

Corp. Off : Survey No. 314/3, SDA Compound,  
Lasudia Mori, Dewas Naka, Indore - 452010 (M.P.)  
Ph. : 0731- 4217800 Fax - 0731- 4217867  
E-mail : info@groupsignet.com  
Web : www.groupsignet.com  
CIN No. : L51900MH1985PLC035202  
GST NO. - 23AABCS3489F2ZD



Dated: 30<sup>th</sup> May, 2022

To, The Secretary National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai-400051	To, The Corporate Relationship Department Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001
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Ref: SIGNET INDUSTRIES LIMITED (ISIN: INE529F01035) BSE Scrip Code: 512131,  
NSE Symbol: SIGIND

**Sub: Outcome of the Board meeting.**

**Meeting started at 4.00 P.M. and concluded at 9:00 P.M.**

Dear Sir,

With reference to the captioned subject, we wish to inform you that the Board of Directors of the Company, in its meeting held on 30<sup>th</sup> May, 2022 has discussed and approved following matters as per the Notice and Agenda of the Board meeting:

1. Approved the Audited financial results of the Company for the quarter and year ended 31st March, 2022.
2. Statement of Assets and Liabilities as at 31st March, 2022.
3. Auditor's Report on Audited Financial Results for the Quarter and Year ended on 31st March, 2022.
4. The Board recommended dividend @5% (i.e Rs. 0.5/-) per equity share of Rs. 10/- each fully paid-up subject to the approval of shareholders in the ensuing Annual General Meeting (AGM).
5. Approved the appointment of M/s A.K. Jain & Associates, Cost Accountants, as Cost Auditor to conduct the Cost Audit of the Company for the financial year 2022-23.
6. Approved the appointment of Mr. Pramod Devra, as Internal auditor of the Company for the financial year 2022-23 .
7. The Board has approved the appointment of Mr. Manish Maheshwari, Practicing Company Secretary as Secretarial Auditor to conduct the Secretarial Audit of the Company for the financial year 2022-23.



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The aforesaid results are also being disseminated on company's website at  
[www.groupsignet.com](http://www.groupsignet.com)

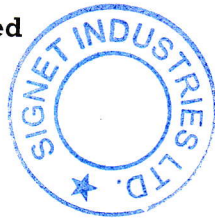
This is for your kind information & records.

**Thanking you**

**Yours faithfully**

**For Signet Industries Limited**

**Mukesh Sangla**  
**Managing Director**  
**DIN 00189676**



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SIGNET INDUSTRIES LIMITED  
AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2022

(Rs. In Lacs)

	Particulars	Quarter Ended			Year Ended	
		On 31st March 2022	On 31st December 2021	On 31st March 2021	Year Ended March,2022	Year Ended March,2021
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	31114.06	18099.34	27464.41	87726.35	82699.30
II	Other Income	24.29	38.85	51.52	140.50	181.93
III	<b>Total Income ( I+II )</b>	<b>31138.35</b>	<b>18138.18</b>	<b>27515.93</b>	<b>87866.85</b>	<b>82881.23</b>
IV	<b>EXPENSES</b>					
	Cost of materials consumed	14517.61	6854.41	11505.75	34340.93	28349.34
	Purchases of Stock-in-Trade	13176.56	8050.39	13103.37	42939.30	43233.47
	Changes in inventories of finished goods, work-in-	(963.27)	(364.04)	(1045.77)	(4238.08)	(2811.29)
	Employee Benefits Expense	728.78	625.52	525.08	2563.98	2205.32
	Finance Costs	1152.52	1005.92	1070.84	4280.41	4623.81
	Depreciation and Amortisation Expense	214.43	212.77	206.88	861.34	793.43
	Other Expenses	1898.97	1400.35	1608.78	5948.80	5482.17
	<b>Total Expenses</b>	<b>30725.61</b>	<b>17785.31</b>	<b>26974.93</b>	<b>86696.69</b>	<b>81876.25</b>
V	<b>Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>412.74</b>	<b>352.87</b>	<b>541.00</b>	<b>1170.16</b>	<b>1004.98</b>
VI	Exceptional Items	-	-	164.02	-	164.02
VII	<b>Profit/(loss) before tax (V+VI)</b>	<b>412.74</b>	<b>352.87</b>	<b>705.02</b>	<b>1170.16</b>	<b>1169.00</b>
VIII	<b>Tax expense</b>					
	Current Tax	(143.00)	(116.00)	(123.00)	(424.00)	(268.00)
	Tax for earlier years	-	-	65.97	-	65.97
	Deferred Tax	15.00	20.68	(53.23)	78.28	427.79
IX	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>284.75</b>	<b>257.56</b>	<b>594.77</b>	<b>824.45</b>	<b>1394.77</b>
X	<b>Profit/ (Loss) after tax From Continuing Operations</b>	<b>284.75</b>	<b>257.56</b>	<b>594.77</b>	<b>824.45</b>	<b>1394.77</b>
XI	Profit/ (Loss ) from Discontinued Operations	-	-	-	-	-
XII	Tax Expense for Discontinued Operations	-	-	-	-	-
XIII	Profit/(Loss) after tax from Discontinued Operations	-	-	-	-	-
XIV	<b>Profit/(Loss) for the Year</b>	<b>284.75</b>	<b>257.56</b>	<b>594.77</b>	<b>824.45</b>	<b>1394.77</b>





