SAB INDUSTRIES LIMITED

CIN : L00000CH1983PLC031318
Regd. & Corporate Office :
SCO 49-50, Sector 26,
Madhya Marg, Chandigarh – 160019 (INDIA)
Tel : +91-172-2792385 / 27931112
Fax : +91-172-2794834 / 2790887
E-mail: ssl_ssg@glide.net.in
Website : www.sabindustries.in

SAB/2024/883
November 07, 2024

BSE Limited
Corporate Relations Department
25th Floor, P.J. Tower,
Dalal Street, Mumbai – 400001.

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

Dear Sir/ Madam,

Pursuant to Regulation 33 and Regulation 30 of SEBI (LODR) Regulations, 2015, we inform you that the Board of Directors in their meeting held today i.e. 07/11/2024 at Chandigarh, approved the following:

- Standalone and Consolidated Unaudited Financial Results along with Auditor's Limited Review Report for the Quarter and half year ended 30.09.2024. (Copy of Financial Results and Limited Review Report is attached herewith).

The meeting commenced at 4.00 p.m. and concluded at 4.40 p.m.

Kindly take the same on your records.

Thanking you,
Yours faithfully,
for SAB INDUSTRIES LIMITED
Digitally signed by Gurpreet Kaur
Date: 2024.11.07 16:46:24 +05'30'
Adobe Reader version: 11.0.23
(GURPREET KAUR)
COMPANY SECRETARY & COMPLIANCE OFFICER
ACS-16116

Encl: As above

S.C. DEWAN & CO.
CHARTERED ACCOUNTANTS

TEL.: 0172-4611235
S.C.O. 90, 1st Floor
Mansa Devi Road, Swastik Vihar,
Panchkula-134 109
E-mail : dewansahab@gmail.com

Independent Auditor's Review Report on the Quarterly 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, 2024** (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, "Interim Financial Reporting" (Ind. AS 34) prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to 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.

S.C. Dewan & Co. Chartered Accountants

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 S.C. Dewan & Co.
Chartered Accountants
(Firm registration No. 000934N)

Place of signature: Chandigarh
Date: 07-11-2024

Per S.C. Dewan
Partner
Membership Number: 015678
UDIN:- 24015678BKEKDV6813

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

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2024 (INR Lakh)

	PARTICULARS	THREE MONTHS ENDED			SIX MONTHS ENDED		YEAR ENDED
		30.09.2024 (UN-AUDITED)	30.06.2024 (UN-AUDITED)	30.09.2023 (UN-AUDITED)	30.09.2024 (UN-AUDITED)	30.09.2023 (UN-AUDITED)	31.03.2024 (AUDITED)
1	**Income**						
	(a) Revenue from operations	880.59	1316.95	1501.17	2197.54	1936.40	4552.23
	(b) Other Income (net)	17.97	59.50	155.74	77.47	205.34	307.06
	Total Income	**898.56**	**1376.45**	**1656.91**	**2275.01**	**2141.74**	**4859.29**
2	**Expenses**						
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Changes in inventories and stock-in-trade	679.81	1101.72	1361.67	1781.53	1763.91	3611.85
	(c) Employee benefits expense	78.46	79.79	98.04	158.25	126.43	284.62
	(d) Finance Costs	64.49	81.34	56.82	145.83	58.86	519.88
	(e) Depreciation and amortisation expense	6.69	6.68	3.34	13.37	6.67	24.42
	(f) Other Expenses	68.32	63.29	60.34	131.61	93.68	318.05
	Total Expenses :	897.77	1332.82	1580.21	2230.59	2049.55	4758.82
3	**Profit /(Loss) before exceptional items and tax**	0.79	43.63	76.70	44.42	92.19	100.47
4	Exceptional Items						
5	**Profit /(Loss) before tax**	0.79	43.63	76.70	44.42	92.19	100.47
6	**Tax Expense**						
	a) Current Tax	0.20	7.30	14.65	7.50	14.65	18.50
	b) Short/(Excess) provision of Taxation for previous periods	0.00	0.00	0.00	0.00	0.00	(9.19)
	c) Deferred Tax	0.00	0.00	0.00	0.00	0.00	6.53
	Total Tax Expense	0.20	7.30	14.65	7.50	14.65	15.84
7	**Net Profit/(Loss) for the period**	**0.59**	**36.33**	**62.05**	**36.92**	**77.54**	**84.63**
10	Extraordinary items (Net of tax expense)						
11	**Profit/(Loss) for the period**	**0.59**	**36.33**	**62.05**	**36.92**	**77.54**	**84.63**
12	**Other Comprehensive Income,net of Income Tax**						
	a) (i) Items that will not be reclassified to profit or loss	(65.25)	(673.34)	9273.74	(738.59)	17756.89	10247.96
	(ii) Income Tax relating to Items that will not be reclassified to profit or loss	18.16	187.32	(2579.96)	205.48	(4939.97)	(2850.98)
	b) (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income,net of Income Tax	(47.09)	(486.02)	6693.78	(533.11)	12816.92	7396.98
	Total comprehensive Income for the period	(46.50)	(449.69)	6755.83	(496.19)	12894.46	7481.61
13	paid-up equity capital :(Face value Rs.10/- each)	1521.01	1521.01	1521.01	1521.01	1521.01	1521.01
14	Earning per share (of Rs.10/- each (not annualised) Basic and Diluted Earning per share	0.00	0.24	0.41	0.24	0.51	0.56

