



SULABH

Engineers And Services Limited

CIN : L28920MH1983PLC029879

Web : www.sulabh.org.in

Email : sulabheng22@gmail.com

sulabhinvestorcell@gmail.com

14th November, 2024

To,
Corporate Realtionship Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Scrip Code: 508969 (SULABEN), ISIN: INE673M01029

Subject: Outcome of the Board Meeting held on November 14, 2024

Ref.: Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Dear Sir/ Madam,

In furtherance to our letter dated November, 04, 2024 and Pursuant to Regulation 30 read with Para A(4) of Part A of Schedule III and all other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time [‘Listing Regulations’], we would like to inform you that the meeting of the Board of Directors of Sulabh Engineers and Services Limited (“the Company”) as held at 02:00 P.M. on Thursday, November 14, 2024, wherein following business was inter-alia transacted:

1. Considered approved and took on record the Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter and half year ended on September 30, 2024 as per Regulation 33 of the Listing Regulations, enclosed herewith **Annexure- A**
2. Took on record the Limited Review Report (Standalone & Consolidated) on the aforesaid financial results for the quarter and half year ended on September 30, 2024 as per regulation 33 of the (Listing Obligation and Disclosure Requirement) Regulations, 2015 issued by M/s Ranjit Jain & Co. enclosed herewith **Annexure- B**
3. Considered and approved the Related Party Transactions entered into by the Company pursuant to Regulation 23(9) of Listing Regulations on half-yearly basis for the period ended September 30, 2024 issued by M/s. Ranjit Jain & Co, enclosed herewith **Annexure- C**
4. Considered other business items.

The Board Meeting was held at the Corporate Office of the Company at 17/11, The Mall, Kanpur-208001. The Board Meeting commenced at 02:00P.M. and concluded at 06:00 P.M..(IST)

Add.: Regd. Off.: 206, 2nd Floor, Apollo Complex Permisses Cooperative Society Ltd. R.K. Singh Marg,
Parsi Panchayat Road, Andheri (East), Mumbai-400069 / Tel. : +91 22-67707822
Corp. Off. : 17/11, The Mall.-Kanpur - 208 001 / Tel.: +91 7521861119



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Pursuant to Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, the Related Party Transactions entered by the Company on half-yearly basis for the period ended September 30, 2024 shall be intimated today in XBRL mode in due course to BSE.

The above information is also being made available on the Company's website at www.sulabh.org.in

You are requested to kindly take note of the above.

Thanking You

For Sulabh Engineers and Services Limited

(Amit Kumar Kanaujia)
(Company Secretary & Compliance Officer)
Membership No.: A60196

Place: Kanpur
Encls.: as above

Add.: Regd. Off.: 206, 2nd Floor, Apollo Complex Permisses Cooperative Society Ltd. R.K. Singh Marg,
Parsi Panchayat Road, Andheri (East), Mumbai-400069 / **Tel. :** +91 22-67707822
Corp. Off. : 17/11, The Mall.-Kanpur - 208 001 / **Tel.:** +91 7521861119

SULABH ENGINEERS AND SERVICES LIMITED

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

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

CIN: L28920MH1983PLC029879

Statement of Un-Audited Financial Results for the Quarter Ended on 30th September, 2024

(Amount Rs. in Lakhs)