XV	Other comprehensive income					
	a Items that will not be reclassified to profit or loss	(33.02)	15.51	(16.82)	20.01	16.70
	Income Tax relating to items (a) Above	10.90	(5.42)	6.01	(6.12)	(4.43)
	b Items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Other Comprehensive Income for the period</b>	<b>(22.12)</b>	<b>10.09</b>	<b>(10.81)</b>	<b>13.89</b>	<b>12.27</b>
XVI	<b>Total comprehensive income for the period</b>	<b>262.63</b>	<b>267.65</b>	<b>583.95</b>	<b>838.34</b>	<b>1407.03</b>
XVII	Earnings per equity share					
	Basic & Diluted	0.84	0.75	2.02	2.68	4.61


- The above results were reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 30th May, 2022.
- The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Group's operations and revenue were impacted due to COVID-19. During the Year ended March 31, 2022, there is no significant impact on the operations of the Group.
- The audited financial results for quarter ended March 31, 2022 and quarter ended March 31, 2021 are the balancing figures between the audited figures for the full financial year than ended and the published year to date reviewed figures upto the third quarter of the respective financial years.
- Figures of Previous period have been regrouped/reclassified wherever necessary, to make them comparable with current figures of current period.

Place : Indore

Date : 30th May, 2022



For Signet Industries Limited

  
Mukesh Sangla  
Managing Director  
DIN :- 00189676

Segment-wise Revenue, Results, Assets and Liabilities

(Rs. In Lacs)

Particulars	Quarter Ended			Year Ended	
	On 31st March 2022	On 31st December 2021	On 31st March 2021	Year Ended March, 2022	Year Ended March, 2021
	Audited	Unaudited	Audited	Audited	Audited
<b>Segment Revenue</b>					
Manufacturing	17,497.74	9,566.71	14,078.23	43,264.01	39,147.45
Windmill	13.45	11.23	12.49	104.01	80.48
Trading	13,602.87	8,521.40	13,373.69	44,358.33	43,471.37
<b>Total</b>	<b>31,114.06</b>	<b>18,099.34</b>	<b>27,464.41</b>	<b>87,726.35</b>	<b>82,699.30</b>
<b>Segment Results</b>					
Manufacturing	1,398.25	1,283.55	1,409.44	4,981.67	5,002.54
Windmill	(9.07)	(11.50)	(7.87)	13.20	(7.62)
Trading	244.16	110.68	210.13	597.91	692.76
<b>Total</b>	<b>1,633.34</b>	<b>1,382.73</b>	<b>1,611.70</b>	<b>5,592.78</b>	<b>5,687.68</b>
Less:					
Finance Costs	(1,152.52)	(1,005.91)	(1,070.84)	(4,280.41)	(4,623.81)
Add:					
Unallocable Income (Net of Exp)	(68.08)	(23.95)	0.14	(142.21)	(58.89)
<b>Total Profit Before Tax /</b>	<b>412.74</b>	<b>352.87</b>	<b>541.00</b>	<b>1,170.16</b>	<b>1,004.98</b>
Add: Exceptional Items	-	-	164.02	-	164.02
<b>Total Profit Before Tax</b>	<b>412.74</b>	<b>352.87</b>	<b>705.02</b>	<b>1,170.16</b>	<b>1,169.00</b>
<b>Segment Assets</b>					
Manufacturing	58,114.56	59,450.37	58,349.06	58,114.56	58,349.06
Windmill	470.17	459.15	414.57	470.17	414.57
Trading	9,803.96	10,355.17	10,348.26	9,803.96	10,348.26
Unallocable	3,416.27	2,634.75	3,770.34	3,416.27	3,770.34
<b>Total</b>	<b>71,804.96</b>	<b>72,899.44</b>	<b>72,882.23</b>	<b>71,804.96</b>	<b>72,882.23</b>
<b>Segment Liabilities</b>					
Manufacturing	17,621.73	16,073.04	16,448.56	17,621.73	16,448.56
Windmill	-	-	-	-	-
Trading	5,857.96	6,647.08	6,889.01	5,857.96	6,889.01
Unallocable	28,772.47	30,927.53	30,684.37	28,772.47	30,684.37
<b>Total</b>	<b>52,252.16</b>	<b>53,647.65</b>	<b>54,021.94</b>	<b>52,252.16</b>	<b>54,021.94</b>

