

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF

SAINT-GOBAIN SEKURIT INDIA LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **SAINT-GOBAIN SEKURIT INDIA LIMITED** ("the Company"), for the quarter ended June 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 above, 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.

For DELOITTE HASKINS & SELLS LLP
Chartered Accountants
Firm's Registration No.117366W/W-100018



Falguni Bhor
Partner
Membership No. 111787
UDIN: 24111787BKGYHL4628

Place: Mumbai
Date: July 26, 2024

AB



SAINT-GOBAIN SEKURIT INDIA LIMITED

CIN : L26101MH1973PLC018367

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

Sr.	Particulars	(INR in Lakhs)			
		Quarter ended			Year ended
		June 30, 2024 (Unaudited)	March 31, 2024 (Refer Note 3)	June 30, 2023 (Unaudited)	March 31, 2024 (Audited)
1	Revenue from operations				
	a) Sales / Income from Operations	4,802.84	4,543.12	4,761.31	19,782.90
	b) Other operating income	187.23	64.86	67.62	287.07
	Total Revenue from Operations	4,990.07	4,607.98	4,828.93	20,069.97
2	Other Income	283.34	280.87	232.22	984.61
3	Total Income (1+2)	5,273.41	4,888.85	5,061.15	21,054.58
4	Expenses				
	a) Cost of Materials Consumed	2,353.29	1,960.86	2,306.14	9,536.13
	b) Purchase of Stock-in-Trade	11.81	21.74	27.92	266.22
	c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	68.56	152.60	12.66	34.44
	d) Employee Benefits Expense	303.01	227.71	317.52	1,181.37
	e) Finance Costs	13.71	12.71	10.71	49.00
	f) Depreciation and Amortisation Expense	89.69	86.10	95.76	369.11
	g) Power and Fuel Expenses	435.39	373.94	406.23	1,659.81
	h) Other Expenses	974.26	999.55	916.30	3,690.58
	Total Expenses	4,249.72	3,835.21	4,093.24	16,786.66
5	Profit Before Tax (3 - 4)	1,023.69	1,053.64	967.91	4,267.92
6	Tax Expense				
	a) Current Tax	230.92	229.93	229.53	947.57
	b) Deferred Tax	31.33	93.93	32.90	197.01
	Total Tax Expense	262.25	323.86	262.43	1,144.58
7	Profit for the period (5 - 6)	761.44	729.78	705.48	3,123.34
8	Other Comprehensive Income, net of income tax				
	Items that will not be reclassified to Profit and Loss				
	Remeasurement gains / (losses) on net defined benefit plans	2.37	18.07	(2.59)	27.37
	Income-tax relating to above	(0.60)	(4.54)	0.65	(6.88)
	Total Other Comprehensive Income, net of income tax	1.77	13.53	(1.94)	20.49
9	Total Comprehensive Income for the period (7 + 8)	763.21	743.31	703.54	3,143.83
10	Paid-up equity share capital : (Face value INR 10 each)	9,110.57	9,110.57	9,110.57	9,110.57
11	Other equity				10,752.02
12	Earnings per share (of INR 10 each) *				
	Basic:	0.84	0.80	0.77	3.43
	Diluted:	0.84	0.80	0.77	3.43

* Earnings per share is not annualised for the quarter ended June 30, 2024, quarter ended March 31, 2024 and quarter ended June 30, 2023.

Notes:

- The above Statement of Unaudited Financial Results (Financial Results) have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 26, 2024. These Financial Results are prepared and published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Financial Results (for the quarters) are prepared in accordance with the Indian Accounting Standards 34 'Interim Financial Reporting (Ind AS - 34)', as prescribed under Section 133 of the Companies Act, 2013 and the relevant Rules issued thereunder and other accounting principles generally accepted in India.
- The figures for the quarter ended March 31, 2024 as reported in these Financial Results are the balancing figures between audited figures in respect of the full financial year ended March 31, 2024 and unaudited published year to date figures up to the end of the third quarter of the relevant financial year.
- The Company is engaged in the business of "Automotive Glass" which, in the context of Indian Accounting Standards 108 'Operating Segments (Ind AS - 108)' constitutes a single reportable business segment.

For Saint-Gobain Sekurit India Limited

K.S. Gopalakrishnan
Managing Director
DIN: 10601515

Place : Mumbai
Date : July 26, 2024