

SABIL/2020/

November 09, 2020

THE DY. MANAGER DEPTT. OF CORPORATE SERVICES BOMBAY STOCK EXCHANGE LIMITED PHIROZE JEEJEEBHOY TOWERS, DALAL STREET MUMBAI - 400 001.

Sub: Outcome of the Board Meeting (Stock Code: 539112)

Dear Sir/ Madam.

Pursuant to Regulation 33 and Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we inform you that the Board of Directors in their meeting held today i.e. 09/11/2020 at Chandigarh, approved the following:

SAB INDUSTRIES LIMITED

Fax: +91-172-2794834 / 2790887 Website: www.sabindustries.in CIN: L00000CH1983PLC031318

Madhya Marg, Chandigarh-160 019 (INDIA) Tel. : +91-172-2792385 / 2793112

Regd. & Corporate Office: SCO 49-50, Sector-26,

Standalone and Consolidated Unaudited Financial Results along with Auditor's Limited Review Report for the for the Quarter and half Year Ended 30th September, 2020. (Copy of Financial Results alongwith Limited Review Report is attached herewith).

To take note of Second Motion Petition filed with Hon'ble NCLT, Chandigarh Bench on 04.09.2020 for approval of Proposed Scheme of Merger! Amalgamation of Steel Strips Limited (Transferor Company) with SAB Industries Limited (Transferee Company).

31

The meeting commenced at 4:00 PM and concluded at 5.00 P.M.

Kindly take the same on your records.

Thanking you, Yours faithfully, For SAB INDUSTRIES LIMITED

(GURPREET KAUR) COMPANY SECRETARY

Encl.: As above

AKR & ASSOCIATES



Chartered Accountants

SCO 51, 2nd Floor, Block-B, Chandigarh Citi Centre, VIP Road, Zirakpur (Pb.)-140603 Mob.: 9316288660, 01762-516660

E-mail: narang.ca@gmail.com

Independent Auditor's Review Report On consolidated unaudited quarterly 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 OF
SAB INDUSTRIES LIMITED

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **SAB INDUSTRIES LIMITED** ("the Parent") and its share of the net profit after tax and total comprehensive income of its associate for the quarter ended September 30, 2020 and year to date from April 01, 2020 to September 30, 2020 ("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 "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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 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.

The Statement includes the results of the following entities:
 Sab Udyog Limited (Associate of the Parent Company)



- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, subject to the effects of the matter specified in paragraph 7 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 Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of above-mentioned associate, whose unaudited interim financial results include the Company's share of of total net Profit before tax of Rs. 38.05 Lakh and Rs. 545.02 lakhs, for the quarter ended 30 September 2020 and for the period from 01 April 2020 to 30 September 2020, respectively, as considered in the Statement whose interim financial results and other financial information have not been reviewed by us.

These unaudited interim financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of Associates is based solely on such unaudited interim financial results and other unaudited financial information.

7. Our conclusion is not modified in respect of this matter.

For AKR & Associates Chartered Accountants

(Firm registration No. 021179N) & ASS

Kailash Kumar

Partner ACCO

(Membership Number: 505972)

Place of signature: Chandigarh

Date: 09.11.2020

UDIN: 20505972AAAAGL9407

(CIN:L00000CH1983PLC031318)

