

SAGAR SOYA PRODUCTS LIMITED

CIN: L15141MH1982PLC267176

Regd. Office: 32, Vyapar Bhavan, 49, P.D. Mello Road, Mumbai, Maharashtra-400009

Visit us at: www.sagarsoyaproducts.com,

Email: compliance.ssp@gmail.com

Tel. 022-32997884 / 9699197884

Date: 12.11. 2021

To,
Department of Corporate Service (DCS-CRD),
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001.

Script Code - 507663

Dear Sir,

Sub.: Approval of Un-audited Financial Results for the Quarter and Half Year Ended 30th September, 2021 in pursuance with Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject above, we hereby submit you the following:

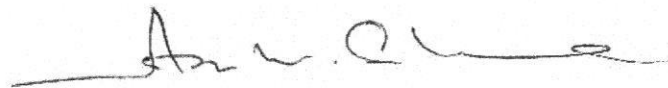
1. Un-audited Financial Results along with Limited Review Report for the quarter and half year ended on 30th September, 2021 pursuant to regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, duly approved by the Board of Directors and reviewed by the auditors.
2. Approval of Cash flow statement for the half year ended on 30th September, 2021.
3. Approval of statement of Assets and Liabilities for the half year ended 30th September, 2021.

The Board meeting commenced at 3.00 P.M. and concluded at 03.30 P.M.

Kindly take the same on your record.

Thanking You,
Yours truly,

For SAGAR SOYA PRODUCTS LIMITED



ARUN KUMAR SHARMA
DIRECTOR
DIN - 00369461



Encl: as above

C.P. JARIA & CO.

CHARTERED ACCOUNTANTS

M-28, SUPER TEX TOWER,
OPP. KINNARY CINEMA,
RING ROAD, SURAT-395002.
PH: 2343289, 2343288
Email: cpjaria@gmail.com

LIMITED REVIEW REPORT

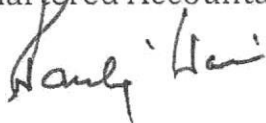
To,
Board of Director
Sagar Soya Products Limited

We have reviewed the accompanying statement of standalone unaudited financial results of **SAGAR SOYA PRODUCTS LIMITED** for the quarter/Half year ended **September, 2021**. 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 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 misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 C.P.Jaria & Co
Chartered Accountants



PANKAJ KUMAR JAIN
M.No.112020
FRN 104058W



Date: 12/11/2021

Place: Surat

UDIN: 21112020 AAAA 625042

SAGAR SOYA PRODUCTS LIMITED

CIN: L15141MH1982PLC267176

ADDRESS 32, Vyapar Bhawan, 9, P.D.Mello Road, Mumbai

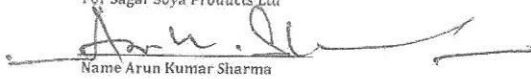
Statement of Standalone Unaudited Results for the Quarter and half year ended 30/09/2021

Particulars	Rs. in Lakhs					
	Quarter Ended			Six Month Ended		Previous Year Ended
	30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited) As	(Un-Audited) As	(Audited)
I Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
II Other Income	18.96	18.96	10.66	37.90	26.66	69.68
III Total Revenue (I+II)	18.96	18.96	10.66	37.90	26.66	69.68
IV Expenses						
a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
b) Purchase of Stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
c) Changes in inventories of finished goods, Work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
d) Employee benefits expenses	1.08	1.99	0.98	3.07	1.97	5.92
e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
f) Depreciation and amortisation expenses	3.34	3.43	4.02	6.77	8.00	16.96
g) Other expenses	0.90	0.66	1.49	1.46	1.99	14.68
Total Expenses (IV)	6.32	6.98	6.49	11.30	11.96	36.53
V Profit/(loss) before exceptional items and tax (III-IV)	13.63	12.97	4.17	26.60	14.70	23.06
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/(loss) Before Tax (V-VI)	13.63	12.97	4.17	26.60	14.70	23.06
VIII Tax expense						
a) Current Tax	0.00	0.00	0.00	0.00	0.00	1.68
b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
IX Profit/ (Loss) for the period from continuing operations (VII-VIII)	13.63	12.97	4.17	26.60	14.70	21.37
X Profit/ (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII Profit/ (Loss) for the period (IX+XII)	13.63	12.97	4.17	26.60	14.70	21.37
XIV Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive income for the period	0.00	0.00	0.00	0.00	0.00	0.00
XVI Earning per equity share (for continuing operation):						
(1) Basic	4.66	4.43	1.42	9.09	6.02	7.30
(2) Diluted	4.66	4.43	1.42	9.09	6.02	7.30
XVII Earning per equity share (for discontinued operation):						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII Earning per equity share (for discontinued & continuing operation):						
(1) Basic	4.66	4.43	1.42	9.09	6.02	7.30
(2) Diluted	4.66	4.43	1.42	9.09	6.02	7.30

Notes:

- The above results were reviewed by the Audit Committee and have been taken on record by the Board of Directors of the Company at their meeting held on 12th November, 2021.
- The Standalone un-audited Financial Results for the Quarter ended 30.09.2021 are un-audited and the Statutory Auditors have carried out a Limited Review Report.
- The Company's Operation consists only one segment; hence Segment reporting under AS17 is not applicable.
- Previous year figures have been regrouped or reclassified wherever necessary.

