



SSSD & CO

Chartered Accountants

Shreemata Nilay, A-11(7) Sector-3, Udaya Society, Tatibandh, Raipur - 492 099 ☎ 9589134150
✉: sssdandco@gmail.com, Branch : 260, Kalindi Kunj, Kabir Chowk, Raigarh - 496001 (C.G.)

LIMITED REVIEW REPORT

The Board of Directors of Shri Bajrang Alliance Limited

(Formerly Shri Bajrang Alloys Limited)

521/C, Urla Industrial Area

Raipur, Chhattisgarh 493221

Dear Sir,

We have reviewed the accompanying statement of standalone unaudited financial results of Shri Bajrang Alliance Limited ("The Company") for the quarter ended September 30th, 2023 and year to date from April 1st, 2023 to September 30th, 2023 ("the statement") attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS-34) "Interim Financial Reporting" prescribed under section 133 of the companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. 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 an analytical procedure applied to financial data and thus provides 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 accounting standards 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) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SSSD & CO

Chartered Accountants

Firm Reg. No.020203C

Gaurav

Gaurav Ashok Bhandari

Partner

Membership No.: 151479

UDIN: 231647943688

Place: Raipur

Dated: November 7th, 2023





SHRI BAJRANG ALLIANCE LIMITED

(AGRO DIVISION)

(Formerly Known as Shri Bajrang Alloys Limited)

Kh. No. 150, Urla-Guma Road, Village-Borjhara, Raipur 493221 (CG) India.

Phone: +91-771-4288019/29/39, Fax: +91-771-4288123

E-Mail: info.sbafoods@goelgroup.co.in, Website: www.sbafoods.com

CIN No.: L27103CT1990PLC005964

STATEMENT OF STANDALONE FINANCIAL RESULTS							
FOR THE QUARTER / HALF YEAR ENDED ON 30TH SEPTEMBER, 2023							
(Rs. In Lacs except per share data)							
Sl. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited			Unaudited		Audited
1	INCOME						
	(i) Revenue from Operations	6816.00	15102.81	6489.93	21918.81	11636.14	52373.36
	(ii) Other Income	15.08	25.32	17.88	40.40	64.81	125.46
	TOTAL REVENUE (i+ii)	6,831.08	15,128.13	6,507.82	21,959.21	11,700.95	52,498.82
2	EXPENSES						
	a) Cost of Materials consumed	4888.13	6274.51	4799.24	11162.64	8720.10	40873.74
	b) Purchase of Stock-in-trade	0.00	7518.23	525.70	7518.23	957.39	2247.65
	c) Changes in inventories of finished goods and stock -in-trade	548.39	(381.56)	(368.09)	166.83	(1361.02)	(1380.27)
	d) Employee benefits Expenses	311.63	288.20	329.07	599.83	620.98	1226.44
	e) Finance Cost	16.93	38.67	41.78	55.60	118.23	223.97
	f) Depreciation and Amortisation expense	77.37	76.19	70.15	153.56	138.45	278.48
	g) Other Expenses	1070.98	936.13	1106.62	2007.11	2038.55	8337.50
	TOTAL EXPENSES	6913.44	14750.38	6504.46	21663.81	11232.69	51807.50
3	Profit/(Loss) before exceptional items and tax (1-2)	(82.36)	377.76	3.35	295.40	468.26	691.32
4	Exceptional items						
5	Profit/(Loss) before tax (3-4)	(82.36)	377.76	3.35	295.40	468.26	691.32
6	Tax Expenses						
	(i) Net Current Tax	(22.91)	105.09	0.56	82.18	78.16	119.38
	(ii) Tax Related to Earlier Year	-	-	-	-	-	12.93
	(iii) Deferred Tax	2.27	1.87	(2.15)	4.14	45.59	7.94
	Total Tax Expenses (i+ii)	(20.64)	106.96	(1.60)	86.32	123.75	140.25
7	Net Profit/(Loss) for the period (5-6)	(61.72)	270.80	4.95	209.08	344.51	551.07
8	Other Comprehensive Income						
a	Items that will not be reclassified to Profit and Loss						
i	Remeasurements of defined benefit plans	1.63	1.64	0.12	3.27	0.23	6.55
ii	Equity Instruments through Other Comprehensive Income	25.43	42.18	8.45	67.61	(23.58)	(6.50)
iii	Income tax relating to items that will not be reclassified to profit or loss	(6.61)	(10.97)	(2.20)	(17.58)	6.13	1.69
b	Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
9	Total Comprehensive Income for the Period (7+8)	(41.26)	303.65	11.32	262.39	327.29	552.81
10	Paid-up Equity Share Capital (Face Value Rs.10 per share)	900.00	900.00	900.00	900.00	900.00	900.00
11	Other Equity excluding Revaluation Reserves						4311.62
12	Earning per share (Before Exceptional items) (of Rs.10/- each) (not annualised)						
	(a) Basic	(0.69)	3.01	0.05	2.32	3.83	6.12
	(b) Diluted	(0.69)	3.01	0.05	2.32	3.83	6.12
	Earning per share (After Exceptional items) (of Rs.10/- each) (not annualised)						
	(a) Basic	(0.69)	3.01	0.05	2.32	3.83	6.12
	(b) Diluted	(0.69)	3.01	0.05	2.32	3.83	6.12

