

Shankara Building Products Limited
CIN: L26922KA1995PLC018990

Registered Office: G-2, FARAH WINSFORD, 133, INFANTRY ROAD, BENGALURU - 560 001
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Statement of Unaudited Standalone financial results for the quarter ended 30th June 2024

(Rs. In Crores)

Particulars	For the quarter ended			For the year ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from operations	1,178.01	1,321.40	1,173.96	4,862.73
2 Other Income	0.33	4.12	0.30	6.68
3 Total Income (1+2)	1,178.34	1,325.52	1,174.26	4,869.41
4 Expenses				
a) Purchases of stock-in-trade	1,161.22	1,233.24	1,150.50	4,649.27
b) Changes in inventories of finished goods and Stock-in-Trade	(45.27)	25.63	(27.68)	(14.58)
c) Employee Benefits Expense	11.84	11.66	10.30	45.34
d) Finance Costs	13.12	8.96	6.99	31.66
e) Depreciation and amortisation expense	2.47	2.39	2.29	9.46
f) Other Expenses	14.51	16.42	12.75	55.34
Total Expenses (4)	1,157.89	1,298.30	1,155.15	4,776.49
5 Profit before exceptional Items and tax [3-4]	20.45	27.22	19.11	92.92
6 Exceptional items	-	-	-	-
7 Profit/(loss) before tax [5+6]	20.45	27.22	19.11	92.92
8 Tax Expense:				
a) Current tax	5.22	6.49	4.86	22.62
b) Tax for earlier years	-	0.29	-	0.29
c) Deferred tax	(0.10)	(0.16)	(0.00)	0.15
Total Tax Expense	5.12	6.62	4.86	23.06
9 Profit/(loss) for the period [7-8]	15.33	20.60	14.25	69.86
10 Other Comprehensive Income				
A (i) Items that will not be reclassified to profit or loss - Re-measurements of the defined benefit plans	0.09	0.08	0.04	0.36
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.02)	(0.02)	(0.01)	(0.09)
Total A	0.07	0.06	0.03	0.27
B (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Total B	-	-	-	-
Total Other Comprehensive Income/Loss (A+B)	0.07	0.06	0.03	0.27
11 Total Comprehensive Income/(loss) (9+10)	15.40	20.66	14.28	70.13
12 Paid-up equity share capital (Face Value of Rs.10/- each)	24.25	24.25	22.85	24.25
13 Reserve excluding revaluation reserve -other equity				576.96
14 Earnings per share (Face Value of Rs.10/- each) (Not annualised/Annualised for the year ended 31-03-2024)				
Basic (in Rs.)	6.32	8.51	6.23	29.85
Diluted (in Rs.)	6.32	8.51	6.23	29.85

See accompanying notes to the Financial Results

Place : BENGALURU
Date : 8th August, 2024

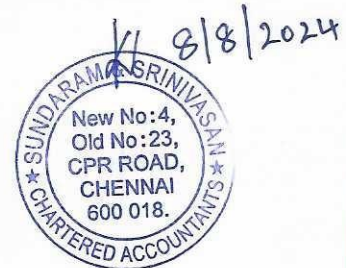
By order of the Board
SUKUMAR SRINIVAS
Managing Director



Independent Auditor's Review Report on Standalone unaudited financial results of Shankara Building Products Limited, Bengaluru for the quarter ended June 30, 2024 pursuant to Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

Review report to
The Board of Directors,
Shankara Building Products Limited, Bengaluru.

1. We have reviewed the accompanying Statement of Standalone Unaudited Interim Financial Results ("the Statement") of Shankara Building Products Limited, Bengaluru for the quarter ended June 30, 2024. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on August 08, 2024. The statement has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the statements in accordance with the Standard on Review Engagement (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 an analytical procedure applied to financial data and thus provides less assurance than an audit.



Independent Auditor's Review Report on Standalone unaudited financial results of Shankara Building Products Limited, Bengaluru for the quarter ended June 30, 2024 pursuant to Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

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, prepared in accordance with the applicable Indian accounting standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not 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 Sundaram & Srinivasan,
Chartered Accountants
Firm's Registration Number: 004207S



K Srinivasan
Partner
Membership no: 209120
ICAI UDIN: 24209120BKBKJC3636

Place: Chennai
Date: August 08, 2024

