SAMBANDAM SPINNING MILLS Registered

INT - I



Registered Office: Kamaraj Nagar Colony, Salem 636 014. Tamil Nadu (P) +91 427 2240790 (E) corporate@sambandam.comwebsite:www.sambandam.com Corporate Identity No. L17111TZ1973PLC000675

Ref: 418/SSML/CS/2021-22

12th November 2021

To
The DGM Listing,
The Bombay Stock Exchange Ltd,
Floor No. 25, P.J.Towers, Dalal Street,
MUMBAI – 400 001.

Dear Sir,

SCRIP CODE: 521240 UNAUDITED FINANCIAL RESULTS FOR Q-2 (July – September 2021)

Pursuant to Regulation 33(3) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015, we are uploading herewith Standalone and Consolidated Unaudited Financial Results (UFR) of our Company for the quarter and half year ended 30th September 2021, which have been duly reviewed by the Audit Committee of our Company at the Audit Committee Meeting held on 12.11.2021 (morning) and approved by our Board at the Board Meeting held on 12.11.2021 (afternoon) (through Video Conferencing / Other Audio Visual Means) at the deemed venue at the mill premises of Sambandam Spinning Mills Limited, Salem, together with Limited Review Report dt.12.11.2021 of Statutory Auditors of our Company.

Board Meeting started at 14.20 hrs and ended at 16.30 hrs

We are also uploading the above said results in our WEB site 'www.sambandam.com' and also in BSE website http://listing.bseindia.com.

This may be taken on record.

Thanking you,

Yours truly, for Sambandam Spinning Mills Limited

(S. Natarajan) Company Secretary

Sambandam Spinning Mills Limited (CIN L17111T21973PLC000675) Regd. Office: Mill Premises, Kamaraj Nagar Colony, Salem 636 014 e-mail: corporate@sambandam.com Phone 0427 2240790 Web site: www.sambandam.com STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

S.No.	Particulars Particulars	Quarter ended Six months end				Rs. lakhs	
		30.09.2021	30.06.2021	30.09.2020	30.09.2021		Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	00.00000	31.03.2021
	INCOME	1	Graduited	Onaudited	Onaudited	Unaudited	Audited
1	Revenue from Operations	9,521.19	6,205,12	5,579.31	15 705 01		
II	Other Income	8.36	7,45		15,726.31	8,018.62	23,106.9
111	Total Income (I+II)	9,529.55	6,212.57	10.43 5,589.74	15.81	20.72	32.1
IV	EXPENSES	3,023.00	0,212.51	5,589.74	15,742.12	8,039.34	23,139.0
	Cost of materials consumed	5,794.97	4,075.88	2.260.07	0.070.07		
	Purchases of Stock-in trade	0,154.51	4,073.00	3,362.27	9,870.85	4,859.00	13,163.1
	Changes in inventories of finished goods, Stock-in-trade and	_	-	-	-	- 1	-
	work-in-progress	90.42	(894,44)	.00.55			
	Employee benefits expense	915.41	753.23	102.67	(804.02)	(49.52)	(69.9
	Power and fuel-net	493.74		852.09	1,668.64	1,334.07	2,950.92
	Finance costs	234.94	454.45	375.07	948.19	560.25	1,818.50
	Depreciation and amortisation expense		250.69	254.39	485.63	512.83	1,029.62
	Other expenses	327.82 719.05	325.58	290.56	653.40	608.16	1,242.68
	Total Expenses	8,576.35	519.87	510.60	1,238.92	776.45	1,962.82
/	Profit/(Loss) before exceptional item and tax (III-IV)		5,485.26	5,747.65	14,061.61	8,601.24	22,097.70
/I	Exceptional items	953.20	727.31	-157.91	1,680.51	-561.90	1,041.32
11'	Profit/(Loss) before tax (V-VI)	052.00		-		-	
/111	Tax expense:	953.20	727.31	-157.91	1,680.51	-561.90	1,041.32
	(1) Current tax - current year	210 -0				1	
	(2) Deferred tax	319.79	149.90	3.50	469.69	7.00	386.28
X	Pront/(Loss) for the period from continuing operations (VII-	(24.00)	(36.00)	(58.00)	(60.00)	(91.00)	(152.00
-	VIII)						
		657.41	613.41	(103.41)	1270.82	(477.90)	807.04
ζ	Other Comprehensive Income/(Loss)						
Α	(i) Items that will not be reclassified to profit and loss						
	Remeasurement of Defined benefits plan		I		ı		
	(ii) income tax relating to items that will not be reclassified to	-13.70	-6.86	-18.33	-20.56	-30.90	-98.1
	profit and loss	-	ı				50.1
В	(i) Items that will be reclassified to profit and loss	(3.79)	(1.90)	(3.50)	(5.69)	(7.00)	-27.28
	(a) thems that will be reclassified to profit and loss		1	1	` ''	(/	27.2
	(ii) income tax relating to items that will be reclassified to	i		1			
	profit and loss						
	Other Comprehensive Income/[Loss] for the period				1		
	osmplehensive income/(Loss) for the period	-9.91	-4.96	-14.83	-14.87	-23.90	-70.83
, 1		1			2	20.50	-70.83
1	Total Comprehensive Income/(Loss) for the period (IX+X)						
11	Total comprehensive income/(Loss) for the period (IX+X)	647.50	608.45	(118.24)	1,255.95	(501.80)	705 0 1
11	Earnings per equity share of Rs. 10/- each: (not annualised)			,,	2,200.50	(301.80)	736.21
ш	Basic and Diluted	15.41	14.38	(2.42)	29.80	111.011	
1	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	427.55	427.55	427.55	427.55	(11.21) 427.55	18.92
IV	Other equity			.27.35	741.33	427.55	427.55
	# There are no discontinued operations during the period			1	- 1		9,677.30