Regd Office: at S.C.O.49-50, Sector-26, Madhya Marg, Chandigarh Phone No.0172-2793112, Fax 0172-2794834 Statement of Consolidated Unaudited Financial Results for the Quarter and half year ended 30th September, 2020 (INR Lakhs) SIX MONTHS ENDED YEAR THREE MONTHS ENDED ENDED PARTICULARS 31.03.2020 30.09.2019 30.09.2020 30.06.2020 30 08 2019 30 09 2020 (UNAUDITED) (UNAUDITED) (UNAUDITED) (AUDITED) (UNAUDITED) (UNAUDITED) 1 Income 997.66 124 34 891 80 35.34 89.00 366.37 (a) Revenue from operations 61.89 147.45 111.02 662.46 71.60 75.85 (b) Other Income (net) 271.79 1002.82 1660.12 160.60 428.26 111.19 Total Income 2 Expenses 0.00 0.00 38.11 76.64 0.00 (a) Cost of Material Consumed 0.00 128.50 (23.50)0.00 0.00 30.00 0.00 (b) Changes in inventories of work-in-progress and stock-in-trade (c) Employee benefits expense 89 78 128 24 277.45 45.98 26.35 72.33 25.00 26.62 46.68 119.73 5.28 21.34 (d) Finance Costs 7.84 7.85 15.68 15.7 36.33 (e) Depreciation and amortisation expense 7.84 585.54 117.38 59.26 451.3 44.29 14.97 (f) Other Expenses 103.39 70.50 270.01 173.89 656.53 1224.19 Total Expenses: 435.93 346.29 3 Profit /(Loss) before exceptional items and tax 97.90 7.80 90.10 158.25 506.97 (33.13)545.02 (120.70)(2431.93)38.05 4 Share Profit & (Loss) from Associates 225.59 (1996.00)45.85 597.07 125.12 642.92 5 Profit /(Loss) before tax 6 Tax Expense 52 00 65.00 101.00 (4.45)12.20 7.75 a) Current Tax (11.07)(5.63)0.00 (5.63)0.00 b) Deferred Tax 0.00 40.93 12.20 59.37 95.37 (4.45)7.75 Total Tax Expense 50.30 584.87 65.75 635.17 130.22 -2036.93 7 Net Profit/(Loss) for the period 10 Extraordinary items (Net of tax expense) 584.87 65.75 635.17 130.22 -2036.93 50.30 11 Profit/(Loss) for the period 12 Other Comprehensive Income,net of Income Tax (525.12)(6,878.84)a) (i) Items that will not be reclassified to profit or loss 108.49 1345.48 (111.38)1453.97 (ii) Income Tax relating to Items that will not be 136.53 1913.69 (30.19)(374.31)28.96 (404.50)reclassified to profit or loss 0.00 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 0.00 (388.59)(4,965.15)Other Comprehensive Income, net of Income Tax 78.30 971.17 (82.42)1,049.47 1684.64 (258.37)(7002.08)Total comprehensive Income for the period 128.60 1556.04 (16.67)13 paid-up equity capital :(Face value Rs.10/- each) 1518.84 1518.84 1518.84 1518.84 1518.84 1518 84 14 Earning per share (of Rs.10/- each (not annualised) (13.41)0.86 Basic and Diluted Earning per share 0.33 3.85 0.43 4.18

- 1 The statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 9th November 2020.
- 2 This financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the rules thereunder and in terms of SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05 2016.
- 3 The Statutory Auditors have carried out a limited review of the accounts for the quarter ended 30.09.2020.

Place: Chandigarh Date: 09.11.2020 By order of the Board of Directors For SAB Industries Limited

(Sanjay Garg) Director

Consolidated Statement of Assets & Liabilities as at 30th September 2020

Particulars	As On	As On
	30.09.2020	31.03.2020
I. ASSETS	(Rupees)	(Rupees)
(1) Non-current assets		
(a) Property, plant and equipment		
(b) Capital Work In Progress	21357362	
(c) Financial Assets - Investments	3410553	1
- Loans	101221418	01271077
(d) Deferred tax assets (net)	136200000	
Total Non-current assets	(58451690	
(2) Current assets	1337641659	1184379996
(a) Inventories (b) Financial Assets	492244167	438880102
- Trade receivables		
- Cash and Cash Equivalents	14400000	
(c) Current Assets (Net)	14492080 409610056	
(d) Other current assets	65095698	
Total Current assets	981442001	
TOTAL ASS	ETS 2319083660	585175421 1769555417
II. EQUITY AND LIABILITIES	2313003000	1709000417
Equity		
(a) Share Capital		
(b) Other Equity	151883720	151883720
Total Equity	1325927989	1157462886
Liabilities	1477811709	1309346606
1) Non-Current Liabilities		
(a) Financial Liabilities - Borrowings		
(b) Provisions	493981712	202467854
(c) Other non current liabilities	9244765	12090615
otal Non-Current Liabilities	43382560	41362309
Current Liabilities	546609037	255920778
(a) Financial Liabilities - Borrowings		
- Trade payables	0	74666240
(b) Other Financial liabilities	9797837	10437607
(c) Provisions	278890077	113984186
otal Current Liabilities	5975000	5200000
TOTAL EQUITY AND LIABILITIE	294662914	204288033
TO THE ENOUGH AND LIABILITY	S 2319083660	1769555417