S.No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		Quarter ended	Preceding Quarter	Corresponding Quarter ended				Quarter ended	Preceding Quarter	Corresponding Quarter ended			
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
	Revenue From Operations												
(i)	Interest Income	36.02	34.22	29.29	70.24	73.35	129.01	36.02	34.22	29.29	70.24	73.35	129.01
(ii)	Dividend Income	2.34	0.01	-	2.35	-	0.65	2.34	0.01	-	2.35	-	0.65
(iii)	Net Gain on fair value changes	71.50	17.71	-	89.21	-	12.68	71.50	17.71	-	89.21	-	12.68
(iv)	Sale of Products/Investment	17.28	12.08	135.94	29.36	135.94	52.87	73.54	109.74	191.47	183.28	236.93	173.82
	Total Revenue from Operations	127.13	64.02	165.23	191.15	209.29	195.21	183.40	161.68	220.76	345.08	310.28	315.16
	Other Income	(0.33)	0.33	-	-	-	27.62	0.68	0.33	0.01	1.01	0.01	80.99
	Total Income (I+II)	126.80	64.35	165.23	191.15	209.29	222.83	184.08	162.01	220.77	346.09	310.29	397.15
	Expenses												
(i)	Cost of Material Consumed	-	-	-	-	-	-	-	-	-	-	-	-
(ii)	Purchases of stock-in-trade	-	-	390.54	-	390.54	-	-	-	390.54	-	390.54	-
(iii)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	(267.08)	-	(267.08)	-	41.59	59.05	(247.73)	100.64	(239.68)	(43.25)
(iv)	Finance Costs	1.70	0.30	0.02	2.00	0.13	0.39	10.71	9.44	0.02	20.15	0.13	17.32
(v)	Impairment on Financial Instruments	-	-	-	-	-	(2.69)	-	-	-	-	-	(2.69)
(vi)	Employee benefit expenses	2.58	2.36	2.58	4.94	5.15	10.31	13.97	15.37	15.56	29.34	32.05	23.71
(vii)	Depreciation, amortization and impairment	1.00	1.00	0.50	2.00	1.00	4.39	3.46	3.16	(1.52)	6.62	1.00	13.02
(viii)	Other expenses	(2.30)	12.30	7.66	10.00	15.87	55.76	5.06	23.75	23.46	28.81	48.79	169.69
	Total Expenses	2.98	15.96	134.22	18.94	145.61	68.16	74.79	110.77	180.33	185.56	232.83	177.80
	Profit (Loss) before tax (III - IV)	123.82	48.39	31.01	172.21	63.68	154.67	109.29	51.24	40.44	160.53	77.46	219.35
	Tax Expense												
(1)	Current Tax	34.34	9.00	6.00	43.34	14.00	46.14	34.34	9.00	6.00	43.34	14.00	43.26
(2)	Deferred Tax	-	-	-	-	-	2.85	-	-	-	-	-	1.26
	Profit (Loss) for the period (V - VI)	89.48	39.39	25.01	128.87	49.68	105.68	74.95	42.24	34.44	117.19	63.46	174.83
	Other Comprehensive Income												
	(A)(i) Items that will not be reclassified to Profit or loss remeasurement of the defined benefit plans												
	Total Comprehensive Income (VII + VIII)	89.48	39.39	25.01	128.87	49.68	105.68	74.95	42.24	34.44	117.19	63.46	174.83
	Total profit or Loss attributable to												
	Total Profit or loss, attributable to owners of parents	-	-	-	-	-	-	16.58	40.84	16.88	57.42	31.10	142.36
	Total Profit or loss, attributable to non- controlling interest	-	-	-	-	-	-	58.36	1.40	17.56	59.76	32.36	32.47

	Total Comprehensive Income for the period attributable to												
	Comprehensive income for the period attributable to owner of parent	-	-	-	-	-	-	16.58	40.84	16.88	57.42	51.10	142.36
	Comprehensive income for the period attributable to owner of parent of parent non-controlling interests	-	-	-	-	-	-	58.36	1.40	17.56	59.76	32.36	32.47
	Total Comprehensive Income (VII + VIII)	89.48	39.39	25.01	128.87	49.68	105.68	74.95	42.24	34.44	117.19	63.46	174.83
XI	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	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75
XII	Other Equity	1,705.51	1,744.92		1,705.51		1,705.53	2,847.96	2,337.78		2,847.96		2,295.54

XIII Earning per equity Share (*not annualised)												
a) Basic (Rs.)	0.089	0.039	0.02	0.128	0.05	0.105	0.07	0.042	0.03	0.12	0.06	0.174
b) Diluted (Rs.)	0.089	0.039	0.02	0.128	0.05	0.105	0.07	0.042	0.03	0.12	0.06	0.174

NOTES:	
1	The Unaudited standalone and consolidated financial results for the quarter ended 30 September 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November 2024. The statutory Auditors of Sulabh Engineers And Services Limited ("The Company") have conducted "Limited Review" of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued an unmodified review conclusion.
2	These Unaudited and Standalone Financial Results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (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.
3	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.
4	Previous period/year figures have been regrouped, reclassified to make them comparable with those of current period.
5	The financial information of following entity have been consolidated with the financial results of the Company, hereinafter refer to as "the Group".