By Order of the Board
For Sagar Soya Products Ltd


Name Arun Kumar Sharma
Director
DIN No: 00369461

Place: Mumbai
Date- 12/11/21



Statement of Standalone Assets & Liabilities of Sagar Soya Products Ltd		
Standalone/Consolidated Statement of Assets & Liabilities	Amount in Rs	
	As at half year ended 30/09/2021	As at year ended 31/03/2021
	UN-AUDITED	AUDITED
ASSETS		
1. Non-current assets		
(A) Property, Plant and Equipment	8716103.00	9393497.00
(B) Capital work-in-progress	0.00	0.00
(C) Investment Property	0.00	0.00
(D) Goodwill	0.00	0.00
(E) Other Intangible assets	0.00	0.00
(F) Intangible assets under development	0.00	0.00
(G) Biological Assets other than bearer plants	0.00	0.00
(H) Financial Assets		
(i) Investments	1977500.00	1977500.00
(ii) Trade receivables	0.00	0.00
(iii) Loans	0.00	0.00
(I) Deferred tax assets (net)	0.00	0.00
(J) Other non-current assets	0.00	0.00
2. Current assets		
(A) Inventories	0.00	0.00
(B) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	0.00	0.00
(iii) Cash and cash equivalents	16086990.00	13232692.00
(iv) Bank balances other than (iii) above	0.00	0.00
(v) Loans	5960119.00	5075503.00
(vi) Others (to be specified)	0.00	0.00
(C) Current Tax Assets (Net)	0.00	0.00
(D) Other current assets	212259.00	129298.00
Total Assets	32952971.00	29808490.00
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	2925840.00	2925840.00
(B) Other Equity	10646459.00	7986085.00
2. Liabilities		
(I) Non-current liabilities		
(A) Financial Liabilities		
(i) Borrowings	17176943.00	17176943.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(B) Provisions	0.00	0.00
(C) Deferred tax liabilities (Net)	0.00	0.00
(D) Other non-current liabilities	0.00	0.00
(II) Current liabilities		
(A) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(B) Other current liabilities	2203729.00	1719622.00
(C) Provisions	0.00	0.00
(d) Current Tax Liabilities (Net)	0.00	0.00
Total Equity and Liabilities	32952971.00	29808490.00

Handwritten signature



SAGAR SOYA PRODUCTS LIMITED

UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30 SEPTEMBER 2021

Particulars		
	30-Sep-21	31-Mar-21
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Taxation	2660374	2304578
Adjustment for:		
Depreciation	677394	1594901
Operating Profit before working capital changes	3337768	3899479
<u>Changes in working capital :-</u>		
Increase/(Decrease) in trade payables	484107	(206141)
Increase/(Decrease) in other current liabilities	0	0
Increase/(Decrease) in short term provision	0	0
Increase/(Decrease) in other Long-term borrowings	0	0
Increase/(Decrease) in other short-term borrowings	0	0
(Increase)/Decrease in trade receivables	0	0
(Increase)/Decrease in inventories	(82961)	38302
(Increase)/Decrease in other Assets	0	0
(Increase)/Decrease in Long Term loans and advances	(884616)	1420406
(Increase)/Decrease in Short Term loans and advances	0	0
Increase/(Decrease) in Deferred tax	0	0
Increase/(Decrease) in last year provision	(483470)	1252567
Cash generated from Operations	2854298	5152046
Less:- Taxes paid (For previous year)	0	167600
Net Cash generated from operations before extraordinary items	2854298	4984446
Extraordinary items	0	0
Net Cash generated from operating activities	(A) 2854298	4984446
B. CASH FLOW FROM INVESTING ACTIVITY		
Fixed Asset (Purchased) Sold	0	0
Net Cash generated from Investing activities	(B) 0	0
C. CASH FLOW FROM FINANCING ACTIVITY		
(Increase)/ Decrease Investments	0	0
Loss on sale of Investments	0	0
Share capital including Share premium	0	0
Net Cash generated from Financing activities	(C) 0	0
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	2854298	4984446
CASH & CASH EQUIVALENTS, ON 31.03.21 (31.03.20)	13232692	8248246
CASH & CASH EQUIVALENTS, AT THE END OF 30.09.21 (31.03.21)	16086990	13232692

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the IAS - 7 on "Cash Flow Statements".