Place : Indore  
Date : 30th May, 2022



For Signet Industries Limited

  
Mukesh Sangla  
Managing Director  
DIN :- 00189676

## SIGNET INDUSTRIES LIMITED

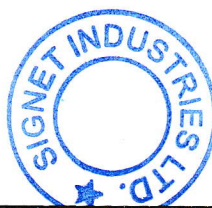
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 31st MARCH , 2022

		(Rs. In Lacs)	
	Particulars	As at 31ST March,2022	As at 31ST March,2021
A.	<b>Cash flow from Operating activities</b>		
	<b>a. Net Profit/ (Loss) before Tax &amp; Exceptional item</b>	<b>1,170.16</b>	<b>1,004.98</b>
	Adjustment for :		
	Depreciation	861.34	793.43
	Finance costs	4,280.41	4,623.81
	Interest Received	(132.72)	(141.39)
	Allowance for doubtful debts reversed	40.61	24.81
	Investemnt Write Off	0.09	-
	Amount charged directly to OCI	16.27	10.68
	Discard of property, plant & equipment	1.01	-
	Unrealised (gain)/ loss on foreign currency exchange rate	(1.97)	(12.38)
	<b>b. Operating profit/(loss) before working capital changes</b>	<b>6,235.20</b>	<b>6,303.94</b>
	Adjustment for :		
	Trade and Other receivables	3,160.66	(4,011.10)
	Inventories	(2,980.47)	(3,053.21)
	Trade and other payables	(2,812.51)	1,843.69
	<b>c. Cash generated from Operations</b>	<b>3,602.88</b>	<b>1,083.32</b>
	Direct Taxes (paid)/Refund	(245.39)	(387.50)
	<b>Net Cash Flow from Operating activities</b>	<b>3,357.49</b>	<b>695.81</b>
B.	<b>Cash flow from investing activities</b>		
	Purchase of Property Plant & Equipment & Intangible assets	(877.44)	(1,528.50)
	Sale of Property Plant & Equipment	-	180.00
	Interest Received	140.47	160.78
	Change in Bank balances not considered as cash and cash Equivale	(131.17)	(65.91)
	<b>Net Cash Flow from Investing activities</b>	<b>(868.14)</b>	<b>(1,253.63)</b>
C.	<b>Cash flow from Financing activities</b>		
	Proceeds from Borrowings	1,300.74	5,632.07
	Repayment of Borrowings	(57.75)	(552.07)
	Finance costs	(4,280.41)	(4,623.81)
	Repayment of Lease Liability	(0.57)	(0.50)
	Dividend Paid (inclusive of Dividend Tax)	(184.19)	(184.19)
	<b>Net Cash flow from Financing activities</b>	<b>(3,222.17)</b>	<b>271.50</b>
D.	<b>Net Increase / ( Decrease)in Cash and Cash Equivalent</b>	<b>(732.82)</b>	<b>(286.32)</b>
	Cash and Cash Equivalent at the beginning of the year	798.77	1,085.09
	Cash and Cash Equivalent at the end of the year	65.95	798.77
	<b>Cash &amp; Cash Equivalents Consist of</b>		
	Balance with Bank	41.08	775.25
	Cash in Hand	24.87	23.52
	<b>Total</b>	<b>65.95</b>	<b>798.77</b>

For Signet Industries Limited

Place : Indore

Date : 30th May, 2022





**Mukesh Sangla**  
Managing Director

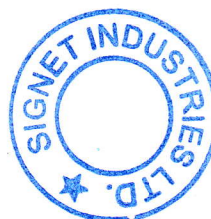
DIN :- 00189676

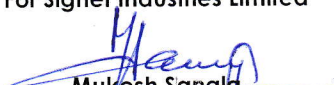
Balance Sheet As at 31st March 2022

(Rs. In Lacs)

