

Sinnar Bidi Udyog Limited

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

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

CIN: L16002MH1974PLC017734

Ph.No. (0253) 2594231 (3 Lines) **Fax:** 2595698

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

Date: 14th November 2022

To,
The Listing Department,
BSE Limited, Floor 25,
P. J. Towers, Dalal Street,
Mumbai 400001

BSE Scrip Code: 509887

Subject: Outcome of Meeting of Board of Directors dated 14th November 2022

Dear Sir/Madam,

In pursuant to Regulations 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, this is to intimate that the Board of Directors of the Company, at its Meeting held on Monday, 14th November 2022 at 03.00 p.m. has inter alia considered, noted and approved the following matters other businesses.

1. Un audited Standalone Financial results of the company for the quarter and half year ended on 30th September 2022 pursuant to the provisions of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, along with Limited Review Report thereon.
2. Un audited Consolidated Financial results of the company for the quarter and half year ended on 30th September 2022 pursuant to the provisions of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, along with Limited Review Report thereon.
3. Noting of Resignation of Mr Mansur Khan (DIN: 00155141) as an Independent Director of the Company w e f 15th November 2022.
4. Noting of Resignation of Mr Rajendra Tatiya (DIN:01126570) as an Independent Director of the Company w e f 15th November 2022.

The Board Meeting concluded at 3.50 pm.

For Sinnar Bidi Udyog Limited



Pratiksha Shah
Company Secretary and Compliance officer



SABADRA & SABADRA **CHARTERED ACCOUNTANTS**

07, Sumangal Builder House,
Near MICO Circle, Holaram Colony, Nashik - 422 002.

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✉ ansabadra@gmail.com

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Limited Review Report on Quarterly Standalone Financial Result and Year To Date Results Of Sinnar Bidi Udyog Limited 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 result of Sinnar Bidi Udyog Limited (the "Company") for the quarter and half year ended September 30,2022 and the year to date result for the period April 01, 2022 to September 30,2022, which are included in the accompanying Standalone Financial Result, the Standalone Balance Sheet as on that date and the Standalone statement of Cash Flows for the half-year ended on that date (the "Statement").The Statement has been prepared by the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations,2015, as amended(the "Listing Regulations,2015"), which has been initialled by us for identification purpose. The 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.
2. 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.



3. 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 52 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 SABADRA & SABADRA
Chartered Accountants**



Anant N Sabadra,

Partner

FRN: 108921W

Membership Number: 033683

UDIN: 22033683 BDAFNT 1288



Place: Nashik

Date: 14 November 2022

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, Fax-0253-2595698

CIN-L16002MH1974PLC017734

Statement of Unaudited Standalone Financial Results For The Quarter and Half Year Ended 30th September 2022.

(Rs. In Lacs)

