



SULABH
Engineers And Services Limited
CIN : L28920MH1983PLC029879

Web : www.sulabh.org.in
E mail : sulabheng22@gmail.com
sulabhinvestorcell@gmail.com

Date: 10.02.2023

To

The General Manager
Department of Corporate Services,
Bombay Stock Exchange Limited,
1st Floor, P.J. Towers,
Dalal Street,
Mumbai-400001

(Scrip Code: 508969)

Dear Sir,

Please find enclosed herewith the outcome of the Board Meeting held on 10.02.2023 which commenced at 01:00 P.M & concluded at 01:30 P.M.

Thanking You

For Sulabh Engineers and Services Limited

REKHA
KEJRIWAL

Digitally signed by
REKHA KEJRIWAL
Date: 2023.02.10
13:02:27 +05'30'

(REKHA KEJRIWAL)
(COMPANY SECRETARY & COMPLIANCE OFFICER)

Add: Regd. off. : 206, 2nd Floor, Apollo Complex Premises Cooperative Society Ltd., R.K. Singh Marg,
Parsi Panchayat Road, Andheri (East), Mumbai-400069
Tel. : +91 22-67707822 **Fax** -+912267707822

Date: 10.02.2023

To,
The General Manager,
Department of Corporate Relations,
BSE Limited,
1ST Floor P.J. Tower,
Dalal Street, Mumbai 400001
(Scrip Code: 508969)

Sub: Outcome of Board Meeting held on 10.02.2023

Ref: Regulation 30 and 33 read with Para A of Part A of Schedule III of the SEBI (Listing Obligation and Discloser Requirement) Regulation 2015.

Sir,

We would like to inform you that the Board of Directors of the Company at their Meeting today i.e 10.02.2023, inter-alia took the following decisions.

1. Considered and approved the Un-audited Financial Results (Standalone & Consolidated) for the quarter and year ended on 31st December, 2022.
2. Took on record the Limited Review Report as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
3. Taken note the order MC/RM/2022-23/23027-23069 dated 23.01.2023 passed by Chief General manager & Adjudicating Officer, SEBI in the adjudication proceedings initiated against the Company alongwith other Noticees vide SCN dated August 13, 2021 are disposed off as violations alleged against the Company & other notices are not established and do not merit consideration.

The extract of unaudited financial results would be published as per requirement of SEBI (Listing Obligation and Discloser Requirements) Regulation, 2015.

Kindly take the same on your record and oblige.

Thanking you,

For Sulabh Engineers and Services Limited

REKHA
KEJRIWAL
(REKHA KEJRIWAL)
(COMPANY SECRETARY & COMPLIANCE OFFICER)

Digitally signed by
REKHA KEJRIWAL
Date: 2023.02.10
13:02:52 +05'30'

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SULABH ENGINEERS & SERVICES LTD

Regd. Office: 206, 2ND FLOOR, APOLLO COMPLEX PREMISES, COOP. SOCIETY, R.K. SINGH MARG, PARSII PANCHAYAT ROAD, ANDHERI, MUMBAI- PIN- 400069

