S.C. SWAIKA & CO.
Chartered Accountants

30/1, S.M. ALI ROAD, BARRACKPORE
KOLKATA - 700120
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QUARTERLY LIMITED REVIEW REPORT

To
The Audit Committee
Singhania Brothers Limited
2/10, Sarat Bose Road,
Kolkata WB-700020 IN

Dear Sir,

We have reviewed the accompanying statement of **Unaudited Standalone** Financial results of **SINGHANIA BROTHERS LIMITED** for the quarter ended **31st December, 2023**. 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 provide 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.

FOR S.C. SWAIKA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No:- 322137E

S.C. SWAIKA & CO. KOLKATA Chartered Accountants

CA. S.C. SWAIKA
PROPRIETOR
Membership No. 53694
UDIN: 24053694BKFTOM1967

Kolkata, 12th Day of February, 2024

SINGHANIA BROTHERS LIMITED

Regd. Off: 2/10, Sarat Bose Road, Garden Apartment, Block-A, Kolkata-700020
Email: promptcal@gmail.com, Phone No. 033-24546981
CIN NO.- L51909WB1982PLC035145

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2023

(RS. IN 'LAKHS)

SR. NO.	PART - 1 Particulars	3 Months ended 31.12.2023 (Un-Audited)	Preceding 3 months ended 30.09.2023 (Un-Audited)	Corresponding 3 months ended in previous year 31.12.2022 (Un-Audited)	Year to date figures for current period ended 31.12.2023 (Un-Audited)	Year to date figures for Previous period ended 31.12.2022 (Un-Audited)	Previous year ended 31.03.2023 (Audited)
1	a) Net Sales / Income from Operations (Excluding Branch Transfer) (Net of Excise Duty)	41.79	33.90	16.71	101.92	51.39	63.61
	b) Other Operating Income	18.14	14.60	2.14	45.20	21.70	28.54
	Total Income from operations (net)	**59.94**	**48.50**	**18.85**	**147.12**	**73.08**	**92.14**
2	**Expenses**						
	a. Cost of Material Consumed	-	-	-		-	-
	b. Purchase of Traded Goods	-	-	-		-	-
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	-	-	-		-	-
	d. Employee benefits expense	33.63	21.99	4.52	69.28	17.62	17.25
	e. Depreciation and Amortisation expense	-	-	-	-	-	-
	f. Other Expenses	11.01	9.33	9.34	27.31	16.57	32.47
	Total Expenses	**44.64**	**31.32**	**13.86**	**96.60**	**34.19**	**49.72**
					-		
3	**Profit / (Loss) from Operations before other income, finanace costs and exceptional items (1 - 2)**	**15.29**	**17.18**	**4.99**	**50.52**	**38.88**	**42.42**
4	Other Income	-	-	-	-		-
5	**Profit / (Loss) from ordinary activities before finance costs and exceptional Items (3 ± 4)**	**15.29**	**17.18**	**4.99**	**50.52**	**38.88**	**42.42**
6	Finance Costs	-	-	-			-
7	**Profit / (Loss) from ordinary activities after finance costs but before exceptional Items (5 ± 6)**	**15.29**	**17.18**	**4.99**	**50.52**	**38.88**	**42.42**
8	Exceptional Items - Expenditure / (Income)	-	-	-		-	-
9	**Profit / (Loss) from Ordinary Activities before tax (7 ± 8)**	**15.29**	**17.18**	**4.99**	**50.52**	**38.88**	**42.42**
10	Tax Expense/ Prior years Income Tax Adjustments	-	-	-		-	8.94
11	**Net Profit / (Loss) from Ordinary Activities after tax (9 ± 10)**	**15.29**	**17.18**	**4.99**	**50.52**	**38.88**	**33.48**
12	Extraordinary items (Net of Tax expense Rs. Nil)	-	-	-		-	-
13	**Net Profit / (Loss) for the period (11 ± 12)**	**15.29**	**17.18**	**4.99**	**50.52**	**38.88**	**33.48**
14	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	123	123	123	123	123	123
15	Reserves Excluding Revaluation Reserves as per Balance Sheet of previous accounting year						-
16	Earning Per Share (before extraordinary items - not annualised)						
	(a) Basic	1.25	1.40	0.41	4.11	3.16	2.72
	(b) Diluted	1.25	1.40	0.41	4.11	3.16	2.72
17	Earning Per Share (after extraordinary items - not annualised)						
	(a) Basic	1.25	1.40	0.41	4.11	3.16	2.72
	(b) Diluted	1.25	1.40	0.41	4.11	3.16	2.72

SINGHANIA BROTHERS LTD.
Shalini Singhania
Director / Authorised Signatory

SR. NO.	PART - 2 Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in previous year	Year to date figures for current period ended	Year to date figures for Previous period ended	Previous year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
A	**PARTICULARS OF SHAREHOLDING**						
1	**Public Share Holding**						
	- Number of Shares	3,72,596	3,72,596	3,72,596	3,72,596	3,72,596	3,72,596
	- Percentage of Shareholding	30.42%	30.42%	30.42%	30.42%	30.42%	30.42%
2	**Promoter and Promoter Group Shareholding**						
	a) Pledged / Encumbered						
	- Number of Shares	-	-	-	-	-	-
	- Percentage of Shareholding (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-	-
	- Percentage of Shares (as a % of total share capital of the Company)	-	-	-	-	-	-
	b) Non - Pledged / Encumbered						
	- Number of Shares	8,52,440	8,52,440	8,52,440	8,52,440	8,52,440	8,52,440
	- Percentage of Shares (as a % of total shareholding of promoter and promoters group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	- Percentage of Shares (as a % of total share capital of the Company)	69.58%	69.58%	69.58%	69.58%	69.58%	69.58%

SINGHANIA BROTHERS LTD.

Director / Authorised Signatory

	PARTICULARS	3 MONTHS ENDED 31.12.2023
B	INVESTOR COMPLAINTS	
1	PENDING AT THE BEGINNING OF THE QUARTER	NIL
2	RECEIVED DURING THE YEAR	NIL
3	DISPOSED OF DURING THE QUARTER	NIL
4	REMAINING UNRESOLVED AT THE END OF THE QUARTER	NIL

Notes:

1. The above results have been taken on record in the meeting of the Board of Directors of the Company held on 12th February 2024
2. Since majority of the assets are located in one place and most of the expenses are of common nature, the management has decided not to bifurcate the results and capital employed segment wise on the basis of estimations.
3 During the quarter ended 31.12.2023, total NIL investors' complaints were received which were redressed during the quarter itself. There was no complaint pending at the beginning or at the end of the quarter.
4 Provision for Taxation has not been made for the quarter ended 31.12.2023
5 Figures are provisional and have been regrouped wherever necessary.

DATE: 12.02.2024
PLACE: KOLKATA

BY THE ORDER OF BOARD
SINGHANIA BROTHERS LIMITED

SINGHANIA BROTHERS LTD.
Shalini Singhania
Director / Authorised Signatory

SHALINI SINGHANIA
DIRECTOR
DIN: 00734227