| Sr. No | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|-----------|---|---------------|---------------|---------------|-----------------|----------------|----------------|
| | | 30.09.2022 | 30.06.2022 | 30.09.2021 | 30.09.2022 | 30.09.2021 | 31.03.2022 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| | a) Revenue from Operations | 176.64 | 153.03 | 116.88 | 329.67 | 240.02 | 520.03 |
| | b) Other Income | 13.73 | 16.82 | - | 30.55 | 0.68 | 6.63 |
| | Total Income | 190.37 | 169.85 | 116.88 | 360.22 | 240.70 | 526.66 |
| 2 | Expenses | | | | | | |
| | Cost of material consumed | 129.81 | 116.38 | 89.44 | 246.19 | 179.97 | 377.10 |
| | Purchases of stock-in-trade | - | - | - | - | - | - |
| | Changes in Inventories of finished goods work-in-progress and stock-in-trade | - | - | - | - | - | - |
| | Employee benefits expense | 22.36 | 23.18 | 24.70 | 45.54 | 50.02 | 104.58 |
| | Finance Cost | - | - | - | - | 0.01 | 0.01 |
| | Depreciation and amortization expense | 0.67 | 0.69 | 0.68 | 1.36 | 1.36 | 2.89 |
| | Other Expense | 14.01 | 13.72 | 10.00 | 27.73 | 22.52 | 46.01 |
| | Exchange rate difference | 8.95 | 7.05 | (3.35) | 16.00 | 0.64 | 9.03 |
| | Total Expense | 175.80 | 161.02 | 121.46 | 336.82 | 254.51 | 539.62 |
| 3 | Profit / Loss before tax (1-2) | 14.57 | 8.83 | (4.58) | 23.40 | (13.81) | (12.96) |
| 4 | Tax expense | | | | | | |
| | a) Current Tax | 2.27 | 1.38 | - | 3.65 | - | - |
| | b) Short / (Excess) provision of taxation for previous period | - | - | - | - | - | - |
| | c) Deferred Tax | 1.44 | 0.37 | 0.68 | 1.81 | 0.61 | (0.73) |
| | Total Tax Expenses | 3.71 | 1.75 | 0.68 | 5.46 | 0.61 | (0.73) |
| 5 | Net Profit/ Loss for the period (3-4) | 10.86 | 7.08 | (5.26) | 17.94 | (14.42) | (12.23) |
| 6 | Other Comprehensive Income (After Tax) | 0.02 | 0.01 | 0.02 | 0.03 | 0.04 | 0.06 |
| | Total Comprehensive Income for the period comprising Net Profit / (Loss) for the period & Other Comprehensive Income (5+6) | 10.88 | 7.09 | (5.24) | 17.97 | (14.38) | (12.17) |
| 7 | | | | | | | |
| 8 | Paid-up equity share capital (Face Value Rs. 5/- Per Share) | 20 | 20 | 20 | 20 | 20 | 20 |
| 9 | Reserve (excluding Revaluation Reserves) as per Audited Balance Sheet. | - | - | - | - | - | - |
| 10 | Earning Per Share (of Rs.5/- each) | | | | | | |
| | a) Basic | 2.71 | 1.78 | (1.32) | 4.49 | (3.60) | (3.04) |
| | b) Diluted | 2.71 | 1.78 | (1.32) | 4.49 | (3.60) | (3.04) |
| | See accompanying note 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 November 2022.
- 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) Escrow Fund Demand Provision represents foreign 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.

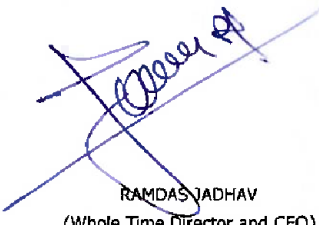
As per our report of even date

FOR SINNAR BIDI UDYOG LTD

For SABADRA & SABADRA,
Chartered Accountants,

Anant N. Sabadra,
Mem. No. 033683
FRN :108921W
Place : Nashik
Date : 14th November 2022




 RAMDAS JADHAV
 (Whole Time Director and CFO)
 DIN : 09545256

SINNAR BIDI UDYOG LIMITED

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 CIN-L16002MH1974PLC017734

Unaudited Standalone Statement of Assets and Liabilities

| | | Rs. in Lacs | |
|-------|--|----------------------|-----------------------|
| Sr No | Particulars | As at 30th Sept 2022 | As at 31st March 2022 |
| | ASSETS | | |
| (1) | Non-Current Assets | | |
| | (a) Property, Plant and Equipment | 32.10 | 36.00 |
| | (b) Capital work -in-progress | - | - |
| | (c) Investment property | - | - |
| | (d) Other Intangible assets | - | - |
| | (e) Intangible assets under development | - | - |
| | (f) Financial assets | - | - |
| | (i) Investments | 58.22 | 58.19 |
| | (ii) Loans | - | - |
| | (iii) Others financial assets | 6.76 | 12.47 |
| | (g) Deferred tax assets | 11.03 | 12.84 |
| | Total Non-current assets | 108.11 | 119.50 |
| (2) | Current Assets | | |
| | (a) inventories | 521.96 | 636.25 |
| | (b) Financial Assets | - | - |
| | (i) Trade receivables | 159.45 | 221.59 |
| | (ii) Cash and cash equivalents | 0.30 | 0.23 |
| | (iii) Bank balance other than Above (ii) | 1.43 | 6.70 |
| | (iv) Loans | - | - |
| | (v) Other financial assets | - | - |
| | (c) Current Tax Assets | - | 0.56 |
| | (d) Other currents assets | 1.20 | 2.64 |
| | Total current assets | 684.34 | 867.97 |
| | TOTAL ASSETS | 792.45 | 987.47 |
| | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | (a) Equity share capital | 20.00 | 20.00 |
| | (b) Other equity | 385.40 | 367.43 |
| | Total Equity | 405.40 | 387.43 |
| (1) | LIABILITIES | | |
| | Non-current liabilities | | |
| | (a) Financial Liabilities | - | - |
| | (i) Borrowings | - | - |
| | (ii) Other financial liabilities | - | - |
| | (b) Provisions | 275.30 | 259.30 |
| | (c) Deferred Tax Liabilities | - | - |
| | Total non-current liabilities | 275.30 | 259.30 |
| (2) | Current liabilities | | |
| | (a) Financial liabilities | - | - |
| | (i) Borrowings | - | - |
| | (ii) Trade payables | 64.40 | 318.17 |
| | (b) Employee benefit obligation | 3.48 | 10.69 |
| | (c) Provisions | 12.77 | 2.79 |
| | (d) Other current liabilities | 31.10 | 9.09 |
| | (e) Current tax liability (net) | - | - |
| | Total current liabilities | 111.75 | 340.74 |
| | Total liabilities | 387.05 | 600.04 |
| | TOTAL EQUITY AND LIABILITIES | 792.45 | 987.47 |

