

Statement of Unaudited Standalone financial results for the quarter and nine months ended 31st December 2024

(Rs. In Crores)

Particulars	For the quarter ended			For the nine months ended		For the year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from operations	1,290.66	1,238.54	1,179.44	3,707.21	3,541.33	4,862.73
2 Other Income	0.64	0.48	1.62	1.45	2.56	6.68
3 Total Income (1+2)	1,291.30	1,239.02	1,181.06	3,708.66	3,543.89	4,869.41
4 Expenses						
a) Purchases of stock-in-trade	1,235.12	1,126.11	1,150.12	3,522.45	3,416.03	4,649.27
b) Changes in inventories of finished goods and Stock-in-Trade	(7.54)	52.31	(29.74)	(0.50)	(40.21)	(14.58)
c) Employee Benefits Expense	12.92	13.63	11.73	38.39	33.68	45.34
d) Finance Costs	9.41	11.09	8.10	33.62	22.68	31.66
e) Depreciation and amortisation expense	2.54	2.53	2.44	7.54	7.07	9.46
f) Other Expenses	15.69	15.60	12.93	45.80	38.94	55.34
Total Expenses (4)	1,268.14	1,221.27	1,155.58	3,647.30	3,478.19	4,776.49
5 Profit before exceptional items and tax [3-4]	23.16	17.75	25.48	61.36	65.70	92.92
6 Exceptional items	-	-	-	-	-	-
7 Profit/(loss) before tax [5+6]	23.16	17.75	25.48	61.36	65.70	92.92
8 Tax Expense:						
a) Current tax	5.95	4.50	6.01	15.67	16.13	22.62
b) Tax for earlier years	0.48	-	-	0.48	-	0.29
c) Deferred tax	(0.06)	0.01	0.17	(0.15)	0.31	0.15
Total Tax Expense	6.37	4.51	6.18	16.00	16.44	23.06
9 Profit/(loss) for the period [7-8]	16.79	13.24	19.30	45.36	49.26	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	0.15	(0.05)	0.12	0.19	0.28	0.36
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.04)	0.01	(0.03)	(0.05)	(0.07)	(0.09)
Total A	0.11	(0.04)	0.09	0.14	0.21	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)	0.11	(0.04)	0.09	0.14	0.21	0.27
11 Total Comprehensive Income/(loss) (9+10)	16.90	13.20	19.39	45.50	49.47	70.13
12 Paid-up equity share capital (Face Value of Rs.10/- each)	24.25	24.25	24.25	24.25	24.25	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.)	6.92	5.46	8.16	18.70	21.31	29.85
Diluted (In Rs.)	6.92	5.46	8.16	18.70	21.31	29.85

See accompanying notes to the Financial Results

Place : BENGALURU
Date : 3rd February, 2025



By order of the Board
SUKUMAR SRINIVAS
Managing Director

SUNDARAM & SRINIVASAN

CHARTERED ACCOUNTANTS
23, C.P. RAMASWAMY ROAD,
ALWARPET, CHENNAI - 600 018.

Independent Auditor's Review Report on Standalone unaudited financial results of Shankara Building Products Limited, Bengaluru for the quarter ended December 31, 2024 and Year-to-date results for the period April 01, 2024 to December 31, 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")

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 December 31, 2024 and year-to-date results for the period viz. April 01, 2024 to December 31, 2024 and being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on February 03, 2025. 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



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the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the statements in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial 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 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.



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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 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

K Srinivasan

Partner

Membership no: 209120

Place: Bengaluru

Date: February 03, 2025

ICAI UDIN: 25209120BMKMRE1195