1 The statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 7th November 2024.

2 The 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 30.09.2024.The figures for the corresponding previous periods have been restated/regrouped,whereever necessary to make them comparable.

Place: Chandigarh
Date : 07.11.2024

S.C. Dewan & Co. Chartered Accountants Panchkula

015678

By order of the Board of Directors
For SAB Industries Limited

(Sanjay Garg)
Additional Managing Director
DIN NO00030956

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

Segmentwise Revenue,Results And Capital Employed for the Quarter And Half Year Ended 30.09.2024

		THREE MONTHS ENDED			SIX MONTHS ENDED		YEAR ENDED
1	**SEGMENT REVENUES**	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
a)	Construction Division	17.97	23.53	61.09	41.50	84.16	585.15
b)	Real Estates Division	880.59	1316.95	1463.40	2197.54	1898.63	4059.67
c)	Investments (in shares)	0.00	0.00	132.42	0.00	132.42	132.42
d)	Agriculture	0.00	35.97	0.00	35.97	26.53	80.93
e)	Infotech Division	0.00	0.00	0.00	0.00	0.00	1.12
f)	Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**898.56**	**1376.45**	**1656.91**	**2275.01**	**2141.74**	**4859.29**
2	**SEGMENT RESULTS**						
	Profit/(Loss)						
	(Before tax and interest from each segment)						
a)	Construction Division	(38.52)	(32.18)	28.09	(70.70)	(3.73)	353.30
b)	Real Estates Division	114.76	128.73	(15.25)	243.49	17.74	111.48
c)	Investments (in shares)	0.00	0.00	132.42	0.00	132.42	132.42
d)	Agriculture	(10.96)	28.42	(11.74)	17.46	4.62	22.05
e)	Infotech Division	0.00	0.00	0.00	0.00	0.00	1.10
f)	Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**65.28**	**124.97**	**133.52**	**190.25**	**151.05**	**620.35**
Less :	i) Interest	64.49	81.34	56.82	145.83	58.86	519.88
	ii) Other Un-allocable expenditure net of						
	iii) Unallocable Income						
TOTAL PROFIT/(LOSS) BEFORE TAX		**0.79**	**43.63**	**76.70**	**44.42**	**92.19**	**100.47**
03	**Segment Assets**						
a)	Construction Division	3733.61	3170.98	2671.92	3733.61	2671.92	3367.20
b)	Real Estates Division	15883.47	15602.72	15918.94	15883.47	15918.94	15725.32
c)	Investments (in shares)	30612.96	30678.53	38874.45	30612.96	38874.45	31350.82
d)	Agriculture	1645.98	1645.98	1645.98	1645.98	1645.98	1645.98
e)	Infotech Division	17.41	17.41	16.71	17.41	16.71	17.41
f)	Bio Gas Project	404.43	396.81	357.66	404.43	357.66	396.53
g)	Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**52297.86**	**51512.43**	**59485.66**	**52297.86**	**59485.66**	**52503.26**
04	**Segment Liabilities**						
a)	Construction Division	6510.48	6988.19	7467.41	6510.48	7467.41	6977.95
b)	Real Estates Division	7498.30	6187.05	9610.09	7498.30	9610.09	6515.83
c)	Investments (in shares)	36749.73	36815.30	40910.95	36749.73	40910.95	37487.59
d)	Agriculture	1124.20	1106.74	1082.80	1124.20	1082.80	1106.74
e)	Infotech Division	(685.42)	(685.42)	(686.36)	(685.42)	(686.36)	(685.42)
f)	Bio Gas Project	0.98	0.98	1.18	0.98	1.18	0.98
g)	Unallocable	1099.59	1099.59	1099.59	1099.59	1099.59	1099.59
	TOTAL	**52297.86**	**51512.43**	**59485.66**	**52297.86**	**59485.66**	**52503.26**