For SAB Industries Limited

CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2020

	A.	CASH FLOW FROM OPERATING ACTIVITIES		30.09.2020		31.03.2020
		ADJUSTMENT FOR:	EMS	9,790,291		43,593,101
		PROFIT ON SALE OF FIXED ASSETS LOSS ON SALE OF FIXED ASSETS		(5,643,292)		(33,697,685)
		DEPRECIATION		0		29,275,757
		DIVIDENT RECEIVED		1,568,815		3,633,011
		INTEREST & OTHER FINANCIAL CHARGES		2,662,453		(5,296,748)
		OPERATING PROFIT BEFORE WORKING CAPITAL CHARGES		8,378,267		11,973,074
		ADJUSTMENT FOR TRADE AND		0,570,207		49,480,510
		OTHER RECEIVABLES INVENTORIES TRADE PAYABLES	(364,815,462) (53,364,065)		56,524,426 (55,987,267)	
	(CASH GENERATED FROM OPERATIONS	16,377,387	(401,802,140)	31,430,228	31,967,387
	- 1	NIEREST AND OTHER FINANCIAL EXPENSES DAID		(393,423,873)		81,447,897
	1,	DIRECT TAXES PAID/ADJUSTED	2,662,453		11,973,074	
	(CASH FLOW BEFORE EXTRA ORDINARY ITEMS	775,000	3,437,453	5,200.000	17,173,074
	(JIHER ADJUSTMENTS		(396,861,326) 98,602		64,274,823
-	,	CASH FLOW FROM OPERATING ACTIVITIES		(396,762,724)		174,097
0), (CASH FLOW FROM INVESTING ACTIVITIES		(000,102,124)		64,448,920
	,	PURCHASE OF FIXED ASSETS/CAPITAL WORK IN PROGRESS SALE OF FIXED ASSETS DIVIDEND RECEIVED		(766,118) 6.630,142		(58.280,015) 55,170,004
		TO CIVED		0		5,296,748
	[DEFERRED REVENUE EXPENDITURE				012001710
	1	NET CASH FLOW FROM INVESTING ACTIVITIES				
C	. CA	ASH FLOW FROM FINANCING ACTIVITIES		5,864,024		2,186,737
	h	REPAYMENT OF LONG TERM BORROWINGS		(1.064.232)		
	1	REPAYMENT OF SHORT TERM BORROWINGS OAN GIVEN		(1.004.232)		9,034,362
		EPAYMENT OF SHORT TERM BORROWINGS		a a		128,000,000
	P	PROCEEDS FROM LONG TERM BORROWINGS		(74,666,240)		120,000,000
	N	ET CASH RECEIVED FROM FINANCING ACTIVITIES		440,416,225		51,212,942
	14	ET INCKEASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		364,685,753		(85,821,420)
	~	AND CASH EQUIVALENTS AS AT DI DA 2020/04 DA 2040		(26,212,947)		(19, 185, 763)
	10	PENING BALANCE		40.705.027		59,890,790
	(CL	SH AND CASH EQUIVALENTS AS AT 30.09.2020/31.03.2020 OSING BALANCE)		14,492,080		40,705,027
				F. 0.5.		

For SAB Industries Ltd



SAB INDUSTRIES LIMITED

(CIN:L00000CH1983PLC031318)

Regd Office: at S.C.O.49-50,Sector-26,Madhya Marg, Chandigarh Phone No.0172-2793112,Fax 0172-2794834

