

SINGHANIA BROTHERS LTD

CIN :L51909WB1982PLC035145

SEBI Regn No. : INB 031018935

Address :2/10, Sarat Bose Road, Garden Apartment

Block - A, Kolkata- 700 020

Ph No.: 033 4006 5349

Website : singhaniabrothersltd.com

E-mail : promptcal@gmail.com

Date: 11.11.2022

TO,
THE LISTING DEPARTMENT,
THE CALCUTTA STOCK EXCHANGE LIMITED,
7, LYONS RANGE,
KOLKATA - 700001

Dear Sir/Madam,

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

Dear Sir/ Madam,

With reference to our letter dated 4th November 2022, the Board of Directors of the Company at its Meeting held today i.e. 11th November 2022, Friday has, inter alia, considered and approved Un-Audited Financial Results of the Company for the quarter and half year ended September 30th, 2022 in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this regard, we enclose herewith, the Un-Audited Financial Results for the quarter and half year ended September 30th, 2022 and Limited Review Report issued by the Statutory Auditors of the Company.

The Board meeting commenced at 3:00 p.m. and concluded at 4:00 p.m. today.

The Un-Audited Financial Result shall also be published in the newspaper in the format prescribed under Regulation 47 of the Listing Regulations. However the aforesaid information are also available on the Company's website [www. singhaniabrothersltd.com](http://www.singhaniabrothersltd.com) and on the website of CSE limited viz. www.cse-india.com

We request you to kindly take the above on records

Yours faithfully,

FOR SINGHANIA BROTHERS LIMITED

SINGHANIA BROTHERS LTD.

Shalini Singhania

Shalini Singhania

Director

Wholetime Director

DIN: 00734227



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

S.C. SWAIKA & CO.

Chartered Accountants

Tel.: 033-25453501

Mob. : 9830175146 & 9804227226

E-Mail – scs9822@rediffmail.com

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 **30th September, 2022**. 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



Kolkata, 11th Day of November, 2022

Swaika
CA. S.C. SWAIKA
PROPRIETOR
Membership No. 53694
UDIN: 22053694BCUOIP2994

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, 2022

| PART - 1 | | | | | | | (RS. IN 'LAKHS) |
|-----------|--|-------------------|-----------------------------|---|--|---|------------------------|
| SR. NO | 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 |
| | | 30.09.2022 | 30.06.2022 | 30.09.2021 | 30.09.2022 | 30.09.2021 | 31.03.2022 |
| | | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Audited) |
| 1 | a) Net Sales / Income from Operations (Excluding Branch Transfer) (Net of Excise Duty) | 12.66 | 22.01 | 9.50 | 34.67 | 20.20 | 44.06 |
| | b) Other Operating Income | 3.84 | 15.72 | 2.99 | 19.56 | 17.79 | 33.17 |
| | Total Income from operations (net) | 16.50 | 37.73 | 12.49 | 54.23 | 37.99 | 77.24 |
| 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 | 9.52 | 3.58 | 15.85 | 13.10 | 18.91 | 20.32 |
| | e. Depreciation and Amortisation expense | - | - | - | - | - | - |
| | f. Other Expenses | 5.16 | 2.08 | 4.17 | 7.24 | 4.62 | 18.99 |
| | Total Expenses | 14.68 | 5.66 | 20.02 | 20.34 | 23.53 | 39.31 |
| 3 | Profit / (Loss) from Operations before other income, finance costs and exceptional items (1 - 2) | 1.82 | 32.08 | (7.53) | 33.90 | 14.46 | 37.93 |
| 4 | Other Income | - | - | - | - | - | - |
| 5 | Profit / (Loss) from ordinary activities before finance costs and exceptional Items (3 ± 4) | 1.82 | 32.08 | (7.53) | 33.90 | 14.46 | 37.93 |
| 6 | Finance Costs | - | - | - | - | - | - |
| 7 | Profit / (Loss) from ordinary activities after finance costs but before exceptional Items (5 ± 6) | 1.82 | 32.08 | (7.53) | 33.90 | 14.46 | 37.93 |
| 8 | Exceptional Items - Expenditure / (Income) | - | - | - | - | - | - |
| 9 | Profit / (Loss) from Ordinary Activities before tax (7 ± 8) | 1.82 | 32.08 | (7.53) | 33.90 | 14.46 | 37.93 |
| 10 | Tax Expense/ Prior years Income Tax Adjustments | - | - | - | - | - | 5.92 |
| 11 | Net Profit / (Loss) from Ordinary Activities after tax (9 ± 10) | 1.82 | 32.08 | (7.53) | 33.90 | 14.46 | 32.01 |
| 12 | Extraordinary items (Net of Tax expense Rs. Nil) | - | - | - | - | - | - |
| 13 | Net Profit / (Loss) for the period (11 ± 12) | 1.82 | 32.08 | (7.53) | 33.90 | 14.46 | 32.01 |
| 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 | | | | | | |

SINGHANIA BROTHERS LTD.

Shalini Singhania

Director

| | | | | | | | |
|----|---|------|------|--------|------|------|------|
| 16 | Earning Per Share (before extraordinary items - not annualised) | | | | | | |
| | (a) Basic | 0.15 | 2.61 | (0.61) | 2.76 | 1.18 | 2.60 |
| | (b) Diluted | 0.15 | 2.61 | (0.61) | 2.76 | 1.18 | 2.60 |
| 17 | Earning Per Share (after extraordinary items - not annualised) | | | | | | |
| | (a) Basic | 0.15 | 2.61 | (0.61) | 2.76 | 1.18 | 2.60 |
| | (b) Diluted | 0.15 | 2.61 | (0.61) | 2.76 | 1.18 | 2.60 |

| PART - 2 | | | | | | | |
|----------|--|----------------------------|----------------------------|---|---|--|-------------------------|
| SR. NO | 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 |
| | | 30.09.2022 (Un-Audited) | 30.06.2022 (Un-Audited) | 30.09.2021 (Un-Audited) | 30.09.2022 (Un-Audited) | 30.09.2021 (Un-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 | 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.

Shalini Singhania

Director

| PARTICULARS | | 3 MONTHS ENDED 30.09.2022 |
|-------------|---|---------------------------|
| 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 11th November 2022
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 30.09.2022, 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 30.09.2022
5. Figures are provisional and have been regrouped wherever necessary.

DATE: 11.11.2022
PLACE: KOLKATA

BY THE ORDER OF BOARD
SINGHANIA BROTHERS LIMITED

SINGHANIA BROTHERS LTD.

Shalini Singhania

SHALINI SINGHANIA

DIRECTOR

DIN: 00734227

Director