Place: Chandigarh
Date : 07.11.2024

S.C. Dewan & Co. Chartered Accountants Panchkula

Firm No 015678-

By order of the Board of Directors
For SAB Industries Limited

(Sanjay Garg)
Addl.Managing Director
DIN NO00030956

SAB INDUSTRIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2024

(INR Lakh)

		30.09.2024		31.03.2024
A.	CASH FLOW FROM OPERATING ACTIVITIES			
	NET PROFIT/(LOSS) BEFORE TAX AND EXTRA ORDINARY ITEMS		**44.42**	**100.47**
	ADJUSTMENT FOR :			
	PROFIT ON SALE OF FIXED ASSETS		(4.62)	(0.15)
	LOSS ON SALE OF FIXED ASSETS		0.00	0.00
	DEPRECIATION		13.37	24.42
	DIVIDENT RECEIVED		**0.00**	(132.42)
	INTEREST & OTHER FINANCIAL CHARGES		145.83	519.88
	OPERATING PROFIT BEFORE WORKING CAPITAL CHARGES		**199.00**	**512.20**
	ADJUSTMENT FOR TRADE AND			
	OTHER RECEIVABLES	(140.82)		206.75
	INVENTORIES	(3.98)		(566.12)
	TRADE PAYABLES	(68.20)	(213.00)	(1869.33) (2228.70)
	CASH GENERATED FROM OPERATIONS		(14.00)	(1716.50)
	INTEREST AND OTHER FINANCIAL EXPENSES PAID	**145.83**		**519.88**
	DIRECT TAXES PAID/ADJUSTED	**7.50**	153.33	**9.31** 529.19
	CASH FLOW BEFORE EXTRA ORDINARY ITEMS		(167.33)	(2245.69)
	OTHER ADJUSTMENTS		0.00	0.00
	CASH FLOW FROM OPERATING ACTIVITIES		(167.33)	(2245.69)
B.	CASH FLOW FROM INVESTING ACTIVITIES			
	PURCHASE OF FIXED ASSETS/CAPITAL WORK IN PROGRESS		(7.90)	(171.41)
	SALE OF FIXED ASSETS		13.00	0.90
	DIVIDEND RECEIVED		0.00	132.42
	DEFERRED REVENUE EXPENDITURE		(0.74)	7.54
	NET CASH FLOW FROM INVESTING ACTIVITIES		**4.36**	(30.55)
C.	CASH FLOW FROM FINANCING ACTIVITIES			
	REPAYMENT OF LONG TERM BORROWINGS		0.00	0.00
	REPAYMENT OF SHORT TERM BORROWINGS		0.00	0.00
	PROCEEDS FROM LONG TERM BORROWINGS		564.47	3,513.66
	NET CASH RECEIVED FROM FINANCING ACTIVITIES		**564.47**	**3,513.66**
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		401.50	1,237.42
	CASH AND CASH EQUIVALENTS AS AT 01.04.2024/01.04.2023 (OPENING BALANCE)		1,480.26	242.84
	CASH AND CASH EQUIVALENTS AS AT 31.03.2024/31.03.2023 (CLOSING BALANCE)		**1,881.76**	**1,480.26**