SEGMENT REPORT

Segment-wise Revenue, Results, Assets & Liabilities

		Unaudi	ed for three mont	three months ended Unaudited for			FINANCI
		30.09,2020	30.06.2020	30.09,2019	30.09.2020	30,09,2019	YEAR END
						20,000018	
		UNAUDITED	AUDITED	UNAUDITED	UNAUDITED	UNAUDITED	31.03.20 AUDITE
1	SEGMENT REVENUES					0.0001125	COOLIE
a)							
b)	Real Estates Division	54.96	149.41	423.27	204.37	991.16	1241.20
(c)	The second privile of	0.00	0.00	0.00	0.00	0.00	0.0
(d)	Agriculture	0.00	0.00	0.00	0.00	0.00	52.9
e)		56.23	11.17	4.99	67.40	11.66	
1	Unallocated	0.00	0.02	0.00	0.02	0.00	364.8
,,		0.00	0.00	0.00	0.00		1.0
-	TOTAL	111.19	160.60	428.26	271.79	0.00 1002.82	0.0 1660.1
2	SEGMENT RESULTS					1002.02	1000.1.
	Profit/(Loss)						
	(Before tax and interest from each segm						
a)	Construction Division						
b)	Real Estates Division	(34.07)	106.50	183.88	72.43	392.43	410.82
c)	Investments (in shares)					0.00	410.02
d)	Agriculture	0.00	0.00	0.00	0.00	0.00	52.97
e)	Infotech Division	47.31	5.10	(0.46)	52.41	1.10	94.57
n	Unallocated	(0.16)	(0.16)	(0.17)	(0.32)	(0.56)	
1)	TOTAL	0.00	0.00	0.00	0.00	0.00	(2.70)
	The state of the s	13.08	111.44	183.25	124.52	392.97	0.00 555.66
Less:		5.28	21.34	25.00	26.62		
	ii) Other Un-allocable expenditure net of			20.00	20.02	46.68	119.73
TOTA	iii) Unallocable Income						
1017	L PROFIT/(LOSS) BEFORE TAX	7.80	90.10	158.25	97.90	346.29	435.93
03	Segment Assets						400.00
a)	Construction Division						
b)	Real Estates Division	5552.41	3216.80	3034.19	5552.41	3034.19	3110.75
c)	Investments (in shares)	5422.44	4473.86	3983.35	5422.44	3983.35	4388.81
d)	Agriculture	7471.06	7363.34	1262.41	7471.06	1262.41	6018.08
e)	Infotech Division	2399.76	1978.52	2013.74	2399.76	2013.74	1978.52
n	Bio Gas Project	26.39	26.44	31.20	26.39	31.20	26.38
g)	Unallocable	344.32	340.59	342.33	344.32	342.33	339.08
9)	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
04	Segment Liabilities	21216.38	17399.55	10667.22	21216.38	10667.22	15861.62
a)	Construction Division						10001.02
		12274.13	13023.87	7793.80	12274.13	7793.80	12531.81
	Real Estates Division	5227.08	791.59	632.39	5227.08	632.39	
	Investments (in shares)	2028.22	2028.22	1869.31	2028.22	1869.31	799.39
	Agriculture	1321.90	1190.66	1.56	1321.90		2028.22
e)	Infotech Division	(676.17)	(676.01)	(671.52)		1.56	135.56
	Bio Gas Project	1.63	1.63		(676.17)	(671.52)	(675.76)
g)	Unallocable	1039.59	1039.59	2.09	1.63	2.09	2.81
	TOTAL	21216.38		1039.59	1039.59	1039.59	1039.59
		Z1210.30	17399.55	10667.22	21216.38	10667.22	15861.62

Place: Chandigarh Date: 09.11.2020

By order of the Board of Directors For SAB Industries Limited

(Sanjay Garg) Director





AKR & ASSOCIATES

Chartered Accountants

SCO 51, 2nd Floor, Block-B, Chandigarh Citi Centre, VIP Road, Zirakpur (Pb.)-140603 Mob.: 9316288660, 01762-516660 E-mail: narang.ca@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone 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
SAB INDUSTRIES LIMITED

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of **SAB INDUSTRIES LIMITED** (the "Company") for the quarter ended September 30, 2020 and year to date from April 01, 2020 to September 30, 2020 (the "Statement") attached herewith, being submitted by the 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 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" 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 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 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, prepared in accordance with the 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.

For AKR & Associates Chartered Accountants

(Firm registration No. 021179N)

CA Kailash Kumar

Partner

(Membership Number: 505972)

Place of signature: Chandigarh

Date: 09.11.2020

UDIN: 20505972AAAAGK3326

(CIN:L00000CH1983PLC031318)