FOR SAMBANDAM SPINNING MILLS LID.

(S. DEWARAJAN)
Chairman and Managing Director

UDIN: 2102 6452AAAAD 04993

M. No. 08282S

Particulars	30.09.2021	30.09.2020
Cash flow from operating activities	Rs. lakhs	Rs. lakhs
Profit/ (Loss) before tax		
Adjustments for -	1,680.51	-561.9
Depreciation & Amortisation expense		· .
Interest expense	653.41	608.16
Interest income	485.62	512.83
Unrealised exchange fluctuation	-8.35	-11.7
Dividend income	-7.90	-6.20
Lease payment	0.00	0.00
Net gain or loss arising on financial asset mandatorily measured at FVTPL	-75,00 -0.10	-0.02 0.00
(Profit)/loss on sale of property, plant and machinery	2.5	
Operating profit/ (loss) before working capital changes	-2.37	-0.22
Adjustments for changes in -	2,725.82	540.87
Inventories	0.505	
Trade receivables	2,159.74	-467.66
Non current and current Financial Assets	-652.39	-170.27
Other non current and current assets	-128.29	108.54
Trade payables	6.33	-98.07
Non current and current Financial Liabilities	-2,634.97	-354.51
Other Non current and current Liabilities	-157.40	491.41
Other Non current and Current provisions	-17.38	200.35
Cash generated from a result	-27.30	-0.01
Cash generated from operations Income Tax (net)	1,274.16	250.65
	-153.58	-2.06
Net cash from operating activities	1,120.58	248.59
Cash flow from Investing activities		
Payments for acquisition of Property, plant and equipment		
Movement in work in progress	-71.51	-48.18
Movement of Right of use of assets	-10.59	-2.63
Proceeds from sale of Property, plant and equipment		
interest Received	1.50	11.77
Divident Received	8.35	10.59
(Purchase)/Sale of investments	0.00	-
Net cash from investing activities	0.00	-
not cash from investing activities	-72.25	-28.45
Cash flow from financing activities		
Finance cost paid	-448.67	# to oo
Dividend paid	1 1	-512.83
Refund of inter corporate deposit	-170.58	
Proceeds from working capital borrowings	100.00	
Proceeds from long term borrowings	-262.95	-248.56
Repayment of long term borrowings	228.78	840.68
The same of total columns of the same of t	-476.35	-303.20
Net cash (used in) financing activities	-1,029.77	-223.91
et increase/(decrease) in cash and cash equivalents	18.56	-3.77
· · · · · · · · · · · · · · · · · · ·		
Cash and cash equivalents		
	ı	:
Cash and cash equivalents At beginning	9.92	9.34
	9.92 28.48 18.56	9.34 5.57

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FOR SAMBANDAM SPINNING MILLS LID.

