

Chairman for the meeting

DIN:08891337

**Sabrimala Industries India Limited**
*(All amounts are in INR lakhs, unless otherwise stated)*
**Consolidated Cash flow statement for the period ended 30 September 2024**

Particulars	For the period ended 30 September 2024	For the year ended 31 March 2024
<b>Cash flows from operating activities</b>		
Profit / (Loss) before for the year	32.13	48.28
Adjustments:		
Depreciation and amortization	0.04	0.09
Interest income	(40.08)	(77.58)
Finance costs	-	2.23
Share of profit from firm	-	(0.35)
<b>Operating cash flows before working capital changes</b>	<b>(7.90)</b>	<b>(27.33)</b>
<b>Working capital movements:</b>		
(Increase) / Decrease in inventories	-	14.36
(Increase) / Decrease in trade receivables	0.00	
(Increase) / Decrease in other financial assets	4.87	20.29
(Increase) / Decrease in other assets	(53.05)	(2.43)
Increase / (Decrease) in trade payables	0.87	(3.28)
Increase / (Decrease) in other financial liabilities	(1.39)	1.26
Increase / (Decrease) in other liabilities	3.09	1.29
<b>Cash generated from operations</b>	<b>(53.51)</b>	<b>4.15</b>
Direct taxes paid, net	(8.38)	(4.37)
<b>Net cash flows generated from / (used in) operating activities (A)</b>	<b>(61.89)</b>	<b>(0.22)</b>
<b>Cash flows from investing activities</b>		
Proceeds from share of profit in firm	-	0.35
Investment in fixed deposits	-	(5.00)
Inter corporate deposits given	-	(67.50)
Repayment against inter corporate deposits given	-	25.00
Interest received	40.08	57.93
<b>Net cash flows generated from / (used in) investing activities (B)</b>	<b>40.08</b>	<b>10.78</b>
<b>Cash flows from financing activities</b>		
Proceeds from inter corporate deposits	-	75.00
Repayment of inter corporate deposits	-	(75.00)
Finance costs paid	-	(1.26)
<b>Net cash flows generated from / (used in) financing activities (C)</b>	<b>-</b>	<b>(1.26)</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(21.81)</b>	<b>9.31</b>
Cash and cash equivalents at the beginning of the year	71.81	62.50
<b>Cash and cash equivalents at the end of the year</b>	<b>50.00</b>	<b>71.81</b>
<b>Notes to cash flow statement</b>		
1 Component of cash and cash equivalents		
Cash on hand	3.18	3.18
Balances with banks		
- In current accounts	46.81	68.63
<b>Total cash and cash equivalents</b>	<b>50.00</b>	<b>71.81</b>

2 The above cash flow statement has been prepared under the indirect method as set out in Ind AS 7 statement of cash flows w/s 133 of Companies Act, 2013 ('Act') read with Rule 4 of the Companies (Indian Accounting Standards) Rules 2015, as amended, and the relevant provisions of the Act.

**Reconciliation of liabilities from financing activities for the period ended 30 September 2024**

Particulars	As at 31 September 2024	Cashflows (net)	Non cash changes, current/non-current classification	As at 30 June 2024
Borrowings-current	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Reconciliation of liabilities from financing activities for the year ended 31 March 2024**

Particulars	As at 31 March 2023	Cashflows (net)	Non cash changes, current/non-current classification	As at 31 March 2024
Borrowings-current	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Date: 12 November 2024**
**Place: New Delhi**
**For and on behalf of the board of directors  
Sabrimala Industries India Limited**
**Surinder Babbar**  
 Chairman for the meeting  
 DIN:08891337



# SURESH & ASSOCIATES

CHARTERED ACCOUNTANTS

4C, Bigjo's Tower, Netaji Subhash Place

Pitampura, Delhi-110034

Ph: 011- 45058028

Email: admin@sureshassociates.in

**Independent Auditor's Review Report on the Quarterly and Half yearly 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  
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 quarterly and half year ended September 30, 2024 ("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 ("the Regulation") read with SEBI Circular no. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ("the Circular")

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 as amended, read with relevant rules issued thereunder 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



4. The Statement includes the result of the following entities:

Sabrimala Industries India Limited ("Parent") (A Company incorporated under Companies Act, 2013, or under any previous company law)

**Subsidiary**

Sabrimala Industries LLP

5. The accompanying statements include the unaudited interim financial results of parent along with its subsidiary for the quarterly and half yearly period ended on 30<sup>th</sup> September 2024 respectively as considered in the unaudited financial results. The unaudited financial results of subsidiaries have been reviewed by the management itself. Review reports have been submitted to us by the management and our conclusion on the statement in so far as it relates to the amounts and disclosure in the financial statements of subsidiary are based solely on the report of the management certification and procedure performed by us. Our conclusion, in so far as it relates to the affairs of subsidiary, our based solely on the report of the management. Our conclusion is not modified in respect of this matter.

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 Consolidated Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard, read with relevant rules issued there under and other recognised 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.

**For Suresh & Associates**

**FRN: 003316N**

**Chartered Accountants**



**(CA Narendra K Arora)**

**Partner**

**M. No. 088256**

**Date : 12.11.2024**

**Place : New Delhi**

**UDIN: 24088256BKGXRZ7684**

