



30/1, S.M. ALI ROAD, BARRACKPORE
KOLKATA - 700120

S.C. SWAIKA & CO.

Chartered Accountants

Tel.: 033-25453501

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Unmodified Opinion is expressed on the Quarterly financial results
For Quarter and year ended 31st March, 2023

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
Board of Directors of
SINGHANIA BROTHERS LIMITED

We have audited the quarterly financial results of **SINGHANIA BROTHERS LIMITED** for the quarter and year ended 31st March, 2023 and the year-to-date results for the period 1st April, 2022 to 31st March, 2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year-to-date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2023 as well as the year-to-date results for the period from 1st April, 2022 to 31st March, 2023.

For S.C. SWAIKA & CO.
Chartered Accountants



Swaika

(CA S.C. SWAIKA)
PROPRIETOR
MEMO NO. 053694
Pan No: ALWPS5523M

UDIN: 23053694BGZBNH6599

Place: -KOLKATA
Date: 11th August, 2023

SINGHANIA BROTHERS LIMITED

Regd. Off: 2/10, Sarat Bose Road, Garden Apartment, Block-A, Kolkata-700020

Email: promptca@gmail.com, Phone No. 033-24546981

CIN NO.- L51909WB1982PLC035145

AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH, 2023

| SR. NO | Particulars | Quarter Ended On | | | Year Ended On | |
|-----------|--|-------------------------|----------------------------|---|---|-------------------------|
| | | 3 Months ended | Preceding 3 months ended | Corresponding 3 months ended in previous year | Year to date figures for current period ended | Previous year ended |
| | | 31.03.2023 (Audited) | 31.12.2022 (Un-Audited) | 31.03.2022 (Audited) | 31.03.2023 (Audited) | 31.03.2022 (Audited) |
| 1 | a) Net Sales / Income from Operations (Excluding Branch Transfer) (Net of Excise Duty) | 12.22 | 16.71 | (7.33) | 63.61 | 44.06 |
| | b) Other Operating Income | 6.84 | 2.14 | 11.47 | 28.54 | 33.17 |
| | Total Income from operations (net) | 19.06 | 18.85 | 4.14 | 92.14 | 77.24 |
| 2 | Expenses | | | | | |
| | a. Cost of Material Consumed | - | - | - | - | - |
| | b. Purchase | - | - | - | - | - |
| | c. Purchase of Traded Goods | - | - | - | - | - |
| | d. Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - |
| | e. Employee benefits expense | (0.37) | 4.52 | 2.70 | 17.25 | 20.32 |
| | f. Depreciation and Amortisation expense | - | - | - | - | - |
| | g. Other Expenses | 15.90 | 9.34 | 2.42 | 32.47 | 18.99 |
| | Total Expenses | 15.53 | 13.86 | 5.12 | 49.72 | 39.31 |
| 3 | Profit / (Loss) from Operations before other income, finance costs and exceptional items (1 - 2) | 3.54 | 4.99 | (0.98) | 42.42 | 37.93 |
| 4 | Other Income | | - | - | | - |
| 5 | Profit / (Loss) from ordinary activities before finance costs and exceptional Items (3 ± 4) | 3.54 | 4.99 | (0.98) | 42.42 | 37.93 |
| 6 | Finance Costs | | - | - | - | - |
| 7 | Profit / (Loss) from ordinary activities after finance costs but before exceptional Items (5 ± 6) | 3.54 | 4.99 | (0.98) | 42.42 | 37.93 |
| 8 | Exceptional Items - Expenditure / (Income) | - | - | - | - | - |
| 9 | Profit / (Loss) from Ordinary Activities before tax (7 ± 8) | 3.54 | 4.99 | (0.98) | 42.42 | 37.93 |
| 10 | Tax Expense/ Prior Years Income Tax Adjustments | | - | - | 8.94 | 5.92 |
| 11 | Net Profit / (Loss) from Ordinary Activities after tax (9 ± 10) | 3.54 | 4.99 | (0.98) | 33.48 | 32.01 |
| 12 | Extraordinary items (Net of Tax expense Rs. Nil) | - | - | - | - | - |
| 13 | Net Profit / (Loss) for the period (11 ± 12) | 3.54 | 4.99 | (0.98) | 33.48 | 32.01 |
| 14 | Paid-up Equity Share Capital (Face Value Rs. 10/- each) | 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 | 0.30 | 0.41 | (0.08) | 2.73 | 2.60 |
| | (b) Diluted | 0.30 | 0.41 | (0.08) | 2.73 | 2.60 |
| 17 | Earning Per Share (after extraordinary items - not annualised) | | | | | |
| | (a) Basic | 0.30 | 0.41 | (0.08) | 2.73 | 2.60 |
| | (b) Diluted | 0.30 | 0.41 | (0.08) | 2.73 | 2.60 |



