

SAPTAK CHEM AND BUSINESS LIMITED

Regd. Office: 3, Mohan Chamber, Beside Post Office, Dakor Kheda GJ 388225

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Email id: info@saptakchem.com CIN: L24299GJ1980PLC101976

19th October, 2021

To,
BSE Limited
Ground Floor, P. J. Tower
Dalal Street, Kala Ghoda,
Mumbai - 400 001

Scrip Code: 506906

Dear Sir/Madam,

SUB: - Outcome of Board Meeting

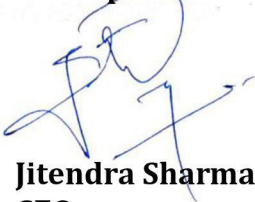
With reference to above subject and in compliance with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the Meeting of the Board of Director held on today i.e. 19th October, 2021 at 11:00 a.m. and concluded on 06:30 p.m.

- 1) Considered, adopted and approved Unaudited Financial Results for the quarter and half yearly ended on 30th September, 2021.
- 2) Reviewed business of the company.

Please take the same on record.

Thanking you,
Yours faithfully,

For Saptak Chem and Business Limited



Jitendra Sharma
CFO

Financial results by company

PART I		(Rs. in Lakhs)					
Statement of Standalone Unaudited Results for the Quarter and half year Ended 30/09/2021							
Particulars	Quarter Ended			Haf Year Ended		Previous year ended	
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended		
	(30/09/2021)	(30/06/2021)	(30/09/2020)	(30/09/2021)	(30/09/2020)	(31/03/2021)	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1 Revenue from Operation	2.58	0.45	0.00	3.03	0.00	7.37	
Other income	0.00	0.00	0.00	0.00	0.00	0.00	
Total Revenue (I + II)	2.58	0.45	0.00	3.03	0.00	7.37	
2 Expenses							
(a) Cost of materials consumed	1.25	0.08	0.00	1.32	0.00	7.52	
(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00	
© 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 expense	0.30	0.04	0.00	0.34	0.00	0.26	
(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00	
(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	1.01	
(g) Other expenses	0.18	0.05	0.00	0.23	0.00	0.63	
Total expenses	1.73	0.16	0.00	1.89	0.00	9.42	
3 Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	0.85	0.29	0.00	1.14	0.00	(2.05)	
4 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00	
5 Profit / (Loss) before extraordinary items and tax (V - VI)	0.85	0.29	0.00	1.14	0.00	(2.05)	
6 Tax expense - Provision for taxation							
Current Tax - Provision for taxation	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Tax							
7 Net Profit / (Loss) for the period	0.85	0.29	0.00	1.14	0.00	(2.05)	
8 Other Comprehensive Income/(Loss) (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00	
9 Total Comprehensive Income/(Loss) for the period	0.85	0.29	0.00	1.14	0.00	(2.05)	
10 Paid up Equity Share Capital (Face value of Rs. 10/- each)	1073.23	1073.23	1073.23	1073.23	1073.23	1073.23	
11 Earnings per equity share:							
(1) Basic	0.01	0.00	0.00	0.01	0.00	(0.02)	
(2) Diluted	0.01	0.00	0.00	0.01	0.00	(0.02)	

Notes:

- The above unaudited financial results were reviewed by the audit committee and approved by the board of directors at its meeting held on 19th October, 2021.
- These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- Disclosure of segment wise information is not applicable as the Company has only one business segment.
- Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
- In view of the seasonality of the Company's business, the financial results for the Quarter & Half Year ended on September 30, 2021 are not indicative of the full year's performance.

