

**14.11.2023**

**To,  
BSE Limited**

The Corporate Relationship Department  
P.J. Towers, 1<sup>st</sup> Floor,  
Dalal Street,  
Mumbai – 400 001

**Sub: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) (LODR) Regulations, 2015**

**Ref: Scrip Code: 530617  
Scrip ID: SAMPRE**

Dear Sir,

With reference to the captioned subject, we wish to inform you that the Board of the Directors of the Company at their meeting held today i.e. **Tuesday, November, 14, 2023** has considered and approved the following:

1. Board of Directors in their just concluded Board meeting has considered and adopted un-audited financial results for second quarter and half year ended 30<sup>th</sup> September, 2023. A copy of same along with Limited Review Report is enclosed herewith in compliance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Subject to the approval of the members in the Extra Ordinary General Meeting and appropriate authorities, the Board has decided to issue and allot Convertible Warrants of the Company on a Preferential Basis to Promoters, KMP and Identified Investors towards raising of additional capital by the Company pursuant to Section 42, 62 of the Companies Act, 2013 and as per the SEBI (Issue of Capital and Disclosure Requirement) Regulation, 2018 ["SEBI (ICDR) Regulations, 2018"].

**The details as required for Preferential Issue under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI circular bearing reference no. CIR/ CFD/CMD/4/2015 dated 9th September, 2015 is as below:**

Sr. No.	Particulars	Disclosure																					
i.	Type of securities proposed to be issued (viz. Equity shares, convertibles etc.)	Convertible Warrants																					
ii.	Type of issuance (further public offering, rights issue, depository receipts (ADR/ GDR), qualified institutions placement, preferential allotment etc.)	Preferential Allotment																					
iii.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	The Company will issue and allot 10,00,000 Convertible Warrants at a price of Rs. 60.50/- each (to be converted into Equity Shares having Face Value of Rs. 10/- each at a Premium of Rs. 50.50/- each) aggregating to the amount of Rs. 6,05,00,000/- to Promoters, KMP and Specific Identified Investors.																					
iv.	Number of the Investors	3																					
v.	Names of the Investor	<table> <tr> <th>Sr. No.</th><th>Name of the Proposed Allottees</th><th>No. of Convertible Warrants proposed to be allotted</th></tr> <tr> <td colspan="2"><b>Promoters</b></td><td></td></tr> <tr> <td>1</td><td>Brahma Gurbani</td><td>7,90,000</td></tr> <tr> <td colspan="2"><b>KMP &amp; Non-Promoters</b></td><td></td></tr> <tr> <td>2</td><td>Vishal Ratan Gurbani</td><td>50,000</td></tr> <tr> <td>3</td><td>Prem Lalwani</td><td>1,60,000</td></tr> <tr> <td colspan="2"><b>Total</b></td><td><b>10,00,000</b></td></tr> </table>	Sr. No.	Name of the Proposed Allottees	No. of Convertible Warrants proposed to be allotted	<b>Promoters</b>			1	Brahma Gurbani	7,90,000	<b>KMP &amp; Non-Promoters</b>			2	Vishal Ratan Gurbani	50,000	3	Prem Lalwani	1,60,000	<b>Total</b>		<b>10,00,000</b>
Sr. No.	Name of the Proposed Allottees	No. of Convertible Warrants proposed to be allotted																					
<b>Promoters</b>																							
1	Brahma Gurbani	7,90,000																					
<b>KMP &amp; Non-Promoters</b>																							
2	Vishal Ratan Gurbani	50,000																					
3	Prem Lalwani	1,60,000																					
<b>Total</b>		<b>10,00,000</b>																					
vi.	Issue Price	Rs. 60.50/- each																					
vii.	Post Allotment of Securities - outcome of the subscription, issue price / allotted price (in case of convertibles), number of investors	Issue Price for Convertible Warrants is determined in terms of SEBI (ICDR) Regulations, 2018. Convertible Warrants would be allotted only upon payment of 25% of the issue price of Warrants at the time of allotment of warrants.																					
viii.	In case of convertibles - intimation	Each Warrant is convertible into One (1) Equity																					



on conversion of securities or on lapse of the tenure of the instrument;	Share and the conversion can be exercised at any time within a period of 18 months from the date of allotment of warrants, in one or more tranches, as the case may be and on such other terms and conditions as applicable. Option for conversion of Warrants into Equity Shares will be available upon payment of full price of warrant before such exercise of option.
--	---

