

SAB Industries Ltd

(CIN:L00000CH1983PLC031318)

Regd Office: at S.C.O.49-50, Sector-26, Madhya Marg, Chandigarh Phone No.0172-2793112, Fax 0172-2794834

(INR Lakh)

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2018

PARTICULARS	THREE MONTHS ENDED			NINE MONTHS ENDED		FINANCIAL YEAR ENDED
	31.12.2018 (UNAUDITED)	30.09.2018 (UNAUDITED)	31.12.2017 (UNAUDITED)	31.12.2018 (UNAUDITED)	31.12.2017 (UNAUDITED)	31.03.2018 (AUDITED)
1 Income						
(a) Revenue from operations	679.97	267.78	702.55	2091.83	1878.63	2933.77
(b) Other Income (net)	119.71	28.39	43.95	209.53	129.75	336.93
Total Income	799.68	296.17	746.50	2301.36	2008.38	3270.70
2 Expenses						
(a) Cost of Material Consumed	195.80	63.18	287.06	766.47	730.18	1171.58
(b) Changes in inventories of work-in-progress and stock-in-trade	228.00	(77.50)	(212.80)	285.85	(320.85)	(360.40)
(c) Employee benefits expense	50.25	60.03	77.04	175.07	230.33	323.22
(d) Finance Costs	34.47	29.34	51.26	104.52	133.07	235.46
(e) Depreciation and amortisation expense	13.80	14.29	12.21	39.41	32.40	45.30
(f) Other Expenses	198.39	276.64	598.88	915.53	1353.73	1785.94
Total Expenses :	720.71	365.98	813.65	2286.85	2158.86	3201.10
3 Profit/(Loss) before exceptional items and tax	78.97	(69.81)	(67.15)	14.51	(150.48)	69.60
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax	78.97	(69.81)	(67.15)	14.51	(150.48)	69.60
6 Tax Expense						
a) Current Tax	0.00	0.00	0.00	0.00	0.00	6.00
b) Short/(Excess) provision of taxation for previous periods	0.00	0.00	(43.25)	0.00	(43.25)	
c) Deferred Tax	0.00	0.00	0.00	0.00	0.00	23.25
Total Tax Expense	0.00	0.00	(43.25)	0.00	(43.25)	29.25
7 Net Profit/(Loss) for the period from continuing	78.97	(69.81)	(23.90)	14.51	(107.23)	40.35
8 Net Profit/(Loss) for the period from discontinued	0.00	0.00	0.00	0.00	0.00	0.00
9 Net Profit/(Loss) for the period from discontinued operations(after tax)	0.00	0.00	0.00	0.00	0.00	0.00
10 Profit/(Loss) for the period	78.97	(69.81)	(23.90)	14.51	(107.23)	40.35
11 Other Comprehensive Income, net of Income Tax						
a) (i) Items that will not be reclassified to profit or loss	(2236.92)	(2480.71)	4709.38	(2463.83)	4921.65	2771.17
(ii) Income Tax relating to Items that will not be reclassified to profit or loss	576.01	638.78	(1557.06)	634.44	(1627.25)	(713.58)
b) (i) Items that will be reclassified to profit or loss	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
Total comprehensive Income for the period	(1581.94)	(1911.74)	3128.42	(1814.88)	3187.17	2097.94
12 paid-up equity capital : (Face value Rs. 10/- each)	1518.84	1518.84	1518.84	1518.84	1518.84	1518.84
13 Earning per share						
Basic and Diluted Earning per share	0.52	(0.46)	(0.16)	0.10	(0.71)	0.27

- The statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February 2019.
- This 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.
- The Statutory Auditors have carried out a limited review of the accounts for the quarter ended 31.12.2018.
- Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current period.

