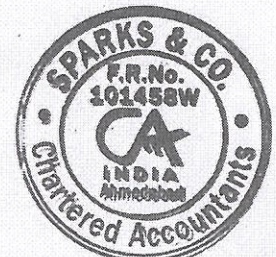


Limited Review Report on Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to,
The Board of Directors,
SGL Resources Limited (Formerly known as Scanpoint Geomatics Limited),

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SGL Resources Limited (Formerly known as Scanpoint Geomatics Limited)** ("the Company") for the Quarter ended 31st December, 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 ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and 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 thereunder 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 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 statement is free of material misstatement. 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.

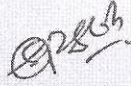


4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

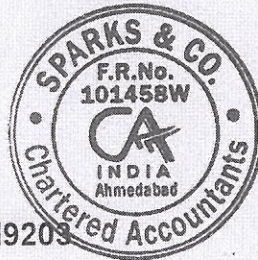
Our conclusion on the Statement is not modified in respect of this matter.

For, SPARKS & Co.

Chartered Accountants (FR No. 101458W)



CA Snehal R. Shah
Partner (M. No. 113347)
UDIN: 25113347BMULIM9203



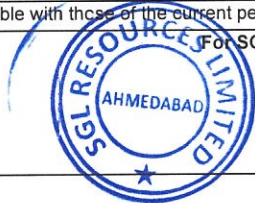
Date: 14.02.2025
Place: Ahmedabad

Unaudited Financial Results (Standalone) for the Quarter and nine Months ended December 31, 2024

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		(Rs. in Lakhs)
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	797.44	2154.79	333.75	4727.12	1024.65	2,952.75
II.	Other Income	32.17	57.82	13.51	100.60	39.41	63.10
III.	Total Income (I + II)	829.61	2,212.60	347.27	4,827.72	1,064.06	3,015.85
IV.	Expenses:						
	Purchases of Stock-in-Trade			-		-	
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade			-		-	
	Employee benefits expense	102.59	146.31	90.20	399.14	327.36	674.94
	Travel expense	3.23	3.51	10.90	12.34	41.42	45.13
	Finance costs	58.87	1,901.26	35.17	1,997.72	112.58	167.65
	Depreciation and amortisation expense	29.23	29.23	31.24	87.68	93.71	121.56
	Other expenses	553.63	65.53	159.18	2,081.10	433.52	1,853.75
	Total expenses (IV)	747.55	2,145.84	326.69	4,577.97	1,008.59	2,863.05
V.	Profit before Exceptional Items and tax (III - IV)	82.06	66.77	20.58	249.75	55.46	152.80
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit before Tax (V-VI)	82.06	66.77	20.58	249.75	55.46	152.80
VIII.	Tax expense:						
	(1) Current tax	25.44	21.63	8.78	76.97	26.82	41.07
	(2) Deferred tax	(4.13)	(4.13)	(3.46)	17.37	(20.49)	(52.88)
	(3) Tax adjustment of Previous Year	-	-	-	-	-	2.75
IX.	Profit for the period (VII-VIII)	60.75	49.27	15.26	155.41	49.14	161.86
X.	Other Comprehensive Income/(Expense) (Net of Tax)						
	A. (i) Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Remeasurement of the net defined benefit liability/asset net	-	-	-	-	-	6.79
	Income tax (expense)/ benefit on remeasurement of defined benefit plan	-	-	-	-	-	(1.71)
	Equity instruments through other comprehensive income	-	-	-	-	-	(8.65)
	Income tax expense on investments in equity instruments through OCI	-	-	-	-	-	4.00
	B. (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income, net of tax	-	-	-	-	-	0.43
XI.	Total Comprehensive Income / (Expenses) (after Tax) (IX+X)	60.75	49.27	15.26	155.41	49.14	162.29
XII.	Paid up Equity Share Capital (Face value of Rs. 2/- per share)	5,009.60	3,362.14	1,386.14	5,009.60	1,386.14	1,386.14
XIII.	Earnings per equity share:						
	(1) Basic	0.02	0.03	0.02	0.06	0.07	0.23
	(2) Diluted	0.02	0.03	0.02	0.06	0.07	0.23

- NOTES:**
- The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 14.02.2025
 - In accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review of the above results.
 - The Company operates in a single segment.
 - The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.

Place: Ahmedabad
Date: 14.02.2025



Kanti V. Ladani
Director
DIN: 00016171