

Sinnar Bidi Udyog Limited

Registered Office: 62, Floor - 2nd, 217, Parekh Mahal, Lady Jamshedji Road, Shivaji Park, Mahim Mumbai 400016

Administrative Office: 'Camel House' Nasik-Pune Road, Nasik-422011

CIN: L16002MH1974PLC017734 **Ph. No.** (0253) 2594231

Website: www.sinnarbidi.com **Email:** investor@sinnarbidi.com

Date: 14th February 2025

To
The Manager (Listing Department)
BSE Limited
Phiroze Jeejibhoy Towers, Dalal Street,
Mumbai 400001

Reference Code No. 509887

Dear Sir/Madam,

Subject: Integrated Filing (Financial) for the quarter and the nine months ended 31st December, 2024

Ref.: Regulation 10(1A) of Securities and Exchange Board of India (Listing Obligations and is Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") and SEBI Circular SEBI/HO/CFD/CFD-PoD 2/CIR/P/2024/185 dated December 31, 2024 ("SEBI Circular")

Kindly take the same on your record.

Thanking you.
Yours faithfully,

For Sinnar Bidi Udyog Limited

Pratiksha Shah
Company Secretary & Compliance Officer

DAGA & CHATURMUTHA

CHARTERED ACCOUNTANTS

S. M. DAGA

B.Com (Hons.), F.C.A.

A. S. DAGA

B.Com, Grad. C.W.A., F.C.A.

A. R. DAGA

B.Com, F.C.A.

201, DHANANJAY HEIGHTS,
ADWAIT COLONY, CANADA CORNER,
NASHIK - 422 005.

TEL. : (0253) 2574034 / 2578934

E-mail : smdaga@gmail.com

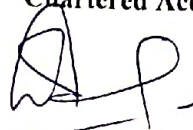
ananddaga99@rediffmail.com

Limited Review Report on Unaudited Standalone Financial Results Of Sinnar Bidi Udyog Limited
for the Quarter & Nine Month Ended 31st December 2024 pursuant to the Regulation 33 of the
SEBI (Listing Obligation and Disclosure Requirements) Regulations,2015

To,
The Board of Directors,
Sinnar Bidi Udyog Limited

1. We have reviewed the Unaudited Standalone Financial Results of Sinnar Bidi Udyog Limited (the "Company") for the quarter and nine months ended December 31,2024 and the year to date results for the period April 01, 2024 to December 31,2024. The Statement has been prepared by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations,2015, as amended (the "Listing Regulations,2015").
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 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 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. 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 analytical procedures 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.
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 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 DAGA AND CHATURMUTHA
Chartered Accountants



Anand S Daga

Partner

FRN: 101987W

Membership Number: 048684

UDIN: 25048684BMJCB6961



Place: Nashik

Date: 14 February 2025

SINNAR BIDI UDYOG LIMITED

Regd. Office: 62, Floor - 2nd, 217, Parekh Mahal, Lady Jamshedji Road, Shivaaji Park, Mahim, Mumbai- 400016

Email- Investor@sinnarbidi.com website- www.sinnarbidi.com Ph. 0253-2594231,

CIN-L16002MH1974PLC017734

Statement of Unaudited Standalone Financial Results For The Quarter and Nine Month Ended 31st December 2024.