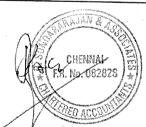
(S. D. WARAJAN)

Chairman and Managing Director

CCCCISTO

UDIN: 21026452AAAAD04993

Particulars Non current assets Property, plant and equipment	30.09.2021 Rs. lakhs	31.03.2021
Non current assets	Rs. lakhs	
		Rs. lakhs
roperty, plant and equipment		
Capital work in progress	9,887.21	10,402.04
Right-of-use assets	39.20	28.61
intangible assets	608.48	675.55
Financial assets	0.04	0.04
Investments		
Other financial asset	175.44	175.33
Advance tax (net)	300.24	280.84
Other non-current assets		
Non-current assets (A)	352.22	287.54
Current assets	11,362.83	11,849.95
Inventories	7 550 76	0 = 40 = 0
Pinancial assets	7,550.76	9,710.50
Trade receivables	4,591,49	0.000 10
Cash and cash equivalents	2.08	3,939.10
Other Bank balances	180.66	9.92
Others	599.27	87.10
Current tax assets (net)	399.27	583.95
Other current assets	719.26	790.28
Current assets (B)	13,643.52	15,120.85
Total assets (A)+(B)	25,006.35	26,970.80
		20,970.80
EQUITY AND LIABILITIES		
Equity		
Equity share capital	427.55	427.55
Other equity	10,762.67	9,677.30
Equity (C)	11,190.22	10,104.85
Von-current liabilities		10,104.63
inancial liabilities	1	
Borrowings	2,493.51	2,782.29
Lease liabilities	529.96	584.51
Other non current liabilities	5.54	32.13
Provisions	291.62	319.19
Deferred tax liabilities (Net)	838.02	928.20
Other non current liabilities	11.35	11.35
Non current liabilities (D)	4,170.00	4,657.67
Current liabilities		1,001.01
Sinancial liabilities	1	
Borrowings	6,218,11	6,481.07
Lease liabilities	110.59	109.10
Trade payables	-	105.10
-Total outstanding dues of micro enterprises and small enterprises	23.40	536.61
-10tal outstanding dues of creditors other than micro enterprises	1,847.41	3,796.63
and small enterprises		3,170.00
Provisions	10.24	9.97
	972.90	1,050.66
		*,000.00
urrent tax liabilities (net)		46 02
Other financial liabilities current tax liabilities (net) ther current liabilities	302.84	46.23 178.01
Current tax liabilities (net) Other current liabilities Current liabilities (E)	302.84 160.64	178.01
urrent tax liabilities (net) ther current liabilities	302.84	1



FOR SAMBANDAM SPINNING MILLS LID.

(SCOVARAJAN)
Chairman and Managing Director

UDIN: 21026452AAAADO4993

- 1 The above unaudited standalone financial results were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on November 12, 2021. The limited review as required under Regulation 33 of SEBI (Listing Obliation and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors.
- Segment Information:

The Company is principally engaged in a single business segment viz. yarn based on nature of products, risks, returns and the internal business reporting system and accordingly there is no other reportable segment in terms of Ind AS 108 'Operating Segments'.

- 3 The Company has taken into account potential impacts of COViD 19 in the preparation of the standalone unaudited financial results. Based on the information currently available, there is no material impact on carrying amounts of the assets including inventories, receivables, investments and other financial and non-financial assets in the ordinary course of business base on the internal and external information available upto the date of approval of these financial results. The company is continuously monitoring any material changes in economic conditions.
- 4 Deferred tax reflected in the statement of assets and liabilities includes MAT credit entitlement eligible thereof.

5 The previous period figures have been regrouped/reclassified wherever necessary to confirm to current period classification.

For Sambandan Asimning Mills Limited

November 12, 2021

Chairman and Managing Director DIN 00001910

UDIN: 21026452 AAAADO 4993

A R. SUNDARARAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

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

Review Report to The Board of Directors of SAMBANDAM SPINNING MILLS LIMITED

- 1. We have reviewed the accompanying Statement of Unaudited Standalone financial results of Sambandam Spinning Mills Limited ("the Company") for the quarter and half year ended 30th September 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), which has been initialed by us for identification purposes.
- 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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India.
- 4. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matter and applying analytical and other review procedures. substantially less in scope than an audit conducted in accordance with Standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matter that might be identified in an audit. Accordingly, we do not express an audit opinion.



