



SABRIMALA
सबरी सबके लिए

27th May, 2024

To, Manager 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: Disclosure under Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 - Outcome of Board Meeting held on May 27, 2024

Dear Sir/ Madam,

We hereby inform that the Board of Directors of the Company at their meeting held today, inter-alia, transacted the following business:

- i. Considered and approved the Audited Financial Results (Standalone and Consolidated) of the Company along with Audit Report, for the quarter and financial year ended March 31, 2024.
- ii. Statutory Auditors Report forming part of the audited standalone and consolidated financial statements for the quarter and financial year ended March 31, 2024.
- iii. Declaration by Mr. Suresh Kumar Mittal, Managing Director pertaining to unmodified opinion on the auditors' report issued by the statutory auditors.
- iv. Accepted the resignation Ms. Radhika Tosniwal as Company Secretary and Compliance officer of the company with effect from close of business hours on May 27, 2024.

Resignation letter as received from Mrs. Radhika Tosniwal along with the details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 are enclosed herein.

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, Mob.: +91-8595956904

CIN: L74110DL1984PLC018467

- v. Re-appointment of M/s Rastogi Sunil & Associates, Chartered Accountants (Firm Registration No. 512906C) as an Internal Auditor of the Company for the Financial Year 2024-25.

Details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed herein.

- vi. Re-appointment of M/s RSH & Associates, Practising Company Secretaries, (Firm Registration Number: P2016DE057700) as the Secretarial Auditor of the Company for the Financial Year 2024-25.

Details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed herein.

The Meeting of the Board of Directors commenced at 1:20 P.M and concluded at 2:00 P.M.

The above information is also available on Company's website www.sabrimala.co.in and also on the Stock Exchanges websites: www.bseindia.com and www.cse-india.com.

Request you to take the same on record and oblige.

Thanking You

Yours sincerely,

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

Suresh

Kumar Mittal

Digitally signed by
Suresh Kumar Mittal
Date: 2024.05.27
14:05:14 +05'30'

**Suresh Kumar Mittal
Managing Director
DIN No. 01835169**

Place: Delhi

Details as required under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

	Name	Ms. Radhika Tosniwal	M/s Rastogi Sunil & Associates	M/s RSH & Associates
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Resignation from the position of Company Secretary & Compliance Officer of the Company to explore new opportunities outside the organisation.	Re-Appointment as the Internal Auditor	Re-Appointment as the Secretarial Auditor.
2.	Date of appointment/cessation (as applicable) & term of appointment	Cessation w.e.f. the closure of business hours on Monday, May 27, 2024.	May 27, 2024. For conducting Internal Audit of the Company for Financial Year 2024-25.	May 27, 2024. For conducting Secretarial Audit of the Company for Financial Year 2024- 25.
3.	Brief profile (in case of appointment)	Not Applicable	Established in 1993 and based out in Laxmi Nagar, Delhi is among the Income Tax Consultants offering some of the best tax consultancy services.	A Partnership firm of Professionals was established on November 29,2016, with a view to provide Corporate Secretarial and other consultancy services. To carry on the business of providing legal, secretarial and all kinds of company secretary services.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Not Applicable	Not Applicable





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27th May, 2024

To, Manager 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: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

We Sabrimala Industries India Limited, a public limited Company having its Registered office at 109A (First Floor), Surya Kiran Building, 19, Kasturba Gandhi Marg, New Delhi-110001, hereby declares that Statutory Auditor of the Company has issued Auditor Report with unmodified opinion on Standalone and Consolidated Annual Audited Financial Results for the Quarter and year ended 31st March, 2024.

You are requested to take declaration on records

Thanking You

Yours Sincerely,

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

For Sabrimala Industries India Limited

Suresh Kumar Mittal

Suresh Kumar Mittal Director/Auth. Sign.
Managing Director
DIN: 01835169

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CIN: L74110DL1984PLC018467



INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors,
Sabrimala Industries India Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of Sabrimala Industries India Limited (hereinafter referred to as "the Company") for the year ended 31 March 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.



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Andheri (E), Mumbai – 400059, India.