| SR NO | Particulars | Quarter Ended On | | | Year Ended On | |
|--------------------------------------|--|-------------------------|----------------------------|--|---|-------------------------|
| | | 3 Months ended | Preceding 3 months ended | Corressponding 3 months ended in previous year | Year to date figures for the current year ended | Previous year ended |
| | | 31.03.2023 (Audited) | 31.12.2022 (Un-Audited) | 31.03.2022 (Audited) | 31.03.2023 (Audited) | 31.03.2022 (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 |
| | - Percentage of Shareholding | 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 |
| | - Percentage of Shares (as a % of total shareholding of promoter and promoters group) | 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% |

Statement of Changes in Equity for the period ended 31st

(Rs. in Lakhs)

| A. Equity Share Capital | 31.03.2023 | 31.03.2022 |
|--|--------------|--------------|
| Balance at the beginning of the reporting period | 12,25,036.00 | 12,25,036.00 |
| Changes in equity share capital during the year | - | - |
| Balance at the end of the reporting period | 12,25,036.00 | 12,25,036.00 |

| | PARTICULARS | 3 MONTHS ENDED 31.03.2023 |
|---|--|---------------------------|
| 3 | 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 |



AUDITED STANDALONE BALANCE SHEET

(Rs. in Lakhs)

| EQUITY AND LIABILITIES | As at 31st March 2023 | As at 31st March 2022 |
|-------------------------------|-----------------------|-----------------------|
| | In Rs. | In Rs. |
| Shareholders' Funds | | |
| Share Capital | 122.50 | 122.50 |
| Reserves and Surplus | 862.63 | 829.16 |
| | 985.14 | 951.66 |
| Current Liabilities | | |
| Other Current Liabilities | 0.35 | 0.26 |
| Short Term provisions | 9.88 | 8.84 |
| | 10.23 | 9.10 |
| | - | - |
| TOTAL | 995.37 | 960.76 |
| ASSETS | | |
| Non current Assets | | |
| Tangible Assets | 0.69 | 0.69 |
| Non Current Investment | 262.94 | 374.04 |
| Long-term Loans and Advances | 3.65 | 12.50 |
| | 267.28 | 387.23 |
| Current Assets | | |
| Inventories | - | - |
| Cash and Bank balances | 6.28 | 6.28 |
| Short Term Loans and Advances | (0.80) | 9.37 |
| Trade Receivables | 9.80 | 5.69 |
| | 712.81 | 552.19 |
| | 728.09 | 573.53 |
| | - | - |
| TOTAL | 995.37 | 960.76 |

Notes:

1. The above results have been taken on record in the meeting of the Board of Directors of the Company held on 11-08-2023
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 31.03.2023, 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 been made for the quarter ended 31/03/2023
5. Figures are provisional and have been regrouped wherever necessary.

PLACE: KOLKATA
Date: 11-08-2023

BY ORDER OF THE BOARD
SINGHANIA BROTHERS LIMITED
SINGHANIA BROTHERS LTD.

Shalini Singhania

SHALINI SINGHANIA **Director**
DIRECTOR
DIN:00734227