	Statement of Standalone Unaudited Financial Results for the Quarter and half year ended 30th September, 2020							
	PARTICULARS	THREE MONTHS ENDED			SIX MONTHS ENDED		YEAR	
		30,09,2020 (UNAUDITED)	30.06.2020 (UNAUDITED)	30.09.2019	30.09.2020	30.09.2019	31,03,2020	
	1 Income	(ORIGINALE)	(GIACODITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)	
	(a) Revenue from operations	35.34	89.00	366.37	124.34	904 90	007	
	(b) Other Income (net)	75.85	71.60	61.89	147.45	891.80 111.02	997.	
_	Total Income	111.19	160.60	428.26	271.79	1002.82	662	
-	2 Expenses			720,20	211.13	1002.82	1660.	
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	20.44		
	(b) Changes in inventories of work-in-progress	0.00	0.00	30.00	0.00	38.11	76.	
	and stock-in-trade			00.00	0.00	(23.50)	128.	
	(c) Employee benefits expense	45.98	26.35	89.78	72.33	128.24	077	
	(d) Finance Costs	5.28	21,34	25.00	26.62	46.68	277.	
	(e) Depreciation and amortisation expense	7.84	7.84	7.85	15.68	15.7	119. 36.	
	(f) Other Expenses	44.29	14.97	117.38	59.26	451.3		
-	Total Expenses :	103.39	70.50	270.01	173.89	656.53	585.	
3	Profit /(Loss) before exceptional items and tax	7.80	90.10	158.25	97.90	346.29	1224.	
4	Exceptional Items				31.30	340.28	435.9	
5	Profit /(Loss) before tax	7.80	90.10	158.25	97.90	346.29	100.0	
6	Tax Expense				87.80	340.29	435.9	
	a) Current Tax	(4.45)	12.20	65.00	7.75	101.00		
-	b) Deferred Tax	0.00	0.00	(5.63)	0.00	(5.63)	52.0 (11.0)	
~	Total Tax Expense	(4.45)	12.20	59.37	7.75	95.37		
1	Net Profit/(Loss) for the period	12.25	77.90	98.88	90.15	250.92	40.9 395. 0	
10	Extraordinary items (Net of tax expense)			o		200.02	333.0	
11	Profit/(Loss) for the period	12.25	77.90	98.88	90.15	250.92	0000	
12	Other Comprehensive Income,net of Income Tax				30.13	230.52	395.0	
	a) (i) Items that will not be reclassified to profit or loss	108.49	1345.48	(111.38)	1453.97	(535.40)	/0.070.0	
	(ii) Income Tax relating to Items that will not be			(111.50)	1455.97	(525.12)	(6,878.84	
1	reclassified to profit or loss	(30.19)	(374.31)	28.96	(404.50)	400 50		
1	b) (i) Items that will be reclassified to profit or loss		-	20.50	(404.50)	136.53	1913.6	
1.	(ii) Income Tax relating to Items that will be						0.00	
1	reclassified to profit or loss	-	-	_			0.00	
1	Other Comprehensive Income, net of Income Tax	78.30	971.17	(82.42)	1,049.47	(388.59)	(4,965.15	
3 -	Total comprehensive Income for the period	90.55	1049.07	16.46	1139.62	(137.67)	(4570.15	
4 5	paid-up equity capital :(Face value Rs.10/- each)	1518.84	1518.84	1518.84	1518.84	1518.84	1518.84	
E	Earning per share (of Rs.10/- each (not annualised) Basic and Diluted Earning per share	0.08	0.51	0.65	0.59	1.65	2.60	

- 1 The statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 9th November 2020.
- 2 This financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the rules thereunder and in terms of SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05,2016.
- 3 The Statutory Auditors have carried out a limited review of the accounts for the quarter ended 30.09.2020.