Subsidiaries	Country
Venkatswamy Mining & Estates Private Limited	India

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

Place: Kanpur
Date:- 14.11.2024

Vimal Kumar Sharma
Managing Director
DIN:00954083

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

(Rs. in lacs)

S. No.	Particular	Quarter Ended 30.09.2024 Standalone	Half year ended 30.09.2024 Standalone	Quarter Ended 30.09.2024 Consolidated	Half year ended 30.09.2024 Consolidated
1	Net Profit/(Loss) after tax for the period	89.48	128.87	74.95	117.19
2	Impact of IND AS on comprehensive income	-		-	
3	Impact of IND AS on Other comprehensive income	-		-	
4	Total comprehensive income for the period as per IND AS	89.48	128.87	74.95	117.19

For Sulabh Engineers and Services Limited

Vimal Kumar Sharma

(Managing Director)

DIN: 00954083

SULABH ENGINEERS AND SERVICES LIMITED

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

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

CIN: L28920MH1983PLC029879

STANDALONE/CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2024

Particulars	Standalone	Standalone	Consolidated	(Amount Rs. in Lakhs)
	As at 30.09.2024	As at 31.03.2024	As at 30.09.2024	Consolidated
	Un-audited	Audited	Un-audited	As at 31.03.2024
				Audited
ASSETS				
Financial Assets:				
(a) Cash & Cash Equivalent	14.70	7.40	25.74	13.37
(b) Bank Balance other than (a) above	0.00	0.00	0.00	0.00
Receivables				
(i) Trade Receivables	0.00	0.00	0.00	0.00
(ii) Other Receivables	0.00	0.00	0.00	0.00
Loan	996.18	955.68	1012.12	510.85
Investment	1203.01	1110.46	703.01	855.46
Other Financial Assets	5.55	13.27	14.13	13.27
Sub-Total	2219.44	2086.80	1754.99	1392.95
Non Financial Assets				
Inventories	0.00	0.00	0.00	100.64
Current Tax Assets (Net)	0.00	0.00	0.00	0.00
Deferred Tax Assets (Net)	0.00	2.57	4.72	7.29
Investment Property	0.00	0.00	0.00	0.00
Property, Plant and Equipment	329.13	330.25	2306.88	2312.43
Other Non Financial Assets	427.53	431.46	427.53	440.24
Sub-Total	756.66	764.28	2739.13	2860.60
TOTAL ASSETS	2976.09	2851.09	4494.11	4253.54
EQUITY AND LIABILITIES				
EQUITY				
Equity Share Capital	1004.75	1004.75	1004.75	1004.75
Other Equity	1834.39	1705.53	2976.84	2295.54
Minority Interest	0.00	0.00	0.00	809.11
Total Equity	2839.14	2710.28	3981.59	4109.41
LIABILITIES				
Financial Liabilities				
Derivative Financial Instruments	0.00		0.00	0.00
Payables				
(i) Trade Payables	0.00	0.00	0.00	0.00
(ii) total outstanding dues of micro enterprises and small enterprises	0.00	0.00	0.00	0.00
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00	0.00	0.00
II) Other Payables	24.75	0.00	24.75	5.32
(i) total outstanding dues of micro enterprises and small enterprises	0.00	0.00	0.00	0.00

(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.03	2.00	2.26	5.32
Borrowings(Other than Debt Securities)	64.46	127.39	434.50	127.39
Other Financial Liabilities	0.00	0.00	0.00	0.00
	89.24	129.39	461.51	132.71
Non Financial Liabilities				
Current Tax Liabilities (Net)	43.86	4.99	43.86	4.99
Provisions	3.83	3.83	7.14	3.83
Deffered Tax Liabilities (Net)	0.03	2.60	0.00	2.60
	47.72	11.42	51.00	11.42
TOTAL LIABILITIES AND EQUITY	2976.09	2851.09	4494.11	4253.54

1. The above results were reviewed by Audit Committee, the Board of Directors at its meeting held on 14th November, 2024 approved the above result and its release.

2. The Company is engaged in the business of NBFC. The Company has one reportable segment. As such there are no separate reportable segment as per As per the Accounting Standards

3. The format for Un-audited quarterly and consolidated results has been as prescribed in SEBI circular dated 05th July, 2016 and schedule III (Division II) OF THE Companies Act, 2013. (IND AS IS APPLICABLE)

Date: 14/11/2024

Place: Kanpur

For Sulabh Engineers & Services Limited

VIMAL KUMAR SHARMA

(MANAGING DIRECTOR)

DIN: 00954083

SULABH ENGINEERS AND SERVICES LIMITED

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

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

CIN: L28920MH1983PLC029879

Statement of Unaudited Standalone and Consolidated cash flow for the half year ended on 30th September 2024