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Management's and Board of Director's Responsibility for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone financial statements.

The Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.



- Conclude on the appropriateness of the Management and Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

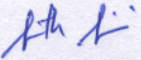
Other Matters

The standalone financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of the above matter.

For Saini Pati Shah & Co LLP
Chartered Accountants
Firm's Registration No: 137904W/W100622




Som Nath Saini
Partner

Membership No. 093079

UDIN: 24093079BKFVCLV5763

Place: Mumbai
Date: 27 May 2024

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

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Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41754949

Statement of standalone audited financial results for the quarter and year ended 31 March 2024

(Rs. in Lakhs except per share data)

Particulars	Quarter ended			Year ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited (Refer note 4)	Unaudited	Audited (Refer note 4)	Audited	Audited
I Income					
Revenue from operations	-	0.47	106.75	557.49	109.09
Other income	18.39	20.00	13.45	77.93	33.85
Total income	18.39	20.47	120.20	635.42	142.94
II Expenses					
a. Purchases of stock-in-trade	-	0.62	95.62	545.20	95.62
b. Changes in inventories of stock-in-trade	-	(0.16)	28.83	14.36	53.84
c. Employee benefits expense	3.33	2.54	0.99	9.17	5.07
d. Finance costs	2.18	0.02	0.01	2.23	0.05
e. Depreciation and amortization	0.03	0.02	0.01	0.09	0.02
f. Other expenses	6.25	3.23	5.75	16.09	15.19
Total expenses	11.79	6.27	131.21	587.14	169.79
III Profit before exceptional items and tax (I - II)	6.60	14.20	(11.01)	48.28	(26.85)
IV Exceptional Items	-	-	-	-	-
V Profit before tax (III - IV)	6.60	14.20	(11.01)	48.28	(26.85)
VI Tax expense:					
- Current tax	1.75	3.72	-	12.59	-
- Adjustment in respect of tax of earlier years	3.00	-	(0.16)	3.00	(0.16)
- Deferred tax	-	-	-	-	-
	4.75	3.72	(0.16)	15.59	(0.16)
VII Net profit / (loss) for the period (V - VI)	1.85	10.48	(10.85)	32.69	(26.69)
VIII Other comprehensive income	-	-	-	-	-
IX Total comprehensive income / (loss) for the period (VII + VIII)	1.85	10.48	(10.85)	32.69	(26.69)
X Paid-up equity share capital (at par value of Rs.10 each)	871.45	871.45	871.45	871.45	871.45
XI Other equity				(232.19)	(264.87)
XII Earnings per share					
a. Basic (Rs) (not annualised)	0.02	0.12	(0.12)	0.38	(0.31)
b. Diluted (Rs) (not annualised)	0.02	0.12	(0.12)	0.38	(0.31)

Date: 27 May 2024
Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

For Sabrimala Industries India Limited
Suresh Kumar Mittal
Managing Director
DIN: 01835169

Suresh Kumar Mittal
Director/Auth. Sign.

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Statement of standalone segment wise revenue, results, assets and liabilities

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited (Refer note 4)	Unaudited	Audited (Refer note 4)	Audited	Audited
1	Segment revenue					
(a)	Trading	-	0.47	106.75	557.49	109.09
(b)	Acquisition of stressed assets	-	-	-	-	-
	Revenue from operations	-	0.47	106.75	557.49	109.09
2	Segment results: Profit before tax and interest					
(a)	Trading	(4.76)	(5.78)	(24.45)	(22.57)	(60.65)
(b)	Acquisition of stressed assets	(4.85)	-	-	(4.85)	-
	Total	(9.61)	(5.78)	(24.45)	(27.42)	(60.65)
	Less: Finance costs	(2.18)	(0.02)	(0.01)	(2.23)	(0.05)
	Add: Other unallocable income net of unallocable expenses	18.39	20.00	13.45	77.93	33.85
	Profit before tax	6.60	14.20	(11.01)	48.28	(26.85)
3	Segment assets					
(a)	Trading	56.47	56.47	70.83	56.47	70.83
(b)	Acquisition of stressed assets	46.61	132.28	66.36	46.61	66.36
(c)	Unallocable corporate assets	597.32	532.71	525.44	597.32	525.44
	Total	700.40	721.45	662.63	700.40	662.63
4	Segment liabilities					
(a)	Trading	52.43	53.40	55.71	52.43	55.71
(b)	Acquisition of stressed assets	-	25.00	-	-	-
(c)	Unallocable corporate liabilities	8.71	5.63	0.34	8.71	0.34
	Total	61.14	84.03	56.05	61.14	56.05

