



**SULABH**  
Engineers And Services Limited  
CIN : L28920MH1983PLC029879

Web : [www.sulabh.org.in](http://www.sulabh.org.in)  
Email : [sulabheng22@gmail.com](mailto:sulabheng22@gmail.com)  
[sulabhinvestorcell@gmail.com](mailto:sulabhinvestorcell@gmail.com)

08<sup>th</sup>February, 2025

To,  
Corporate Relationship Department,  
Bombay Stock Exchange Limited  
PhirozeJeejeebhoy Towers  
Dalal Street,  
Mumbai- 400 001

**Scrip Code: SULABEN (508969), ISIN: INE673M01029**

Dear Sir / Madam,

**Sub.:Integrated Filing (Financial) the quarter and nine- month period ended 31st December, 2024.**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD- 2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No.20250102 -4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine- month period ended December 31, 2024.

The said information will also be uploaded on the corporate website of the Company ([www.sulabh.org.in](http://www.sulabh.org.in)), on the website of BSE Limited ([www.bseindia.com](http://www.bseindia.com)).

Kindly take the above information on your record.

Thanking you,

Yours faithfully,

For Sulabh Engineers And Services Limited

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KUMAR  
KANAUJIA  
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by AMIT KUMAR  
KANAUJIA  
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(Amit Kumar Kanaujia)  
Compliance Officer and Company Secretary  
ICSI Membership No.: A60196

Encl.: As Above

**Add.: Regd. Off.:** 206, 2nd Floor, Apollo Complex Permisses Cooperative Society Ltd. R.K. Singh Marg,  
Parsi Panchayat Road, Andheri (East), Mumbai-400069 / **Tel. :** +91 22-67707822  
**Corp. Off. :** 17/11, The Mall.-Kanpur - 208 001 / **Tel.:** +91 7521861119

# QUARTERLY INTEGRATED FILINGS ( FINANCIALS)

## A. Financial Results with Limited Review Report

SULABH ENGINEERS AND SERVICES LIMITED

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

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

CIN: L28920MH1983PLC029879

Statement of Un-Audited Financial Results for the Quarter Ended on 31st December, 2024

(Amount Rs. in Lakhs)

