

Limited Review Report on Standalone unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
Seshasayee Paper and Boards Limited
Erode- 638 007

Limited Review Report on Standalone Unaudited Financial Results

We have reviewed the accompanying statement of unaudited Standalone Financial Results of M/s Seshasayee Paper and Boards Limited (“the Company”) for the quarter and half year ended September 30, 2024 (“the Statement”) being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time (“the Listing Regulations”).

This statement which is the responsibility of the Company’s Management and approved by the Board of Directors and 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 thereunder 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 in accordance with the Standard on Review Engagement (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 misstatements. 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 the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on the 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 specified under Section 133 of the Companies Act 2013 as amended from time to time read with relevant rules issued thereunder 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Suri & Co
Chartered Accountants
FRN :004283S

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Place: Chennai
Date: 19-10-2024
UDIN: 24229694BKASKW9200

Sanjeev Aditya .M
Partner
M No: 229694

Limited Review Report on Consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
Seshasayee Paper and Boards Limited
Erode – 638 007

Limited Review Report on Consolidated Unaudited Financial Results

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of SESHASAYEE PAPER AND BOARDS LIMITED (“the Parent”) and its Subsidiary (the Parent and its Subsidiary together referred to as “the Group”), and its share of the net profit after tax and total comprehensive income of its associate for the quarter and half year ended September 30, 2024 (“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:
 - a) Esvi International (Engineers& Exporters) Limited (Wholly owned subsidiary) and
 - b) Ponni Sugars (Erode) Limited (Associate).
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors 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 financial results of the wholly owned subsidiary included in the consolidated unaudited financial results, whose financial results reflect total Assets of Rs. 2.92 crores as at September 30, 2024 and total revenues of Rs. 0.07 crores and Rs. 0.14 crores, total net profit / (Loss) after tax of Rs. (-) 0.002 crores and Rs. 0.04 crores and total comprehensive income / loss of Rs. (-) 0.001 crores and Rs. 0.05 crores, for the quarter ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024, respectively and Cash flow (net) Rs. 0.04 crores for the period from April 01, 2024 to September 30, 2024 as considered in the consolidated unaudited financial results, have been reviewed by us.

The consolidated unaudited financial results also includes the Group's share of net profit / (loss) after tax of Rs. 3.70 crores and Rs. 3.96 crores and total comprehensive income of Rs. 1.38 crores and Rs. 4.43 crores for the quarter ended September 30, 2024 and for the period from April 01, 2024 to September

30, 2024, respectively, as considered in the consolidated unaudited financial results, in respect of an associate, whose interim financial statements / financial information / financial results, have not been reviewed by us.

These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the associate, are based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

For Suri & Co
Chartered Accountants
FRN: 004283S

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Sanjeev Aditya .M
Partner
M No: 229694



SESHASAYEE PAPER AND BOARDS LIMITED

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STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED SEPTEMBER 30, 2024

(₹ crores)

Sl. No.	Particulars	Standalone						Consolidated					
		3 months ended			6 months ended		Year ended	3 months ended			6 months ended		Year ended
		30 09 2024	30 06 2024	30 09 2023	30 09 2024	30 09 2023	31 03 2024	30 09 2024	30 06 2024	30 09 2023	30 09 2024	30 09 2023	31 03 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income												
	a) Revenue from Operation	398.40	422.16	362.29	820.56	788.79	1801.56	398.47	422.23	362.36	820.70	788.93	1801.83
	b) Other Income	15.30	16.15	14.30	31.45	26.83	51.48	15.32	14.53	14.31	29.85	25.33	50.03
	Total Income	413.70	438.31	376.59	852.01	815.62	1853.04	413.79	436.76	376.67	850.55	814.26	1851.86
2	Expenses												
	a) Cost of Materials consumed	300.08	269.82	241.20	569.90	489.57	1032.48	300.08	269.82	241.20	569.90	489.57	1032.48
	b) Purchase of Stock-in-Trade	7.23	12.82	6.52	20.05	12.96	26.60	7.23	12.82	6.52	20.05	12.96	26.60
	c) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-69.45	-43.53	-96.65	-112.98	-154.25	-95.28	-69.45	-43.53	-96.65	-112.98	-154.25	-95.28
	d) Employee benefits expense	29.52	29.70	25.10	59.22	49.75	92.88	29.52	29.70	25.10	59.22	49.75	92.88
	e) Finance Costs	1.39	1.02	0.50	2.41	1.00	2.14	1.39	1.02	0.50	2.41	1.00	2.14
	f) Depreciation and amortization expense	11.33	11.45	11.01	22.78	22.45	43.81	11.34	11.46	11.02	22.80	22.47	43.85
	g) Cost of Power and Fuel	61.27	65.05	62.89	126.32	136.32	258.18	61.27	65.05	62.89	126.32	136.32	258.18
	h) Other expenses	39.01	40.53	33.83	79.54	69.99	146.83	39.08	40.56	33.89	79.64	70.07	147.05
	Total expenses	380.38	386.86	284.40	767.24	627.79	1507.64	380.46	386.90	284.47	767.36	627.89	1507.90
3	Profit / (Loss) from Ordinary Activities after Finance costs but before Exceptional items	33.32	51.45	92.19	84.77	187.83	345.40	33.33	49.86	92.20	83.19	186.37	343.96
4	Share of Profit / (Loss) of Associate	--	--	--	-	--	--	3.70	0.26	4.10	3.96	5.96	12.89
5	Exceptional Items	--	--	--	--	--	--	--	--	--	--	--	--
6	Profit /(Loss) from Ordinary Activity Before Tax(3+4+5)	33.32	51.45	92.19	84.77	187.83	345.40	37.03	50.12	96.30	87.15	192.33	356.85