Particulars		As at 31st March,2022	As at 31st, March, 2021
<b>I.</b>	<b>ASSETS</b>		
(1)	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	7,837.93	8,038.31
	(b) Right of use Assets	88.64	93.47
	(c) Capital Work-in-Progress	466.53	164.76
	(d) Intangible Assets	0.92	1.33
	(e) Financial Assets		
	(i) Investments	17.74	14.08
	(ii) Loan	218.06	-
	(iii) Other Financial Assets	1,192.42	1,217.39
	(f) Other Non-Current Assets	428.81	768.39
	<b>Total Non-Current Assests</b>	<b>10,251.05</b>	<b>10,297.73</b>
(2)	<b>Current Assets</b>		
	(a) Inventories	25,189.61	22,209.14
	(b) Financial Assets		
	(i) Trade receivables	31,242.53	32,724.61
	(ii) Cash and cash equivalents	65.95	798.77
	(iii) Bank balances Other than (ii) above	1,356.97	1,267.15
	(iv) Loans	-	300.36
	(v) Other Financial Assets	1,163.75	2,405.36
	(c) Other Current Assets	2,535.10	2,879.11
	<b>Total Current Assests</b>	<b>61,553.91</b>	<b>62,584.50</b>
	<b>Total Assets</b>	<b>71,804.96</b>	<b>72,882.23</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
	Equity		
	(a) Equity share capital	2,943.70	2,943.70
	(b) Other Equity	16,570.74	15,916.59
	<b>Total Equity</b>	<b>19,514.44</b>	<b>18,860.29</b>
	<b>LIABILITIES</b>		
(1)	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	8,036.02	7,381.81
	(ii) Lease Liability	36.18	36.88
	(b) Provisions	122.08	113.55
	(c) Deferred tax liabilities (Net)	854.93	927.09
	<b>Total Non-Current Liabilities</b>	<b>9,049.21</b>	<b>8,459.33</b>
(2)	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	22,672.94	22,084.15
	(ii) Lease Liability	0.63	0.50
	(iii) Trade payables		
	(a) Total outstanding Dues of Micro & Small Enterprises	37.73	-
	(b) Total outstanding Dues of other than Micro & Small Enterprises (a) above	18,979.25	21,852.77
	(iv) Other financial liabilities	343.64	365.33
	(b) Other current liabilities	1,177.59	1,138.83
	(c) Provisions	26.88	31.17
	(d) Current Tax Laibilities (net)	2.65	89.85
	<b>Total Current Liabilities</b>	<b>43,241.31</b>	<b>45,562.61</b>
	<b>Total Equity and Liabilities</b>	<b>71,804.96</b>	<b>72,882.23</b>

For Signet Industries Limited



  
Mukesh Sangla  
Managing Director  
DIN :- 00189676

**Independent Auditors Report on the Quarterly and Year to Date Audited Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To  
The Board of Directors of  
Signet Industries Limited

Report on the audit of the Financial Results

**Opinion**

We have audited the accompanying quarterly and year to date financial results of Signet Industries Limited (the Company) for the quarter and year ended 31st March, 2022 attached herewith being submitted by the company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

In our opinion and to the best of our information and according to the explanations given to us these financial results :

(i) are presented in accordance with the requirements of the Listing Regulations 33 of The SEBI (Listing Obligation and Disclosure Requirements ) Regulations, 2015 in this regards and

(ii) gives a true and fair view in conformity with the recognition and measurement principle laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information for the quarter and year ended March 31,2022.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (as amended). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





### **Management's Responsibility for the Financial Results**

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standard on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with Standard on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- d. Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matter**

These financial results include result for the quarter ending March 31,2022 and corresponding quarter ending of previous year being the balancing figure between audited figures in respect of the full financial year and the published un audited year to date figures up to the third quarter of the respective financial year, which were subjected to a limited review as required under the listing regulations.

Our opinion is not modified in respect of this matter.

For SMAK & Co.  
Chartered Accountants  
(Firm Reg. No. 0201200)

CA Atishay Khaseiwala  
Partner  
M. No. 417866



Place: Indore  
Date : 30.05.2022  
UDIN: 22417866AJXYWO4946

Corp. Off : Survey No. 314/3, SDA Compound,  
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Ph. : 0731- 4217800 Fax - 0731- 4217867  
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Web : www.groupsignet.com  
CIN No. : L51900MH1985PLC035202  
GST NO. - 23AABCS3489F2ZD



Dated: 30<sup>th</sup> May, 2022

<b>To,</b> <b>The Secretary</b> National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai-400051	<b>To,</b> <b>The Corporate Relationship Department</b> Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001
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Ref: SIGNET INDUSTRIES LIMITED (ISIN: INE529F01035) BSE Scrip Code: 512131, NSE  
Symbol: SIGIND


**Sub: Declaration Pursuant to Regulation 33(3) (D) of the SEBI (Listing Obligation and  
Disclosure Requirement) (Amended) Regulations, 2016.**

Dear Sir,

In accordance with Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended by the SEBI (Listing Obligation and Disclosure Requirement) (Amendment) Regulations, 2016, we hereby declare that M/s SMAK & Co., Chartered Accountants (Firm registration Number: 020120C), Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results (Standalone) of the Company for the Quarter and year ended 31<sup>st</sup> March, 2022.

Kindly receive the Declaration in order and take the same on record and acknowledge.

Thanking you  
Yours faithfully  
For Signet Industries Limited

  
Mukesh Sangla  
Managing Director  
DIN 00189676