As per our report of even date

For SABADRA & SABADRA,
Chartered Accountants,

Anant N. Sabadra,
Mem. No. 033683
FRN:108921W
Place : Nashik
Date : 14th November 2022



SINNAR BIDI UDYOG LIMITED

RAMDAS WADHAV
(Whole Time Director and CFO)
DIN : 09545256

SINNAR BIDI UDYOG LIMITED

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 CIN-L16002MH1974PLC017734

Unaudited Standalone Statement of Cash Flow

| Particulars | Rs. in Lacs | |
|--|---------------------------|--------------------------|
| | As at 30th Sept 2022 | As at 31st March 2022 |
| CASH FLOW FROM OPERATING ACTIVITIES : | | |
| Net Profit Before Tax and Extraordinary Items | 23.40 | (12.96) |
| ADJUSTMENTS FOR : | | |
| Depreciation | 1.36 | 2.89 |
| (Gain) / Loss on Sales of Fixed Assets (Net) | - | - |
| Adjust. Relating to Earlier Year (Net) / Extraordinary Items | 16.00 | 9.03 |
| Interest Paid | - | 0.01 |
| Dividend on Investments | (0.05) | (0.18) |
| Other Comprehensive Income from Associates. | 0.03 | 0.06 |
| Operating Profit Before Working Capital Changes | 40.74 | (1.15) |
| ADJUSTMENTS FOR MOVEMENT IN WORKING CAPITAL | | |
| Trade Payable | (253.77) | (50.57) |
| Employee Benefit Obligation | (7.21) | 1.96 |
| Short -Term Provisions | 6.67 | 1.19 |
| Other Current Liabilities | 22.03 | (6.76) |
| Trade Receivable | 62.14 | 25.61 |
| Other Current Assets | 1.45 | 0.28 |
| Inventories | 114.29 | (45.43) |
| Cash Generated from Operations | (13.66) | (74.87) |
| Direct Taxes Refund / (Paid) Net | 0.22 | (0.20) |
| Cash Flow Before Extra Ordinary Items | (13.44) | (75.07) |
| Net Cash from / (used in) Operating Activities | (A) (13.44) | (75.07) |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, plant and equipment | (7.65) | (3.06) |
| Sale of Property, plant and equipment | 10.19 | 0.01 |
| Balances not considered as Cash and Cash Equivalents - Placed (net) | - | - |
| Sale of Investments - Non Current | - | - |
| Dividend Received on Investments | 0.05 | 0.18 |
| Investment in FDR | (0.03) | 83.33 |
| Interest Received | - | - |
| Net Cash from / (used in) Investing Activities | (B) 2.56 | 80.46 |
| CASH FLOW FROM FINANCING ACTIVITIES : | | |
| Interest Paid | - | (0.01) |
| Unclaimed Dividend Paid | - | - |
| Proceeds from Long-term Borrowing | - | - |
| Proceeds from Short-term Borrowing | - | - |
| Proceeds from Other Financial Assets | 5.70 | (5.70) |
| Net Cash from / (used in) Financing Activities | (C) 5.70 | (5.71) |
| Net Cash Inflow/ (Outflow) | (A)+(B)+(C) (5.18) | (0.32) |
| Cash and Cash Equivalents as at 01.04.2022 (Opening Balance) | (D) 6.92 | 7.24 |
| Cash and Cash Equivalents as at 30.09.2022 (Closing Balance) | (E) 1.74 | 6.92 |
| Net Increase / (Decrease) In Cash Cash Equivalents | (E) - (D) (5.18) | (0.32) |