Notes:

- The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on 07.11.2023.
- The Statutory Auditors of the Company have carried out a Limited Review of the Result for the Quarter ended on 30th Sept, 2023. The Management has exercised necessary due diligence to ensure that such financial results provide a true & fair view of the affairs of the Company.
- The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 [Ind AS] as amended, specified under section 133 of the Companies Act, 2013.
- The previous period figures have been regrouped / reclassified where ever necessary to make them comparable with the current years' figures.

Place : Raipur
Date : 07.11.2023

For, Shri Bajrang Alliance Limited


(Narendra Goel)
Director

Regd. Office : 521/C, Urla Industrial Complex, Urla, Raipur 493221 (CG) India.



SHRI BAJRANG ALLIANCE LIMITED

(AGRO DIVISION)

(Formerly Known as Shri Bajrang Alloys Limited)

Kh. No. 150, Urla-Guma Road, Village-Borjhara, Raipur 493221 (CG) India.

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CIN No.: L27103CT1990PLC005964

STANDALONE SEGMENT WISE REVENUE, RESULT, ASSETS AND LIABILITIES						
FOR THE QUARTER / HALF YEAR ENDED ON 30TH SEPTEMBER, 2023						
Particulars	Quarter ended			Half year ended		(Rs. In Lacs)
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited			Unaudited		Audited
Segment Revenue						
(a) Domestic	6764.28	14893.36	6470.72	21657.64	11616.92	51231.91
(b) Export	51.72	209.45	19.22	261.17	19.22	1,141.45
Total	6816.00	15102.81	6489.93	21918.81	11636.14	52373.36
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	6,816.00	15102.81	6489.93	21,918.81	11,636.14	52373.36

- 1 The previous period figures have been regrouped / reclassified where ever necessary to make them comparable with the current years'

Date : 07.11.2023

For, Shri Bajrang Alliance Limited


(Narendra Goel)
Director



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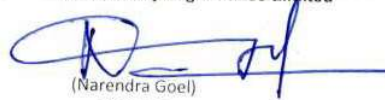
CIN No.: L27103CT1990PLC005964