Place: Chandigarh Date: 09.11.2020

By order of the Board of Directors For SAB Industries Limited

(Sanjay Garg) Director



Statement of Standalone Assets & Liabilities as at 30th September 2020

Laconne	20 00 0000	As On
	30.09.2020	31.03.20
I. ASSETS	(Rupees)	(Rupees
(1) Non-current assets		
(a) Property, plant and equipment		1
(b) Capital Work in Progress	213573627	215898
(c) Financial Assets	34105537	33570
- Investments - Loans	747400454	
(d) Deferred tax assets (net)	747106155 136200000	
Total Non-current assets	(58451690)	140500
2) Current assets	1072533629	9737739
(a) Inventories		0/0//3
(b) Financial Assets	492244167	4388801
- Trade receivables		
- Cash and Cash Equivalents (c) Current Assets (Net)	14400000	
(d) Other current assets	14492080 409610056	
otal Current assets	65095698	807248 248653
	981442001	5851754
TOTAL ASSETS	2053975630	15589494
EQUITY AND LIABILITIES		
ulty		
(a) Share Capital	1	
(b) Other Equity	151883720	15188372
tal Equity	1060819959 1212703679	94685688
Non-Current Liabilities	1212/036/9	1098740604
(a) Financial Liabilities		
- Borrowings		
(b) Provisions	493981712	20246785
(c) Other non current liabilities	9244765	1209061
al Non-Current Liabilities	43382560	4136230
Current Liabilities	546609037	25592077
(a) Financial Liabilities		
- Borrowings		740000
- Trade payables	9797837	74666240
b) Other Financial liabilities c) Provisions	278890077	10437607 113984186
al Current Liabilities	5975000	5200000
	294662914	204288033
TOTAL EQUITY AND LIABILITIES	2053975630 1	1200000

For SAB Industries Limited



CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2020

	A	CASH FLOW FROM OPERATING ACTIVITIES NET PROFIT/(LOSS) BEFORE TAX AND EXTRA ORDINARY IT ADJUSTMENT FOR:		30.09.2020		31.03.2020
		AD HISTAGON BEFORE TAX AND EXTRA ORDINARY IT	FMS			
		ADJUSTMENT FOR :	410	9,790,291		43,593,101
		PROFIT ON SALE OF FIXED ASSETS				10,000,101
		LUSS ON SALE OF FIXED ASSETS		(5,643,292)		
		DEPRECIATION		(0,0,0,000)		(33.697.685)
		DIVIDENT RECEIVED		1 500 045		29,275,757
		INTEDECT & OTHER SHAPE		1,568,815		3,633,011
		INTEREST & OTHER FINANCIAL CHARGES		0		(5.296,748)
		TICATING PROFIL BEFORE WORKING CARITAL COLLEGE		2,662,453		11,973,074
				8,378,267		10,373,074
		OTHER RECEIVARIES				49,480,510
		INVENTORIES	(364,815,462)		50.00	
		TRADE PAYABLES	(53,364,065)		56,524,426	
		CVCH CENTER	16 377 307		(55,987,267)	
		CASH GENERATED FROM OPERATIONS	16,377,387	(401,802,140)	31,430,228	31,967,387
		INTERESTAND OTHER EINANCIAL EVALUATION		(393,423,873)		81,447,897
		UNICO I INCES PAILIFALLIFICED	2,662,453		11,973,074	01,447,097
		CASH FLOW BEFORE EXTRA ORDINARY	775.000	3,437,453		
		OTHER ADJUSTMENTS		(396,861,326)	5,200,000	17,173,074
		CASH FLOW FROM OPERATING ACTIVITIES				64,274,823
	B	CASH ELOW FROM OPERATING ACTIVITIES		98,602		174,097
	-	CASH FLOW FROM INVESTING ACTIVITIES		(396,762,724)		64,448,920
		TURCHASE OF FIXED ASSETS/CADITAL INCOME.	940	***************************************		, ,
				(766,118)		(58,280,015)
		DIVIDEND RECEIVED		6,630,142		(50,200,015)
				0		55,170,004
		DEFERRED REVENUE EXPENDITURE		0		5,296,748
		NET CASH ELOW ERON INVESTIGATIONE				
-	00	NET CASH FLOW FROM INVESTING ACTIVITIES				
	w. L	TOUT FLUVY FRUIN FINIANCIAIC ACTUATION		5,864,024		2,186,737
		THE AT WENT UP LONG TERM PORPORT				-, , , , , , , ,
		THE OTHER LOS SHOW I TEDM DODGOMING		(1.064, 232)		0.00
				0		9,034,362
	F	REPAYMENT OF SHORT TERM BORROWINGS				0
	1	PROCEEDS FROM LONG TERM BORROWINGS		174 CCC D + m		128.000,000
	- 1	NET CASH PECENTED FIRM BORROWINGS		(74,666,240)		0
	,	NET CASH RECEIVED FROM FINANCING ACTIVITIES	late and the same	440,416,225		51,212,942
				364,685,753		(85,821,420)
		CASH AND CASH EQUIVALENTS AS AT 01.04.2020/01.04.2019 OPENING BALANCEY		(26,212,947)		(19,185,763)
	(OPENING BALANCE)		40.705.027		FD 000,703)
	C	ASH AND CASH EQUIVALENTS AS AT 30 CO.				59,890,790
	(C	LOSING BALANCE)		14,492,080		
				, +02,000		40,705,027
				F		