For SAB Industries Limited

Sanjay Garg
Addl.Managing Director
DIN:00030956

Place : Chandigarh
Dated : 07.11.2024

S.C. Dewan & Co Chartered Accountants Panchkula

FRN 015678

SAB INDUSTRIES LIMITED

Standalone Assets and Liabilities as at 30th September 2024

(INR Lakh)

Particulars	As On 30.09.2024	As On 31.03.2024
I. ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	1964.96	1986.71
(b) Capital Work In Progress	403.96	396.06
(c) Financial Assets		
- Investments	30612.96	31350.82
- Loans	499.79	636.54
(d) Other Non-Current Assets	1.03	1.03
Total Non-current assets	**33482.70**	**34371.16**
(2) Current assets		
(a) Inventories	15580.82	15576.85
(b) Financial Assets		
- Trade receivables	1881.76	1480.25
- Cash and cash Equivalents	772.89	534.01
(c) Loans	261.80	223.11
(d) Other current assets		
Total Current assets	**18497.27**	**17814.22**
TOTAL ASSETS	**51979.97**	**52185.38**
II. EQUITY AND LIABILITIES		
Equity		
(a) Share Capital	1521.01	1521.01
(b) Other Equity	27507.90	28004.11
Total Equity	**29028.91**	**29525.12**
Liabilities		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
- Borrowings	4660.38	5033.51
(b) Provisions	83.43	83.43
(c) Deferred tax Liabilities (net)	7046.70	7252.18
(d) Other non current liabilities	725.74	705.72
Total Non-Current Liabilities	**12516.25**	**13074.84**
(2) Current Liabilities		
(a) Financial Liabilities		
- Borrowings	4068.65	3119.30
- Trade payables	69.14	83.18
(b) Other Financial liabilities	6271.02	6364.44
(c) Provisions	26.00	18.50
Total Current Liabilities	**10434.81**	**9585**
TOTAL EQUITY AND LIABILITIES	**51979.97**	**52185.38**

Place : Chandigarh
Dated : 07.11.2024

S.C. Dewan & Co. Chartered Accountants Panchkula

M.No. 056275

For SAB Industries Limited

Sanjay Garg
Additional Managing Director
DIN:00030956

S.C. DEWAN & CO.
CHARTERED ACCOUNTANTS

TEL.: 0172-4611235
S.C.O. 90, 1st Floor
Mansa Devi Road, Swastik Vihar,
Panchkula-134 109
E-mail : dewansahab@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
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/(Loss)after tax and total comprehensive income / loss of its associate for the quarter ended **September,30,2024** the "Statement") being submitted by the Parent 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 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.

4. 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 the paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement , prepared in accordance with the recognition and measurement principals laid down in the aforesaid Indian Accounting Standard and other principals generally accepted in India, has not disclose the information required to be disclosed in terms of the Listing Regulations,33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 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 total net Profit before tax of Rupees (23.67) for the Quarter ended **September, 30 ,2024** as considered in the statement whose interim financial results and other financial information have not been reviewed by us.

These unaudited interim finical 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 S.C. Dewan & Co.
Chartered Accountants
(Firm registration No. 000934N)

Per S.C. Dewan
Partner
Membership Number: 015678)
UDIN:- 24015678BKEKDX2308

Place of signature: Chandigarh
Date: 07-11-2024

S.C. Dewan & Co. Chartered Accountants Panchkula

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

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2024 (INR Lakh)