A R. SUNDARARAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

- 5. 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 there under and other accounting principles generally accepted in India, has disclosed the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. We draw attention to Note No.3 of the financial results, which discloses the uncertainties and the impact of the COVID-19 pandemic on the Company's operations and financial results as assessed by the management of the Company. Our conclusion on the Statement is not modified in respect of these matters.

CHENNAL F.R. No. 082828

For R. Sundararajan & Associates

Chartered Accountants

Firm Registration no.08282S

S. Krishnan – Partner

Membership no.026452

UDIN: 21026452AAAAD04993

Place: Chennai

Dated:12th November 2021

Sambandam Spinning Mills Limited (CIN L17111TZ1973PLC000675)

Regd. Office: Mill Premises, Kamaraj Nagar Colony, Salem 636 014 e-mail: corporate@sambandam.com Phone 0427 2240790 Web site: www.sambandam.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

Rs. lakhs

S.No.	Particulars Particulars	Quarter ended		Six months ended Year ended			
S.NO.	Farticulais	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Onaudited	Onaudited	Onaudited	Onaudited	Onaddited	Addited
	INCOME	0.501.10	C 005 10	r r70 01	15 706 31	0.010.60	02 106 01
	Revenue from Operations	9,521.19	6,205.12	5,579.31	15,726.31	8,018.62	23,106.91
1 '	Other Income	8.36	7.45	10.43	15.81	20.72	32.11
III	Total Income (I+II)	9,529.55	6,212.57	5,589.74	15,742.12	8,039.34	23,139.02
v	EXPENSES						
	Cost of materials consumed	5,794.97	4,075.88	3,362.27	9,870.85	4,859.00	13,163.10
l	Purchases of Stock-in trade	-	-	-	•	~	-
l	Changes in inventories of finished goods, Stock-in-trade	*					
	and work-in-progress	90.42	-894.44	102.67	-804.02	-49.52	-69.94
	Employee benefits expense-net	915.41	753.23	852.09	1,668.64	1,334.07	2,950.92
	Power and fuel-net	493.74	454.45	375.07	948.19	560.25	1,818.50
	Finance costs	234.94	250.69	254.39	485.63	512.83	1,029.62
	Depreciation and amortisation expense	327.82	325.58	290.56	653.40	608.16	1,242.68
	Other expenses	719.05	519.87	510.60	1,238.92	776.45	1,962.82
- 1	Total Expenses	8,576.35	5,485.26	5,747.65	14,061.61	8,601.24	22,097.70
,		8,370.33	3,483.20	3,147.03	14,001.01	0,001.24	22,097.70
·	Profit before share of profit of assocites, exceptional items	050.00	707 21	15701	1 (00 5)	561.00	1 041 20
	and tax (III-IV)	953.20		1	1,680.51		
Ι	Share of profit of associates	7.32	47.16	-1.84	54.48		
/II	Profit before exceptional items and tax (V - VI)	960.52	774.47	-159.75	1,734.99	-578.96	1,044.4
ш	Exceptional items	-	-	-		-	-
X	Profit before tax (VII - VIII)	960.52	774.47	(159.75)	1734.99	(578.96)	1044.41
:	Tax expense:						
	(1) Current tax - current year	319.79	149.90	3.50	469.69	7.00	386.28
	(2) Deferred tax	(24.00)	(36.00)	(58.00)	(60.00)	(91.00)	(152.00
I						-	
	Profit for the period from continuing operations (IX - X)	664.73	660.57	(105.25)	1325.30	(494.96)	810.13
				· '			
11	Other Comprehensive Income						
Α	(i) Items that will not be reclassified to profit and loss						
	Remeasurement of Defined benefits plan	-13.70	-6.86	-18.33	-20.56	-30.90	-98.1
	(ii) Income tax relating to items that will not be reclassified	1	0.00	10.00	20.00	-50.90	-30.1
	to profit and loss	-3.79	-1.90	-3.50	-5.69	-7.00	-27.2
В	(i) Items that will be reclassified to profit and loss	-3.79	1 -1.90	-3.30	-5.09	-7.00	-21.2
D	(i) items that will be reclassified to profit and loss						
	733 T						
	(ii) Income tax relating to items that will be reclassified to					1	
	profit and loss				ļ		
	Other Comprehensive Income for the period	-9.91	-4.96	-14.83	-14.87	-23.90	-70.8
(III)							
	Total Comprehensive Income for the period (XI + XII)	654.82	655.61	(120.08)	1,310.43	(518.86)	739.30
Qν	Earnings per equity share of Rs.10/- each: (not annualised	l)					
	Basic and Diluted	15.59	15.49	(2.47)	31.07	(11.61)	18.99
(V	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	427.55	427.55	427.55	427.55	427.55	427.55
ζVI	Other equity			1			9,657.23
	# There are no discontinued operations during the period	1	1	1	1	1	2,007,20

