

SANGRAHALAYA TIMBER AND CRAFTS LTD

CIN : L20101NL1985PLC002284

Corporate Office : 5, Gorky Terrace , 2nd Floor, Kolkata - 700 017

Phone : 033 6613 3300, E - mail : sangtcl17@gmail.com

Website : www.sangrahalaya.in

November 12th, 2024

To,
Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th Floor,
Plot No. C 62, G Block,
Opp Trident Hotel,
Bandra Kurla Complex, Bandra(E)
Mumbai- 400098

Sub: Outcome of the Board Meeting held on 12th November, 2024

SCRIP CODE/ SYMBOL: STCL

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of the Un-audited Standalone Financial Results along with Statement of Assets & Liabilities and Cash flow statement for the quarter and half year ended 30th September, 2024.

Further issued the Limited review report with an unmodified opinion on the Standalone Unaudited financial result of the Company for the quarter and half year ended 30th September, 2024.

Please take note that the meeting of the Board of Directors of the Company commenced at 04:30 P.M. and concluded at 05:10 P.M. on 12.11.2024.

You are requested to kindly take a note of the above.

Thanking you,

For Sangrahalaya Timber & Crafts Ltd.

For SANGRAHALAYA TIMBER & CRAFTS LTD.

T.N. Dey
Tarak Nath Dey

Director

DIN: 00343396

Director

S. MANDAL & CO.
CHARTERED ACCOUNTANTS

29D, SEVEN TANKS LANE
DUM DUM JN.
KOLKATA -700 030
Phone : 2556-6768
2546-3269
Fax : (033) 2546-3269
E-Mail : S_mondal_co@yahoo.co.in

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
SANGRAHALAYA TIMBER AND CRAFTS LTD
5, GORKY TERRACE, 2ND FLOOR
Kolkata – 700 017

1. We have reviewed the accompanying statement of unaudited quarterly financial results of **SANGRAHALAYA TIMBER AND CRAFTS LTD** (the "company") for the quarter ended 30th Sep, 2024 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. 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 the statement based on review.
2. The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's management and approved by the Board of Directors. 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 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 the Standards on Auditing specified under section 143(10) of the Act, 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 perform an audit and accordingly, we do not express an audit opinion.


12/11/2024

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standard (Ind AS), prescribed under Section 133 of the Companies Act, and other recognized accounting practices and policies thereon generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 it contains any material misstatement.
5. The Unaudited financial results of the company include a net loss after tax of Rs. 1.10 lacs for the quarter ended 30th Sep, 2024 as considered in the unaudited financial results.

For **S. Mandal & Co.**
Chartered Accountants
FRN :- 314188E



H.C. Dey
Partner
Membership Number : 050190
UDIN: 24050190 BKBJJZ 6261
Place: Kolkata
Date: 12th November, 2024



SANGRAHALAYA TIMBER AND CRAFTS LIMITED
CIN : L20101NL1965PLC002284

Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2024

₹ in Lakhs

S.N.	Particulars	3 months ended 30.09.2024	Corresponding 3 months ended 30.09.2023	Preceding 3 months ended 30.06.2024	Half-Year ended 30.09.2024	Corresponding Half-Year ended 30.09.2023	Year ended 31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	12.98
3	Total Revenue (1+2)	0.00	0.00	0.00	0.00	0.00	12.98
4	Expenses						
	a) Purchases of stock-in-trade	-	-	-	-	-	-
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	c) Employee benefits expense	0.42	0.42	0.42	0.84	0.84	1.68
	e) Administrative & Other Expenses	0.64	0.49	3.11	3.75	3.51	6.27
	f) Finance cost	-	-	-	-	-	36.61
	g) Impairment on Financial Instruments (Net)	0.04	-	-	0.04	-	(158.00)
	Total Expenses	1.10	0.91	3.53	4.63	4.35	(113.44)
5	Profit / (Loss) from ordinary activities before tax (3-4)	(1.10)	(0.91)	(3.53)	(4.63)	(4.35)	126.42
6	Tax Expenses						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
	c) Income Tax For Earlier Year	-	-	-	-	-	-
7	Profit after Tax (5-7)	(1.10)	(0.91)	(3.53)	(4.63)	(4.35)	126.42
	Other Comprehensive Income (Net of Tax)						
	A)(i) Items that will not be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
	B)(i) Items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
	Total Other Comprehensive Income for the period (net of tax)	-	-	-	-	-	-
	Total Comprehensive Income/(Expense) for the period (6+7)	(1.10)	(0.91)	(3.53)	(4.63)	(4.35)	126.43
8	Paid-up equity share capital	2,001.00	2,001.00	2,001.00	2,001.00	2,001.00	2,001.00
	Earnings Per equity share of Rs.10/- each						
	Basic and Diluted (not annualised in Rs.)	(0.005)	(0.005)	(0.018)	(0.023)	(0.022)	0.632

1.) These results have been prepared in accordance with the Indian Accounting Standards (referred to as "IndAS") 34 - Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.