Notes:

Based on the nature of products and services, the risk and return profile of individual business and the internal business reporting systems, the Company has identified its reportable segments as under:

- Trading
- Acquisition of stressed assets

Accordingly information has been presented along these segments.

Date: 27 May 2024

Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

For Sabrimala Industries India Limited
Suresh Kumar Mittal

Managing Director
DIN: 01835169

Suresh Kumar Mittal
Director/Auth. Sign.

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Statement of standalone assets and liabilities

(Rs. in Lakhs)

Sr. No.	Particulars	As at	
		31.03.2024	31.03.2023
		Audited	Audited
	ASSETS		
1	Non-current assets		
	Property, plant and equipment	0.10	0.19
	Financial assets		
	Investments	-	-
	Total non-current assets	0.10	0.19
2	Current assets		
	Inventories	0.16	14.52
	Financial assets		
	Trade receivables	56.30	56.30
	Cash and bank balances	69.82	60.51
	Loans	508.39	449.51
	Other financial assets	55.47	67.50
	Current tax assets (net)	-	6.37
	Other current assets	10.16	7.73
	Total current assets	700.30	662.44
	Total assets	700.40	662.63
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	871.45	871.45
	Other equity	(232.19)	(264.87)
	Total equity	639.26	606.58
2	Liabilities		
	Current liabilities		
	Financial liabilities		
	Trade payables		
	- total outstanding dues of micro and small enterprises	-	0.56
	- Total outstanding dues of creditors other than micro and small enterprises	52.43	55.15
	Other financial liabilities	2.12	0.23
	Other current liabilities	1.40	0.11
	Current tax liabilities (net)	5.19	-
	Total current liabilities	61.14	56.05
	Total liabilities	61.14	56.05
	Total equity and liabilities	700.40	662.63

Date: 27 May 2024

Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

For Sabrimala Industries India Limited
Suresh Kumar Mittal

Managing Director

DIN: 01835169

Suresh Kumar Mittal
Director/Auth. Sign.

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Statement of standalone cash flows		
(Rs. in Lakhs)		
Particulars	Year ended	
	31.03.2024	31.03.2023
	Audited	Audited
A. Cash flows from operating activities:		
Net profit / (loss) before tax	48.28	(26.85)
Adjustment for:		
Depreciation and amortization	0.09	0.02
Interest Income	(77.58)	(29.75)
Finance costs	2.23	-
Share of profit from firm	(0.35)	(0.08)
Advance written off	-	0.05
Operating cash flows before working capital changes	(27.33)	(56.61)
Working capital movements:		
(Increase) / Decrease in inventories	14.36	53.84
(Increase) / Decrease in trade receivables	-	(39.55)
(Increase) / Decrease in other financial assets	20.29	62.37
(Increase) / Decrease in other assets	(2.43)	7.72
Increase / (Decrease) in trade payables	(3.28)	53.24
Increase / (Decrease) in other financial liabilities	1.26	(0.26)
Increase / (Decrease) in other liabilities	1.29	0.06
Cash generated from operations	4.16	80.81
Direct taxes paid, net	(4.37)	(0.30)
Net cash flows generated from / (used in) operating activities (A)	(0.21)	80.51
B. Cash flow from investing activities:		
Purchase of property, plant and equipment	-	(0.21)
Proceeds from share of profit in firm	0.35	0.08
Investment in fixed deposits	(5.00)	-
Inter corporate deposits given	(67.50)	(380.00)
Repayment against inter corporate deposits given	25.00	285.00
Interest received	57.93	46.66
Net cash flows generated from / (used in) investing activities (B)	10.78	(48.47)
C. Cash flow from financing activities:		
Proceeds from inter corporate deposits	75.00	-
Repayment of inter corporate deposits	(75.00)	-
Finance costs paid	(1.26)	-
Net cash flows generated from / (used in) financing activities (C)	(1.26)	-
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	9.31	32.04
Cash and cash equivalents at the beginning of the year	60.51	28.47
Cash and cash equivalents at the end of the year	69.82	60.51

