

CIN: U24110TG1989PLC009497





Date: 10-Dec-2021

To,

The Manager

BSE Limited

P.J. Towers, Dalal Street

Mumbai- 400001

(BSE Scrip Code: 543389)

The Manager

NSE Limited

Exchange Plaza, Bandra Kurla Complex,

Bandra (E), Mumbai- 400051

(NSE Symbol: SIGACHI)

Dear Sir / Madam,

Subject: Disclosure u/r 30 of SEBI (LODR) Regulations, 2015

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find the enclosed Unaudited Financial Results along with the Limited Review Report for the Quarter and half year ended 30.09.2021 approved by the Board in its meeting held on 11.10.2021. This is for the information of the Exchanges.

Thanking You.

Yours faithfully,

For Sigachi Industries Limited

Amit Raj SInha

Managing Director and CEO

DIN:01263292



T.ADINARAYANA & CO.,

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Quarterly and Half Yearly Unaudited Consolidated Financial results of M/s. Sigachi Industries Limited pursuant to Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
M/s. Sigachi Industries Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial results ("the Statement") of M/s. Sigachi Industries Limited ('the Parent'), its subsidiaries (the Parent and its subsidiary together referred to as 'the Group'), Registered Office: Dr.No 229/1 &90, 4th Floor , Kalyan's Tulsi Ram Chambers, Madinaguda, Hyderabad-500 049, for the quarter ended 30 September, 2021 and consolidated year to date results for the period 1st April 2021 to 30th September,2021 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations,2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ('the Circular') and applicable amendments thereto.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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. 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 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. A review of interim financial information limited to making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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 thus provides less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. The statement includes the results of a subsidiary entity M/s. Sigachi US,INC.
- 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 the management referred to in paragraph 6 and 7 below, 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) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For T. ADINARAYANA & CO. Chartered Accountants Firm Regn. No. 000041S

Y.P. RAO B.Com., F.C.A. Partner - (M.No: 025266)

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T.ADINARAYANA & CO.,

CHARTERED ACCOUNTANTS

6. The statement includes interim financial results of its subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs.16,06,47,618/- as at September 30, 2021 and revenue of Rs. 17,60,07,384/-, total net profit of Rs. 80,71,961/-for the half year ended September 30, 2021, as considered in the standalone unaudited interim financial results of the said Subsidiary entity included in the Group. These interim financial results have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the procedures performed by us as stated in paragraph 3 above. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the statement is not modified in respect of these matters.

HYDERABAD

7. Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial results certified by the Management.

For T Adinarayana & Co

Chartered Accountants

(Firm's Registration No.000041S)

Y Pulla Rao, (FCA)

Partner

(M.No-025266)

UDIN:21025266AAAAHN4716

Place: Hyderabad Date: 11.10.2021



CIN: U24110TG1989PLC009497





STATEMENT OF CONSOLIDATED PROFIT AND LOSS ACCOUNT FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30,2021

						Rs. In Lakhs
	C	Quarter Ende	d	Half Yea	r Ended	Year Ended
Particulars	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	5,719.66	5,495.39	4,894.28	11,215.04	9,273.11	19,275.58
Other income	20.72	16.85	99.71	37.57	202.52	325.48
Total income	5,740.38	5,512.24	4,993.99	11,252.62	9,475.64	19,601.05
Expenses	2,763.10	2,496.89	2,387.30	5,260.00	4,597.52	9,791.14
Cost of materials consumed Changes in inventories of finished goods, work in progress and stock in trade	(282.87)	and the second	304.17	16.11	527.02	281.88
50	449.23	674.40	383.73	1,123.63	768.14	1,737.52
Employee benefit expenses	18.84	23.52	40.28	42.36	83.35	124.97
Finance costs	76.34	59.76	60.49	136.10	110.44	231.09
Depreciation and amortization expense		803.63	847.95	2,242.38	1,520.77	3,586.07
Other expenses	1,438.75		4,023.93	8,820.57	7,607.24	15,752.68
Total expenses	4,463.39	4,357.18	4,023.93	8,820.57	7,007.24	15,752.08
Profit/(loss) before tax	1,276.99	1,155.06	970.06	2,432.05	1,868.40	3,848.37
Tax expense						
(i) Current tax	309.71	209.18	155.01	518.89	361.94	672.96
(ii) Deferred tax	(19.03)	46.91	21.30	27.88	106.78	149.39
Profit/(loss) for the period	986.31	898.97	793.74	1,885.28	1,399.67	3,026.03
5 Min 101 Min						
Other comprehensive income						
A.						
i) Items that will not be reclassified to profit and loss	0.86	1.43	6.39	2.29	6.12	5.72
ii)Income tax relating to items that will not be reclassified to profit or loss	(0.25)	(0.42)	(1.86)	(0.67)	(1.78)	(1.66)
В.						
i) Items that will be reclassified to profit and loss	(10.98)	3.95	2.15	(7.03)	(3.14)	8.17
ii)Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total other comprehensive income	(10.38)	4.96	6.68	(5.41)	1.20	12.22
Total income for the period (Comprising profit(Loss) and other comprehensive	975.93	903.94	800.42	1,879.87	1,400.87	3,038.25
Income for the period)						
Farmings you aguity share						
Earnings per equity share	4.28	3.90	3.44	8.18	6.07	13.13
1) Basic (Refer note no.3)	4.20	3.90	3.44	0.10	0.07	10.13