Statement of cash flows	(Amount Rs. in Lakhs)			
	Standalone 30.09.2024	Standalone 30.09.2023	Consolidated 30.09.2024	Consolidated 30.09.2023
	(Unaudited)		(Unaudited)	
Cash flows from used in operating activities				
Profit before tax				
Adjustments for reconcile profit (loss)	172.21	63.68	160.53	77.46
Adjustments for finance costs	2.00	0.13	2	0.13
Adjustments for decrease (increase) in inventories	-92.55	-267.08	8.09	-297.08
Adjustments for decrease (increase) in trade receivables, current		-26.72		14.67
Adjustments for decrease (increase) in trade receivables, non-current				
Adjustments for decrease (increase) in other current assets		533.58	-15.94	347.99
Adjustments for decrease (increase) in other non-current assets	3.93		3.93	
Adjustments for other financial assets, non-current				
Adjustments for other financial assets, current		-20.63	0.20	-19.82
Adjustments for other bank balances				
Adjustments for increase (decrease) in trade payables, current	22.78		22.78	
Adjustments for increase (decrease) in trade payables, non-current				
Adjustments for increase (decrease) in other current liabilities		-2.00		106.71
Adjustments for increase (decrease) in other non-current liabilities				
Adjustments for depreciation and amortisation expense	-32.78		-32.78	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	2.00		6.62	
Adjustments for provisions, current				
Adjustments for provisions, non-current	-4.49		-2.15	
Adjustments for other financial liabilities, current				
Adjustments for other financial liabilities, non-current	-62.93		-62.93	
Adjustments for unrealised foreign exchange losses gains				
Adjustments for dividend income	2.35		2.35	
Adjustments for interest income	70.24		70.24	
Adjustments for share-based payments				
Adjustments for fair value losses (gains)				
Adjustments for undistributed profits of associates				
Other adjustments for which cash effects are investing or financing cash flow				
Other adjustments to reconcile profit (loss)				
Other adjustments for non-cash items		1.00		1.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships				
Total adjustments for reconcile profit (loss)	-89.44	218.28	2.42	153.60
Net cash flows from (used in) operations	82.77	281.96	162.94	231.06
Dividends received				
Interest paid	2	0.13	2	0.13
Interest received				
Income taxes paid (refund)				
Other inflows (outflows) of cash				
Net cash flows from (used in) operating activities	80.77	281.83	160.94	230.93
Cash flows from used in investing activities				
Cash flows from losing control of subsidiaries or other businesses				
Cash flows used in obtaining control of subsidiaries or other businesses				
Other cash receipts from sales of equity or debt instruments of other entities				
Other cash payments to acquire equity or debt instruments of other entities				
Other cash receipts from sales of interests in joint ventures				
Other cash payments to acquire interests in joint ventures				
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships				
Cash payment for investment in partnership firm or association of persons or limited liability partnerships				
Proceeds from sales of property, plant and equipment				
Purchase of property, plant and equipment	-0.88	-0.58	-1.09	-3.51
Proceeds from sales of investment property		-204.15		-146.75
Purchase of investment property				
Proceeds from sales of intangible assets				
Purchase of intangible assets				
Proceeds from sales of intangible assets under development				
Purchase of intangible assets under development				
Proceeds from sales of goodwill				
Purchase of goodwill				
Proceeds from biological assets other than bearer plants				
Purchase of biological assets other than bearer plants				
Proceeds from government grants				
Proceeds from sales of other long-term assets				
Purchase of other long-term assets				
Cash advances and loans made to other parties				
Cash receipts from repayment of advances and loans made to other parties				
Cash payments for future contracts, forward contracts, option contracts and swap contracts				

Cash receipts from future contracts, forward contracts, option contracts and swap contracts				
Dividends received				
Interest received	-2.35		-2.35	
Income taxes paid (refund)	-70.24		-70.24	
Other inflows (outflows) of cash				
Net cash flows from (used in) investing activities	-73.47	-300.05	-73.68	-300.00
Cash flows from used in financing activities		-504.78		-450.26
Proceeds from changes in ownership interests in subsidiaries				
Payments from changes in ownership interests in subsidiaries				
Proceeds from issuing shares				
Proceeds from issuing other equity instruments				
Payments to acquire or redeem equity shares				
Payments of other equity instruments				
Proceeds from exercise of stock options				
Proceeds from issuing debentures notes bonds etc				
Proceeds from borrowings				
Repayments of borrowings				
Payments of finance lease liabilities			-74.79	
Payments of lease liabilities				
Dividends paid				
Interest paid				
Income taxes paid (refund)			-4.66	
Other inflows (outflows) of cash				
Net cash flows from (used in) financing activities	0.00	-4.66	-74.79	-4.72
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	7.30	-227.61	12.37	-224.05
Effect of exchange rate changes on cash and cash equivalents				
Effect of exchange rate changes on cash and cash equivalents				
Net increase (decrease) in cash and cash equivalents	7.30	-227.61	12.37	-224.05
Cash and cash equivalents cash flow statement at beginning of period	7.40	235.69	13.37	250.99
Cash and cash equivalents cash flow statement at end of period	14.70	8.08	25.74	26.88

