## Sinnar Bidi Udyog Limited

Registered Office: 62, Floor - 2nd, 217, Parekh Mahal, Lady Jamshedji Road, Shivaji Park, Mahim Mumbai 400016 Administrative Office: 'Camel House' Nasik-Pune Road, Nasik-422011 CIN: L16002MH1974PLC017734 Ph. No. (0253) 2594231 Website: www.sinnarbidi.com Email: investor@sinnarbidi.com

14th February 2025

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

**BSE Scrip Code:** 509887 **Subject:** Unaudited Financial Results for quarter and nine months ended 31<sup>st</sup> December 2024

Dear Sir/Madam,

In pursuant to Regulations 30 & 33 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 Friday, 14<sup>th</sup> February 2025 at 03.00 p.m. has inter alia considered, noted and approved Unaudited Standalone and consolidated Financial results of the company for the quarter and nine months ended 31<sup>st</sup> December 2024 along with Limited Review Report thereon.

The Board Meeting concluded at 03.35 pm.

Thanking you. Yours faithfully,

For Sinnar Bidi Udyog Limited

Pratiksha Shah Company Secretary & Compliance Officer Membership No: A57487

## DAGA & CHATURMUTHA

CHARTERED ACCOUNTANTS

S. M. DAGA B.Com (Hons.), F.C.A.

A. S. DAGA B.Com, Grad. C.W.A., F.C.A. 201, DHANANJAY HEIGHTS, ADWAIT COLONY, CANADA CORNER, NASHIK - 422 005. TEL. : (0253) 2574034 / 2578934 E-mail : smdaga@gmail.com ananddaga99@rediffmail.com

A. R. DAGA B.Com, F.C.A.

> Limited Review Report on Unaudited Standalone Financial Results Of Sinnar Bidi Udyog Limited for the Quarter & Nine Month Ended 31<sup>st</sup> December 2024 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 Results of Sinnar Bidi Udyog Limited (the "Company") for the quarter and nine months ended December 31,2024 and the year to date results for the period April 01, 2024 to December 31,2024. The Statement has been prepared by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations,2015, as amended (the "Listing Regulations,2015").
- 2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (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.
- 4. 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.

Place: Nashik Date: 14 February 2025



For DAGA AND CHATURMUTHA Chartered Accountants

Anand S Daga Partner FRN: 101987W Membership Number: 048684 UDIN: 25048684BMJCBC696/

Email- Investor@sinnarbidi.com website- www.sinnarbidi.com Ph. 0253-2594231, CIN-L16002MH1974PLC017734								
Statement of Unaudited Standalone Financial Results For The Quarter and Nine Month Ended 31st December 2024, (Rs. In Lac								
Sr.		Quarter Ended			Nine Month Ended		Year Ended	
No		31,12,2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	
•		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income				12.63		1.1	
•	a) Revenue from Operations	148.43	96.10	120.86	375.39	356.29	480.01	
	b) Other Income	0.18	0.42	0.51	5.56	26.28	30.18	
		148.61	96.52	121.37	380.95			
	Total Income	140.01	90.92	121.37	380.95	382.57	510.19	
2	Expenses			19-11-12-13			1.1.1	
	Cost of material consumed	179.04	102.03	158.36	327.55	250.40	251.57	
	Purchases of stock-in-trade							
	Changes in Inventories of finished goods work-in-progress and stock-	(87.47)	(41.58)	(79.27)	(76.19)	(7 53)	92,96	
	in-trade	. ,				(7.53)		
	Employee benefits expense	24.32	24.61	21.72	72.91	69.46	89.21	
	Finance Cost			1.96		1.95	1.96	
	Depreciation and amortization expense	0.52	0.51	0.57	1.50	1.73	2.29	
	Other Expense	21.26	12.84	10.27	58.29	32.91	50.55	
	Exchange rate difference	6.20	1.13	0,57	7.60	2.57	3.44	
	Total Expense	143.87	99.54	114.18	391.66	351.50	491.98	
3	Profit / Loss before tax (1-2)	4.74	(3.02)	7.19	(10.71)	31.07	18.21	
4	Tax expense		1.1	1.22	1.1		1.1	
	a) Current Tax			0.10		5.18	4.30	
	b) Short / (Excess) provision of taxation for previous period	(1.04)		1.38	(1.04)	1.38	1.38	
	c) Deferred Tax	(1.63)	(1.07)	(0.15)	(1.04)	1.24	0.55	
	Total Tax Expenses	(2.67)	(1.07)	1.33		7.80	6.23	
		(2.07)	(1.07)	1.55	(2.08)	. 7.60	0.25	
5	Net Profit/ Loss for the period (3-4)	7.41	(1.95)	5.86	(8.63)	23.27	11.98	
6	Other Comprehensive Income ( After Tax) Total Comprehensive Income for the period comprising Net	0.03	0.06	0.00	0.26	0.01	7.25	
	Profit / (Loss) for the period & Other Comprehensive Income	7.44	(1.89)	5.86	(8.37)	23.28	10.77	
	(5+6)		(4-03)	3.00	(0.37)	23.20	19.23	
8	Paid-up equity share capital (Face Value Rs. 5/- Per Share)	20.00	20.00	20.00	20.00	20.00	20.00	
9	Reserve (excluding Revaluation Reserves) as per Audited Balance Sheet.	-	-		-	-	-	
0	Earning Per Share (of Rs.5/- each)							
	a) Basic	1.85	(0.49)	1,46	(2.16)	5.82	2.99	
- 1	b) Dilited	1.85		1.46				
- 1	See accompanying notes to the financial results	1.03	(0.49)	1.40	(2.16)	5.82	2.99	

Notes :-

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 February 2025.
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) Exchange rate difference is 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.