4.28

3.90

3.44



8.18

6.07

13.13

Registered Office:

2) Diluted (Refer note no.3)

229/1 & 90, 2nd Floor, Kalyans Tulasiram Chambers, Madinaguda, Hyderabad - 49, Telangana State, India. Email: mktg.gm@sigachi.com Customer Service +91 40 40114874-76

Unit-1: Plot No. 20-21 IDA Pasamailaram Phase I, Sangareddy Dist. Telangana State, India

Unit-2: Plot No. Z-16, SEZ Unit Dahej SEZ Part I Bharuch Dist. Gujarat, India Unit-3: Plot No. 763/2 Jhagadia GIDC Bharuch Dist, Gujarat, India

CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER ,2021

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Rs.	n	126	hc

		Rs. In Lakhs
Particulars	As at 30th Sep 21	As at 31st Mar 21
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	4,089.12	3,763.32
Capital work-in-progress	634.77	374.00
Other Intangible assets	29.80	32.67
Financial assets		
Investments	15.00	15.00
Other financial assets	192.84	178.05
Other non-current assets	576.71	265.03
Total non-current assets	5,538.24	4,628.07
Current assets		
Inventories	2,924.37	2,119.79
Financial assets		
Trade receivables	5,243.52	3,575.72
Cash and cash equivalents	1,055.38	1,589.93
Other bank balances	213.72	211.72
Other financial assets	1,520.21	999.71
Other current assets	507.38	215.80
Total current assets	11,464.58	8,712.67
S.R. Body (Marrie Minister V 1977) (Minister V 1977)		
TOTAL ASSETS	17,002.81	13,340.73
QUITY AND LIABILITIES Equity Equity share capital Other equity	2,304.75 8,734.19	768.25 8,651.69
Total Equity	11,038.94	9,419.94
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	153.91	188.68
Provisions	76.38	78.06
Deferred tax liabilities (net)	464.00	436.12
Total non-current liabilities	694.29	702.86
Current liabilities		
Financial liabilities		
	2 002 47	4 020 02
Borrowings	3,003.17	1,830.82
Trade payables		
i)Total outstanding dues of micro and small enterprises	-	-
ii)Total outstanding dues of creditors other than micro and small enterprises	1,433.89	795.16
Other financial liabilities	57.79	73.19
Other current liabilities	511.59	433.98
Provisions	263.15	84.77
Total current liabilities	5,269.58	3,217.93
TOTAL EQUITY AND LIABILITIES	17,002.81	13,340.73
TOTAL EQUIT AND MADILITIES	17,002.01	13,340.73



CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER ,2021

		Rs. In Lakhs
	Period ended	Period ended
Particulars	30th Sep 21	30th Sep 20
	Unaudited	Unaudited
Cash flows from operating activities		
Profit/(loss) before tax	2,432.05	1,868.40
Adjustments to reconcile net loss to net cash provided by operating activities		
Depreciation and amortisation	136.10	110.44
Scrap sales	-	(0.75)
Forex Difference	(7.03)	(0.71)
Gratuity and compensated absence	2.29	6.12
Finance costs	42.36	83.35
Interest income	(2.43)	(1.33)
Changes in current assets and current liabilities		
Inventories	(804.58)	580.47
Trade receivables	(1,667.80)	(509.16)
Trade payables	638.73	(358.49)
Other assets	(812.08)	(443.25)
Other liabilities	240.58	155.28
Cash generated from operations	198.17	1,490.37
Income taxes paid	(518.89)	(346.31)
Cash flow from non operating activities -Scrap sale	-	0.75
Net cash flow from operating activities (A)	(320.72)	1,144.80
Cash flows from investing activities		
Purchase of property, plant and equipment	(719.79)	(216.33)
Interest income	2.43	1.33
Other assets	(357.54)	(107.20)
Net cash flow used in investing activities (B)	(1,074.90)	(322.20)
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Cash flow from financing activities		
Proceeds/(Repayment) of long-term borrowings (net)	(34.78)	34.77
Proceeds/(Repayment) of short-term borrowings (net)	1,172.35	(30.80)
Finance costs	(42.36)	(83.35)
Dividend and DDT	(230.48)	
Other liabilities	(1.67)	6.50
Net cash flow (used in)/from financing activities (C)	863.07	(72.89)
Net increase in each and each are included (A.B. C)	,	
Net increase in cash and cash equivalents (A+B+C)	(532.55)	749.72
Cash and cash equivalents at the beginning of the year	1,801.64	1,058.98
Cash and cash equivalents at the end of the year	1,269.09	1,808.70

Notes

- 1. The above unaudited Consolidated financial results for the quarter & half year ended 30.09.2021, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 11.10.2021.
- 2. The consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended.
- 3.Earning per share caluclations are in accordance with Indian Accounting Stanadard 33-Earning Per Share ,notified under section 133 of the companies act ,2013,read together with paragraph 7of the companies (Accounts) Rules,2015.As per Ind AS 33 paragraph 28,in case of bonus share, the number of shares outstanding before the event is adjusted for the proprotionate change in the no.of equity shares outstanding as if the event has occurred at the beginning of the earliest period reported.

The Board at its meeting held on July 8,2021, approved and recommended the issue of bonus shares. The shareholders approved the issue of bonus shares at the meeting held on July 30,2021. The company had alloted 1,53,65,000 fully-paid-up equity shares of face value Rs.10 each. A bonus share of 2 equity shares for every 1 equity shares held.

- 4. In view of the prevalence of Covid-19, the operations of the plant are being conducted duly adhering to the norms prescribed by the government from time to time and it is ensured that social distancing norms are maintained by all the employees diligently.
- 5. Previous period figures have been regrouped and recast wherever necessary.

Place: Hyderabad Date:11.10.2021



By Order of the Board or Sigachi Industries Limited

Managing Director and CEO



T.ADINARAYANA & CO.,

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Quarterly and Half Yearly Unaudited Standalone Financial results of M/s. Sigachi Industries Limited pursuant to Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
M/s. Sigachi Industries Limited

We have reviewed the accompanying statement of Unaudited Standalone financial Results('the statement') of M/s. Sigachi Industries Limited ('the Company') Registered Office: Door No.229\1 & 90, 4th Floor, Kalyan Tulasi Ram Chambers, Madinaguda, Hyderabad-500 0049, for the quarter ended 30th September,2021 and year to date results for the period 1st April 2021 to 30th September,2021 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019. dated 29th March, 2019 ('the Circular') and applicable amendments thereto.

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 on 11th October,2021. Our responsibility is to express a conclusion on the statement based on our review.