3. An Extra Ordinary General Meeting of the Company to be convened on **Friday, 8<sup>th</sup> December, 2023** at 11.00 A.M., through Video Conferencing/ Other Audio Visual Means (OAVM) in compliance with the applicable provisions of the Companies Act, 2013 read with MCA General Circulars to transact the above business.
4. Mr. Vasanth Kumar Bajaj, FCS6868, Practicing Company Secretary of V K Bajaj & Associates, Company Secretaries, is appointed as the Scrutinizer for conducting "Remote E voting" and "E-voting during the EGM" process for ensuing Extra Ordinary General Meeting.
5. Cut-off date for determining the eligibility to vote by electronic means for the purpose of Extra Ordinary General Meeting shall be **1<sup>st</sup> December, 2023**.

The above intimation is given to you for your record, Kindly take the note of the same.

Thanking You,  
Yours faithfully,  
**For Sampre Nutritions Limited**



**Brahma Gurbani**  
**Managing Director**  
**DIN: 00318180**





## SAMPRE NUTRITIONS LIMITED

CIN: L15499TG1991PLC013515

Registered Office: Plot No.133, Industrial Estate, Medchal – 501 401.

Website: www.sampreltd.com; Email: gurbani@gurbanigroup.in

### Statement of Standalone Un-Audited Financial Results for the 2nd Quarter & Half year ended 30th September 2023

₹ (In Lakhs)

Particulars	Quarter ended			Half year ended		Financial Year ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I Revenue from operations	595.75	743.28	797.17	1,339.03	1,616.05	3,710.66
II Other income	0.76	1.98	-	2.74	1.20	7.24
III <b>Total Revenue (I + II)</b>	<b>596.51</b>	<b>745.26</b>	<b>797.17</b>	<b>1341.77</b>	<b>1617.25</b>	<b>3717.90</b>
IV <b>Expenses:</b>						
Cost of materials consumed	155.25	485.84	424.70	641.09	950.15	1,521.15
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-	-
Employee benefits expense	210.73	195.65	145.20	406.38	286.79	934.49
Finance costs	48.79	48.40	68.59	97.19	101.37	188.84
Depreciation and amortization expense	30.53	30.54	30.95	61.07	61.90	182.15
Other expenses	115.60	64.31	103.03	179.91	158.95	849.54
<b>Total expenses</b>	<b>560.90</b>	<b>824.74</b>	<b>772.47</b>	<b>1385.64</b>	<b>1559.16</b>	<b>3676.17</b>
V <b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>35.61</b>	<b>(79.48)</b>	<b>24.70</b>	<b>(43.87)</b>	<b>58.09</b>	<b>41.73</b>
VI Exceptional items & extraordinary items	-	-	-	-	-	-
VII <b>Profit before tax (V - VI)</b>	<b>35.61</b>	<b>(79.48)</b>	<b>24.70</b>	<b>(43.87)</b>	<b>58.09</b>	<b>41.73</b>
VIII <b>Tax expense:</b>						
(1) Current tax	-	-	-	-	-	0.00
(2) Deferred tax	-	-	(4.16)	-	(4.16)	7.03
IX <b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>35.61</b>	<b>(79.48)</b>	<b>28.86</b>	<b>(43.87)</b>	<b>62.25</b>	<b>34.70</b>
X Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XI Tax expense of discontinuing operations	-	-	-	-	-	-
XII <b>Profit/(loss) from Discontinuing operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII <b>Profit (Loss) for the period (IX + XII)</b>	<b>35.61</b>	<b>(79.48)</b>	<b>28.86</b>	<b>(43.87)</b>	<b>62.25</b>	<b>34.70</b>
XIV <b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
- Items that will not be reclassified to profit or loss	-	-	-	-	-	-
- Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
- Items that will be reclassified to profit or loss	-	-	-	-	-	-
- Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV <b>Total comprehensive income for the period (XIII+XIV)</b>	<b>35.61</b>	<b>(79.48)</b>	<b>28.86</b>	<b>(43.87)</b>	<b>62.25</b>	<b>34.7</b>
XVI <b>Earnings per equity share: (For continuing operation)</b>						
(1) Basic	0.52	(1.16)	0.60	(0.64)	1.29	0.51
(2) Diluted	0.38	(0.84)	0.60	(0.46)	1.29	0.37
XVII <b>Earnings per equity share: (For discontinued operation)</b>						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII <b>Earnings per equity share: (For discontinued &amp; continuing operation)</b>						
(1) Basic	0.52	(1.16)	0.60	(0.64)	1.29	0.51
(2) Diluted	0.38	(0.84)	0.60	(0.46)	1.29	0.37

