



Devpura Navlakha & Co.

Chartered Accountants

401, Ashoka Complex, Nr. Golden Triangle, Sardar Patel Stadium Road, Navrangpura, Ahmedabad-380014.

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LIMITED REVIEW REPORT

To

The Board of Directors,
Sanginita Chemicals Limited
Gandhinagar

We have reviewed the accompanying statement of unaudited financial results of **Sanginita Chemicals Limited** ("the Company"), for the Quarter ended on June 30, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

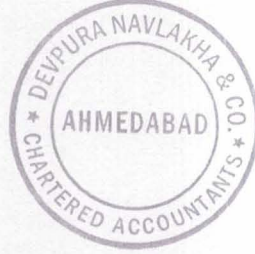
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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 analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to Believe that the accompanying statement of unaudited financial results prepared in accordance With applicable Indian accounting standards ("IND AS") specified under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)



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Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Ahmedabad
Date: 14th July, 2023

Devpura Navlakha & Co.
Chartered Accountants

FRN: 121975W

Ashwini Devpura (Partner)

(Membership No.: 047390)

UDIN: 23047390BGQPXU2007

SANGINITA CHEMICALS LIMITED

(CIN: L24100GJ2005PLC047292)

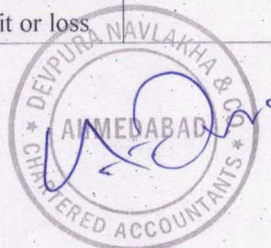
Registered Office:

301, 3rd Floor, Shalin Complex, Sector-11, Gandhinagar -382011(Gujarat)

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER ENDED ON 30TH JUNE, 2023**

(Amount in Lakhs)

Particulars	Quarter ended on			Year ended on 31-03-2023 (Audited)
	30-06-2023 Unaudited	31-03-2023 Audited	30-06-2022 Unaudited	
I Revenue from Operation	3589.51	3382.44	5109.21	14856.41
II Other Income	7.30	10.85	15.69	56.67
III Total Income (I + II)	3596.81	3393.29	5124.90	14913.08
IV Expenses				
Cost of Materials consumed	2590.13	2731.05	4572.07	12051.23
Purchase of stock-in-trade	843.13	491.55	348.08	1937.71
Changes in inventories of finished goods, Stock-in-trade and work-in progress	(55.48)	16.51	24.40	140.44
Employee benefits expense	25.57	29.59	26.35	103.37
Finance Costs	66.15	68.38	58.63	249.97
Depreciation and amortisation expense	14.85	14.04	13.58	55.32
Other Expenses	65.06	55.00	60.76	319.83
Total Expenses (IV)	3549.41	3406.12	5103.87	14857.87
V Profit/(loss) before exceptional items and tax (III- IV)	47.40	(12.83)	21.03	55.21
VI Exceptional Items	-	-	-	-
VII Profit / (Loss) before tax (V-VI)	47.40	(12.83)	21.03	55.21
VIII Tax expense [Less/(Add)]:				
(1) Current Tax	12.07	(4.87)	5.35	12.70
(2) Short/ (Excess) Provision of IT earlier years written back	(0.07)	1.36	(0.05)	(0.30) 1.20
(3) Deferred Tax				
IX Profit (Loss) for the period from continuing operations (VII-VIII)	35.40	(9.52)	15.73	41.61
X Profit/(loss) from discontinued operations	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	35.40	(9.52)	15.73	41.61
XIV Other Comprehensive Income				
A (i) Items that will not be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-



	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	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	35.40	(9.52)	15.73	41.61
XVI	Earnings per equity share (for continuing operation):				
	(1) Basic &	0.20	(0.06)	0.09	0.24
	(2) Diluted	0.20	(0.06)	0.09	0.24
XVII	Earnings per equity share (for discontinued operation):				
	(1) Basic &	-	-	-	-
	(2) Diluted	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)				
	(1) Basic &	0.20	(0.06)	0.09	0.24
	(2) Diluted	0.20	(0.06)	0.09	0.24
XIX	Paid-up equity shares capital (Face Value Rs. 10/- each)	1726.77	1726.77	1726.77	1726.77
XX	Reserves excluding Revaluation Reserves as per Balance sheet of Previous accounting year	-	-	-	2286.91

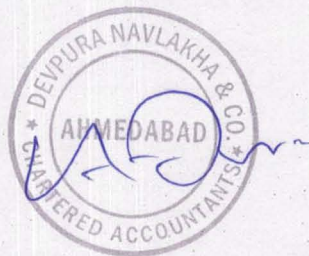
Notes:

1. The above results have been reviewed by the Audit committee and taken on record by Board of Directors at their meeting held on 14th July, 2023 and the same have been subjected to limited review by the Statutory Auditors of the Company.
2. The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.
3. In line with Ind AS - 108 - "Operating Segments", the operations of the company fall under chemical business which is considered to be the only reportable business segment.



FOR, SANGINITA CHEMICALS LIMITED

**DINESHSINH B. CHAVADA
CHAIRPERSON & MANAGING DIRECTOR
(DIN: 01497977)**



**PLACE: GANDHINAGAR
DATED: 14TH JULY, 2023**