

SANRHEA TECHNICAL TEXTILES LIMITED

Unaudited Financial Results for the Quarter and Nine Months ended on 31/12/2023

(Rs. In Lakh)

Sr. No.	Particulars (Refer Notes Below)	Quarter ended on			Nine Months ended on (Cumulative)		Previous Year ended on 31/03/2023
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income From Operations						
	(a) Revenue from Operations	1791.84	1,702.15	1574.58	5230.97	4724.15	6261.54
	(b) Other Income	5.91	6.55	3.53	14.66	15.09	18.81
	Total Income	1797.75	1708.70	1578.11	5245.63	4739.24	6,280.35
2	Expenses						
	(a) Cost of materials consumed	1128.15	1,081.30	1045.55	3400.77	3296.16	4134.90
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2.20)	4.65	37.07	23.80	30.41	101.28
	(c) Employee benefits expenses	196.54	184.67	143.44	537.03	449.13	606.36
	(d) Finance Costs	8.72	21.88	24.14	47.25	69.94	97.96
	(e) Depreciation and amortisation expenses	27.95	26.73	30.10	80.70	81.58	110.88
	(f) Other expenses	256.44	244.82	207.71	750.59	581.91	885.38
	Total expenses	1615.60	1564.05	1488.01	4840.14	4509.13	5936.76
3	Profit / (Loss) from operations before exceptional items and tax (1-2)	182.15	144.65	90.10	405.49	230.11	343.59
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before tax (3-4)	182.15	144.65	90.10	405.49	230.11	343.59
6	Tax Expense						
	Current Tax	44.52	43.33	24.20	110.15	60.95	91.68
	Deferred Tax	(3.30)	(1.40)	(2.15)	(6.46)	1.11	1.55
	Short / (Excess) provision of tax of earlier years	-	-	-	-	(3.83)	(3.73)
7	Net Profit / (Loss) from ordinary activities after tax (5-6)	140.93	102.72	68.05	301.80	171.88	254.09
8	Extraordinary Items (net of tax expenses)	-	-	-	-	-	-
9	Net Profit / (Loss) for the period (7-8)	140.93	102.72	68.05	301.80	171.88	254.09
10	Total Other Comprehensive Income for the period (net of tax)						
	a) Items that will not be reclassified to Profit and Loss						
	- Remeasurement of Defined benefits plan	(0.95)	(0.95)	(0.70)	(2.86)	(2.09)	(3.82)
	- Tax Expense on above item	0.24	0.24	0.18	0.72	0.53	0.96
	b) Items that will be classified to Profit and Loss	-	-	-	-	-	-
11	Total Comprehensive Income for the Period (9+10)	140.22	102.01	67.53	299.66	170.32	251.23
12	Paid-up equity share capital [Face Value Rs.10/-]	500.00	500.00	430.00	500.00	430.00	500.00
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year						1179.28
14(i)	Earning per Share (EPS) before extraordinary items (Not Annualised)						
	(a) Basic	2.82	2.06	1.58	6.04	4.00	5.87
	(b) Diluted	2.82	2.06	1.40	6.04	3.54	5.24
14(ii)	Earning per Share (EPS) after extraordinary items (Not Annualised)						
	(a) Basic	2.82	2.06	1.58	6.04	4.00	5.87
	(b) Diluted	2.82	2.06	1.40	6.04	3.54	5.24

Notes:

- The above financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on February 08, 2024.
- The financial results are prepared in accordance with the Indian Accounting Standards ("Ind AS"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, and the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The Code on Social Security, 2020 ('Code') has been notified in the Official Gazette of India on September 29, 2020, which could impact the contributions of the Company towards certain employment benefits. The effective date from which changes are applicable is yet to be notified and the rules are yet to be framed. Impact, if any, of the change will be assessed and accounted in the period of notification of the relevant provisions.
- Segment reporting as defined in Ind AS 108 is not applicable as the company operates only under one segment i.e. Industrial Fabric. Hence segment reporting is not given.
- Previous period figures have been regrouped/reclassified, wherever necessary, to conform to current period's classification.

PLACE : AHMEDABAD

DATE : 08.02.2024



FOR, SANRHEA TECHNICAL TEXTILES LIMITED

[Handwritten Signature]

MANAGING DIRECTOR

Independent Auditor's Review Report on the Quarterly and year to date Unaudited 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 of
Sanrhea Technical Textiles Limited

1. We have reviewed the accompanying statement of unaudited financial results of Sanrhea Technical Textiles Limited (the 'Company') for the quarter ended December 31, 2023 and year to date from April 01, 2023 to December 31, 2023 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirement 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 (Ind AS 34), 'Interim Financial Reporting' 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 and in compliance with Regulation 33 of the Listing Regulations. 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. 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 could 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 applicable 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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Kantilal Patel & Co.**,

Chartered Accountants

ICAI Firm registration number: 104744W



Jinal A. Patel

Partner

Membership No.: 153599

Place: Ahmedabad

Date: February 8, 2024

ICAI UDIN: **24153599BKDKDY6127**