As per our report of even date

For SABADRA & SABADRA,
Chartered Accountants,

Anant N. Sabadra,
Mem. No. 033683
FRN:108921W
Place : Nashik
Date : 14th November 2022



SINNAR BIDI UDYOG LIMITED

(Signature)
RAMDAS JADHAV
(Whole Time Director and CFO)
DIN : 09545256



SABADRA & SABADRA **CHARTERED ACCOUNTANTS**

07, Sumangal Builder House,
Near MICO Circle, Holaram Colony, Nashik - 422 002.
☎: +91 253 2580277, 253 2572577
✉ ansabadra@gmail.com
🌐 www.sabadransabadra.com

Limited Review Report on Quarterly Consolidated Financial Result and Year To Date Results Of Sinnar Bidi Udyog Limited 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 result of Sinnar Bidi Udyog Limited (the "Company") for the quarter and half year ended September 30,2022 and the year to date result for the period April 01, 2022 to September 30,2022, which are included in the accompanying Consolidated Financial Result, the Consolidated Balance Sheet as on that date and the Consolidated statement of Cash Flows for the half-year ended on that date (the "Statement").The Statement has been prepared by the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations,2015, as amended(the "Listing Regulations,2015"), which has been initialled by us for identification purpose. The 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.
2. 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.



3. 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 52 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 SABADRA & SABADRA
Chartered Accountants**



**Anant N Sabadra,
Partner**

FRN: 108921W

Membership Number: 033683

UDIN: 22033683BDAFNT1288



Place: Nashik

Date: 14 November 2022

SINNAR BIDI UDYOG LIMITED

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

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CIN-L16002MH1974PLC017734

Statement of Unaudited Consolidated Financial Results For The Quarter and Half Year Ended 30th September 2022.

(Rs. In Lacs)

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|-----------|---|---------------|---------------|---------------|-----------------|----------------|----------------|
| | | 30.09.2022 | 30.06.2022 | 30.09.2021 | 30.09.2022 | 30.09.2021 | 31.03.2022 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| | a) Revenue from Operations | 176.64 | 153.03 | 116.88 | 329.67 | 240.02 | 520.03 |
| | b) Other Income | 13.73 | 16.82 | - | 30.55 | 0.68 | 6.63 |
| | Total Income | 190.37 | 169.85 | 116.88 | 360.22 | 240.70 | 526.66 |
| 2 | Expenses | | | | | | |
| | Cost of material consumed | 129.81 | 116.38 | 89.44 | 246.19 | 179.97 | 377.10 |
| | Purchases of stock-in-trade | - | - | - | - | - | - |
| | Changes in inventories of finished goods work-in-progress and stock-in-trade | - | - | - | - | - | - |
| | Employee benefits expense | 22.36 | 23.18 | 24.70 | 45.54 | 50.02 | 104.58 |
| | Finance Cost | - | - | - | - | 0.01 | 0.01 |
| | Depreciation and amortization expense | 0.67 | 0.69 | 0.68 | 1.36 | 1.36 | 2.89 |
| | Other Expense | 14.01 | 13.72 | 10.00 | 27.73 | 22.52 | 46.01 |
| | Exchange rate difference | 8.95 | 7.05 | (3.35) | 16.00 | 0.64 | 9.03 |
| | Total Expense | 175.80 | 161.02 | 121.46 | 336.82 | 254.51 | 539.62 |
| 3 | Profit / Loss before tax (1-2) | 14.57 | 8.83 | (4.58) | 23.40 | (13.81) | (12.96) |
| 4 | Tax expense | | | | | | |
| | a) Current Tax | 2.27 | 1.38 | - | 3.65 | - | - |
| | b) Short / (Excess) provision of taxation for previous period | - | - | - | - | - | - |
| | c) Deferred Tax | 1.44 | 0.37 | 0.68 | 1.81 | 0.61 | (0.73) |
| | Total Tax Expenses | 3.71 | 1.75 | 0.68 | 5.46 | 0.61 | (0.73) |
| 5 | Net Profit/ Loss for the period (3-4) | 10.86 | 7.08 | (5.26) | 17.94 | (14.42) | (12.23) |
| 6 | Other Comprehensive Income (After Tax) | 0.02 | 0.01 | 0.02 | 0.03 | 0.04 | 0.06 |
| | Total Comprehensive Income for the period comprising Net Profit / (Loss) for the period & Other Comprehensive Income (5+6) | 10.88 | 7.09 | (5.24) | 17.97 | (14.38) | (12.17) |
| 7 | Paid-up equity share capital (Face Value Rs. 5/- Per Share) | 20 | 20 | 20 | 20 | 20 | 20 |
| 9 | Reserve (excluding Revaluation Reserves) as per Audited Balance Sheet. | - | - | - | - | - | - |
| 10 | Earning Per Share (of Rs.5/- each) | | | | | | |
| | a) Basic | 2.71 | 1.78 | (1.32) | 4.49 | (3.60) | (3.04) |
| | b) Diluted | 2.71 | 1.78 | (1.32) | 4.49 | (3.60) | (3.04) |
| | See accompanying note to the financial results | | | | | | |