	PARTICULARS	THREE MONTHS ENDED			SIX MONTHS ENDED		YEAR ENDED
		30.09.2024 (UN-AUDITED)	30.06.2024 (UN-AUDITED)	30.09.2023 (UN-AUDITED)	30.09.2024 (UN-AUDITED)	30.09.2023 (UN-AUDITED)	31.03.2024 (AUDITED)
1	**Income**						
	(a) Revenue from operations	880.59	1316.95	1501.17	2197.54	1936.40	4552.23
	(b) Other Income (net)	17.97	59.50	155.74	77.47	205.34	307.06
	Total Income	**898.56**	**1376.45**	**1656.91**	**2275.01**	**2141.74**	**4859.29**
2	**Expenses**						
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Changes in inventories and stock-in-trade	679.81	1101.72	1361.67	1781.53	1763.91	3611.85
	(c) Employee benefits expense	78.46	79.79	98.04	158.25	126.43	284.62
	(d) Finance Costs	64.49	81.34	56.82	145.83	58.86	519.88
	(e) Depreciation and amortisation expense	6.69	6.68	3.34	13.37	6.67	24.42
	(f) Other Expenses	68.32	63.29	60.34	131.61	93.68	318.05
	Total Expenses :	897.77	1332.82	1580.21	2230.59	2049.55	4758.82
3	**Profit /(Loss) before exceptional items and tax**	0.79	43.63	76.70	44.42	92.19	100.47
4	Share Profit/(Loss) from Associates	(23.67)	(221.57)	3295.26	(245.24)	6402.73	3804.36
5	**Profit /(Loss) before tax**	(22.88)	(177.94)	3371.96	(200.82)	6494.92	3904.83
6	**Tax Expense**						
	a) Current Tax	0.20	7.30	14.65	7.50	14.65	18.50
	b) Short/(Excess) provision of Taxation for previous periods	0.00	0.00	0.00	0.00	0.00	(9.19)
	c) Deferred Tax	0.00	0.00	0.00	0.00	0.00	6.53
	Total Tax Expense	0.20	7.30	14.65	7.50	14.65	15.84
7	**Net Profit/(Loss) for the period**	**(23.08)**	**(185.24)**	**3357.31**	**(208.32)**	**6480.27**	**3888.99**
10	Extraordinary items (Net of tax expense)						
11	**Profit/(Loss) for the period**	**(23.08)**	**(185.24)**	**3357.31**	**(208.32)**	**6480.27**	**3888.99**
12	**Other Comprehensive Income,net of Income Tax**						
	a) (i) Items that will not be reclassified to profit or loss	(65.25)	(673.34)	9273.74	(738.59)	17756.89	10247.96
	(ii) Income Tax relating to Items that will not be reclassified to profit or loss	18.16	187.32	(2579.96)	205.48	(4939.97)	(2850.98)
	b) (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income,net of Income Tax	(47.09)	(486.02)	6693.78	(533.11)	12816.92	7396.98
	Total comprehensive Income for the period	(70.17)	(671.26)	10051.09	(741.43)	19297.19	11285.97
13	paid-up equity capital :(Face value Rs.10/- each)	1521.01	1521.01	1521.01	1521.01	1521.01	1521.01
14	Earning per share (of Rs.10/- each (not annualised) Basic and Diluted Earning per share	(0.15)	(1.22)	22.07	(1.37)	42.61	25.57

1 The statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 7th November 2024.

2 The 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 30.09.2024.The figures for the corresponding previous periods have been restated/regrouped,whereever necessary to make them comparable.

Place: Chandigarh
Date : 07.11.2024

S.C. Dewan & Co. Chartered Accountants Panchkula

By order of the Board of Directors
For SAB Industries Limited

(Sanjay Garg)
Additional Managing Director
DIN NO00030956

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

Segmentwise Revenue,Results And Capital Employed for the Quarter And Half Year Ended 30.09.2024