Corp. Office: 17/11, The Mall, Kanpur- 208 001

CIN: L28920MH1983PLC029879

Statement of Un-Audited Results for the Quarter/Year Ended on 31st December 2022

No.	Particulars	Standalone						Consolidated						(in lakhs)
		Quarter			Year to date		Year Ended	Quarter			Year to date		Year Ended	
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
	Revenue From Operations													
(i)	Interest Income	36.41	37.38	30.13	108.63	87.20	118.66	36.41	37.38	30.13	108.63	87.20	118.66	
(ii)	Dividend Income	-	-	-	-	-	-	-	-	-	-	-	-	
(iii)	Net Gain on fair value changes	-	-	-	-	-	-	-	-	-	-	-	-	
(iv)	Sale of Products/Investment	-	-	-	3.32	39.50	-	24.84	42.50	12.63	127.68	103.45	216.24	
I	Total Revenue from Operations	36.41	37.38	30.13	111.95	126.70	118.66	61.25	79.88	42.76	236.31	190.65	334.90	
II	Other Income	-	-	-	-	-	39.50	0.67	0.59	-	1.26	-	39.39	
III	Total Income (I+II)	36.41	37.38	30.13	111.95	126.70	158.16	61.92	80.47	42.76	237.57	190.65	374.29	
	Expenses													
(i)	Purchases of stock-in-trade	-	-	-	-	-	-	-	-	(1.96)	-	2.01	-	
(ii)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	(40.30)	7.36	(39.16)	(3.12)	(44.80)	54.83	
(iii)	Finance Costs	0.01	0.02	0.01	0.03	0.02	-	0.01	0.03	0.01	0.03	0.02	-	
(iv)	Impairment on Financial Instruments	-	-	-	-	-	-	-	-	-	-	-	-	
(v)	Employee benefit expenses	2.64	2.55	1.86	7.74	5.55	8.15	(12.34)	25.14	4.69	18.98	14.66	21.25	
(vi)	Depreciation, amortization and impairment	1.75	1.75	2.09	5.25	6.27	7.17	3.50	5.25	4.59	10.50	13.77	15.13	
(vii)	Other expenses	5.73	0.58	13.40	14.25	37.77	63.63	33.71	16.22	42.27	95.57	107.28	159.77	
IV	Total Expenses	10.13	4.90	17.36	27.27	49.61	78.95	(15.42)	54.00	10.44	121.96	92.94	250.98	
V	Profit (Loss) before tax (III - IV)	26.28	32.48	12.77	84.68	77.09	79.21	77.34	26.47	32.32	115.61	97.71	123.31	
VI	Tax Expense													
	(1) Current Tax	8.00	8.00	4.00	22.00	14.00	15.21	8.00	8.00	4.00	22.00	14.00	17.62	
	(2) Deferred Tax	-	-	-	-	-	(3.71)	-	-	-	-	-	(5.33)	
VII	Profit (Loss) for the period (V - VI)	18.28	24.48	8.77	62.68	63.09	67.71	69.34	18.47	28.32	93.61	83.71	111.02	
VIII	Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-	
	(A)(i) Items that will not be reclassified to Profit or loss remeasurement of the													
IX	Total Comprehensive Income (VII + VIII)	18.28	24.48	8.77	62.68	63.09	67.71	69.34	18.47	28.32	93.61	83.71	111.02	
X	Paid up Equity Share capital (Face Value of)	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	
XI	Other Equity	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
XII	Earning per equity Share (*not annualised)													
	a) Basic (Rs.)	0.018	0.024	0.009	0.062	0.063	0.070	0.069	0.018	0.028	0.093	0.083	0.110	
	b) Diluted (Rs.)	0.018	0.024	0.009	0.062	0.063	0.070	0.069	0.018	0.028	0.093	0.083	0.110	

1 These Financial Results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

Sulabh Engineers & Services Ltd

 Auth Sign./Director

- 2 The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 10.02.2023. The Statutory Auditor of the Company have carried out limited review of the aforesaid results.
- 3 The Company has carried out assessment of impact of COVID 19 (**Second Wave**) on its business operation and liquidity position and has taken in to account all known events arising from the pandemic and has concluded that there is no impact which is required to be recognised in the Unaudited Financial Statement for the Period ended 31st December,2022. The Company will continue to monitor any material changes to future economic condition and its impact on business.
- 4 The Company is a Non Banking Financial Company. As such, there are no separate reportable segments as per the Ind AS 108 on operating segment.
- 5 Previous year figures have been regrouped, reclassified to make them comparable with those of current period.

Place: Kanpur
Date:10.02.2023

For and on behalf of the Board of Directors

Sulabh Engineers & Services Ltd
Vimal Kumar Sharma
Managing Director (DIN: 00954083)
Vimal Kumar Sharma
Auth Sign./Director



Satish Soni & Co.

15/1, 2nd Floor, Metro House, Colaba, Mumbai-400 001.