(₹ crores)

Sl. No.	Particulars	Standalone						Consolidated								
		3 months ended			6 months ended			3 months ended			6 months ended			Year ended		
		30 09 2024	30 06 2024	30 09 2023	30 09 2024	30 09 2023	31 03 2024	30 09 2024	30 06 2024	30 09 2023	30 09 2024	30 09 2023	31 03 2024			
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)			
7	Tax expenses															
	Current Tax	8.73	13.27	23.06	22.00	47.68	86.30	8.75	13.28	23.08	22.03	47.71	86.35			
	Deferred Tax	-0.19	-0.16	0.02	-0.35	-0.33	-0.27	-0.19	-0.16	0.02	-0.35	-0.33	-0.27			
	Total Tax Expenses	8.54	13.11	23.08	21.65	47.35	86.03	8.56	13.12	23.10	21.68	47.38	86.08			
8	Net Profit /(Loss) from Ordinary Activities After Tax (6-7)	24.78	38.34	69.11	63.12	140.48	259.37	28.47	37.00	73.20	65.47	144.95	270.77			
9	Other Comprehensive Income															
	A (i) Items that will not be reclassified to Statement of Profit and Loss															
	(a) Remeasurement of the defined benefit Plans	--	--	--	--	--	9.69	--	--	--			9.69			
	(b) Net Fair Value Gain on investment in Equity Instruments through OCI	-19.22	42.68	-2.71	23.46	29.45	34.74	-19.22	42.68	-2.71	23.46	29.45	34.74			
	(c) Share of OCI of Associate	--	--	--	-	--	--	-2.32	2.79	0.31	0.47	2.63	3.31			
	(ii) Income Tax relating to items that will not be reclassified to Statement of Profit and Loss															
	(i) Income Tax relating to items that will not be reclassified to Statement of Profit and Loss	-0.96	-4.85	0.37	-5.81	-3.32	-6.38	-0.96	-4.85	0.37	-5.81	-3.32	-6.38			
	B (i) Items that will be reclassified to Statement of Profit and Loss															
	(i) Income Tax relating to items that will be reclassified to Statement of Profit and Loss	--	--	-0.14	--	-0.05	-0.05	--	--	-0.14	--	-0.05	-0.05			
	(ii) Income Tax relating to items that will be reclassified to Statement of Profit and Loss	--	--	0.03	--	0.01	0.01	--	--	0.03	--	0.01	0.01			
	Total Other Comprehensive Income	-20.18	37.83	-2.45	17.65	26.09	38.01	-22.50	40.62	-2.14	18.12	28.72	41.32			
10	Total Comprehensive Income for the period (8 + 9)	4.60	76.17	66.66	80.77	166.57	297.38	5.97	77.62	71.06	83.59	173.67	312.09			
	(Comprising Profit and other Comprehensive income for the period)															
11	Paid-up Equity Share Capital (Face value ₹ 2)	12.04	12.04	12.04	12.04	12.04	12.04	12.04	12.04	12.04	12.04	12.04	12.04			
12	Reserves, excluding Revaluation Reserves, as per the Audited Balance Sheet						1825.49						1899.27			
13	Earnings Per Share of ₹ 2 each (not annualised)															
	(a) Basic (in ₹)	4.11	6.37	11.47	10.48	23.32	43.06	4.73	6.14	12.15	10.87	24.07	44.96			
	(b) Diluted (in ₹)	4.11	6.37	11.47	10.48	23.32	43.06	4.73	6.14	12.15	10.87	24.07	44.96			

STATEMENT OF ASSETS AND LIABILITIES:

(₹ crores)