Sr. No	Particulars	(Rs. In Lacs)					
		Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income						
	a) Revenue from Operations	148.43	96.10	120.86	375.39	356.29	480.01
	b) Other Income	0.18	0.42	0.51	5.56	26.28	30.18
	Total Income	148.61	96.52	121.37	380.95	382.57	510.19
2	Expenses						
	Cost of material consumed	179.04	102.03	158.36	327.55	250.40	251.57
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in Inventories of finished goods work-in-progress and stock-in-trade	(87.47)	(41.58)	(79.27)	(76.19)	(7.53)	92.96
	Employee benefits expense	24.32	24.61	21.72	72.91	69.46	89.21
	Finance Cost	-	-	1.96	-	1.96	1.96
	Depreciation and amortization expense	0.52	0.51	0.57	1.50	1.73	2.29
	Other Expense	21.26	12.84	10.27	58.29	32.91	50.55
	Exchange rate difference	6.20	1.13	0.57	7.60	2.57	3.44
	Total Expense	143.87	99.54	114.18	391.66	351.50	491.98
3	Profit / Loss before tax (1-2)	4.74	(3.02)	7.19	(10.71)	31.07	18.21
4	Tax expense						
	a) Current Tax	-	-	0.10	-	5.18	4.30
	b) Short / (Excess) provision of taxation for previous period	(1.04)	-	1.38	(1.04)	1.38	1.38
	c) Deferred Tax	(1.63)	(1.07)	(0.15)	(1.04)	1.24	0.55
	Total Tax Expenses	(2.67)	(1.07)	1.33	(2.08)	7.80	6.23
5	Net Profit/ Loss for the period (3-4)	7.41	(1.95)	5.86	(8.63)	23.27	11.98
6	Other Comprehensive Income (After Tax)	0.03	0.06	0.00	0.26	0.01	7.25
	Total Comprehensive Income for the period comprising Net Profit / (Loss) for the period & Other Comprehensive Income (5+6)	7.44	(1.89)	5.86	(8.37)	23.28	19.23
7	Paid-up equity share capital (Face Value Rs. 5/- Per Share)	20.00	20.00	20.00	20.00	20.00	20.00
9	Reserve (excluding Revaluation Reserves) as per Audited Balance Sheet.	-	-	-	-	-	-
10	Earning Per Share (of Rs.5/- each)						
	a) Basic	1.85	(0.49)	1.46	(2.16)	5.82	2.99
	b) Diluted	1.85	(0.49)	1.46	(2.16)	5.82	2.99
	See accompanying notes to the financial results						

Notes :-

- 1) The above standalone financial results have been reviewed by the Audit Committee were approved & taken on record by the Board of Directors at their meeting held on 14th February 2025.
- 2) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3) The Company is engaged in the business of Manufacturing and Trading of Tobacco and Tobacco Products, All other activities of the Company revolve around the main business and accordingly, there are no separate segments in accordance with IND AS 108 operating segments
- 4) Exchange rate difference is exchange loss / (gain) on restatement of outstanding liability of escrow fund demand provision already made in earlier years.
- 5) The figures of the previous periods have been regrouped and rearranged , wherever necessary.

FOR SINNAR BIDI UDYOG LTD

RAMESH JADHAV

Whole Time Director and CFO

DIN : 09545256

Place : Nashik

Date : 14th February 2025

Limited Review Report on Unaudited Consolidated Financial Results Of Sinnar Bidi Udyog Limited for the Quarter & Nine Month Ended 31st December 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations,2015

To,
The Board of Directors,
Sinnar Bidi Udyog Limited

1. We have reviewed the Unaudited Consolidated Financial Results of Sinnar Bidi Udyog Limited (the "Company") for the quarter and nine months ended December 31,2024 and the year to date results for the period April 01, 2024 to December 31,2024. The Statement has been prepared by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations,2015, as amended (the "Listing Regulations,2015").
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 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 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. 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 analytical procedures 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.
4. The Statement includes the results of following entities:

Name of the entity	Relationship
Vidarbha Bidi Limited	Associate Company
Tip Top Health Zone Private Limited	Associate Company

Contd. On Pg.2



14 FEB 2025

5. Based on our review conducted as stated herein , 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.

Place: Nashik
Date: 14 February 2025



For DAGA AND CHATURMUTHA
Chartered Accountants

A handwritten signature in black ink, appearing to be "A.S. Daga".

Anand S Daga
Partner
FRN: 101987W
Membership Number: 048684
UDIN: 25048684BMTCB29153

SINNAR BIDI UDYOG LIMITED

Regd. Office: 62, Floor - 2nd, 217, Parekh Mahal, Lady Jamshedji Road, Shivaji Park, Mahim, Mumbai- 400016

Email- investor@sinnarbidi.com website- www.sinnarbidi.com Ph. 0253-2594231,

CIN-L16002MH1974PLC017734

Statement of Unaudited Consolidated Financial Results For The Quarter and Nine Month Ended 31st December 2024.