Statement of Unaudited Standalone Assets and Liabilities as at 30.09.2023

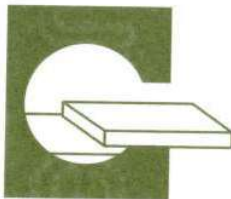
Particulars	(Rs. In Lacs)	
	As at September 30, 2023	As at March 31, 2023
ASSETS		
1 NON CURRENT ASSETS		
(a) Property Plant and Equipment and Intangible Assets		
(i) Property Plant and Equipment	4,040.25	3,745.89
(ii) Intangible Assets	94.85	94.85
(b) Capital work-in-progress	9.62	9.62
(c) Intangible Assets	-	-
(c) Intangible Assets under Development	-	-
(d) Financial Assets	-	-
(i) Non-Current Investments	2,510.16	2,442.55
(ii) Others	104.87	104.05
(e) Other Non-Current Assets	-	314.67
	6,759.77	6,711.64
2 CURRENT ASSETS		
(a) Inventories	4,619.43	4,086.59
(b) Financial Assets	-	-
(i) Trade Receivables	3,283.95	5,991.32
(ii) Cash and Cash Equivalents	11.67	5.28
(iii) Bank balances other than (ii) above	10.12	9.87
(iv) Other financial assets	15.63	71.30
(c) Other Current Assets	413.61	380.92
(d) Net Current Tax (Assets)	7.20	5.25
	8,361.61	10,550.54
TOTAL ASSETS	15,121.38	17,262.18
EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	900.00	900.00
(b) Other Equity	4,885.63	4,637.41
	5,785.63	5,537.41
LIABILITIES		
2 NON CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	1,401.54	579.19
(b) Provisions	73.91	52.56
(c) Deferred Tax liabilities	354.49	332.77
(d) Other Non-Current Liabilities	-	800.00
	1,829.93	1,764.53
3 CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	3,580.24	4,836.97
(ii) Trade Payables	-	37.30
Total Outstanding dues of Micro enterprises & Small enterprises	-	37.30
Total Outstanding dues of Creditor other than micro enterprises and small	1,837.16	1,783.71
(iii) Other Financial Liabilities	125.77	74.03
(b) Other Current Liabilities	1,725.08	3,082.35
(c) Provisions	153.32	132.70
(d) Net Current Tax (Liabilities)	84.25	13.19
	7,505.82	9,960.24
TOTAL EQUITY AND LIABILITIES	15,121.38	17,262.18

Date : 07.11.2023

For, Shri Bajrang Alliance Limited


(Narendra Goel)
Director

Regd. Office : 521/C, Urla Industrial Complex, Urla, Raipur 493221 (CG) India.



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SHRI BAJRANG ALLIANCE LIMITED

CASH FLOW STATEMENT ANNEXED TO THE FINANCIAL STATEMENT FOR PERIOD ENDED ON 30th SEPTEMBER 2023

Particular	(Amount in Lakhs)	
	As At 30.09.2023	As At 30.09.2022
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax before exceptional item	295.40	468.26
Exceptional item		
Net Profit before Tax	295.40	468.26
ADJUSTMENTS FOR:		
Depreciation	153.56	138.45
Interest & Financial Expenses	55.60	118.23
Subsidy Income	(14.17)	(14.17)
Interest Income	(6.03)	(2.11)
Dividend Income	(1.15)	(2.06)
Allowance for Credit Loss	(27.57)	27.03
(Profit)/Loss on Sale of Fixed Asset		
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	455.65	733.64
ADJUSTMENTS FOR CHANGE IN CURRENT ASSETS & LIABILITIES:		
(Increase) / Decrease in Trade Receivables	2,734.94	(2,703.42)
(Increase) / Decrease in Inventories	(532.84)	(1,184.14)
(Increase)/decrease in Other financial assets	55.68	2.14
(Increase)/decrease in Other current assets	(32.69)	(3.30)
(Increase)/decrease in Other Bank Balances	(0.25)	(0.24)
Increase/ (decrease) in Trade Payables	16.15	974.46
Increase/ (decrease) in Other Financial Liabilities	51.74	(74.08)
Increase/ (decrease) in Other Current Liabilities	(1,357.26)	(201.12)
Increase/ (decrease) in Provisions	114.35	89.14
Re-measurements of the defined benefit plans	-	-
CASH GENERATED FROM OPERATIONS	1,505.46	(2,366.93)
Direct Taxes Paid/Deducted at Source	82.18	78.16
NET CASH FROM OPERATING ACTIVITIES	1,423.28	(2,445.09)
B CASH FLOW FROM INVESTING ACTIVITIES		
Deletion/(Addition) to PPE	(462.09)	(84.68)
(Increase)/Decrease in Long-Term Loans & Advances	313.84	-
Advance against sale of Land	(800.00)	-
(Increase)/Decrease in Investments	-	(1,246.81)
Dividend Income	1.15	2.06
NET CASH USED IN INVESTING ACTIVITIES	(947.10)	(1,329.43)
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Long-Term Loans & Advances	-	-
Increase/(Decrease) in Long-Term Borrowings	822.34	(185.38)
Subsidy Income	14.17	14.17
Interest Income	6.03	2.11
Increase/ (decrease) in short term borrowings	(1,256.73)	4,036.79
Interest & Financial Expenses	(55.60)	(118.23)
NET CASH USED IN FINANCING ACTIVITIES	(469.79)	3,749.46
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	6.39	(25.06)
Cash and Cash Equivalents at the beginning of the year	5.28	31.62
Cash and Cash Equivalents at the end of the year	11.67	6.56
Components of cash and cash equivalents as at		
Cash in hand		
With banks : On Current Account	11.67	6.56
Cash and Cash Equivalents at the end of the year	11.67	6.56