FOR SINNAR BIDI UDYOG LTD

100000

RAMDAS JADHAV Whole Time Director and CFO DIN : 09545256

Place : Nashia Date : 14th February 2025

## DAGA & CHATURMUTHA

CHARTERED ACCOUNTANTS

S. M. DAGA B.Com (Hons.), F.C.A.

A. S. DAGA B.Com, Grad. C.W.A., F.C.A.

A. R. DAGA B.Com, F.C.A. 201, DHANANJAY HEIGHTS, ADWAIT COLONY, CANADA CORNER, NASHIK - 422 005. TEL. : (0253) 2574034 / 2578934 E-mail : smdaga@gmail.com ananddaga99@rediffmail.com

Limited Review Report on Unaudited Consolidated Financial Results Of Sinnar Bidi Udyog. Limited for the Quarter & Nine Month Ended 31<sup>st</sup> December 2024 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 Results of Sinnar Bidi Udyog Limited (the "Company") for the quarter and nine months ended December 31,2024 and the year to date results for the period April 01, 2024 to December 31,2024. The Statement has been prepared by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations,2015, as amended (the "Listing Regulations,2015").
- 2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (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.
- 4. The Statement includes the results of following entities:

Name of the entity	Relationship
Vidarbha Bidi Limited	Associate Company
Tip Top Health Zone Private Limited	Associate Company

Contd. On Pg.2



5. Based on our review conducted as stated herein, 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.



Place: Nashik Date: 14 February 2025 Chartered Accountants

For DAGA AND CHATURMUTHA

**Anand S Daga** Partner FRN: 101987W Membership Number: 048684 UDIN: 25048684BMJCB 29153

Pg. 2

Email- Investor@sinnarbidi.com website- www.sinnarbidi.com Ph. 0253-2594231, CIN-L16002MH1974PLC017734 Statement of Unaudited Consolidated Financial Results For The Quarter and Nine Month Ended 31st December 2024. (Rs. In Lace							
						Sr. No	Particulars
•		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income			Section Section			
	a) Revenue from Operations	148.43	95.10	120.86	375.39	356.29	480.01
	b) Other Income	0.18	0.42	0.51	5.56	26.28	30.1B
	Total Income	148.61	96.52	121.37	380.95	382.57	510.19
2	Expenses			1 A. 1. 1			1.43
-	Cost of material consumed	179.04	102.03	158.36	327.55	250.40	251.57
	Purchases of stock-in-trade	-	-	-	-	2.50.40	251.5/
	Changes in inventories of finished goods work-in-progress and stock- in-trade	(87.47)	(41.58)	(79.27)	(76.19)	(7.53)	92.96
	Employee benefits expense	24.32	24.61	21.72	72.91	69.46	89.21
	Finance Cost			1.96		1.96	1.96
	Depreciation and amortization expense	0.52	0.51	0.57	1.50	1.73	2.29
	Other Expense	21.26	12.84	10.27	58.29	32.91	50.55
	Exchange rate difference	6.20	1.13	0.57	7.60	2.57	3.44
	Total Expense	143,87	99.54	114.18	391.66	351.50	491.98
3	Profit / Loss before tax (1-2)	4.74	(3.02)	7.19	(10.71)	31.07	18.21
4	Tax expense			1. 1. 1. 1. 1.			
	a) Current Tax			0.10	57.00	5.18	4.30
	b) Short / ( Excess) provision of taxation for previous period	(1.04)	-	1.38	(1.04)	1.38	1.38
1	c) Deferred Tax	(1.63)	(1.07)	(0.15)	(1.04)	1.24	0.55
1	Total Tax Expenses	(2.67)	(1.07)	1.33	(2.08)	7.80	6.23
5 1	Net Profit/ Loss for the period (3-4)	7.41	(1.95)	5.86	(8.63)	23.27	11.98
6	Other Comprehensive Income ( After Tax) Total Comprehensive Income for the period comprising Net	0.03	0.06	0.00	0.26	0.01	7.25
1	Profit / (Loss) for the period & Other Comprehensive Income	7.44	(1.89)	5.86	(8.37)	23.28	19.23
7 (	(5+6)		(100)	9.00	(0.57)	43.20	19.23
	Paid-up equity share capital (Face Value Rs. 5/- Per Share)	20.00	20.00	20.00	20.00	20.00	20.00
	Reserve (excluding Revaluation Reserves) as per Audited Balance Sheet.	-		1.4	32		1
a t	arning Per Share (of Rs.5/- each)				1		
	) Basic	1.85	(0.49)	1.46	(2.16)	5.82	2.99
	) Dilited	1.85	(0.49)	1.46	(2.16)	5.82	2.99
	see accompanying notes to the financial results		1				

## and outer recognized accounting practices and policies to the extent applicable. 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 Exchange rate difference is exchange loss / (gain) on restatement of outstanding liability of escrow fund demand provision already made in earlier years. The figures of the previous periods have been regrouped and rearranged , wherever necessary. The statement includes the results of following entities.

Name of the entity	Relationship	% Shareholding 38.28%	
Vidarbha Bidi Limited	Associate Company		
Tip Top Health Zone Private Limited	Associate Company	24.33%	

FOR SINNAR BIDLUDYOG LTD

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RAMDAS JADHAV Whole Time Director and CFO DIN : 09545256 Place : Nashik

Date: 14th February 2025