

SAMPRE NUTRITIONS LIMITED



SAMPRE NUTRITIONS LIMITED

CIN: L15499TG1991PLC013515

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

Website: www.sampreld.com; Email: gurbani@gurbanigroup.in

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

₹ (In Lakhs)

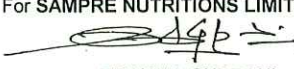
| Particulars | Quarter ended | | | Half year ended | | Financial Year ended |
|---|---------------|---------------|---------------|-----------------|----------------|----------------------|
| | 30.09.2024 | 30.06.2024 | 30.09.2023 | 30.09.2024 | 30.09.2023 | 31.03.2024 |
| | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| I Revenue from operations | 726.88 | 451.21 | 595.75 | 1,178.09 | 1,339.03 | 2,514.68 |
| II Other income | - | 2.53 | 0.76 | 2.53 | 2.74 | 11.81 |
| III Total Revenue (I + II) | 726.88 | 453.74 | 596.51 | 1180.62 | 1341.77 | 2526.49 |
| IV Expenses: | | | | | | |
| Cost of materials consumed | 173.30 | 45.95 | 155.25 | 219.25 | 641.09 | 953.40 |
| 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 | 210.73 | 422.53 | 406.38 | 775.15 |
| Finance costs | 44.63 | 45.40 | 48.79 | 90.03 | 97.19 | 192.06 |
| Depreciation and amortization expense | 43.52 | 43.52 | 30.53 | 87.04 | 61.07 | 183.29 |
| Other expenses | 184.71 | 139.97 | 115.60 | 324.68 | 179.91 | 366.06 |
| Total expenses | 714.43 | 429.1 | 560.90 | 1143.53 | 1385.64 | 2469.96 |
| V Profit before exceptional and extraordinary items and tax (III - IV) | 12.45 | 24.64 | 35.61 | 37.09 | (43.87) | 56.53 |
| VI Exceptional items & extraordinary items | - | - | - | - | - | - |
| VII Profit before tax (V - VI) | 12.45 | 24.64 | 35.61 | 37.09 | (43.87) | 56.53 |
| VIII Tax expense: | | | | | | |
| (1) Current tax | - | - | - | - | - | - |
| (2) Deferred tax | - | - | - | - | - | 25.58 |
| IX Profit (Loss) for the period from continuing operations (VII-VIII) | 12.45 | 24.64 | 35.61 | 37.09 | (43.87) | 30.95 |
| 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 | 24.64 | 35.61 | 37.09 | (43.87) | 30.95 |
| 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 | 24.64 | 35.61 | 37.09 | (43.87) | 30.95 |
| XVI Earnings per equity share: (For continuing operation) | | | | | | |
| (1) Basic | 0.18 | 0.27 | 0.52 | 0.54 | (0.64) | 0.43 |
| (2) Diluted | 0.13 | 0.27 | 0.38 | 0.39 | (0.46) | 0.33 |
| 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 | 0.27 | 0.52 | 0.54 | (0.64) | 0.43 |
| (2) Diluted | 0.13 | 0.27 | 0.38 | 0.39 | (0.46) | 0.33 |

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 14 th 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 STANDALONE 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 | 2105.75 |
| | 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 | 3.32 | 3.32 |
| | - Trade Receivable | - | - |
| | - Long term loans and advances | - | - |
| | - Others | 548.60 | 247.73 |
| | 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 | 17.59 | 10.76 |
| | - Bank balance other than (iii) above | | |
| | - Short term loans and advances | 142.26 | 134.83 |
| | c. Assets for current tax (net) | | - |
| | d. Other current assets | | - |
| | Total Assets | 4959.62 | 4483.10 |
| | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | Equity share capital | 727.00 | 727.00 |
| | Other equity | 1,975.44 | 1527.71 |
| 2 | Non -current liabilities | | |
| | a. Financial liabilities | | |
| | - Long term borrowings | 1,175.13 | 948.92 |
| | - 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 | 801.11 |
| | - Trade and other payables | 181.28 | 206.32 |
| | - Other financial liabilities | | |
| | b. Other Current liabilities | 214.78 | 198.80 |
| | c. Short-term Provisions | - | 12.29 |
| | d. Liabilities for current tax (net) | | |
| | Total Equity & liabilities | 4959.62 | 4483.10 |



SAMPRE NUTRITIONS LIMITED



SAMPRE NUTRITIONS LIMITED

Standalone 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 | 37.09 | 56.53 |
| 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 | 214.16 | 429.44 |
| Movements in Working Capital : | | |
| (Increase)/ Decrease in inventories | (18.95) | (54.43) |
| (Increase)/ Decrease in Financials Assets | (161.11) | 109.10 |
| (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 | 37.14 | 381.36 |
| Direct taxes (paid)/Refund (net) | - | 21.68 |
| Net cash generated/ (used) from operating activities (A) | 37.14 | 403.04 |
| 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) | (125.13) |
| 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 | (9.44) |
| Net increase/ (decrease) in cash and cash equivalents (A + B+ C) | 6.83 | (1.83) |
| Cash and cash equivalents at the beginning of the year | 10.76 | 12.59 |
| Cash and cash equivalents at the end of the year | 17.59 | 10.76 |
| Components of cash and cash equivalents: | | |
| Cash on hand | 6.72 | 6.77 |
| Deposits with banks | - | - |
| With banks - on current accounts | 10.87 | 3.99 |
| Cash and cash equivalents | 17.59 | 10.76 |

