

SAMPRE NUTRITIONS LIMITED



SAMPRE NUTRITIONS LIMITED

CIN: L15499TG1991PLC013515

Registered Office: Plot No.133, Industrial Estate, Medchal – 501 401.

Website: www.sampre ltd.com; Email: gurbani@gurbanigroup.in

Statement of Consolidated Un-Audited Financial Results for the 2nd Quarter & Half year ended 30th September 2024

₹ (In Lakhs)

Particulars	Quarter ended			Half year ended		Financial Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I Revenue from operations	726.88	451.21		1,178.09		2,514.68
II Other income	-	2.53		2.53		11.81
III Total Revenue (I + II)	726.88	453.74		1180.62		2526.49
IV Expenses:						
Cost of materials consumed	173.30	45.95		219.25		953.39
Purchases of Stock-in-Trade	-	-		-		-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-		-		-
Employee benefits expense	268.27	154.26		422.53		775.15
Finance costs	44.63	45.40		90.03		192.24
Depreciation and amortization expense	43.52	43.52		87.04		183.29
Other expenses	184.71	154.72		339.43		373.66
Total expenses	714.43	443.85		1158.28		2477.73
V Profit before exceptional and extraordinary items and tax (III - IV)	12.45	9.89		22.34		48.76
VI Exceptional items & extraordinary items	-	-		-		-
VII Profit before tax (V - VI)	12.45	9.89		22.34		48.76
VIII Tax expense:						
(1) Current tax	-	-		-		-
(2) Deferred tax	-	-		-		25.58
IX Profit (Loss) for the period from continuing operations (VII-VIII)	12.45	9.89		22.34		23.18
X Profit/(loss) from discontinuing operations	-	-		-		-
XI Tax expense of discontinuing operations	-	-		-		-
XII Profit/(loss) from Discontinuing operations (after tax) (X-XI)	-	-		-		-
XIII Profit (Loss) for the period (IX + XII)	12.45	9.89		22.34		23.18
XIV Other Comprehensive Income						
- Items that will not be reclassified to profit or loss	-	-		-		-
- Income tax relating to items that will not be reclassified to profit or loss	-	-		-		-
- Items that will be reclassified to profit or loss	-	-		-		-
- Income tax relating to items that will be reclassified to profit or loss	-	-		-		-
XV Total comprehensive income for the period (XIII+XIV)	12.45	9.89		22.34		23.18
XVI Earnings per equity share: (For continuing operation)						
(1) Basic	0.18	0.11		0.33		0.32
(2) Diluted	0.13	0.11		0.24		0.24
XVII Earnings per equity share: (For discontinued operation)						
(1) Basic	-	-		-		-
(2) Diluted	-	-		-		-
XVIII Earnings per equity share: (For discontinued & continuing operation)						
(1) Basic	0.18	0.11		0.33		0.32
(2) Diluted	0.13	0.11		0.24		0.24

NOTES:

- The results have been prepared in accordance with the India Accounting Standards ("Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on 14th November, 2024 These results have been subject to limited review by the Statutory Auditors.
- Figures of previous period have been re-grouped wherever necessary to make them comparable.

Date: 14.11.2024
Place: Medchal

For SAMPRE NUTRITIONS LIMITED

BRAHMA GURBANI
Managing Director



SAMPRE NUTRITIONS LIMITED



SAMPRE NUTRITIONS LIMITED
STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024
 ₹ (In Lakhs)

	PARTICULARS	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
	ASSETS		
1	Non -current assets		
	a. Property, plant and equipment	2,026.41	2105.76
	b. Capital work-in-progress	569.73	549.97
	c. Investment properties	-	-
	d. Good will	-	-
	e. Other Intangible assets	-	-
	f. Intangible assets under development	-	-
	g. Biological assets other than bearer plants	-	-
	h. Financial assets	-	-
	- Investments	1.00	1.00
	- Trade Receivable	-	-
	- Long term loans and advances	-	-
	- Others	548.60	224.51
	i. Deferred tax assets (net)	-	-
	j. Other non - current assets	-	-
2	Current assets		
	a. Inventories	777.43	758.47
	b. Financial assets		
	- Current Investments	-	-
	- Trade and other receivables	874.28	672.27
	- Cash and cash equivalents	20.56	28.47
	- Bank balance other than (iii) above	-	-
	- Short term loans and advances	142.26	134.87
	c. Assets for current tax (net)	-	-
	d. Other current assets	-	-
	Total Assets	4960.27	4475.32
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	727.00	727.00
	Other equity	1,973.12	1519.93
2	Non -current liabilities		
	a. Financial liabilities		
	- Long term borrowings	1,175.13	948.93
	- Other financial liabilities	-	-
	b. Long term provisions	-	-
	c. Deferred tax liabilities (Net)	60.95	60.95
	d. Other non-current liabilities	-	-
3	Current liabilities		
	a. Financial liabilities		
	- Short term borrowings	625.04	801.10
	- Trade and other payables	181.28	206.32
	- Other financial liabilities	-	-
	b. Other Current liabilities	217.75	198.80
	c. Short-term Provisions	-	12.29
	d. Liabilities for current tax (net)	-	-
	Total Equity & liabilities	4960.27	4475.32



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Consolidated Cash flow statement for the Half- year ended 30th September, 2024

(All amounts are in Indian rupees except as otherwise stated)

₹ (In Lakhs)

PARTICULARS	30-Sep-24	31-Mar-24
A. Cash flow from operating activities		
Profit/ (loss) before tax	22.34	48.76
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation expense	87.04	183.29
Profit / (Loss) on sale of fixed assets / CWIP	-	(0.15)
Bad debts written off	-	-
Interest income accrued	-	(0.60)
Interest Expense	90.03	190.37
Operating profit before working capital changes	199.41	421.67
Movements in Working Capital :		
(Increase)/ Decrease in inventories	(18.95)	(54.43)
(Increase)/ Decrease in Financials Assets	(161.11)	109.07
(Increase)/ Decrease in other non-current assets	-	-
(Increase)/ Decrease in Other Current Non Financial Assets	-	-
Increase / (Decrease) in Trade payables	(16.71)	(178.00)
Increase/ (decrease) in other current Financial Liabilities	19.75	75.25
Increase / (Decrease) in Other Non-Financial Liabilities	-	-
Cash generated / used in operations	22.39	373.56
Direct taxes (paid)/Refund (net)	-	21.68
Net cash generated/ (used) from operating activities (A)	22.39	395.24
B. Cash flow from investing activities		
Proceeds of fixed assets including Capital work - in - progress	46.38	(370.86)
Proceeds from sale of fixed assets	-	0.36
Investments in subsidiary	-	(2.32)
Loans to subsidiary	(343.58)	(23.21)
Interest received		0.60
Net cash generated/ (used) in investing activities (B)	(297.20)	(395.43)
C. Cash flow from financing activities		
Proceeds from equity	459.00	108.00
Proceeds from long term borrowings (Net of repayment)	(16.81)	(125.14)
Proceeds from short term borrowings	(82.79)	198.06
Interest expense paid	(92.51)	(190.37)
Net cash flow generated/(used) in financing activities (C)	266.89	(9.45)
Net increase/ (decrease) in cash and cash equivalents (A + B+ C)	(7.92)	15.89
Cash and cash equivalents at the beginning of the year	28.48	12.59
Cash and cash equivalents at the end of the year	20.56	28.48
Components of cash and cash equivalents:		
Cash on hand	6.72	6.77
Deposits with banks	-	-
With banks - on current accounts	13.84	21.71
Cash and cash equivalents	20.56	28.48