FOR SAMBANDAM SPINNING MILLS LID.

(S. DEVARAJAN)
Chairman and Managing Director

0000 1910

UDIN: 21026452AAAADN1182

J1130111111-	equity and Liabilities		
lance Sheet as at September 30, 2	U41	00.05120	31.03.2021
		Rs. lakhs	Rs. lakhs
Particulars			10 400 04
on current assets		9,887.21	10,402.04
operty, plant and equipment		39.20	675.55
enital work in progress		608.48	0.04
ght-of-use assets		0.04	0.04
tangible assets	¹		155.26
nancial assets		229.92	280.84
Investments		300.24	200,04
Other financial asset			287.54
dvance tax (net)	•	352.22	11,829.88
other non-current assets	Non-current assets (A)	11,417.31	
Current assets		7,550.76	9,710.50
nventories			
Financial assets		4,591.49	3,939.10
Trade receivables		2.08	9.92
Cash and cash equivalents		180.66	87.10
Other Bank balances		599.27	583.95
Others		-	
Current tax assets (net)		719.26	
Other current assets	Current assets (B)	13,643.52	
	Cultent assets (2)	25,060.83	26,950.73
Total assets (A)+(B)			
EQUITY AND LIABILITIES			
Equity		427.5	5 427.55
Equity share capital		10,817.1	5 9,657.23
Other equity		11,244.7	
	Equity (C)		
Non-current liabilities			
Financial liabilities		2,493.5	1 2,782.29
Borrowings		529.9	
Lease liabilities		5.5	
Other non current liabilities	*	291.6	
Provisions		838.0	928.20
Deferred tax liabilities (Net)		11.3	
Other non current liabilities	Non current liabilities (D)	4,170.0	00 4,657.67
	Non current habitude (b)		
Current liabilities			
Financial liabilities		6,218.	6,481.07
Borrowings		110.	
Lease liabilities		1	1
	and small enterprises	23.	40 536.61
-Total outstanding dues of mic	ro enterprises and small enterprises	1,847	.41 3,796.63
Total outstanding dues of cree	litors other than micro enterprises		
and small enterprises		10	.24 9.97
Provisions		972	
Other financial liabilities		302	.84 46.23
Current tax liabilities (net)			.64 178.01
Other current liabilities		9,646	
	Current liabilities (E)	25,060	
Total equity and liabilities (C	1+(D)+(E)	20,000	

FOR SAMBANDAM SPINNING MILLS LID.