Notes:

1. Components of cash and cash equivalents:

Cash on hand	1.39	0.39
Balances with banks		
- in current accounts	68.43	60.12
	<u>69.82</u>	<u>60.51</u>

2. The above cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows".

Date: 27 May 2024

Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

For Sabrimala Industries India Limited

Suresh Kumar Mittal
Managing Director
DIN: 01835169

Suresh Kumar Mittal
Director/Auth. Sign.

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Notes:

- 1 The above audited standalone financial results for the quarter and year ended 31 March 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on 27 May 2024. The statutory auditors have carried out audit of the above results and have issued an unmodified report.
- 2 The above audited standalone financial results for the quarter and year ended 31 March 2024 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015, as amended, ("Ind AS") prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 There are no investor complaints received during the year / pending as on 31 March 2024.
- 4 The figures of the last quarter in each of the years is the balancing figure between audited figures in respect of full financial year and the unaudited published year to date figures up to the third quarter of the respective financial year.
- 5 Previous period / year figures have been regrouped / rearranged / reclassified wherever necessary to make it comparable.

Date: 27 May 2024
Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

For Sabrimala Industries India Limited
Suresh Kumar Mittal
Managing Director
DIN: 01835169


Director/Auth. Sign.



INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors,
Sabrimala Industries India Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated financial results of Sabrimala Industries India Limited (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group"), for the year ended 31 March 2024 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us the aforesaid consolidated financial results:

- (i) include the financial results of the following entities:
Subsidiary
Sabrimala Industries LLP
- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.



Registered Office: D-207, Times Square,
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som.saini@spscollp.com
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Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the consolidated financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit/loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the Management and the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in sub paragraph (a) of the section titled "Other Matters" in this audit report.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- (a) The consolidated financial results include unaudited financial results of 1 subsidiary whose financial statements reflect total assets of Rs. 9.21 lakhs as at 31 March 2024, total income of Rs. Nil and net profit after tax of Rs. Nil, before giving effect to the consolidated adjustments, and net cash inflow of Rs. Nil for the year ended on that date, as considered in the consolidated financial results. This unaudited financial statement has been furnished to us by the Management and the Board of Directors and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Management and the Board of Directors, this financial statement is not material to the Group.

Our opinion is not modified in respect of the above matters with respect to our reliance on the financial information certified by the Board of Directors.



- (b) The consolidated financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of the above matter.

For Saini Pati Shah & Co LLP

Chartered Accountants

Firm's Registration No: 137904W/W100622



Som Nath Saini

Partner

Membership No. 093079

UDIN: 24093079BK FVCW8219

Place: Mumbai

Date: 27 May 2024

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

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

Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41754949

Statement of consolidated audited financial results for the quarter and year ended 31 March 2024

(Rs. in Lakhs except per share data)