Notes :

- Figures for the previous year have been regrouped/rearranged wherever found necessary.
- The Cash Flow Statement has been prepared under the "Indirect Method" as set out in IND AS - 7 on Cash Flow Statement issued by the Institute of Chartered Accountants of India.

Place : Raipur

Date : 07.11.2023

For, Shri Bajrang Alliance Limited

(Narendra Goel)

Regd. Office : 521/C, Urla Industrial Complex, Urla, Raipur 493221 (CG) India.



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Chartered Accountants

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LIMITED REVIEW REPORT

The Board of Directors of Shri Bajrang Alliance Limited

(Formerly Shri Bajrang Alloys Limited)

521/C, Urla Industrial Area

Raipur, Chhattisgarh 493221

Dear Sir,

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Shri Bajrang Alliance Limited (“the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”), and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended September 30, 2023 and for the period from April 1st, 2023 to September 30th, 2023 (“the Statement”), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent’s Management and approved by the Parent’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities :

Company	Status
Shri Bajrang Chemical Distillery LLP	Associate
Shri Bajrang Power and Ispat Limited	Associate
Popular Mercantile Private Limited	Subsidiary
Shri Bajrang Agro Processing Limited	Subsidiary




5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results includes the financial results of two subsidiaries which has not been reviewed by their auditors, whose interim financial results reflect total revenue of Rs. 2 Lakhs and total net profit after tax of Rs.0.83 lakhs and total comprehensive income of Rs. 0.83 lakhs for the quarter ended September 30, 2023 and for the period from April 1st, 2023 to September 30, 2023, respectively, as considered in the consolidated unaudited financial results. These unaudited interim financial results and other unaudited financial information has been approved and furnished to us by the management of the Holding company and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on such unaudited interim financial results and other unaudited financial information.
7. According to the information and explanations given to us by the Management of the Parent company, the unaudited interim financial results and other unaudited financial information referred to in paragraph 6 above are not material to the group.

Our conclusion on the Statement is not modified in respect of the above matters with respect to our reliance on the unaudited interim financial results and other unaudited financial information certified by the Management of the Holding Company.