Notes :-

- 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 November 2022.
- 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) Escrow Fund Demand Provision represents foreign 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.

As per our report of even date

FOR SINNAR BIDI UDYOG LTD

For SABADRA & SABADRA,
Chartered Accountants,

Anant N. Sabadra,
Mem. No. 033683
FRN :108921W
Place : Nashik
Date : 14th November 2022



RAMDAS JADHAV
(Whole Time Director and CFO)
DIN : 09545256

SINNAR BIDI UDYOG LIMITED

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 CIN-L16002MH1974PLC017734

Unaudited Consolidated Statement of Assets and Liabilities

| | | Rs. In Lacs | |
|-------|--|----------------------|-----------------------|
| Sr No | Particulars | As at 30th Sept 2022 | As at 31st March 2022 |
| | ASSETS | | |
| (1) | Non-Current Assets | | |
| | (a) Property, Plant and Equipment | 32.10 | 36.00 |
| | (b) Capital work -in-progress | - | - |
| | (c) Investment property | - | - |
| | (d) Other Intangible assets | - | - |
| | (e) Intangible assets under development | - | - |
| | (f) Financial assets | - | - |
| | (i) Investments | 58.22 | 58.19 |
| | (ii) Loans | - | - |
| | (iii) Others financial assets | 6.76 | 12.47 |
| | (g) Deferred tax assets | 11.03 | 12.84 |
| | Total Non-current assets | 108.11 | 119.50 |
| (2) | Current Assets | | |
| | (a) Inventories | 521.96 | 636.25 |
| | (b) Financial Assets | - | - |
| | (i) Trade receivables | 159.45 | 221.59 |
| | (ii) Cash and cash equivalents | 0.30 | 0.23 |
| | (iii) Bank balance other than Above (ii) | 1.43 | 6.70 |
| | (iv) Loans | - | - |
| | (v) Other financial assets | - | - |
| | (c) Current Tax Assets | - | 0.56 |
| | (d) Other currents assets | 1.20 | 2.64 |
| | Total current assets | 684.34 | 867.97 |
| | TOTAL ASSETS | 792.45 | 987.47 |
| | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | (a) Equity share capital | 20.00 | 20.00 |
| | (b) Other equity | 385.40 | 367.43 |
| | Total Equity | 405.40 | 387.43 |
| (1) | LIABILITIES | | |
| | Non-current liabilities | | |
| | (a) Financial Liabilities | - | - |
| | (i) Borrowings | - | - |
| | (ii) Other financial liabilities | - | - |
| | (b) Provisions | 275.30 | 259.30 |
| | (c) Deferred Tax Liabilities | - | - |
| | Total non-current liabilities | 275.30 | 259.30 |
| (2) | Current liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | - | - |
| | (ii) Trade payables | 64.40 | 318.17 |
| | (b) Employee benefit obligation | 3.48 | 10.69 |
| | (c) Provisions | 12.77 | 2.79 |
| | (d) Other current liabilities | 31.10 | 9.09 |
| | (e) Current tax liability (net) | - | - |
| | Total current liabilities | 111.75 | 340.74 |
| | Total liabilities | 387.05 | 600.04 |
| | TOTAL EQUITY AND LIABILITIES | 792.45 | 987.47 |