Particulars		Quarter ended			Year ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited (Refer note 4)	Unaudited	Audited (Refer note 4)	Audited	Audited
I	Income					
	Revenue from operations	-	0.47	106.75	557.49	109.09
	Other income	18.39	20.00	13.45	77.93	33.85
	Total income	18.39	20.47	120.20	635.42	142.94
II	Expenses					
	a. Purchases of stock-in-trade	-	0.62	95.62	545.20	95.62
	b. Changes in inventories of stock-in-trade	-	(0.16)	28.83	14.36	53.84
	c. Employee benefits expense	3.33	2.54	0.99	9.17	5.07
	d. Finance costs	2.18	0.02	0.01	2.23	0.05
	e. Depreciation and amortization	0.03	0.02	0.01	0.09	0.02
	f. Other expenses	6.25	3.23	5.75	16.09	15.19
	Total expenses	11.79	6.27	131.21	587.14	169.79
III	Profit before exceptional items and tax (I - II)	6.60	14.20	(11.01)	48.28	(26.85)
IV	Exceptional Items	-	-	-	-	-
V	Profit before tax (III - IV)	6.60	14.20	(11.01)	48.28	(26.85)
VI	Tax expense:					
	- Current tax	1.75	3.72	-	12.59	-
	- Adjustment in respect of current tax of previous years	3.00	-	(0.16)	3.00	(0.16)
	- Deferred tax	-	-	-	-	-
		4.75	3.72	(0.16)	15.59	(0.16)
VII	Net profit / (loss) for the period (V - VI)	1.85	10.48	(10.85)	32.69	(26.69)
VIII	Other comprehensive income	-	-	-	-	-
IX	Total comprehensive income after tax (VII + VIII)	1.85	10.48	(10.85)	32.69	(26.69)
X	Paid-up equity share capital (at par value of Rs.10 each)	871.45	871.45	871.45	871.45	871.45
XI	Other equity				(223.49)	(256.18)
XII	Earnings per share					
	a. Basic (Rs) (not annualised)	0.02	0.12	(0.12)	0.38	(0.31)
	b. Diluted (Rs) (not annualised)	0.02	0.12	(0.12)	0.38	(0.31)

Date: 27 May 2024

Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

For Sabrimala Industries India Limited

Suresh Kumar Mittal

Managing Director

DIN: 01835169

Suresh Kumar Mittal
Director/Auth. Sign.

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CIN: L74110DL1984PLC018467

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Statement of consolidated segment wise revenue, results, assets and liabilities

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited (Refer note 4)	Unaudited	Audited (Refer note 4)	Audited	Audited
1	Segment revenue					
(a)	Trading	-	0.47	106.75	557.49	109.09
(b)	Acquisition of stressed assets	-	-	-	-	-
	Revenue from operations	-	0.47	106.75	557.49	109.09
2	Segment results: Profit before tax and interest					
(a)	Trading	(4.76)	(5.78)	(24.45)	(22.57)	(60.65)
(b)	Acquisition of stressed assets	(4.85)	-	-	(4.85)	-
	Total	(9.61)	(5.78)	(24.45)	(27.42)	(60.65)
	Less: Finance costs	(2.18)	(0.02)	(0.01)	(2.23)	(0.05)
	Add: Other unallocable income net of unallocable expenses	18.39	20.00	13.45	77.93	33.85
	Profit before tax	6.60	14.20	(11.01)	48.28	(26.85)
3	Segment assets					
(a)	Trading	61.48	61.48	75.84	61.48	75.84
(b)	Acquisition of stressed assets	46.61	132.28	66.36	46.61	66.36
(c)	Unallocable corporate assets	601.51	536.83	529.62	601.51	529.62
	Total	709.60	730.59	671.82	709.60	671.82
4	Segment liabilities					
(a)	Trading	52.93	53.90	56.21	52.93	56.21
(b)	Acquisition of stressed assets	-	25.00	-	-	-
(c)	Unallocable corporate liabilities	8.71	5.63	0.35	8.71	0.35
	Total	61.64	84.53	56.56	61.64	56.56

Notes:

Based on the nature of products and services, the risk and return profile of individual business and the internal business reporting systems, the Company has identified its reportable segments as under:

- Trading
- Acquisition of stressed assets

Accordingly information has been presented along these segments.

Date: 27 May 2024
Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

For Sabrimala Industries India Limited

Suresh Kumar Mit
Managing Director
DIN: 01835169

Suresh Kumar Mit
Director/Auth. Sign.