Chairman and Managing Director



UDIN: 21026452 AAAADN1182

Particulars	Consolidated Statement of Cash Flows		
Cash 10w from operating activities 1,734.99 -578.99		30.09.2021	30.09.2020
Profit Lloss before tax		Rs. lakhs	Rs. lakhs
Adjustments for - Share of profit of associates			
Share of profit of associates 54,48 17.06		1,734.99	-578.96
Depreciation & Amortisation expense	•		
Interest expense Interest income Interest income Unrealised exchange fluctuation Dividend income Lease payment Net gain or loss arising on financial asset mandatorily Measured at FVTPL (Profit]/loss on sale of property, plant and machinery Operating profit/ (loss) before working capital changes Adjustments for changes in Inventories Invento		-54.48	17.06
Interest income	7	653.41	608.16
Unrealised exchange fluctuation Dividend income Lease payment Profity 0.010		485.62	512.83
Dividend income Lease payment Note gain or loss arising on financial asset mandatorily measured at FVTPL (Profit)/loss on sale of property, plant and machinery Operating profit/ (loss) before working capital changes Adjustments for changes in - Inventories Trade receivables Non current and current Financial Assets Other non current and current Financial Liabilities Other non current and current Liabilities Other Non current and current Liabilities Other Non current and current provisions Cash generated from operations Income Tax (net) Net cash from Investing activities Payments for acquisition of Property, plant and equipment Movement in work in progress Movement of Right of use of assets Divident Received Divident Received Divident Received Divident Received Divident paid Cash flow from financing activities Proceeds from investing activities Cash flow from minusting activities Proceeds from sale of Property, plant and equipment Act cash from financing activities Cash flow from investing activities Proceeds from sale of Property, plant and equipment Act cash from financing activities Cash flow from investing activities Proceeds from sale of Property, plant and equipment Act cash from investing activities Proceeds from investing activities Cash flow from financing activities Cash flow from financing activities Proceeds from working capital borrowings Proceeds from working capital borrowings Proceeds from working capital borrowings Proceeds from long term borrowings Act cash (used in) financing activities Proceeds from long term borrowings At ed. 62.3.77 Cash and cash equivalents At beginning At ed. 62.3.77 A.5.10.2.2.3.77 A.6.2.3.4.2.4.6.4.6.7 A.6.3.4.3.77 A.6.3.4.3.4.3.6.4.4.8.6.7 A.7.2.2.3.6.1.4.6.6.5.6.4.4.8.6.7 A.7.2.2.3.6.1.6.4.6.6.4.4.8.6.7 A.7.2.2.3.6.1.6.4.6.6.4.6.6.4.6.6.4.6.6.6.6.6.6.6		-8.35	-11.72
Lease payment -75.00 -0.02 Net gain or loss arising on financial asset mandatorily -0.10 -0.10 measured at FVTPL -0.10 -0.10 Captrating profit/ (loss) before working capital changes -2.37 -0.22 Operating profit/ (loss) before working capital changes -2.725.82 540.87 Adjustments for changes in - -1 Inventories -2.159.74 -467.61 Trade receivables -652.39 -170.22 Other non current and current Financial Assets -6.83 -98.07 Other non current and current Einancial Liabilities -1.28.29 108.5 Other Non current and current Liabilities -1.57.40 491.4 Other Non current and current provisions -2.7.30 -0.0 Cash generated from operations -1.274.16 250.65 Income Tax (net) -1.53.58 -2.0 Net cash from operating activities -1.53.58 -2.0 Net cash from Investing activities -1.05.9 -1.05.9 Payments for acquisition of Property, plant and equipment -71.51 -48.16 Movement of Right of use of assets -0.00 0.00 Proceeds from sale of Property, plant and equipment -1.50 11.77 Interest Received 0.00 0.00 Output Refund of inter corporate deposit -72.25 -28.45 Pinance cost paid -448.67 -512.85 Output Refund of inter corporate deposit -70.58 0.00 Proceeds from long term borrowings -76.35 -30.32 Proceeds from long term borrowings -76.35 -30.32 Proceeds from long term borrowings -76.35 -70.25 -72.25 Output	Unrealised exchange fluctuation	-7.90	-6.26
Net gain or loss arising on financial asset mandatorily measured at FVTPL	Dividend income	-	-
measured at FVTPL		-75.00	-0.02
Operating profit/ (loss) before working capital changes 2,725.82 540.87 Adjustments for changes in - Inventories 2,159,74 -467.66 Trade receivables -652.39 -170.2 Non current and current Financial Assets -652.39 -170.2 Other non current and current Enancial Liabilities -6.33 -98.0° Trade payables -2,634.97 -354.5 Non current and current Financial Liabilities -157.40 491.4 Other Non current and current provisions -27.30 -0.0 Cash generated from operations 1,274.16 250.65 Income Tax (net) -153.58 -2.0 Net cash from operating activities 1,120.58 248.59 Cash flow from Investing activities -10.59 -2.66 Payments for acquisition of Property, plant and equipment -71.51 -48.18 Movement in work in progress -0.00 -0.00 Movement of Right of use of assets 0.00 -0.00 Proceeds from sale of Property, plant and equipment 1.59 -7.51 Interest Received 0.00 0.00		-0.10	• ·