	Particulars	Standalone			Consolidated		
		As at	As at	As at	As at	As at	As at
		30 09 2024	31 03 2024	30 09 2023	30 09 2024	31 03 2024	30 09 2023
		(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)
A	ASSETS						
1	Non-Current Assets						
	(a) Property, Plant and Equipment	761.68	774.49	782.23	761.68	774.49	782.23
	(b) Capital Work in Progress	38.63	35.06	18.97	38.63	35.06	18.97
	(c) Other Intangible Assets	1.33	1.50	1.71	1.33	1.50	1.71
	(d) Investment Property	-	-	-	1.16	1.18	1.20
	(e) Financial Assets						
	(i) Investments	229.96	188.68	181.42	292.18	248.12	233.25
	(ii) Other Financial Asset	14.79	153.72	141.71	14.85	153.77	141.75
	(f) Goodwill on Consolidation	-	-	-	11.78	11.78	11.78
	(g) Other Non-Current Assets	122.08	115.75	21.79	122.08	115.75	21.79
	Sub-total - Non Current Assets	1168.47	1269.20	1147.83	1243.69	1341.65	1212.68
2	Current Assets						
	(a) Inventories	333.90	287.91	300.91	333.90	287.91	300.91
	(b) Financial Assets						
	(i) Trade Receivables	89.34	119.00	67.60	89.51	119.20	67.86
	(ii) Cash and cash equivalents	15.26	8.56	46.05	15.37	8.63	46.07
	(iii) Bank balances other than (ii) above	725.35	598.54	542.74	726.68	599.83	543.99
	(iv) Others	1.48	1.46	1.36	1.48	1.46	1.36
	(c) Current Tax Assets (Net)	1.57	0.75	-	1.58	0.75	-
	(d) Other Current Assets	36.62	31.98	29.33	36.62	31.98	29.33
	Subtotal - Current Assets	1203.52	1048.20	987.99	1205.14	1049.76	989.52
	TOTAL - ASSETS	2371.99	2317.40	2135.82	2448.83	2391.41	2202.20

(₹ crores)

Particulars	Standalone			Consolidated		
	As at	As at	As at	As at	As at	As at
	30 09 2024	31 03 2024	30 09 2023	30 09 2024	31 03 2024	30 09 2023
	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)
B EQUITY AND LIABILITIES						
1 EQUITY						
(a) Equity Share Capital	12.04	12.04	12.04	12.04	12.04	12.04
(b) Other Equity	1876.14	1825.49	1692.98	1952.74	1899.27	1759.14
Subtotal – Equity	1888.18	1837.53	1705.02	1964.78	1911.31	1771.18
2 Non-Current Liabilities						
(a) Financial Liabilities						
(i) Borrowings	-	-	-	-	-	-
(ii) Other financial liabilities	16.50	17.60	16.65	16.50	17.60	16.65
(b) Provisions	20.32	20.32	21.87	20.32	20.32	21.87
(c) Deferred Tax Liabilities(Net)	133.12	127.66	124.54	133.12	127.66	124.54
Sub-total- Non Current Liabilities	169.94	165.58	163.06	169.94	165.58	163.06
3 Current Liabilities						
(a) Financial Liabilities						
(i) Borrowings	82.45	21.00	-	82.45	21.00	-
(ii) Trade Payables						
I. Dues to Micro and Small Enterprise (MSE)	20.15	19.01	6.95	20.15	19.01	6.95
II. Other than MSE Dues	172.10	240.34	202.39	172.12	240.35	202.40
(iii) Other financial liabilities	27.68	21.80	29.29	27.89	22.01	29.50
(b) Other current liabilities	3.92	7.78	3.28	3.93	7.79	3.28
(c) Provisions	7.57	4.36	15.87	7.57	4.36	15.87
(d) Current Tax Liabilities	-	-	9.96	-	-	9.96
Sub-total – Current Liabilities	313.87	314.29	267.74	314.11	314.52	267.96
TOTAL– EQUITY AND LIABILITIES	2371.99	2317.40	2135.82	2448.83	2391.41	2202.20

CASH FLOW STATEMENT:

(₹ crores)