#### NOTES:

- The results have been prepared in accordance with the India Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on 14th November, 2023. These results have been subject to limited review by the Statutory Auditors.
- Figures of previous period have been re-grouped wherever necessary to make them comparable.

Date: 14.11.2023

Place: Medchal

For SAMPRE NUTRITIONS LIMITED

**BRAHMA GURBANI**  
Managing Director



Regd. Off & Works : Unit-1 : Plot No. 133, I.E, Medchal - 501 401, Telangana, India. Ph : +91-8418-222428  
Unit-2 : Plot No. 127, 128, Royes Building, I.E. Medchal, Malkajgiri-501 401, Telangana.  
Unit-3 : Plot No. 164, IDA, Phase V, Jeedimetla, Hyderabad-500 055.  
e-mail : gurbani@gurbanigroup.in, www.gurbanigroup.in



**SAMPRE NUTRITIONS LIMITED**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023**  
 ₹ (In Lakhs)

	PARTICULARS	As at 30.09.2023 Unaudited	As at 31.03.2023 Audited
	<b>ASSETS</b>		
1	<b>Non -current assets</b>		
	a. Property, plant and equipment	2,141.75	2052.25
	b. Capital work-in-progress	416.13	416.13
	c. Investment properties	-	-
	d. Good will	-	-
	e. Other Intangible assets	-	-
	f. Intangible assets under development	-	-
	g. Biological assets other than bearer plants	-	-
	h. Financial assets	-	-
	- Investments	1.00	1.00
	- Trade Receivable	-	-
	- Long -term loans and advances	-	-
	- Others	-	-
	i. Deferred tax assets (net)	-	-
	j. Other non - current assets	-	-
2	<b>Current assets</b>		
	a. Inventories	744.93	704.04
	b. Financial assets		
	- Current Investments		
	- Trade and other receivables	480.73	747.31
	- Cash and cash equivalents	9.53	12.59
	- Bank balance other than (iii) above		
	- Short term loans and advances	409.48	425.48
	c. Assets for current tax (net)		-
	d. Other current assets		-
	<b>Total Assets</b>	<b>4203.55</b>	<b>4358.80</b>
	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	Equity share capital	687.00	687.00
	Other equity	1,447.13	1428.75
2	<b>Non -current liabilities</b>		
	a. Financial liabilities		
	- Long term borrowings	917.39	1074.06
	- Other financial liabilities		
	b. Long term provisions		
	c. Deferred tax liabilities (Net)	47.66	47.66
	d. Other non-current liabilities	-	-
3	<b>Current liabilities</b>		
	a. Financial liabilities		
	- Short term borrowings	743.15	603.04
	- Trade and other payables	182.62	384.33
	- Other financial liabilities		
	b. Other Current liabilities	178.60	123.56
	c. Short- term Provisions	-	10.40
	d. Liabilities for current tax (net)		
	<b>Total Equity &amp; liabilities</b>	<b>4203.55</b>	<b>4358.80</b>

# SAMPRE NUTRITIONS LIMITED



SAMPRE NUTRITIONS LIMITED

Cash flow statement for the Half- year ended 30th September, 2023

(All amounts are in Indian rupees except as otherwise stated)