**By Order of the Board of Directors
 For Saptak Chem and Business Limited**

Date : 19/10/2021
 Place : Dakor


Jitendra Sharma
 CFO

Stamenet Of Assets and Liability

(Rs. In Lakhs)

Particulars	Standalone	
	As at 30th Sept 2021	As at 31st March 2021
	Unaudited	Audited
<u>A) Assets</u>		
<u>Non Current Assets</u>		
Property Plant and Equipement		
Capital Work In Progress	-	-
Other Intengible Assets		
Intengible assets under Development		
Financial Assets		
i) Investment		
ii) Loan	88.88	88.88
iii) Other Financial Assets	-	
Deferred Tax Assets (net)		
Other non current Assets	-	-
Total Non Current Assets	88.88	88.88
<u>Current Assets</u>		
Inventories	-	-
Financial Assets		
i) Trade Receivable	6.83	6.83
ii) Cash and Cash Equivalents	1.49	1.95
iii) Bank Balance other than (ii)above		
iv) Loans and Advances	51.97	51.97
iv) Other Financial Assets	-	-
Other Current Assets	-	-
Total Curent Assets	60.29	60.75
Total Assets	149.17	149.63
<u>B) Equity and Liabilities</u>		
Equity Share Capital	1,073.23	1,073.23
Other Equity	-1,286.45	-1,287.59
Total Equity	-213.22	-214.36
<u>Non Current Liabilities</u>		
Financial Liabilities		
i) Borrowings	-	-
Defered Tax Liabilities		-
Total Non Current Liabilities	-213.22	-214.36
<u>Current Liabilities</u>		
Financial Liabilities		
i) Borrowings	277.83	277.83
ii) Trade Payables	84.56	86.16
iii) Other Financial Liabilities	-	-
Provisions	-	-
Other Current Liabilities	-	-
Total Current Liabilities	362.39	363.99
Total Equity and Liabilities	149.17	149.63

Cash Flow Statement		(Amount in Lacs)	
Particulars	For the period ended on 30.09.2021	For the period ended on 31.03.2021	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit Before Tax	1.14	-2.04	
Adjustments for:			
Depreciation			
Preliminary Exps. Written off			
Finance Cost			
Dividend Written back/excess provision for taxation	0.00	0.00	
Operating Profit before Working Capital Changes	1.14	-2.04	
Movements in Working Capital :			
Decrease / (Increase) in Inventories	0.00	7.17	
Decrease / (Increase) in Sundry Debtors		0.88	
Decrease / (Increase) in Loans and Advances		1.17	
Decrease / (Increase) in Current Assets			
(Decrease) / Increase in Trade Payables	-1.60	-7.37	
(Decrease) / Increase in Short Term Provisions			
(Decrease) / Increase in Current Liabilities			
(Decrease) / Increase in Other Current Liabilities			
Cash (used in) / generated from operations	-0.46	-0.19	
Direct Taxes Paid (net of refunds)			
Net cash (used in) / generated from operating activities (A)	-0.46	-0.19	
B. CASH FLOW FROM INVESTING ACTIVITIES			
(Purchase) of Fixed Assets			
Purchase of Investment			
Sale / Disposal of Fixed Assets	0.00	0.00	
Profit on sale of Investment / Assets	0.00		
Net cash (used in) / generated from investing activities (B)	0.00	0.00	
C. CASH FLOW FROM FINANCING ACTIVITIES			
(Repayment) / Proceeds From Long Term Borrowings	0.00	0.00	
(Repayment) / Proceeds From Short Term Borrowings	0.00		
Repayment / (Proceeds) From Long Term Loans & Advances	0.00	0.00	
Proceeds from Issue of Shares	0.00	1.01	
Interest Expense		0.00	
Dividend	0.00	0.00	
Net cash (used in) / generated from financing activities (C)	0.00	1.01	
D.NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	-0.46	0.82	
Cash and cash equivalents at the beginning of the year	1.95	1.14	
Cash and cash equivalents at the end of the year	1.49	1.95	
Components of cash and cash equivalents			
Cash and cheques on hand	0.09	0.55	
With Scheduled Banks			
- in Current Account	1.40	1.40	
- in Term Deposit Accounts	0.00	0.00	
	1.49	1.95	



Independent Auditor's Review Report on the Quarterly and Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors of
Saptak Chem and Business Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Saptak Chem and Business Limited (the 'Company') for the quarter and half year ended September 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIRJCFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 (SIZE) 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 Statement is 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid

Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

SANKET SHAH
CHARTERED ACCOUNTANTS
MEM. NO. 150873
UDIN NO. 21150873AAAACV8124

Date: 19.10.2021
Place: Ahmedabad

