

SFIL/COSEC/BSE/Q1/BM1/2022-23 Saturday, 21st May, 2022

The Department of Corporate Relations BSE Limited 25th Floor, P.J.Towers Dalal Street Mumbai 400 001.

Dear Sir,

Sub: Audited financial results along with Statement of Assets and Liabilities and Cash Flow Statement for quarter and year ended 31.03.2022

Ref: Scrip Code No.513418

The Board of Directors of the Company at its meeting held today have interalia considered and approved the Audited Financial Results for the quarter and year ended 31.03.2022.

Please note that the results are appended, with the Statement of Assets & Liabilities, Cash Flow Statement, Report of Statutory Auditors and the declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Kindly take this on your records.

Thank you,

Yours truly,

For Smiths & Founders (India) Limited

ROOPASHREE B Digitally signed by ROOPASHREE B SH

Digitally signed by ROOPASHREE B SHETTIGAR Date: 2022.05.21 16:13:22

SHETTIGAR Jate: 20 +05'30'

(Roopashree B Shettigar)

Company Secretary & Compliance Officer ICSI Membership No. A52321

Smiths & Founders (India) Limited

Regd.Off: No.505, 5th Floor, Brigade Rubix, No.20, HMT Main Road, Bangalore 560013

CIN:L85110KA1990PLC011303. Email:cosec@smithsandfoundersindia.com. Website: www.smithsandfoundersindia.com

PARTI

Statement of Standalone Audited Financial Results for the quarter and year ended March 31, 2022

		Quarter ended			Year Ended	
SI.	Particulars	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
No.						
		Audited	Unaudited	Unaudited	Unaudited	Unaudited
_ 1	Income from operations					
	(a) Net sales/ income from operations	1103.14	244.47	309.68	1103.14	881.9
	(b) Other operating income	0.00	0.00			
	(c) Other Income	27.04	23.27	0.06	27.04	43.8
_	Total income (net)	1130.18	267.74	309.74	1130.18	925.8
	Expenses					
	(a) Cost of materials consumed	479.69	135.01	115.61	479.69	335.73
100	(b) Purchases of Stock-in-Trade (c) Changes in inventories of finished goods, work-in-progress	0.00	0	0.00	0.00	0.00
	and Stock in trade	-52.51	-66.53	16.27	-52.51	23.70
	(c) Employee benefits expense	270.84	67.37	72.44	270.84	235.93
	(d) Finance Costs	34.23	6.97	8.65	34.23	41.77
	(e) Depreciation and amortisation expense	24.36	6.37	6.15	24.36	24.75
_	(f) Other expenses					
	Direct Expenses	169.67	47.88	44.00	169.67	138.97
	Administration expenses	53.50	13.50	15.74	53.50	52.24
	Selling and distribution	5.52	1.11	1.39	5.52	4.54
_	Total other expenses	228.69	62.49	61.13	228.69	195.75
	Total expenses	985.30	211.68	280.25	985.30	857.69
	Profit / (Loss) before exceptional items (1+-2)	144.88	56.06	29.49	144.88	68.16
1000	Exceptional items	0.00	0.00	0.00	0.00	0.00
	Profit / (Loss), before extraordinary items (3+-4)	144.88	56.06	29.49	144.88	68.16
	Extraordinary items	0.00	0.00	0.00	0.00	0.00
7	Profit /(Loss) before tax (5 +- 6)	144.88	56.06	29.49	144.88	68.16
	Tax expenses					
	Current Tax	0.00	0.00	0.00	0.00	0.00
-	Deferred Tax	0.00	0.00	0.00	0.00	0.00
	Total Tax expenses	0.00	0.00	0.00	0.00	0.00
	Net movement in regulatory deferral account balances related to	0.00	0.00	0.00	0.00	0.00
	Profit or loss and the related deferred tax movement					
- !!	Net Profit/(Loss) for the period from continuing operations	0.00	0.00	0.00	0.00	0.00
	Profit (Loss) from discontinued operations before Tax	0.00	0.00	0.00	0.00	0.00
	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
- 1	Net Profit/(Loss) from discontinued operation after tax	0.00	0.00	0.00	0.00	0.00
l	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00
9 1	Net Profit / (Loss) for the period (7 ± 8)	144.88	56.06	29.49	144.88	68.16
	Other Comprehensive Income Net Off Income Tax					
(i) Items That will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	Actuarial Gain/Loss	0.00	0.00	0.00	-4.11	2.23
11	Total Comprehensive Income Net Off Income Tax	0.00	0.00	0.00	-4.11	2.23
1	Total Profit or loss, attributable to owner of parent	0.00	0.00	0.00	140.77	70.39
	otal Profit or loss, attributable to non-controlling interest	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income for the period attributable to towners of parent non-controlling interests	0.00	0.00	0.00	0.00	0.00
_	Paid-up equity share capital (Face value ₹ 1/-)	1019.97	1019.97	1019.97	1019.97	1019.97
	Reserve excluding Revaluation Reserves as per balance sheet of					
	revious accounting year	0.00	0.00	0.00	0.00	0.00
	arnings per share before and after extra orninary items					
	face value ₹ 1/- per share) (not annualised, for quarters):					
-) Basic	0.14	0.05	0.03	0.14	0.07
lh) Diluted	0.14	0.05	0.03	0.14	0.07