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Statement of consolidated assets and liabilities

(Rs. in Lakhs)

Sr. No.	Particulars	As at	
		31.03.2024	31.03.2023
		Audited	Audited
	ASSETS		
1	Non-current assets		
	Property, plant and equipment	0.72	0.81
	Total non-current assets	0.72	0.81
2	Current assets		
	Inventories	0.16	14.52
	Financial assets		
	Trade receivables	61.32	61.32
	Cash and bank balances	71.81	62.50
	Loans	508.39	449.51
	Other financial assets	57.04	69.06
	Current tax assets (net)	-	6.37
	Other current assets	10.16	7.73
	Total current assets	708.88	671.01
	Total assets	709.60	671.82
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	871.45	871.45
	Other equity	(223.49)	(256.18)
	Total equity	647.96	615.27
2	Liabilities		
	Current liabilities		
	Financial liabilities		
	Trade payables		
	- total outstanding dues of micro and small enterprises	-	0.56
	- Total outstanding dues of creditors other than micro and small enterprises	52.93	55.65
	Other financial liabilities	2.12	0.23
	Other current liabilities	1.40	0.11
	Current tax liabilities (net)	5.19	-
	Total current liabilities	61.64	56.55
	Total liabilities	61.64	56.55
	Total equity and liabilities	709.60	671.82

Date: 27 May 2024
Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

For Sabrimala Industries India Limited

Suresh Kumar Mittal
Managing Director
DIN: 01835169

Suresh Kumar Mittal
Director/Auth. Sign.

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Statement of consolidated cash flows		
Particulars	Year ended	
	31.03.2024	31.03.2023
	Audited	Audited
<i>(Rs. in Lakhs)</i>		
A. Cash flows from operating activities:		
Net profit / (loss) before tax	48.28	(26.85)
Adjustment for:		
Depreciation and amortization	0.09	0.02
Interest Income	(77.58)	(29.75)
Finance costs	2.23	-
Share of profit from firm	(0.35)	(0.08)
Advance written off	-	0.05
Operating cash flows before working capital changes	(27.33)	(56.61)
Working capital movements:		
(Increase) / Decrease in inventories	14.36	53.84
(Increase) / Decrease in trade receivables	-	(39.55)
(Increase) / Decrease in other financial assets	20.29	62.37
(Increase) / Decrease in other assets	(2.43)	7.72
Increase / (Decrease) in trade payables	(3.28)	53.24
Increase / (Decrease) in other financial liabilities	1.26	(0.26)
Increase / (Decrease) in other liabilities	1.29	0.06
Cash generated from operations	4.16	80.81
Direct taxes paid, net	(4.37)	(0.30)
Net cash flows generated from / (used in) operating activities (A)	(0.21)	80.51
B. Cash flow from investing activities:		
Purchase of property, plant and equipment	-	(0.21)
Proceeds from share of profit in firm	0.35	0.08
Investment in fixed deposits	(5.00)	-
Inter corporate deposits given	(67.50)	(380.00)
Repayment against inter corporate deposits given	25.00	285.00
Interest received	57.93	46.66
Net cash flows generated from / (used in) investing activities (B)	10.78	(48.47)
C. Cash flow from financing activities:		
Proceeds from inter corporate deposits	75.00	-
Repayment of inter corporate deposits	(75.00)	-
Finance costs paid	(1.26)	-
Net cash flows generated from / (used in) financing activities (C)	(1.26)	-
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	9.31	32.04
Cash and cash equivalents at the beginning of the year	62.50	30.46
Cash and cash equivalents at the end of the year	71.81	62.50

Notes:

1. Components of cash and cash equivalents:

Cash on hand	3.18	2.18
Balances with banks		
- in current accounts	68.63	60.32
	71.81	62.50

2. The above cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows".

Date: 27 May 2024

Place: New Delhi

For and on behalf of the board of directors

Sabrimala Industries India Limited

For Sabrimala Industries India Limited

Suresh Kumar Mittal

Managing Director

DIN: 01835169

Suresh Kumar Mittal

Director/Auth. Sign.

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Notes:

- 1 The above audited consolidated financial results for the quarter and year ended 31 March 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on 27 May 2024. The statutory auditors have carried out audit of the above results and have issued an unmodified report.
- 2 The above audited consolidated financial results for the quarter and year ended 31 March 2024 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015, as amended, ("Ind AS") prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 There are no investor complaints received during the year / pending as on 31 March 2024
- 4 The figures of the last quarter in each of the years is the balancing figure between audited figures in respect of full financial year and the unaudited published year to date figures up to the third quarter of the respective financial year.
- 5 During the quarter and year ended 31 March 2024, the Company have incorporated an LLP "Sabrimala Textiles LLP" ("LLP") on 09 March 2024 in which the Company holds 5% profit sharing as Designated Partner. As at 31 March 2024, the bank account of the LLP is not opened and the initial capital contribution by the partners is not completed. Further, no business have been undertaken by the LLP from the date of its incorporation till 31 March 2024.
- 6 Previous period / year figures have been regrouped / rearranged / reclassified wherever necessary to make it comparable.