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). A review of interim financial information limited to making inquiries, primarily of Company's personnel responsible for financial and accounting matters, and applying analytical procedures to financial data and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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 thus provides less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes me to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For T Adinarayana & Co

Chartered Accountants

(Firm's Registration No.0000415)

Y Pulla Rao,(FCA)
Partner

(M.No-025266)

UDIN:21025266AAAAHO7643

Place: Hyderabad Date: 11.10.2021

HYDERABAD



CIN: U24110TG1989PLC009497





AN EXCIPACT GMP, ISO 9001:2015 & FSSC 22000 CERTIFIED COMPANY

STATEMENT OF STANDALONE PROFIT AND LOSS ACCOUNT FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30,2021

						Rs. In Lakhs
		Quarter Ended		Half Yea	r Ended	Year Ended
Particulars	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	5,824.80	5,379.02	4,548.84	11,203.82	9,098.46	18,794.23
Other income	20.72	16.85	99.71	37.57	202.52	325.48
Total income	5,845.52	5,395.88	4,648.55	11,241.39	9,300.98	19,119.71
Expenses		Sed September 1 terrory	No. Marine Million			
Cost of materials consumed	2,668.21	2,585.43	2,498.54	5,253.64	4,598.75	9,230.95
Changes in inventories of finished goods, work in progress and stock in trade	3.77	162.00	(26.09)	165.77	480.71	670.89
Employee benefit expenses	429.17	658.60	372.34	1,087.77	744.17	1,683.96
Finance costs	18.59	23.37	36.52	41.96	75.27	115.91
Depreciation and amortization expense	76.34	59.76	60.49	136.10	110.44	231.09
Other expenses	1,422.27	775.75	819.54	2,198.02	1,467.53	3,474.91
Total expenses	4,618.35	4,264.92	3,761.34	8,883.27	7,476.89	15,407.71
Profit/(loss) before tax	1,227.17	1,130.95	887.21	2,358.12	1,824.09	3,712.00
Tax expense						
(i) Current tax	302.64	197.60	155.01	500.24	361.94	656.58
(ii) Deferred tax	(19.03)	46.91	21.30	27.88	106.78	149.39
Profit/(loss) for the period	943.56	886.44	710.89	1,830.00	1,355.37	2,906.03
Tronty (1033) for the period	3 13.30	000111	720.05	2,000.00		
Other comprehensive income						
Α.						
i) Items that will not be reclassified to profit and loss	0.86	1.43	6.39	2.29	6.12	5.72
ii)Income tax relating to items that will not be reclassified to profit or loss	(0.25)	(0.42)	(1.86)	(0.67)	(1.78)	(1.66)
В.					- "	= "
i) Items that will be reclassified to profit and loss	-	-	-	-	* <u>-</u>	-
ii)Income tax relating to items that will be reclassified to profit or loss	-	-	-		-	-
Total other comprehensive income	0.61	1.01	4.53	1.62	4.33	4.05
Total income for the period (Comprising profit(Loss) and other comprehensive	044.47	007.45	715.43	1 021 62	1 250 70	2 010 00
Income for the period)	944.17	887.45	715.42	1,831.62	1,359.70	2,910.08
* *						
Earnings per equity share						
1) Basic (Refer note no.3)	4.09	3.85	3.09	7.94	5.88	12.61
2) Diluted (Refer note no.3)	4.09	3.85	3.09	7.94	5.88	12.61
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Registered Office:

229/1 & 90, 2nd Floor, Kalyans Tulasiram Chambers, Madinaguda, Hyderabad - 49, Telangana State, India. Email: mktg.gm@sigachi.com Customer Service +91 40 40114874-76

Unit-1: Plot No. 20-21 IDA Pasamailaram Phase I, Sangareddy Dist. Telangana State, India Unit-2: Plot No. Z-16, SEZ Unit Dahej SEZ Part I Bharuch Dist. Gujarat, India Unit-3: Plot No. 763/2 Jhagadia GIDC Bharuch Dist, Gujarat, India