Operating profit (loss) before working capital changes 2,725.82 540.87	(Profit)/loss on sale of property, plant and machinery	-2.37	-0.22
Adjustments for changes in - Inventories 2,159.74 -467.61 Trade receivables -652.39 -170.22 Non current and current Financial Assets -128.29 Other non current and current assets -6.33 -98.07 Trade payables -2,634.97 -354.5 Non current and current Financial Liabilities -157.40 Other Non current and current Liabilities -17.38 Other Non current and current provisions -27.30 -0.0 Cash generated from operations -27.30 -0.0 Cash generated from operations -1,274.16 Solve to the cash from operations -1,20.58 Income Tax (net) -153.58 -2.00 Net cash from Investing activities -1,120.58 Payments for acquisition of Property, plant and equipment -71.51 -48.18 Movement of Right of use of assets -10.59 -2.66 Movement of Right of use of assets -10.59 -2.66 Divident Received -8.35 Divident Received -8.35 Divident Received -0.00 Out (Purchase)/Sale of investments -72.25 -28.45 Cash flow from investing activities -72.25 -28.45 Cash flow from financing activities -72.25 -28.45 Cash flow from financing activities -70.58 Refund of inter corporate deposit -10.00 Net cash from long term borrowings -262.95 -248.56 Repayment of long term borrowings -262.95 -248.56 Repayment of long term borrowings -262.95 -248.56 Repayment of long term borrowings -1,029.77 -223.91 Net increase/(decrease) in cash and cash equivalents -1.57 Last the ginning -4.48 Net Interest (DECREASE) IN CASH Solve -1,029.77 -223.91 At end -28.48 5.57	Operating profit/ (loss) before working capital changes	2.725.82	
Trade receivables	Adjustments for changes in -		
Trade receivables	Inventories	2.159.74	-467.66
Non current and current Financial Assets	Trade receivables		
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Trade payables	Other non current and current assets	6.33	
Non current and current Financial Liabilities	Trade payables		
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Net cash from operating activities	Income Tax (net)	1	
Payments for acquisition of Property, plant and equipment	Net cash from operating activities		248.59
Payments for acquisition of Property, plant and equipment	Cook flow from Lawrenting and the state of t		-
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Interest Received		1 1	0.00
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Cash flow from financing activities -72.25 -28.45		1 1	0.00
Cash flow from financing activities -448.67 -512.83 Finance cost paid -170.58 0.00 Dividend paid 100.00 0.00 Proceeds from working capital borrowings -262.95 -248.56 Proceeds from long term borrowings 228.78 840.68 Repayment of long term borrowings -476.35 -303.26 Net cash (used in) financing activities -1,029.77 -223.91 Net increase/(decrease) in cash and cash equivalents 18.56 -3.77 Cash and cash equivalents 9.92 9.34 At end 28.48 5.57			0.00
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Dividend paid Refund of inter corporate deposit Proceeds from working capital borrowings Proceeds from long term borrowings Repayment of long term borrowings Net cash (used in) financing activities Proceeds in cash and cash equivalents Cash and cash equivalents At beginning At end NET INCREASE (IDEOREASE) IN CASH			
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Proceeds from working capital borrowings -262.95 -248.56 Proceeds from long term borrowings 228.78 840.68 Repayment of long term borrowings -476.35 -303.20 Net cash (used in) financing activities -1,029.77 -223.91 Net increase/(decrease) in cash and cash equivalents 18.56 -3.77 Cash and cash equivalents 9.92 9.34 At end 28.48 5.57		1 1	0.00
Proceeds from long term borrowings 228.78 840.68 Repayment of long term borrowings -476.35 -303.20 Net cash (used in) financing activities -1,029.77 -223.91 Net increase/(decrease) in cash and cash equivalents 18.56 -3.77 Cash and cash equivalents 9.92 9.34 At end 28.48 5.57		100.00	0.00
Repayment of long term borrowings		-262.95	-248.56
Net cash (used in) financing activities O.00 O.00 O.00 -1,029.77 -223.91 Net increase/(decrease) in cash and cash equivalents 18.56 -3.77 Cash and cash equivalents At beginning At end NET INCREASE/ (DECREASE) IN CASH		228.78	840.68
Net cash (used in) financing activities -1,029.77 -223.91 Net increase/(decrease) in cash and cash equivalents 18.56 -3.77 Cash and cash equivalents At beginning At end NET INCREASE/ (DECREASE) IN CASH	Repayment of long term borrowings	-476.35	-303.20
Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents At beginning At end NET INCREASE/ (DECREASE) IN CASH	Net cash (used in) financing activities		0.00
Cash and cash equivalents At beginning 9.92 9.34 At end 28.48 5.57	Net increase/(decrease) in cash and cash equivalents		
At beginning 9.92 9.34 At end 28.48 5.57		10.00	-3.77
At end 9.32 9.34 NET INCREASE (DECREASE) IN CASH 28.48 5.57		1	
NET INCREASE / (DECREASE) IN CASH		1 1	9.34
18.56 7 -3.77			5.57
	net moreage/ (deckease) in Cash	18.56	₹ -3.77