Tel.: 3290 3287 • Fax: 2287 6467 • Mob.: 9322693989

Chartered Accountants

E-mail: scsoni@gmail.com Website : www.satishsonico.icai.org.in


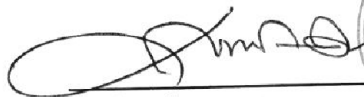
Limited Review Report on unaudited consolidated financial results of Sulabh Engineers & Services Limited for the quarter ended 31 December 2022 and year to date results for the period from 1 April 2022 to 31 December 2022 pursuant to per Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Sulabh Engineers & Services Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **Sulabh Engineers & Services Limited** (hereinafter referred to as "the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 31 December 2022 and year to date results for the period from 01 April 2022 to 31 December 2022 ("The Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, 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, 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. The Statement includes the results of **Rodic Coffee Estates Private Limited (Subsidiary)**
5. 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 and Regulation 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.
6. The statement includes the result of one subsidiary whose results are not reviewed by its auditors, whose interim financial results reflect total revenues (before consolidation adjustments) of Rs. 125.62 lakhs, total net profit / (loss) after tax (before consolidation adjustments) of Rs. 30.93 lakhs and total comprehensive income (before consolidation adjustments) of Rs. 30.93 lakhs for the quarter ended 31 December 2022 and for the period from 01 April 2022 to 31 December 2022 respectively, as considered in the Statement.

Our conclusion to the Statement is not modified in respect of the above matter.

For Satish Soni & Co.
Chartered Accountants



Satish Soni
Proprietor
Membership Number: 044391
FRN: 109333W

Place: Mumbai
Date: 10th February 2023

UDIN: 23044391BGXMUP3267



Satish Soni & Co.

15/1, 2nd Floor, Metro House, Colaba, Mumbai-400 001.

Tel.: 3290 3287 • Fax: 2287 6467 • Mob.: 9322693989

Chartered Accountants

E-mail: ssoni@gmail.com Website : www.satishsonico.icaai.org.in

Limited Review Report on unaudited standalone financial results of Sulabh Engineers & Services Limited for the quarter ended 31 December 2022 and year to date results for the period from 1 April 2022 to 31 December 2022 pursuant to per Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Sulabh Engineers & Services Limited

1. We have reviewed the accompanying **Statement of Standalone Unaudited Financial Results of Sulabh Engineers & Services Limited ("the Company")** for the quarter ended 31 December 2022 and year to date results for the period from 1 April 2022 to 31 December 2022 ("the Statement").
2. This Statement, which is the responsibility of 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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report 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 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 provides less assurance than an audit. We have not performed an audit and 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 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 and Regulation 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

For Satish Soni & Co.
Chartered Accountants



Satish Soni
Proprietor
Membership Number: 044391
FRN: 109333W

Place: Mumbai
Date: 10th February 2023

UDIN: 23044391BGXMUP3267



Reconciliation Table for Net Profit/Loss as per IND AS and IGAAP

(Rs. in lacs)

S. No.	Particular	Quarter Ended 31.12.2022 Standalone	Quarter Ended 31.12.2022 Consolidated
<u>1</u>	Net Profit/(Loss) after tax for the period	18.28	69.34
<u>2</u>	Impact of IND AS on comprehensive income	-	-
<u>3</u>	Impact of IND AS on Other comprehensive income	-	-
<u>4</u>	Total comprehensive income for the period as per IND AS		

For Sulabh Engineer and Services Limited

Sulabh Engineers & Services Ltd
Vimal Kumar Sharma

Vimal Kumar Sharma Auth Sign./Director

(Managing Director)

DIN: 00954083



Reconciliation Table for Equity as per IND AS and IGAAP

(Rs. in lacs)

Particular	Quarter Ended 31.12.2022 Standalone	Quarter Ended 31.12.2022 Consolidated
Equity as per GAAP Provisions	1004.75	1004.75
Adjustments in relation to application of Ind AS	-	-
Equity as per Ind AS	1004.75	1004.75

For Sulabh Engineer and Services Limited

Sulabh Engineers & Services Ltd

Vimal Kumar Sharma *Auth Sign./Director*

(Managing Director)

DIN: 00954083