Particulars	Standalone			Consolidated		
	6 months ended		Year ended	6 months ended		Year ended
	30 09 2024	30 09 2023	31 03 2024	30 09 2024	30 09 2023	31 03 2024
	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)
A CASH FLOW FROM OPERATING ACTIVITIES						
Net Profit before Tax	84.77	187.83	345.40	83.19	186.37	343.96
Adjustments for : Add / (Less)						
Property Plant and Equipment (PPE) discarded	-	-	0.05	-	-	0.05
Depreciation and Amortisation Expenses	22.78	22.45	43.81	22.80	22.47	43.85
Interest and financing charges	2.41	1.00	2.14	2.41	1.00	2.14
Interest income from Term Deposits	(27.48)	(19.45)	(42.02)	(27.53)	(19.49)	(42.10)
Dividend Income from Investments	(2.97)	(3.26)	(3.29)	(1.32)	(1.73)	(1.76)
(Profit) / Loss on sale of assets	0.31	(3.50)	(3.53)	0.31	(3.50)	(3.53)
Operating profit before Working Capital changes	79.82	185.07	342.56	79.86	185.12	342.61
(Increase) / Decrease in working capital:						
(Increase) / Decrease in Inventories	(45.99)	(60.03)	(47.03)	(45.99)	(60.03)	(47.03)
(Increase) / Decrease in Sundry Debtors	29.66	27.59	(23.81)	29.69	27.50	(23.84)
(Increase) / Decrease in Other Assets	(11.79)	(12.96)	(1.52)	(11.80)	(12.96)	(1.53)
Increase / (Decrease) in Liabilities and Provisions	(62.92)	(16.88)	27.62	(62.91)	(16.88)	27.63
Income Tax paid	(22.81)	(46.28)	(95.62)	(22.85)	(46.32)	(95.67)
NET CASH FROM OPERATING ACTIVITIES	(34.03)	76.51	202.20	(34.00)	76.43	202.17

(₹. crores)

Particulars	Standalone			Consolidated		
	6 months ended		Year ended	6 months ended		Year ended
	30 09 2024	30 09 2023	31 03 2024	30 09 2024	30 09 2023	31 03 2024
	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)
B CASH FLOW FROM INVESTING ACTIVITIES						
Purchase of Property, Plant and Equipment	(14.11)	(9.86)	(39.84)	(14.11)	(9.86)	(39.84)
Investment in Equity Instruments	(17.82)	-	(1.96)	(17.82)	-	(1.96)
E-auction bid amount, paid in full, for acquisition of M/s Servalakshmi Paper Limited, Corporate Debtor in liquidation	-	(2.00)	(2.00)	-	(2.00)	(2.00)
Sale of Property, Plant and Equipment	0.41	3.50	3.96	0.41	3.50	3.96
Dividend Income from Investments	2.97	3.26	3.29	2.97	3.26	3.29
(Increase) / Decrease in Term Deposits	14.34	(56.44)	(230.70)	14.30	(56.47)	(230.77)
Interest income from Term Deposits	27.48	19.45	42.02	27.53	19.49	42.10
NET CASH FROM INVESTING ACTIVITIES	13.27	(42.09)	(225.23)	13.28	(42.08)	(225.22)
C CASH FLOW FROM FINANCING ACTIVITIES						
Increase / (Decrease) of current borrowings	61.45	-	21.00	61.45	-	21.00
Dividend paid	(31.53)	(37.84)	(37.84)	(31.53)	(37.84)	(37.84)
Interest and financing charges paid	(2.46)	(1.00)	(2.04)	(2.46)	(1.00)	(2.04)
NET CASH FROM FINANCING ACTIVITIES	27.46	(38.84)	(18.88)	27.46	(38.84)	(18.88)
Net increase in cash and cash equivalents (I)	6.70	(4.42)	(41.91)	6.74	(4.49)	(41.93)
Cash and cash equivalents as at the beginning of the period (II)	8.56	50.47	50.47	8.63	50.56	50.56
Cash and cash equivalents as at the end of the period (I + II)	15.26	46.05	8.56	15.37	46.07	8.63

Notes:

1 Paper is the only reportable segment of operation of the Company.

- 2 The Hon'ble NCLT, Chennai bench vide its order dated 12.05.2023 approved the e-auction sale of assets of M/s. Servalakshmi Paper Limited (Corporate Debtor in Liquidation) as a Going Concern, in favour of our company and consequently the Sales Certificate has been issued and the assets handed over to our company. Few appeals challenging Hon'ble NCLT's order have been filed in Hon'ble NCLAT, which are pending. Company is taking steps for revival, refurbishment and recommencement of operations.
- 3 The above results were reviewed by the Audit Committee of the Board and approved by the Board of Directors at the respective meetings held on October 18, 2024 and October 19, 2024.

(By Order of the Board)
For Seshasayee Paper and Boards Limited

**GOPALARATNA
M NATARAJAN**

Digitally signed by GOPALARATNAM NATARAJAN
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N GOPALARATNAM
Chairman

Place: Erode
Date : October 19, 2024

This is the Statement of Un-audited Financial Results referred to in our Limited Review Report dated October 19, 2024.

For **SURI & CO**

Firm Registration No.004283S

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Aditya M Date: 2024.10.19
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Sanjeev Aditya M

Membership No.229694

Partner

Chartered Accountants

UDIN : 24229694BKASKW9200 / 24229694BKASKX2939

Place: Chennai
Date : October 19, 2024