S.No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended	Quarter Ended			Nine Months Ended		Year Ended
		Quarter ended	Preeceding Quarter	Correspondin g Quarter ended				Quarter ended	Preeceding Quarter	Correspondin g Quarter ended			
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
	<b>Revenue From Operations</b>												
(i)	Interest Income	36.79	36.02	29.45	107.02	102.80	129.01	36.79	36.02	29.45	107.03	102.80	129.01
(ii)	Dividend Income	0.12	2.34	0.32	2.47	0.32	0.65	0.12	2.34	0.32	2.47	0.32	0.65
(iii)	Net Gain on fair value changes	(49.71)	71.50	-	39.50	-	12.68	(49.71)	71.50	-	39.50	-	12.68
(iv)	Sale of Products/Gain on Investment sale	82.94	17.28	179.09	112.29	315.03	52.87	82.94	73.54	179.92	266.22	416.85	173.82
I	<b>Total Revenue from Operations</b>	<b>70.14</b>	<b>127.14</b>	<b>208.86</b>	<b>261.29</b>	<b>418.15</b>	<b>195.21</b>	<b>70.14</b>	<b>183.40</b>	<b>209.69</b>	<b>415.22</b>	<b>519.97</b>	<b>316.16</b>
II	<b>Other Income</b>	-	(0.33)	-	-	-	27.62	-	0.68	0.48	1.01	0.49	80.99
III	<b>Total Income (I+II)</b>	<b>70.14</b>	<b>126.81</b>	<b>208.86</b>	<b>261.29</b>	<b>418.15</b>	<b>222.83</b>	<b>70.14</b>	<b>184.08</b>	<b>210.17</b>	<b>416.23</b>	<b>520.46</b>	<b>397.15</b>
	<b>Expenses</b>												
(i)	Cost of Material Consumed	-	-	-	-	-	-	-	-	-	-	-	-
(ii)	Purchases of stock-in-trade	-	-	184.45	-	574.99	-	-	-	184.45	-	574.99	-
(iii)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	(26.04)	-	(293.12)	-	(80.81)	41.59	(55.94)	19.83	(295.62)	(43.25)
(iv)	Finance Costs	2.27	1.70	0.01	4.27	0.14	0.39	10.98	10.71	0.01	31.13	0.14	17.32
(v)	Impairment on Financial Instruments	-	-	-	-	-	(2.69)	-	-	-	-	-	(2.69)
(vi)	Employee benefit expenses	2.58	2.58	2.58	7.52	7.73	10.31	20.14	13.97	18.78	49.48	50.83	23.71
(vii)	Depreciation, amortization and impairment	1.00	1.00	0.50	3.00	1.50	4.39	1.00	3.46	8.31	7.62	9.31	13.02
(viii)	Other expenses	1.96	(2.30)	2.91	11.96	18.78	55.76	8.52	5.06	13.63	37.33	62.42	169.69
IV	<b>Total Expenses</b>	<b>7.81</b>	<b>2.98</b>	<b>164.41</b>	<b>26.75</b>	<b>310.02</b>	<b>68.16</b>	<b>(40.17)</b>	<b>74.79</b>	<b>169.24</b>	<b>145.39</b>	<b>402.07</b>	<b>177.80</b>
V	<b>Profit (Loss) before tax (III - IV)</b>	<b>62.33</b>	<b>123.82</b>	<b>44.45</b>	<b>234.54</b>	<b>108.13</b>	<b>154.67</b>	<b>110.31</b>	<b>109.29</b>	<b>40.93</b>	<b>270.84</b>	<b>118.39</b>	<b>219.35</b>
VI	<b>Tax Expense</b>												
(1)	Current Tax	5.00	34.34	10.00	48.34	24.00	46.14	5.00	34.34	10.00	48.34	24.00	43.26
(2)	Deferred Tax	-	-	-	-	-	2.85	-	-	-	-	-	1.26
VII	<b>Profit (Loss) for the period (V - VI)</b>	<b>57.33</b>	<b>89.48</b>	<b>34.45</b>	<b>186.20</b>	<b>84.13</b>	<b>105.68</b>	<b>105.31</b>	<b>74.95</b>	<b>30.93</b>	<b>222.50</b>	<b>94.39</b>	<b>174.83</b>
VIII	<b>Other Comprehensive Income</b>	-	-	-	-	-	-	-	-	-	-	-	-
	(A)(i) Items that will not be reclassified to Profit or loss remeasurement of the defined benefit plans	-	-	-	-	-	-	-	-	-	-	-	-
X	<b>Total Comprehensive Income (VII + VIII)</b>	<b>57.33</b>	<b>89.48</b>	<b>34.45</b>	<b>186.20</b>	<b>84.13</b>	<b>105.68</b>	<b>105.31</b>	<b>74.95</b>	<b>30.93</b>	<b>222.50</b>	<b>94.39</b>	<b>174.83</b>
	<b>Total profit or Loss attributable to</b>												
	Total Profit or loss, attributable to owners of parents	57.33	89.48	34.45	186.20	84.13	51.78	81.80	16.58	15.77	204.71	48.14	142.36
	Total Profit or loss, attributable to non- controlling interest	-	-	-	-	-	53.90	23.51	58.36	15.16	17.79	46.25	32.47

Vimal Kumar  
Sharma

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	<b>Total Comprehensive Income for the period attributable to</b>												
	Comprehensive income for the period attributable to owner of parent	57.33	89.48	34.45	186.20	84.13	51.78	81.80	16.58	15.77	204.71	48.14	142.36
	Comprehensive income for the period attributable to owner of parent of parent non-controlling interests	-	-	-	-	-	53.90	23.51	58.36	15.16	17.79	46.25	32.47
	<b>Total Comprehensive Income (VII + VIII)</b>	<b>57.33</b>	<b>89.48</b>	<b>34.45</b>	<b>186.20</b>	<b>84.13</b>	<b>105.68</b>	<b>105.31</b>	<b>74.95</b>	<b>30.93</b>	<b>222.50</b>	<b>94.39</b>	<b>174.83</b>
XI	Paid up Equity Share capital (Face Value of Rs. 1/-each)	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
XII	<b>Other Equity</b>	<b>1,891.71</b>	<b>1,705.51</b>	<b>1,683.97</b>	<b>1,891.71</b>	<b>1,683.97</b>	<b>1,705.53</b>	<b>2,518.04</b>	<b>2,847.96</b>	<b>2,247.57</b>	<b>2,518.04</b>	<b>2,247.57</b>	<b>2,295.54</b>