For SAB Industries Ltd



SAB INDUSTRIES LIMITED

(CIN:L00000CH1983PLC031318)

Regd Office: at S.C.O.49-50, Sociar 26, Madhya Marg, Ghandigam Phone No.0172-2793112, Fax 0172-2794834

SEGMENT REPORT

Segment-wise Revenue, Results, Assets & Liabilities

	Unaudited for three months ended 30.09.2020 30.06.2020 30.00.00000						
-		30,09,2020	30,09,2020 30,06,2020 30,09,2019		30,09,2020	FINANC	
		UNAUDITED	Allower			30.09.2019	YEAR E
1	SECRETAL DE LE	ONYODITED	AUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUC
a)	SEGMENT REVENUES Construction Division						
b)	THE STATE OF THE S	54.96	149.41	423,27			
c)	Investments (in shares)	0.00		74.0.61	-04.01	201.10	124
d)	Agriculture	0.00		0.00	0.00	0.00	
e)	Infotech Division	56.23		0.00	0.00	0.00	5
n	Unallocated	0.00		7.00	07.40		36
	TOTAL	0.00		0.00	0.02	0.00	
		111.19		428.26	0.00	0.00	
2	SEGMENT RESULTS			720.20	271.79	1002.82	166
	Profit/(Loss)						
	(Before tax and interest from each segr						
a)	Construction Division	nent)					
b)	Real Estates Division	(34.07)	106.50	183.88	72.43		
c)	Investments (in shares)			.00.00	12.43	392.43	410
d)	Agriculture (III shares)	0.00	0.00	0.00	0.00	0.00	
e)	Infotech Division	47.31	5.10	(0.46)	0.00	0.00	52
f)	Unallocated	(0.16)	(0.16)	(0.17)	52.41	1.10	94.
	TOTAL	0.00	0.00	0.00	(0.32)	(0.56)	(2.
\$:	i) Interest	13.08	111.44	183.25	0.00 124.52	0.00	0
	ii) Other Un-allocable expenditure net of	5.28	21.34	25.00		392.97	555.
	III) Unaliocapie income			25.00	26.62	46.68	119.7
TAL	PROFIT/(LOSS) BEFORE TAX						
		7.80	90.10	158.25	97.90	346.29	435.9
3	Segment Assets						400.3
	Construction Division	5552.41	2242.00				
	Real Estates Division	5422.44	3216.80	3034.19	5552.41	3034.19	3110.7
-	investments (in shares)	7471.06	4473.86	3983.35	5422.44	3983.35	4388.8
1	Agriculture	2399.76	7363.34	1262.41	7471.06	1262.41	6018.0
1	nfotech Division	26.39	1978.52	2013.74	2399.76	2013.74	1978.5
L	Bio Gas Project	344.32	26.44	31.20	26.39	31.20	26.38
	Inallocable OTAL	0.00	340.59	342.33	344.32	342.33	339.08
		21216.38	0.00	0.00	0.00	0.00	0.00
3	egment Liabilities		11000.00	10667.22	21216.38	10667.22	15861.6
C	construction Division	12274.13	13023.87				,0/
R	eal Estates Division	5227.08		7793.80	12274.13	7793.80	12531.81
in	vestments (in shares)	2028.22	791.59	632.39	5227.08	632.39	799.39
A	griculture	1321.90	2028.22	1869.31	2028.22	1869.31	2028.22
In	fotech Division	(676.17)	1190.66	1.56	1321.90	1.56	135.58
Bi	o Gas Project		(676.01)	(671.52)	(676.17)	(671.52)	
Ur	nallocable	1.63	1.63	2.09	1.63	2.09	(675.76)
TC	OTAL	1039.59	1039.59	1039.59	1039.59	1039.59	2.81
		21216.38	17399.55	10667.22	-		1039.59 15861.62

Place: Chandigarh Date : 09.11.2020

By order of the Board of Directors For SAB Industries Limited

(Sanjay Garg)