For S S S D & CO

Chartered Accountants
Firm Reg. No.020203C


Gaurav Ashok Baradia

Partner

Membership No.: 104570

UDIN: 23164479 BGRUGH6148

Place: Raipur

Dated: November 7th, 2023





SHRI BAJRANG ALLIANCE LIMITED

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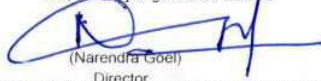
STATEMENT OF CONSOLIDATED FINANCIAL RESULTS							
FOR THE QUARTER / HALF YEAR ENDED ON 30TH SEPTEMBER, 2023							
Sl. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited			Unaudited		Audited
1	INCOME						
	(i) Revenue from Operations	6817.00	15102.81	6489.93	21919.81	11637.04	52374.26
	(ii) Other Income	16.08	25.32	17.88	41.40	69.81	145.46
	TOTAL REVENUE (i+ii)	6,833.08	15,128.13	6,507.82	21,961.21	11,706.85	52,519.72
2	EXPENSES						
	a) Cost of Materials consumed	4888.13	6274.51	4799.24	11162.64	8720.10	40873.74
	b) Purchase of Stock-in-trade	0.00	7518.23	525.70	7518.23	957.39	2247.65
	c) Changes in inventories of finished goods and stock -in-trade	548.39	(381.56)	(368.09)	166.83	(1361.02)	(1380.27)
	d) Employee benefits Expenses	311.68	288.26	329.12	599.94	621.09	1226.65
	e) Finance Cost	16.93	38.67	41.78	55.60	118.44	225.02
	f) Depreciation and Amortisation expense	77.37	76.19	70.15	153.56	138.45	278.48
	g) Other Expenses	1071.46	936.28	1106.77	2007.74	2038.97	8338.68
	TOTAL EXPENSES	6913.96	14750.58	6504.67	21664.54	11233.42	51809.93
3	Profit/(Loss) before exceptional items and tax (1-2)	(80.88)	377.56	3.15	296.67	473.43	709.79
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	(80.88)	377.56	3.15	296.67	473.43	709.79
6	Tax Expenses						
	(i) Net Current Tax	(22.58)	105.09	0.51	82.51	79.50	124.18
	(ii) Tax Related to Eralier Year	-	-	-	0.11	-	12.92
	(iii) Deferred Tax	2.27	1.87	(2.15)	4.14	45.59	7.94
	Total Tax Expenses (i+ii+iii)	(20.31)	106.96	(1.65)	86.76	125.09	145.05
7	Net Profit/(Loss) for the period (5-6)	(60.57)	270.60	4.80	209.91	348.33	564.74
8	Share of Profit/(Loss) of Associates	796.25	937.13	764.18	1733.38	2115.82	2,852.36
9	Net Profit/(Loss) for the period (7+8)	735.68	1207.73	768.98	1943.28	2464.15	3417.10
10	Other Comprehensive Income						
a	Items that will not be reclassified to Profit and Loss						
i	Remeasurements of defined benefit plans	1.63	1.64	0.12	3.27	0.23	6.55
ii	Equity Instruments through Other Comprehensive Income	25.43	42.18	8.45	67.61	(23.58)	(6.50)
iii	Income tax relating to items that will not be reclassified to profit or loss	(6.61)	(10.97)	(2.20)	(17.58)	6.13	1.69
b	Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
11	Total Comprehensive Income for the Period (9+10)	756.13	1240.58	775.35	1996.59	2446.93	3,418.84
12	Net Profit/(Loss) attributable to						
a	Owner of the Company	756.13	1240.58	775.35	1996.59	2446.93	3418.84
b	Non Controlling Interest	-	-	-	-	-	-
13	Other Comprehensive Income attributable to						
a	Owner of the Company	756.13	1240.58	775.35	1996.59	2446.93	3418.84
b	Non Controlling Interest	-	-	-	-	-	-
14	Total Comprehensive Income attributable to						
a	Owner of the Company	756.13	1240.58	775.35	1996.59	2446.93	3418.84
b	Non Controlling Interest	-	-	-	-	-	-
15	Paid-up Equity Share Capital (Face Value Rs.10 per share)	900.00	900.00	900.00	900.00	900.00	900.00
16	Other Equity excluding Revaluation Reserves						24706.62
	Earning per share (Before Exceptional items) (of Rs.10/- each) (not annualised)						
17	(a) Basic	8.17	13.42	8.54	21.59	27.38	37.97
	(b) Diluted	8.17	13.42	8.54	21.59	27.38	37.97
	Earning per share (After Exceptional items) (of Rs.10/- each) (not annualised)						
	(a) Basic	8.17	13.42	8.54	21.59	27.38	37.97
	(b) Diluted	8.17	13.42	8.54	21.59	27.38	37.97

Notes:

- The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on 07.11.2023.
- The Statutory Auditors of the Company have carried out a Limited Review of the Result for the Quarter ended on 30th Sept,2023. The Management has exercised necessary due diligence to ensure that such financial results provide a true & fair view of the affairs of the Company.
- The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 [Ind AS] as amended, specified under section 133 of the Companies Act, 2013.
- The previous period figures have been regrouped / reclassified where ever necessary to make them comparable with the current years' figures.