2.) The above results for the quarter and half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12th Day of November, 2024 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015, as amended.

3.) The business of the Company falls within a single primary segment viz., financing, and hence, the disclosure requirement of Ind AS 108 - 'Operating Segments' is not applicable.

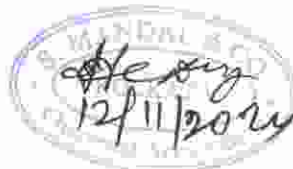
4.) Figures pertaining to the previous periods (quarter/year) have been rearranged / regrouped, reclassified wherever considered necessary, to make them comparable with those of the current period.



UDIN: 2405019013103 JJ Z 6261
Place: Kolkata
Date: 12th November, 2024

For SANGRAHALAYA TIMBER & CRAFTS LTD.

T N Dey
Tarak Nath Dey
Director
DIN: 00343396



SANGRAHALAYA TIMBER AND CRAFTS LIMITED

CIN NO - L20101NL1985PLC002284

Unaudited Statement of Assets and Liabilities as on 30th Sept, 2024

(Rs. in Lakhs)

	Particulars	As at 30th September, 2024	As at 31st March, 2024
	ASSETS		
(1)	Financial Assets		
(a)	Cash and Cash Equivalents	3.42	1.63
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative Financial Instruments	-	-
(d)	Receivables		
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
(e)	Loans	43.89	25.59
(f)	Investments	389.73	389.73
(g)	Other Financial Assets	-	-
(2)	Non-Financial Assets		
(a)	Inventories	1,186.13	1,188.13
(b)	Current Tax Assets (Net)	-	-
(c)	Deferred Tax Assets (Net)	-	-
(d)	Property, Plant and Equipment	-	-
(e)	Capital Work-in-Progress	-	-
(f)	Other Intangible Assets	-	-
(g)	Other Non-Financial Assets	952.48	952.03
	TOTAL ASSETS	2,575.66	2,557.11
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
(a)	Derivative Financial Instruments	-	-
(b)	Payables		
	(I) Trade Payables	6.58	6.54
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c)	Debt Securities	-	-
(d)	Borrowings (Other than Debt Securities)	698.76	671.76
(e)	Subordinated Liabilities	-	-
(f)	Other Financial Liabilities	69.18	69.18
(2)	Non-Financial Liabilities		
(a)	Provisions	-	-
(b)	Deferred Tax Liabilities (Net)	-	-
(c)	Other Non-Financial Liabilities	553.61	557.46
(3)	Equity		
(a)	Equity Share Capital	2,001.00	2,001.00
(b)	Other Equity	(753.47)	(748.83)
	TOTAL LIABILITIES AND EQUITY	2,575.66	2,557.11

For and on behalf of the Board of Directors
For SANGRAHALAYA TIMBER & CRAFTS LTD.

 Tarak Nath Dey
 Managing Director
 00343396


Director

Place: Kolkata
Date: 12th November, 2024

SANGRAHALAYA TIMBER AND CRAFTS LIMITED CIN : L20101NL1985PLC002284 CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED AS ON 30th SEPTEMBER 2024		
Particulars	For the Half Year Ended as on 30th September 2024	
	Rs.	Rs.
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax		(4.63)
<u>Adjustments for:</u>		
Provision against Standard Assets		0.04
Operating profit / (loss) before working capital changes		(4.59)
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	-	
Short term loans & Advances	(18.35)	
Trade Receivables	1.55	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	(3.82)	
Other current liabilities	-	
Provisions	-	(20.62)
Net Cash from Operating activities		(25.21)
Income Tax	-	
Taxation for earlier years	-	
Net Cash from/(used in) operating activities activities		(25.21)
B. Cash Flow from Investment activities		
Purchase of Investment		-
Net Cash (used in) Investing activities		-
C. Net Cash from financing activities		
(Increase)/decrease in Long Term Loans & Advances:		-
Long Term Borrowings		27.00
Net Cash (used in) financing activities		27.00
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		1.79
Cash and cash equivalents at the beginning of the year		1.63
Cash and cash equivalents at the end of the year		3.42

For and on behalf of the Board of
Directors
For SANGRAHALAYA TIMBER & CRAFTS LTD.

Place: Kolkata
Date: 12th November, 2024


Tarak Nath Dey, Director
Director
DIN: 00343396