Notes

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 21, 2022
- 2 The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the 3rd quarter of the current financial year.
- 3 The Company does not have more than one reportable segment in line with the Accounting Standard (AS)17 'Segment Reporting' issued by the Institute of Chartered Accountants of India and hence segmental reporting is not required to be given.
- 4 Previous period's figures have been regrouped / reclassified, wherever necessary.
- 5 The results will be available on the Company's website www.smithsandfoundersindia.com and Stock Exchange website www.bseindia.com

Place: Bangalore Date : 21.05.2022



For and on behalf of the Board

(₹ In Lakhs)

Suresh Shastry
Chairman & Managing Director

2 Current Assets Inventories 2 Current Financial Assets Current Investments Trade receivables, Current Cash and Cash Equivalents Bank Balance other then cash and cash equivalents Loans, Current Other current Financial Assets Total Current Financial Assets Current Tax Assets (Net) Other current Assets Total Current Assets 3 Non-current assets classified as held for sale 4 Regulatory deferral account debit balances and related deferred account tax assets Equity and liabilities Equity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Equity Share Capital Other Equity Total Equity Total Equity Total Equity 44 Non Controlling Interest Total Equity Trade payables, Non-current Trade payables, Non-current Trade payables, Non-current Other Non-current Financial Liabilities Borrowings, Non-current Deferred Tax Liabilities (Net) Deferred Tax Liabilities (Net) Deferred Tax Liabilities (Net) Deferred Tax Liabilities Total Non-Current Liabilities Total Non-Current Liabilities Total Non-Current Liabilities Total Non-Current Hancial Liabilities Total Non-Current Liabilities Total Non-Current Liabilities Total Current Inancial Liabilities T	Statement of Assets and Liabili	ties	(Rs. Lakhs)
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Equity attributable to owners of parent Equity Share Capital 10: Other Equity	Equity and liabilities		
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Current Tax laibilities (Net) Deferred Government Grants, Current Total Current Liabilities 17 Liabilities directly associated with assets in disposal group classified as held for sale 3 Regulatory deferral account credit balances and related deferred tax liability 4 Total Liabilities 41 Total Equity and Habilities 90 For Smiths & Founders (I	Other current liabilities		30.125
Deferred Government Grants, Current Total Current Liabilities 7 Liabilities directly associated with assets in disposal group classified as held for sale 3 Regulatory deferral account credit balances and related deferred tax liability 4 Total Liabilities 41 Total Equity and Habilities 90 For Smiths & Founders (I	Provisions, Current		12.600
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for sale Regulatory deferral account credit balances and related deferred tax liability Total Equity and Dabilities 41 Total Equity and Dabilities For Smiths & Founders (I		assets in disposal group placeified as held	74.918
Regulatory deferral account credit balances and related deferred tax liability 4 Total Liabilities 41 Total Equity and Dabilities 90 For Smiths & Founders (I		assets in disposal group classified as held	0.000
Regulatory deferral account credit balances and related deferred tax liability 4 Total Liabilities Total Equity and Diabilities For Smiths & Founders (I			0.000
Total Equity and Diabilities For Smiths & Founders (I		balances and related deferred tax liability	0.000
For Smiths & Founders (I			417.420
			907.947
	OUT		
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(8)	15/ 15/		des
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For Smiths & Founders (India) Limited