Date: 27 May 2024
Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

For Sabrimala Industries India Limited

Suresh Kumar Mittal
Managing Director
DIN: 01835169


Director/Auth. Sign.

Resignation Letter

To,

22.04.2024

The Board of Directors
Sabrimala Industries India Limited
109-A (First Floor), Surya Kiran Building,
19, Kasturba Gandhi Marg, Connaught Place
New Delhi-110001

Respected Sir/ Madam,

Subject: Resignation from the post of Company Secretary and Compliance officer

I hereby tender my resignation from the post of Company Secretary and Compliance Officer of Sabrimala Industries India Limited due to personal reasons and unavoidable circumstances with effect from close of business hours on 27th May 2024 or such other prior date as may be mutually decided with the consent of board.

I express my gratitude to the Board of Directors and management for the opportunities I have been given during my tenure with the Company as well as to all other employees for their support during the course of my professional association with the Company.

Further, you are requested to arrange for filing the requisite forms with the Registrar of Companies and inform to Stock Exchanges where the equity shares of the Company are listed to give effect of this resignation.

Kindly take this resignation letter into record and acknowledge the receipt of my resignation letter.

Thanking You.

Yours Sincerely,



Radhika Tosniwal
Company Secretary
Membership. No. A38307

ECIN: EA03807E000079788



SABRIMALA

सबरी सबके लिए

27th May, 2024

To, Manager 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

Subject: Compliance under Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015.

As per Regulation 30 and Para A of Part A of Schedule III of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015, this is to inform you that:

The Board has appointed M/s Rastogi Sunil & Associates (FRN: 512906C) Chartered Accountants as Internal Auditor of the Company for the financial year 2024-25 as per the Regulation 30 & Para A of Part A of Schedule III of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 and as per Section 138 of Companies Act, 2013 and Rule 13 of the Companies (Accounts) Rules, 2014.

Brief Information of Secretarial Auditor is mentioned below:

Name of Firm	Rastogi Sunil & Associates
Firm Registration Number	512906C
Address	F-69 UG Floor Rajouri Garden, New Delhi-110027
Contact Number	9350849540
Email ID	Kapoor11r@yahoo.com

Thanking You

Yours sincerely,

For and on behalf of
Sabrimala Industries India Limited

Radhika

Radhika Tosniwal
Company Secretary and Compliance officer
Membership Number: A38307



SABRIMALA INDUSTRIES INDIA LIMITED

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CIN: L74110DL1984PLC018467



SABRIMALA

सबरी सबके लिए

27th May, 2024

To, Manager 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
--	--

Scrip Code: 540132
ISIN: INE400R01018

Subject: Compliance under Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015.

As per Regulation 30 and Para A of Part A of Schedule III of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015, this is to inform you that:

The Board has appointed M/s RSH & Associates, Practicing Company Secretaries as Secretarial Auditor of the Company for the financial year 2024-25 as per the Regulation 30 & Para A of Part A of Schedule III of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 and as per Section 204 of Companies Act, 2013 and Rule 9 of the Companies (Appointment 'and Remuneration of Managerial Personnel) Rule, 2014.

Brief Information of Secretarial Auditor is mentioned below:

Name of Firm	RSH & Associates (Peer Review Number: P2016DE057700)
FCS Number	9055
COP Number	10753
Address	201, Second Floor, Park View Complex, Plot No 48, Hasanpur I.P Extension, Patparganj, Delhi -110092
Contact Number	9818664478
Email ID	loveneet.cs@gmail.com

Thanking You

Yours sincerely,

For and on behalf of
Sabrimala Industries India Limited

Radhika

Radhika Tosniwal
Company Secretary and Compliance officer
Membership Number: A38307



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