₹ ( In Lakhs)

PARTICULARS	30-Sep-23	31-Mar-23
<b>A. Cash flow from operating activities</b>		
Profit/ (loss) before tax	(43.87)	41.73
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation expense	61.07	182.15
Profit / (Loss) on sale of fixed assets / CWIP	-	(0.25)
Bad debts written off	-	-
Interest income accrued	(2.74)	(0.17)
Interest Expense	97.19	177.68
Operating profit before working capital changes	111.65	401.14
<b>Movements in Working Capital :</b>		
(Increase)/ Decrease in inventories	(40.89)	5.29
(Increase)/ Decrease in Financials Assets	282.58	(320.17)
(Increase)/ Decrease in other non-current assets	-	-
(Increase)/ Decrease in Other Current Non Financial Assets	-	-
Increase / (Decrease) in Trade payables	(201.71)	2.99
Increase/ (decrease) in other current Financial Liabilities	140.11	24.36
Increase / (Decrease) in Other Non-Financial Liabilities	44.84	-
Cash generated / used in operations	336.38	113.61
Direct taxes (paid)/Refund (net)	-	(25.75)
Net cash generated/ (used) from operating activities (A)	336.38	87.86
<b>B. Cash flow from investing activities</b>		
Proceeds of fixed assets including Capital work - in - progress	(89.50)	(440.60)
Proceeds from sale of fixed assets	-	8.80
Interest received	2.74	0.17
Net cash generated/ (used) in investing activities (B)	(86.76)	(431.63)
<b>C. Cash flow from financing activities</b>		
Proceeds from equity	0.00	972.00
Proceeds from long term borrowings (Net of repayment)	(156.67)	(202.01)
Proceeds from short term borrowings	1.18	(244.20)
Interest expense paid	(97.19)	(177.68)
Net cash flow generated/(used) in financing activities (C)	(252.68)	348.11
Net increase/ (decrease) in cash and cash equivalents (A + B+ C)	(3.06)	4.34
Cash and cash equivalents at the beginning of the year	12.59	8.25
Cash and cash equivalents at the end of the year	9.53	12.59
<b>Components of cash and cash equivalents:</b>		
Cash on hand	8.53	8.33
Deposits with banks	1.00	4.26
With banks - on current accounts	-	-
Cash and cash equivalents	9.53	12.59







**RRK & Associates**

Chartered Accountants

#A04, IFF The Annexe, 13th Phase

Near Hitech City Railway Station

KPHB, Hyderabad - 500 085

Telangana, Cell : 90000 11445

E-mail : caradhakrishna@gmail.com

**LIMITED REVIEW REPORT ON THE UN-AUDITED FINANCIAL RESULTS OF  
SAMPRE NUTRITIONS LIMITED, PURSUANT TO THE REQUIREMENTS OF  
REGULATION 33 OF THE SEBI (LISTING, OBLIGATIONS AND DISCLOSURE  
REQUIREMENTS) REGULATIONS, 2015.**

To

Board of Directors of **Sampre Nutritions Limited**  
Hyderabad.

We have reviewed the accompanying statement of unaudited financial results of **Sampre Nutritions Limited** (the "Company") for the period ended September 30, 2023 together with notes thereon (the "Statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. The preparation of the statement is in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting" (Ind AS), prescribed under section 133 of the Companies Act, 2013 read with relevant rules there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



**LIMITED REVIEW REPORT ON THE UN-AUDITED FINANCIAL RESULTS OF  
SAMPRE NUTRITIONS LIMITED, PURSUANT TO THE REQUIREMENTS OF  
REGULATION 33 OF THE SEBI (LISTING, OBLIGATIONS AND DISCLOSURE  
REQUIREMENTS) REGULATIONS, 2015.**

---

Our opinion on the statement is not modified in respect of the above matters.

**For RRK & Associates**

Chartered Accountants

FRN009785S



**R.Radha Krishna**

Partner

M.No.210777

UDIN : 23210777BGTJXV4230

Date: 14.11.2023

Place: Hyderabad