SMITHS & FOUNDERS (INDIA) LIMITED

[FORMERLY SHIMOGA TECHNOLOGIES LIMITED]
CIN - L85110KA1990PLC011303

CIN LUSITORATISSOF LCOTTSUS

		LOW STATEMENT FOR THE			
	Particulars	3/31/20	22	3/31/20	021
A	Cash flows from operating activities				
	Net Profit Before Taxation and Extraordinary	14,488,424		6,815,743	
	Adjustments for:				
	Depreciation	2,436,268		2,474,704	
	Financial expenses (Considered under Financial	3,423,327		4,177,486	
	Interest Income (Considered under Investment	(86,796)		(115,973)	
	Actuarial Gain/ Loss	(411,831)		223,206	
	Profit/Loss on sale of Fixed asset (Net)	(2,253,699)		(4,116,294)	
H	Operating Profit Before Working Capital		17,595,694		9,458,871
	(Increase)/ Decrease in Current Assets, Loans &	5,791,789		(8,628,583)	
	Increase/(Decrease) in Current Liabilities	(632,803)		(1,198,219)	
	Working Capital changes		5,158,986	(-//	(9,826,802
	Cash Generated from operations		22,754,679		(367,931
	Income Tax (including Fringe Benefit Tax)				
	Cash Flow Before Extraordinary Item		22,754,679		(367,931
	Extra-ordinary items				
	Net cash from operating activities		22,754,679		(367,931
В	Cash flows from Investment activities				
	Additions to Fixed Assets	(1,967,633)		(467,505)	
	Sale of Fixed Asset	2,675,000		4,900,000	
	Increase / (Decrease) in Long term Loans &	4,700		110,939	
- 1	Interest Income	86,796		115,973	
	Net cash from Investing activities		798,863		4,659,407
c	Cash flows from financing activities				
	Repayment of Loans, Deposits & Overdraft	(10,798,759)			
	Acceptance of Loans	9,159,935		914,789	
	Financial Cost	(3,423,327)		(4,177,486)	
	Net cash from Financing activities		(5,062,151)		(3,262,697)
	Net Increase / Decrease in cash and cash		18,491,391		1,028,779
	Cash and cash equivalents at beginning of		(17,643,109)		(18,671,889)
	Cash and cash equivalents at end of period		848,281		(17,643,109)
		an ee da			

Notes to the cash flow statement:

1 Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard 7: "Cash Flow Statements" as specified in Section 133 of the Companies Act, 2013

2 Component of Cash and Cash Equivalents as per Ind AS is as under:

Particulars	3/31/2022	3/31/2021
Cash in hand	18,038	11,119
Balances in bank		
Current accounts	701,969	76,209
Bank Overdraft		
Bank overdraft - 9267000600005101	128,273	(17,730,436)
Total	848,281	(17,643,109)

3 The previous year's figure have been recast, restated wherever necessary to confirm to the current presentation.

Sylling & Solling & Sollin

For Smiths & Founders (India) Limited

Managing Director

B. N. Subramanya & Co., Chartered Accountants



Tel.:+91 80 2331 2260 / 2344 8047 4128 2436, Fax: +91 80 2334 6489

E-mail: contact@bnsco.in

Auditors' Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

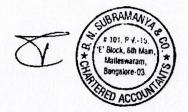
To the Board of Directors of M/s. SMITHS & FOUNDERS (INDIA) LIMITED

We have audited the accompanying Statement of Standalone Financial Results of M/s SMITHS & FOUNDERS (INDIA) LIMITED ("the Company") for the quarter and year ended March 31, 2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement is the responsibility of the Company's Management and is approved by the Board of Directors. The Statement, as it relates to the quarter ended March 31, 2022, has been compiled from the related interim standalone financial statements prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") and as it relates to the year ended March 31, 2022, has been compiled from the related annual standalone financial statements prepared in accordance with Indian Accounting Standards, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audits of such interim standalone financial statements and annual standalone financial statements.

We conducted our audits in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.



B. N. Subramanya & Co.,

Chartered Accountants

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
- (ii) Gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the profit, total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2022.
- (iii) The Statement includes the results for the Quarter ended March 31, 2022 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For B.N. Subramanya & Co.

Chartered Accountants

FRN: 004142S

Girish Hoysala

Partner

M.No: 220210

UDIN: 22220210 AJISFZ 1161

Place: Bangalore Date: 21-05-2022



SFIL/COSEC/BSE/Q1-BM1/2022-23 Saturday, 21st May, 2022

The Department of Corporate Relations **BSE Limited** 25th Floor, P.J. Towers Dalal Street Mumbai 400 001.

Dear Sir,

Ref: Scrip Code No.513418

Sub: Declaration in terms of Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

In terms of the provisions of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, we hereby declare and confirm that the statutory Auditors of the Company have given an Unmodified Opinion on the Annual Audited Financial Results of the Company for the Financial Year ended on 31st March, 2022.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For Smiths & Founders (India) Limited

B SHETTIGAR Date: 2022.05.21 16:14:55 +05'30'

ROOPASHREE Digitally signed by ROOPASHREE B SHETTIGAR

Roopashree B Shettigar

Company Secretary & Compliance Officer