Place : Raipur
Date : 07.11.2023

For, Shri Bajrang Alliance Limited


(Narendra Goel)
Director

Regd. Office : 521/C, Urla Industrial Complex, Urla, Raipur 493221 (CG) India.



SHRI BAJRANG ALLIANCE LIMITED

(AGRO DIVISION)

(Formerly Known as Shri Bajrang Alloys Limited)

Kh. No. 150, Urla-Guma Road, Village-Borjhara, Raipur 493221 (CG) India.

Phone: +91-771-4288019/29/39, Fax: +91-771-4288123

E-Mail: info.sbafoods@goelgroup.co.in, Website: www.sbafoods.com

CIN No.: L27103CT1990PLC005964

CONSOLIDATED SEGMENT WISE REVENUE, RESULT, ASSETS AND LIABILITIES FOR THE QUARTER/THREE MONTHS ENDED ON 30TH SEPTEMBER, 2023

Particulars	(Rs. In Lacs)					
	30.09.2023	Quarter ended		Half Year ended		Year ended
		30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited		Unaudited		Audited	
Segment Revenue						
(a) Domestic	6765.28	14893.36	6470.72	21658.64	11617.82	51231.91
(b) Export	51.72	209.45	19.22	261.17	19.22	1,142.35
Total	6817.00	15,102.81	6,489.93	21,919.81	11,637.04	52,374.26
Less:-Inter Segment Revenue	0.00	-	-	-	-	-
Net Sales/Income from Operations	6817.00	15102.81	6489.93	21919.81	11637.04	52374.26

Notes:

- The previous period figures have been regrouped / reclassified where ever necessary to make them comparable with the

Date : 07.11.2023

For, Shri Bajrang Alliance Limited


(Narendra Goel)
Director



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CIN No.: L27103CT1990PLC005964

Statement of Unaudited Consolidated Assets and Liabilities as at 30.09.2023

Particulars	(Rs. In Lacs)	
	As at September 30, 2023	As at March 31, 2023
ASSETS		
1 NON CURRENT ASSETS		
(a) Property Plant and Equipment and Intangible Assets		
(i) Property Plant and Equipment	4,040.25	3,745.89
(ii) Intangible Assets	94.85	94.85
(b) Capital work-in-progress	9.62	9.62
(c) Intangible Assets	-	-
(c) Intangible Assets under Development	-	-
(d) Financial Assets	-	-
(i) Non- Current Investments	24,623.25	22,828.98
(ii) Others	104.87	104.05
(e) Other Non Current Assets	-	314.67
	28,872.85	27,098.06
2 CURRENT ASSETS		
(a) Inventories	4,619.43	4,086.59
(b) Financial Assets		
(i) Trade Receivables	3,283.95	5,991.32
(ii) Cash and Cash Equivalents	20.43	16.73
(iii) Bank balances other than (ii) above	10.12	9.87
(iv) Other financial assets	16.95	72.62
(c) Other Current Assets	413.93	381.16
(d) Net Current Tax (Assets)	7.20	5.25
	8,372.01	10,563.56
TOTAL ASSETS	37,244.86	37,661.62
EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	900.00	900.00
(b) Other Equity	27,008.12	25,032.41
	27,908.12	25,932.41
LIABILITIES		
2 NON CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	1,401.54	579.19
(b) Provisions	73.91	52.56
(c) Deferred Tax liabilities	354.49	332.77
(d) Other Non Current Liabilities	-	800.00
	1,829.93	1,764.53
3 CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	3,580.24	4,836.97
(ii) Trade Payables		
Total Outstanding dues of Micro-enterprises & Small enterprises	-	37.30
Total Outstanding dues of Creditor other than micro enterprises and small	1,837.16	1,783.71
Other Financial Liabilities	126.00	74.25
(b) Other Current Liabilities	1,725.61	3,086.26
(c) Provisions	153.48	132.76
(d) Net Current Tax (Liabilities)	84.32	13.44
	7,506.81	9,964.68
TOTAL EQUITY AND LIABILITIES	37,244.86	37,661.62