		THREE MONTHS ENDED			SIX MONTHS ENDED		YEAR ENDED
1	**SEGMENT REVENUES**	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
a)	Construction Division	17.97	23.53	61.09	41.50	84.16	585.15
b)	Real Estates Division	880.59	1316.95	1463.40	2197.54	1898.63	4059.67
c)	Investments (in shares)	0.00	0.00	132.42	0.00	132.42	132.42
d)	Agriculture	0.00	35.97	0.00	35.97	26.53	80.93
e)	Infotech Division	0.00	0.00	0.00	0.00	0.00	1.12
f)	Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**898.56**	**1376.45**	**1656.91**	**2275.01**	**2141.74**	**4859.29**
2	**SEGMENT RESULTS**						
	Profit/(Loss)						
	(Before tax and interest from each segment)						
a)	Construction Division	(38.52)	(32.18)	28.09	(70.70)	(3.73)	353.30
b)	Real Estates Division	114.76	128.73	(15.25)	243.49	17.74	111.48
c)	Investments (in shares)	0.00	0.00	132.42	0.00	132.42	132.42
d)	Agriculture	(10.96)	28.42	(11.74)	17.46	4.62	22.05
e)	Infotech Division	0.00	0.00	0.00	0.00	0.00	1.10
f)	Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**65.28**	**124.97**	**133.52**	**190.25**	**151.05**	**620.35**
Less :	i) Interest	64.49	81.34	56.82	145.83	58.86	519.88
	ii) Other Un-allocable expenditure net of						
	iii) Unallocable Income						
TOTAL PROFIT/(LOSS) BEFORE TAX		**0.79**	**43.63**	**76.70**	**44.42**	**92.19**	**100.47**
03	**Segment Assets**						
a)	Construction Division	3733.61	3170.98	2671.92	3733.61	2671.92	3367.20
b)	Real Estates Division	15883.47	15602.72	15918.94	15883.47	15918.94	15725.32
c)	Investments (in shares)	30612.96	30678.53	38874.45	30612.96	38874.45	31350.82
d)	Agriculture	1645.98	1645.98	1645.98	1645.98	1645.98	1645.98
e)	Infotech Division	17.41	17.41	16.71	17.41	16.71	17.41
f)	Bio Gas Project	404.43	396.81	357.66	404.43	357.66	396.53
g)	Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**52297.86**	**51512.43**	**59485.66**	**52297.86**	**59485.66**	**52503.26**
04	**Segment Liabilities**						
a)	Construction Division	6510.48	6988.19	7467.41	6510.48	7467.41	6977.95
b)	Real Estates Division	7498.30	6187.05	9610.09	7498.30	9610.09	6515.83
c)	Investments (in shares)	36749.73	36815.30	40910.95	36749.73	40910.95	37487.59
d)	Agriculture	1124.20	1106.74	1082.80	1124.20	1082.80	1106.74
e)	Infotech Division	(685.42)	(685.42)	(686.36)	(685.42)	(686.36)	(685.42)
f)	Bio Gas Project	0.98	0.98	1.18	0.98	1.18	0.98
g)	Unallocable	1099.59	1099.59	1099.59	1099.59	1099.59	1099.59
	TOTAL	**52297.86**	**51512.43**	**59485.66**	**52297.86**	**59485.66**	**52503.26**

Place: Chandigarh
Date : 07.11.2024

Chawan & Co. Chartered Accountants Panchkula

M.No 015678

By order of the Board of Directors
For SAB Industries Limited

(Sanjay Garg)
Addl.Managing Director
DIN NO00030956

SAB INDUSTRIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2024

(INR Lakh)