SATNDALONE BALANCE SHEET AS AT 30TH SEPTEMBER ,2021

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		Rs. In Lakhs
Particulars	As at 30th Sep 21	As at 31st Mar 21
r ai dediais	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	4,089.12	3,763.32
Capital work-in-progress	634.77	374.00
Other Intangible assets	29.80	32.67
Financial assets		
Investments	27.99	27.99
Other financial assets	192.84	178.05
Other non-current assets	576.71	265.03
Total non-current assets	5,551.23	4,641.06
Current assets		
Inventories	2,069.82	1,539.07
Financial assets		
Trade receivables	6,240.41	4,205.44
Cash and cash equivalents	949.84	1,564.70
Other bank balances	213.72	211.72
Other financial assets	1,520.21	999.71
Other current assets	507.38	215.80
Total current assets	11,501.38	8,736.44
TOTAL ASSETS	17,052.61	13,377.49
Equity Equity share capital Other equity	2,304.75 8,755.36	768.25 8,721.11
Total Equity	11,060.11	9,489.36
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	153.91	188.68
Provisions	76.38	78.06
Deferred tax liabilities (net)	464.00	436.12
Total non-current liabilities	694.29	702.86
Current liabilities		
Financial liabilities		
Borrowings	2,988.34	1,816.18
Trade payables		,
i)Total outstanding dues of micro and small enterprises	_	_
ii)Total outstanding dues of creditors other than micro and small enterprises	1,497.76	795.03
Other financial liabilities	57.79	73.19
Other current liabilities	510.06	432.47
Provisions	244.26	68.39
Total current liabilities	5,298.20	3,185.27
TOTAL EQUITY AND LIABILITIES	17,052.61	13,377.49
10 WE EGOL I MID FINDIFILE	17,032.01	13,377.43



STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER ,2021

Gent St.				
Rs.	In	la	k	hs

	Period ended	Period ended
Particulars	30th Sep 21	30th Sep 20
	Unaudited	Unaudited
Cash flows from operating activities		
Profit/(loss) before tax	2,358.12	1,824.09
Adjustments to reconcile net loss to net cash provided by operating activities		
Depreciation and amortisation	136.10	110.44
Scrap sales	-	6.12
Gratuity and compensated absence	2.29	(0.75)
Finance costs	41.96	75.27
Interest income	(2.43)	(1.33)
Changes in current assets and current liabilities		
Inventories	(530.75)	566.16
Trade receivables	(2,034.98)	(729.13)
Trade payables	702.73	(149.99)
Other assets	(812.08)	(443.74)
Other liabilities	238.05	154.26
Cash generated from operations	99.01	1,411.40
Income taxes paid	(500.24)	(346.31)
Cash flow from non operating activities -Scrap sale	-	0.75
Net cash flow from operating activities (A)	(401.23)	1,065.84
Cash flows from investing activities		
Purchase of property, plant and equipment	(719.79)	(216.33)
Interest income	2.43	1.33
. Other assets	(357.54)	(107.20)
Net cash flow used in investing activities (B)	(1,074.90)	(322.20)
Cash flow from financing activities		
Proceeds/(Repayment) of long-term borrowings (net)	(34.78)	34.77
Proceeds/(Repayment) of short-term borrowings (net)	1,172.15	63.16
Finance costs	(41.96)	(75.27)
Dividend and DDT	(230.48)	-
Other liabilities	(1.67)	6.50
Net cash flow (used in)/from financing activities (C)	863.27	29.15
Net increase in cash and cash equivalents (A+B+C)	(612.86)	772.79
Cash and cash equivalents at the beginning of the year	1,776.41	1,011.16
Cash and cash equivalents at the end of the year	1,163.55	1,783.95

Notes:

- 1. The above unaudited standalone financial results for the quarter & half year ended 30.09.2021, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 11.10.2021.
- 2. The standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended.
- 3.Earning per share caluclations are in accordance with Indian Accounting Stanadard 33-Earning Per Share ,notified under section 133 of the companies act ,2013,read together with paragraph 7of the companies (Accounts) Rules,2015.As per Ind AS 33 paragraph 28,in case of bonus share,the number of shares outstanding before the event is adjusted for the proprotionate change in the no.of equity shares outstanding as if the event has occurred at the beginning of the earliest period reported.
- The Board at its meeting held on July 8,2021, approved and recommended the issue of bonus shares. The shareholders approved the issue of bonus shares at the meeting held on July 30,2021. The company had alloted 1,53,65,000 fully-paid-up equity shares of face value Rs.10 each. A bonus share of 2 equity shares for every 1 equity shares held.
- **4.** In view of the prevalence of Covid-19, the operations of the plant are being conducted duly adhering to the norms prescribed by the government from time to time and it is ensured that social distancing norms are maintained by all the employees diligently.
- 5. Previous period figures have been regrouped and recast wherever necessary.

Place: Hyderabad Date: 11.10.2021



By Order of the Board For Sigaghi Industries Limited

Managing Director and CEO