Date : 07.11.2023

For Shri Bajrang Alliance Limited


(Narendra Goel)
Director



SHRI BAJRANG ALLIANCE LIMITED

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CIN No.: L27103CT1990PLC005964

CONSOLIDATED CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2023		(Amount in Lakhs.)	
Particular	As At 30.09.2023	As At 30.09.2022	
A CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax before exceptional item	296.67	473.43	
Exceptional item			
Net Profit before Tax after exceptional item	296.67	473.43	
<u>ADJUSTMENTS FOR:</u>			
Depreciation	153.56	138.45	
Interest & Financial Expenses	55.60	118.44	
Re-measurements of the defined benefit plans			
Interest Income	(20.20)	(16.28)	
Allowance for Credit Loss	(27.57)	27.03	
Dividend Income	1.15	2.06	
(Profit)/Loss on Sale of Fixed Asset	-	-	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	459.22	743.14	
<u>ADJUSTMENTS FOR CHANGE IN CURRENT ASSETS & LIABILITIES:</u>			
(Increase) / Decrease in Trade Receivables	2,734.94	(2,708.73)	
(Increase) / Decrease in Inventories	(532.84)	(1,184.14)	
(Increase)/decrease in Other financial assets	55.68	2.14	
(Increase)/decrease in Other current assets	(32.77)	(3.42)	
(Increase)/decrease in Other Bank Balances	(0.25)	(0.24)	
Increase/ (decrease) in Trade Payables	16.15	974.34	
Increase/ (decrease) in Other Financial Liabilities	51.75	(74.14)	
Increase/ (decrease) in Other Current Liabilities	(1,360.65)	(201.27)	
Increase/ (decrease) in Provisions	114.28	149.86	
<u>CASH GENERATED FROM OPERATIONS</u>	1,505.51	(2,302.46)	
Direct Taxes Paid/Deducted at Source	82.62	139.38	
NET CASH FROM OPERATING ACTIVITIES A	1,422.88	(2,441.84)	
B CASH FLOW FROM INVESTING ACTIVITIES			
Deletion/(Addition) to PPE (Including Goodwill)	(462.09)	(84.68)	
Sale of Fixed Asset			
Interest Received	20.20	16.28	
Increase/(Decrease) in Investments	0.00	(1,246.81)	
Dividend Income	(1.15)	(2.06)	
Advance against sale of Land	(800.00)	0	
NET CASH USED IN INVESTING ACTIVITIES B	(1,243.05)	(1,317.28)	
C CASH FLOW FROM FINANCING ACTIVITIES			
Increase/(Decrease) in Long-Term Borrowings	822.34	(185.38)	
Increase/ (decrease) in Short term borrowings	(1,256.73)	4,038.06	
Increase/(Decrease) in Long-Term Loans & Advances	313.84		
Interest & Financial Expenses	(55.60)	(118.44)	
NET CASH USED IN FINANCING ACTIVITIES C	(176.14)	3,734.24	
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	3.69	(24.88)	
Cash and Cash Equivalents at the beginning of the year	16.73	37.66	
Cash and Cash Equivalents at the end of the year	20.43	12.78	
Components of cash and cash equivalents as at			
Cash in hand	12.78	8.00	
With banks : On Current Account	7.64	4.78	
Cash and Cash Equivalents at the end of the year	20.43	12.78	
NOTES: 1) Figures in the brackets represent outflows. 2) Previous years figures have been regrouped/rearranged wherever necessary.			
For, Shri Bajrang Alliance Limited			
 (Narendra Goel) Director			
Place : Raipur			
Date : 07.11.2023			
Regd. Office : 521/C, Urla Industrial Complex, Urla, Raipur 493221 (CG) India.			