As per our report of even date

For SABADRA & SABADRA,
Chartered Accountants,

Anant N. Sabadra,
Mem. No. 033683
FRN:108921W
Place : Nashik
Date : 14th November 2022



SINNAR BIDI UDYOG LIMITED

(Signature)
RAMDAS JADHAV
(Whole Time Director and CFO)
DIN : 09545256

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, Fax-0253-2595698

CIN-L16002MH1974PLC017734

Unaudited Consolidated Statement of Cash Flow

| Particulars | Rs. in Lacs | |
|---|-------------------------|--------------------------|
| | As at 30th Sept 2022 | As at 31st March 2022 |
| CASH FLOW FROM OPERATING ACTIVITIES : | | |
| Net Profit Before Tax and Extraordinary Items | 23.40 | (12.96) |
| ADJUSTMENTS FOR : | | |
| Depreciation | 1.36 | 2.89 |
| (Gain) / Loss on Sales of Fixed Assets (Net) | - | - |
| Adjust. Relating to Earlier Year (Net) / Extraordinary Items | 16.00 | 9.03 |
| Interest Paid | - | 0.01 |
| Dividend on Investments | (0.05) | (0.18) |
| Other Comprehensive Income from Associates. | 0.03 | 0.06 |
| Operating Profit Before Working Capital Changes | 40.74 | (1.15) |
| ADJUSTMENTS FOR MOVEMENT IN WORKING CAPITAL | | |
| Trade Payable | (253.77) | (50.57) |
| Employee Benefit Obligation | (7.21) | 1.96 |
| Short -Term Provisions | 6.67 | 1.19 |
| Other Current Liabilities | 22.03 | (6.76) |
| Trade Receivable | 62.14 | 25.61 |
| Other Current Assets | 1.45 | 0.28 |
| Inventories | 114.29 | (45.43) |
| Cash Generated from Operations | (13.66) | (74.87) |
| Direct Taxes Refund / (Paid) Net | 0.22 | (0.20) |
| Cash Flow Before Extra Ordinary Items | (13.44) | (75.07) |
| Net Cash from / (used in) Operating Activities (A) | (13.44) | (75.07) |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, plant and equipment | (7.65) | (3.06) |
| Sale of Property, plant and equipment | 10.19 | 0.01 |
| Balances not considered as Cash and Cash Equivalents - Placed (net) | - | - |
| Sale of Investments - Non Current | - | - |
| Dividend Received on Investments | 0.05 | 0.18 |
| Investment in FDR | (0.03) | 83.33 |
| Interest Received | - | - |
| Net Cash from / (used in) Investing Activities (B) | 2.56 | 80.46 |
| CASH FLOW FROM FINANCING ACTIVITIES : | | |
| Interest Paid | - | (0.01) |
| Unclaimed Dividend Paid | - | - |
| Proceeds from Long-term Borrowing | - | - |
| Proceeds from Short-term Borrowing | - | - |
| Proceeds from Other Financial Assets | 5.70 | (5.70) |
| Net Cash from / (used in) Financing Activities (C) | 5.70 | (5.71) |
| Net Cash Inflow/ (Outflow) (A)+(B)+(C) | (5.18) | (0.32) |
| Cash and Cash Equivalents as at 01.04.2022 (Opening Balance) (D) | 6.92 | 7.24 |
| Cash and Cash Equivalents as at 30.09.2022 (Closing Balance) (E) | 1.74 | 6.92 |
| Net Increase / (Decrease) In Cash Cash Equivalents (E) - (D) | (5.18) | (0.32) |

As per our report of even date

For SABADRA & SABADRA,
Chartered Accountants,

Anant N. Sabadra,
Mem. No. 033683

FRN:108921W

Place : Nashik

Date : 14th November 2022



SINNAR BIDI UDYOG LIMITED

BAMDAS JADHAV
(Whole Time Director and CFO)
DIN : 09545256