Sr. No.	Particulars	(Rs. In Lacs)					
		Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income						
	a) Revenue from Operations	148.43	96.10	120.86	375.39	356.29	480.01
	b) Other Income	0.18	0.42	0.51	5.56	26.28	30.18
	Total Income	148.61	96.52	121.37	380.95	382.57	510.19
2	Expenses						
	Cost of material consumed	179.04	102.03	158.36	327.55	250.40	251.57
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and stock-in-trade	(87.47)	(41.58)	(79.27)	(76.19)	(7.53)	92.96
	Employee benefits expense	24.32	24.61	21.72	72.91	69.46	89.21
	Finance Cost	-	-	1.96	-	1.96	1.96
	Depreciation and amortization expense	0.52	0.51	0.57	1.50	1.73	2.29
	Other Expense	21.26	12.84	10.27	58.29	32.91	50.55
	Exchange rate difference	6.20	1.13	0.57	7.60	2.57	3.44
	Total Expense	143.87	99.54	114.18	391.66	351.50	491.98
3	Profit / Loss before tax (1-2)	4.74	(3.02)	7.19	(10.71)	31.07	18.21
4	Tax expense						
	a) Current Tax	-	-	0.10	-	5.18	4.30
	b) Short / (Excess) provision of taxation for previous period	(1.04)	-	1.38	(1.04)	1.38	1.38
	c) Deferred Tax	(1.63)	(1.07)	(0.15)	(1.04)	1.24	0.55
	Total Tax Expenses	(2.67)	(1.07)	1.33	(2.08)	7.80	6.23
5	Net Profit/ Loss for the period (3-4)	7.41	(1.95)	5.86	(8.63)	23.27	11.98
6	Other Comprehensive Income (After Tax)	0.03	0.06	0.00	0.26	0.01	7.25
	Total Comprehensive Income for the period comprising Net Profit / (Loss) for the period & Other Comprehensive Income (5+6)	7.44	(1.89)	5.86	(8.37)	23.28	19.23
7	Paid-up equity share capital (Face Value Rs. 5/- Per Share)	20.00	20.00	20.00	20.00	20.00	20.00
9	Reserve (excluding Revaluation Reserves) as per Audited Balance Sheet.	-	-	-	-	-	-
10	Earning Per Share (of Rs.5/- each)						
	a) Basic	1.85	(0.49)	1.46	(2.16)	5.82	2.99
	b) Diluted	1.85	(0.49)	1.46	(2.16)	5.82	2.99

See accompanying notes to the financial results

Notes 1-

- 1) The above Consolidated financial results have been reviewed by the Audit Committee were approved & taken on record by the Board of Directors at their meeting held on 14th February 2025.
- 2) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3) The Company is engaged in the business of Manufacturing and Trading of Tobacco and Tobacco Products, All other activities of the Company revolve around the main business and accordingly, there are no separate segments in accordance with IND AS 108 operating segments
- 4) Exchange rate difference is exchange loss / (gain) on restatement of outstanding liability of escrow fund demand provision already made in earlier years.
- 5) The figures of the previous periods have been regrouped and rearranged , wherever necessary.
- 6) The statement includes the results of following entities.

Name of the entity	Relationship	% Shareholding
Vidarbha Bidi Limited	Associate Company	38.28%
Tip Top Health Zone Private Limited	Associate Company	24.33%

FOR SINNAR BIDI UDYOG LTD

(Signature)
 RAMDAS JADHAV
 Whole Time Director and CFO
 DIN : 09545235
 Place : Nashik
 Date : 14th February 2025

Sinnar Bidi Udyog Limited

Registered Office: 62, Floor - 2nd, 217, Parekh Mahal, Lady Jamshedji Road, Shivaji Park, Mahim Mumbai 400016

Administrative Office: 'Camel House' Nasik-Pune Road, Nasik-422011

CIN: L16002MH1974PLC017734 **Ph. No.** (0253) 2594231

Website: www.sinnarbidi.com **Email:** investor@sinnarbidi.com

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.:
Not Applicable for the quarter ended December 31, 2024.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: **Not Applicable for the Quarter ended December 31, 2024 as there is no default.**

Sr No	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
3	Total financial indebtedness of the listed entity including short-term and long-term debt	-

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS: **Not Applicable**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS: **Not Applicable for the quarter ended December 31, 2024.**