FOR SAMBANDAM SPINNING MILLS LID.

Chairman and Managing Director



UDIN: 21026452AAAADN1182

Notes

- 1 The above unaudited Consolidated financial results were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on November 12, 2021. The limited review as required under Regulation 33 of SEBI (Listing Obliation and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors.
- 2 Segment Information:

The Company is principally engaged in a single business segment viz. yarn based on nature of products, risks, returns and the internal business reporting system and accordingly there is no other reportable segment in terms of Ind AS 108 'Operating Segments'.

- 3 The Company has taken into account potential impacts of COVID 19 in the preparation of the standalone unaudited financial results. Based on the information currently available, there is no material impact on carrying amounts of the assets including inventories, receivables, investments and other financial and non financial assets in the ordinary course of business base on the internal and external information available upto the date of approval of these financial results. The company is continuously monitoring any material changes in economic conditions.
- 4 The consolidated financial results have been prepared in accordance with Ind AS 110 read with Ind AS 28. The consolidated results include the standalone results of the parent company, its associates viz. SPMM Health Care Services Private Limited and Salem IVF Centre Private Limited
- 5 Deferred tax reflected in the statement of assets and liabilities includes MAT credit entitlement eligible thereof.

5 The previous period figures have been regrouped/reclassified wherever necessary to confirm to current period classification.

For Sambandam Spinning Mills Limited

Salem November 12, 2021 Chairman and Managing Director DIN 00001910

UDIN: 21026452AAAADN1182



R. Sundararajan & Associates

CHARTERED ACCOUNTANTS

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

The Board Directors of SAMBANDAM SPINNING MILLS LIMITED

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited financial results of SAMBANDAM SPINNING MILLS LIMITED ("the Company") and its share of net profit after tax and total comprehensive income of its associates for the quarter and half year ended 30th September 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Regulations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), which has been initialed by us for identification purposes.
- 2. This Statement which is the responsibility of the company's management end 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 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 (ICAI). 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 of interim financial Information consists of making Inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, NAI (2015 as amended, to the extent applicable.

CA.

R. SUNDARARAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

- 4. The Statement Includes the results of the following Associates:
 - a. SPMM Health Care Services Private Limited
 - b. Salem IVF Centre Private Limited
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that accompanying statements, prepared in accordance with the causes us to believe that the accompanying statements, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, Including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. We Draw attention to Note No.3 to the consolidated financial results, which discloses the uncertainties and the impact of the COVID-19 pandemic on the company's operations and financial results as assessed by the management of the Company. Our conclusion is not modified in respect of this matter.
- 7. The consolidated unaudited financial results include the share of net profit after tax of Rs.54.48 lakhs for the six months ended 30th September, 2021, as considered in the consolidated unaudited financial results in respect of two associates, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated unaudited financial results, in so far it relates to the amounts and disclosures included in respect of these associates, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of these matters.

For R. Sundararajan & Associates Chartered Accountants

Firm Registration no.08282S

S. Krishnan – Partner Membership no.026452

UDIN: /21026452AAAA DN1182

Place: Chennai

Dated:12th November, 2021

CHENNAL

F.R. No. 08282S