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XIII Earning per equity Share (*not annualised)												
a) Basic (Rs.)	0.057	0.089	0.03	0.19	0.08	0.105	0.10	0.07	0.03	0.22	0.09	0.174
b) Diluted (Rs.)	0.057	0.089	0.03	0.19	0.08	0.105	0.10	0.07	0.03	0.22	0.09	0.174

NOTES:												
1	The Unaudited standalone and consolidated financial results for the quarter ended 31 December 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 08th February, 2025. The statutory Auditors of Sulabh Engineers And Services Limited ("The Company") have conducted "Limited Review" of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued an unmodified review conclusion.											
2	These Unaudited and Standalone Financial Results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (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.											
3	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.											
4	Previous period/year figures have been regrouped, reclassified to make them comparable with those of current period.											
5	The financial information of following entity have been consolidated with the financial results of the Company, hereinafter refer to as "the Group".											

Subsidiaries	Country
Venkatswamy Mining & Estates Private Limited	India

For and on behalf of the Board of Directors of the Company

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Vimal Kumar Sharma
Managing Director
DIN:00954083

Place: Kanpur  
 Date:- 08.02.2025

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

(Rs. in lacs)

S. No.	Particular	Quarter Ended 31.12.2024 Standalone	Quarter Ended 31.12.2024 Consolidated
<u>1</u>	Net Profit/(Loss) after tax for the period	57.33	105.31
<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	57.33	105.31

**For Sulabh Engineer and Services Limited**

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Sharma

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Vimal Kumar Sharma  
(Managing Director)  
DIN: 00954083



**RANJIT JAIN & CO.**  
Chartered Accountants

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info@ranjitjainco.com  
ranjitjainco.com

Independent Auditor's Limited Review Report on the Quarterly Standalone Unaudited and Year to Date 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 SULABH ENGINEERS & SERVICES LIMITED

We have reviewed the accompanying statement of unaudited financial results of Sulabh Engineers & Services Limited ("the Company") for the Quarter/Nine Month ended 31<sup>ST</sup> December, 2024 (the 'Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

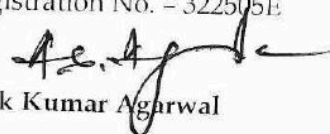
The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" as prescribed 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 express a conclusion on the statement based on our review.

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. These standards require 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 would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted an procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, 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 there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ranjit Jain & Co.  
Chartered Accountants  
Firm Registration No. - 322505E



  
CA Ashok Kumar Agarwal  
(Partner)  
(Membership No.: - 056622)

Place: Kolkata

Date: 08/02/2025

UDIN: 25056622BMOMQN3636





Independent Auditor's Limited Review Report on the Quarterly Consolidated Unaudited and Year to Date 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 SULABH ENGINEERS & SERVICES LIMITED

We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Sulabh Engineers & Services Limited (hereinafter referred to as the Parent") and its subsidiaries (the Parent company and its subsidiaries together referred to as the "Group") for the Quarter/Nine Month Ended 31<sup>st</sup> December, 2024 (the 'Statement') being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

The Parent Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. The Statement has been approved by the Holding company's Board of Directors. Our Responsibility is to express a conclusion on the statement based on our review.

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. These standards require 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 would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulations 33(8) in the Listing Regulations, to the extent applicable.



The statement includes the results of the entity

**Parent**

- a. Sulabh Engineers & Services Ltd

**Subsidiary**

- a. Venkatswamy Mining and Estates Private Limited

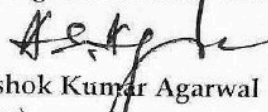
Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Statement includes interim financial information of 1 Subsidiary, which have not been reviewed, whose interim financial information reflects total revenues (before consolidation adjustments) of Rs. 153.92 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 36.29 lakhs for the quarter and nine month ended 31<sup>st</sup> December 2024, as considered in the Statement.

Our conclusion is not modified in respect of this matter.



For Ranjit Jain & Co.  
Chartered Accountants  
Firm Registration No. - 322505E

  
CA Ashok Kumar Agarwal  
(Partner)  
(Membership No.: - 056622)

Place: Kolkata

Date: 08/02/2025

UDIN: 25056622BMOMQ02379





**SULABH**

Engineers And Services Limited

CIN : L28920MH1983PLC029879

Web : [www.sulabh.org.in](http://www.sulabh.org.in)

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[sulabhinvestorcell@gmail.com](mailto:sulabhinvestorcell@gmail.com)

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES : Not Applicable., No default**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> quarter) – Not Applicable.**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4<sup>th</sup> quarter) – Not Applicable.**