		30.09.2024		31.03.2024
A. CASH FLOW FROM OPERATING ACTIVITIES				
NET PROFIT/(LOSS) BEFORE TAX AND EXTRA ORDINARY ITEMS		**44.42**		**100.47**
ADJUSTMENT FOR :				
PROFIT ON SALE OF FIXED ASSETS		(4.62)		(0.15)
LOSS ON SALE OF FIXED ASSETS		0.00		0.00
DEPRECIATION		13.37		24.42
DIVIDENT RECEIVED		**0.00**		**(132.42)**
INTEREST & OTHER FINANCIAL CHARGES		145.83		519.88
OPERATING PROFIT BEFORE WORKING CAPITAL CHARGES		**199.00**		**512.20**
ADJUSTMENT FOR TRADE AND				
OTHER RECEIVABLES	(140.82)		206.75	
INVENTORIES	(3.98)		(566.12)	
TRADE PAYABLES	(68.20)	(213.00)	(1869.33)	(2228.70)
CASH GENERATED FROM OPERATIONS		(14.00)		(1716.50)
INTEREST AND OTHER FINANCIAL EXPENSES PAID	145.83		519.88	
DIRECT TAXES PAID/ADJUSTED	7.50	153.33	9.31	529.19
CASH FLOW BEFORE EXTRA ORDINARY ITEMS		(167.33)		(2245.69)
OTHER ADJUSTMENTS		0.00		0.00
CASH FLOW FROM OPERATING ACTIVITIES		(167.33)		(2245.69)
B. CASH FLOW FROM INVESTING ACTIVITIES				
PURCHASE OF FIXED ASSETS/CAPITAL WORK IN PROGRESS		(7.90)		(171.41)
SALE OF FIXED ASSETS		13.00		0.90
DIVIDEND RECEIVED		0.00		132.42
DEFERRED REVENUE EXPENDITURE		(0.74)		7.54
NET CASH FLOW FROM INVESTING ACTIVITIES		**4.36**		**(30.55)**
C. CASH FLOW FROM FINANCING ACTIVITIES				
REPAYMENT OF LONG TERM BORROWINGS		0.00		0.00
REPAYMENT OF SHORT TERM BORROWINGS		0.00		0.00
PROCEEDS FROM LONG TERM BORROWINGS		564.47		3,513.66
NET CASH RECEIVED FROM FINANCING ACTIVITIES		**564.47**		**3,513.66**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		401.50		1,237.42
CASH AND CASH EQUIVALENTS AS AT 01.04.2024/01.04.2023 (OPENING BALANCE)		1,480.26		242.84
CASH AND CASH EQUIVALENTS AS AT 31.03.2024/31.03.2023 (CLOSING BALANCE)		**1,881.76**		**1,480.26**

For SAB Industries Limited

Sanjay Garg
Addl. Managing Director
DIN:00030956

Place : Chandigarh
Dated : 07.11.2024

S.C. Dewan & Co. Chartered Accountants Panchkula

FRN 015678

SAB INDUSTRIES LIMITED

Conbsolidated Assets and Liabilities as at 30th September 2024

(INR Lakh)

Particulars	As On 30.09.2024	As On 31.03.2024
I. ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	1964.96	1986.71
(b) Capital Work In Progress	403.96	396.06
(c) Financial Assets		
- Investments	43239.00	44222.10
- Loans	499.79	636.54
(d) Other Non-Current Assets	1.03	1.03
Total Non-current assets	**46108.74**	**47242.44**
(2) Current assets		
(a) Inventories	15580.82	15576.85
(b) Financial Assets		
- Trade receivables	0.00	0.00
- Cash and cash Equivalents	1881.76	1480.25
(c) Loans	772.89	534.02
(d) Other current assets	261.80	223.11
Total Current assets	**18497.27**	**17814.23**
TOTAL ASSETS	**64606.01**	**65056.67**
II. EQUITY AND LIABILITIES		
Equity		
(a) Share Capital	1521.01	1521.01
(b) Other Equity	40133.94	40875.40
Total Equity	**41654.95**	**42396.41**
Liabilities		
(1) Non-Current Liabilities		
(a) Financial Liabilities	4660.38	5033.51
- Borrowings	83.43	83.43
(b) Provisions	7046.70	7252.18
(c) Deferred tax Liabilities (net)	725.74	705.72
(d) Other non current liabilities	**12516.25**	**13074.84**
Total Non-Current Liabilities		
(2) Current Liabilities		
(a) Financial Liabilities	4068.65	3119.30
- Borrowings	69.14	83.18
- Trade payables	6271.02	6364.44
(b) Other Financial liabilities	26.00	18.50
(c) Provisions	**10434.81**	**9585.42**
Total Current Liabilities		
TOTAL EQUITY AND LIABILITIES	**64606.01**	**65056.67**

For SAB Industries Limited

Sanjay Garg
Additional Managing Director
DIN:00030956

Place : Chandigarh
Dated : 07.11.2024

S.C. Dewan & Co. Chartered Accountants Panchkula

Firm 015678