Place: Chandigarh
Date : 14.02.2019



By order of the Board of Directors
For SAB Industries Limited

(Signature)
(Sanjay Garg)
Director

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

Segment-wise Revenue, Results, Assets & Liabilities

	Unaudited for three months ended			Unaudited for Nine months ended		Financial Year ended 31.03.2018 (Audited)
	31.12.18 (UNAUDITED)	30.09.18 (UNAUDITED)	31.12.17 (UNAUDITED)	31.12.18 (UNAUDITED)	31.12.17 (UNAUDITED)	
1 SEGMENT REVENUES						
a) Construction Division	714.42	295.36	721.52	2211.04	1921.95	3173.76
b) Real Estates Division	0.00	0.00	0.00	0.00	0.00	0.00
c) Investments (in shares)	52.97	0.00	0.00	52.97	39.72	39.73
d) Agriculture	32.92	0.06	19.65	35.56	22.55	26.50
e) Infotech Division	(0.63)	0.75	5.33	1.79	24.16	30.71
f) Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	799.68	296.17	746.50	2301.36	2008.38	3270.70
2 SEGMENT RESULTS						
Profit/(Loss) (Before tax and interest from each segment)						
a) Construction Division	39.41	(24.27)	(15.78)	84.18	(25.64)	301.97
b) Real Estates Division	0.00	0.00	0.00	0.00	0.00	0.00
c) Investments (in shares)	52.97	0.00	0.00	52.97	39.72	39.73
d) Agriculture	23.35	(12.37)	2.35	(3.87)	(25.00)	(41.64)
e) Infotech Division	(2.29)	(3.83)	(3.38)	(14.25)	(6.49)	4.60
f) Unallocated	0.00	0.00	0.00		0.00	0.00
TOTAL	113.44	(40.47)	(16.81)	119.03	(17.41)	304.66
Less: i) Interest	34.47	29.34	50.34	104.52	133.07	235.06
ii) Other Un-allocable expenditure	0.00	0.00	0.00	0.00	0.00	0.00
iii) Unallocable Income	0.00	0.00	0.00	0.00	0.00	0.00
PROFIT/(LOSS) BEFORE SHARE						
PROFIT/(LOSS) OF ASSOCIATES & TAX	78.97	(69.81)	(67.15)	14.51	(150.48)	69.60
03 Segment Assets						
a) Construction Division	3433.57	3845.65	3946.42	3433.57	3946.42	3854.90
b) Real Estates Division	3655.52	3613.00	3557.34	3655.52	3557.34	3591.45
c) Investments (in shares)	1262.41	1262.41	1262.35	1262.41	1262.35	1262.35
d) Agriculture	1911.45	1911.45	1979.76	1911.45	1979.76	1979.76
e) Infotech Division	31.63	35.35	52.41	31.63	52.41	51.61
f) Bio Gas Project	348.49	344.91	0.00	348.49	0.00	0.00
g) Unallocable		0.00	0.00		0.00	0.00
TOTAL	10643.07	11012.77	10798.28	10643.07	10798.28	10740.07
04 Segment Liabilities						
a) Construction Division	7090.98	7533.73	7237.23	7090.98	7237.23	7196.56
b) Real Estates Division	1218.37	1217.91	1240.67	1218.37	1240.67	1240.67
c) Investments (in shares)	1922.28	1869.31	1869.32	1922.28	1869.32	1869.31
d) Agriculture	40.38	17.03	60.89	40.38	60.89	44.25
e) Infotech Division	(669.94)	(666.22)	(649.42)	(669.94)	(649.42)	(650.31)
f) Bio Gas Project	1.41	1.42	0.00	1.41	0.00	0.00
g) Unallocable	1039.59	1039.59	1039.59	1039.59	1039.59	1039.59
TOTAL	10643.07	11012.77	10798.28	10643.07	10798.28	10740.07

Place: Chandigarh
Date :14.02.2019

By order of the Board of Directors
For SAB Industries Limited



(Sanjay Garg)
Director



**LIMITED REVIEW REPORT ON STANDALONE FINANCIAL RESULTS FOR THE
QUARTER AND NINE MONTH ENDED DECEMBER 31, 2018**

SAB INDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited financial results of **M/S SAB INDUSTRIES LIMITED ("The Company")** for the quarter and Nine month ended **31st December, 2018** (the "Statement") being submitted by the Company pursuant to the requirement of Regulations 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. The Standalone Financial Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been compiled from the related Interim standalone financial statement, which 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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "*Review of Interim Financial information performed by the Independent Auditors 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone financial results, prepared in all material respects in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the companies act, 2013 and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as modified by SEBI Circular Dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **AKR & ASSOCIATES**
Chartered Accountants
(Firm's Registration No. 021179N)


(KAILASH KUMAR)
PARTNER

Membership Number 505972

Place: Chandigarh
Date: 14th February 2019