For and on behalf of Board of Directors
Sulabh Engineers And Services Limited

Vimal Kumar Sharma
Managing Director
DIN: 00954083



RANJIT JAIN & CO.
Chartered Accountants

ANNEXURE-B

+91-33-6645 1281 / 1282
info@ranjitjainco.com
ranjitjainco.com

Independent Auditor's Limited Review Report on the Quarterly Standalone Unaudited and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

TO THE BOARD OF DIRECTORS OF SULABH ENGINEERS & SERVICES LIMITED

We have reviewed the accompanying statement of unaudited financial results of Sulabh Engineers & Services Limited ("the Company") for the Quarter and Half Year ended 30th September, 2024 (the 'Statement') 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 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 (Ind AS 34), "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to express a conclusion on the statement based on our review.

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. These standards require 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted and procedures performed as stated in paragraph 3 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 there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ranjit Jain & Co.
Chartered Accountants
Firm Registration No. - 322505E

CA Ashok Kumar Agarwal
(Partner)
(Membership No.: - 056622)

Place: Kolkata
Date: 14/11/2024
UDIN: 24056622BKGTZWF3086



Independent Auditor's Limited Review Report on the Quarterly Consolidated Unaudited and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

TO THE BOARD OF DIRECTORS OF SULABH ENGINEERS & SERVICES LIMITED

We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Sulabh Engineers & Services Limited (hereinafter referred to as the Parent") and its subsidiaries (the Parent company and its subsidiaries together referred to as the "Group") for the Quarter and Half Year Ended 30th September, 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 Parent Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. The Statement has been approved by the Holding company's Board of Directors. Our Responsibility is to express a conclusion on the statement based on our review.

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. These standards require 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. We have not performed an audit and 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 Regulations 33(8) in the Listing Regulations, to the extent applicable.

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The statement includes the results of the entity

Parent

- a. Sulabh Engineers & Services Ltd

Subsidiary

- a. Venkatswamy Mining and Estates Private Limited

Based on our review conducted and procedures performed as stated in paragraph 3 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 there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Statement includes interim financial information of 1 Subsidiary, which have not been reviewed, whose interim financial information reflects total revenues (before consolidation adjustments) of Rs. 153.92 lakhs, total net loss after tax (before consolidation adjustments) of Rs. 11.68 lakhs for the quarter and half year ended 30th September 2024, as considered in the Statement.

Our conclusion is not modified in respect of this matter.

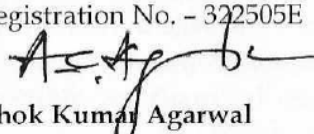


Place: Kolkata

Date: 14/11/2024

UDIN: 24056622BKW615471

For Ranjit Jain & Co.
Chartered Accountants
Firm Registration No. - 322505E


CA Ashok Kumar Agarwal
(Partner)
(Membership No.: - 056622)

SULABH ENGINEERS AND SERVICES LIMITED

Related party transactions for the first half year/ six months ended September 30, 2024 for the financial year 2024-25

(All amounts in INR Lakhs, unless otherwise stated)

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.

S. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee (Refer note 1)	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			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance as on 1st April, 2024	Closing balance as on 30th September 2024	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Sulabh Engineers and Services Limited	AABCS9697M	SEEMA MITTAL	CCAPM1399E	Key Management Personnel	Remuneration	Approved	0.50	-	-	-	-	-	-	-	-	-	-
2	Sulabh Engineers and Services Limited	AABCS9697M	AMIT KUMAR KANAUJIA	CNSPK8778G	Key Management Personnel	Remuneration	Approved	2.48	-	-	-	-	-	-	-	-	-	-
3	Sulabh Engineers and Services Limited	AABCS9697M	VENKATSWAMY MINING AND ESTATES PRIVATE LIMITED	AAFRCR9329F	Subsidiary	Loan	Approved	53.19	423.23	370.04	-	-	-	-	-	-	-	-
4	Sulabh Engineers and Services Limited	AABCS9697M	VENKATSWAMY MINING AND ESTATES PRIVATE LIMITED	AAFRCR9329F	Subsidiary	Investment		255.00	255.00	-	-	-	-	-	-	-	-	-
Note	As per Circular for disclosure of Related Party Transactions (RPT) dated April 25, 2021 issued by Stock Exchange, since the Company is filing the RPT disclosure in PDF format the PAN details are not be included in the disclosure.																	