

Sri Lakshmi Saraswathi Textiles (Arni) Limited

"CIN : L17111TN1964PLC005183"

RO/MS/SEC-439 /2022-23

May 30, 2022

The Secretary BSE Limited, Phiroze Jeejeebhoy Towers 25th Floor, Dalal Street MUMBAI 400 023

Dear Sir,

Sub: Outcome of Board Meeting as per SEBI (Listing Obligations and Disclosure. Requirements). Regulations, 2015 (Audited Financial Results for the year ended 31st March 2022

Ref : Company Code – SLSTLQ - 521161 ISIN – INE456D01010

We wish to inform you that the Board of Directors have approved the following:

A. Audited Financial Results:

- 1. Auditors Report
- 2. Audited Financial Results for the year ended 31st March 2022 duly taken on record by the Board today.
- 3. Cash Flow Statement for the year ended 31st March 2022.
- 4. Statement on Impact of Audit Qualification.
- 5. Press Release on Audited Financial Results for the quarter and year ended as on 31.03.2022.

B. Annual General Meeting:

The 58th Annual General Meeting of the members of the Company is scheduled to be held on Friday, 12th August 2022 at 02.30 PM through video conferencing and other audio visual means.

We wish to inform that the meeting commenced at 12 Noon and concluded at 1.30 PM.

Please take the above information on record.

Thanking you,

Yours faithfully, For SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED (JITENDRA KUMAR PAL) COMPANY SECRETARY



Regd. Off. : 16, Krishnama Road, Nungambakkam, Chennai - 600 034. India Phone: 91-44-28277344 / 28270548 E-mail : slst@slstarni.com Web : www.slstindia.com





INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED

(CIN: L17111TN1964PLC005183)

Report on the audit of Standalone Ind AS Financial Statements

Qualified Opinion

We have audited the accompanying Standalone Ind AS Financial Statements of Sri Lakshmi Saraswathi Textiles (Arni) Limited ("the Company"), which comprise the Balance Sheet as at March 31 2022, and the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and the Statement of Cash Flow for the year ended on that date and Notes to the Financial Statements, including a summary of the Significant Accounting Policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of matter given in the basis for qualified opinion paragraph, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give the true and fair view in conformity with the accounting principles generally accepted in India, of the State of Affairs of the Company as at 31st March 2022, and its profit, total comprehensive income, its cash flows, and the changes in equity for the year ended on that date.

Basis for qualified Opinion

The Company's net worth has been completely eroded. The accumulated losses in the reporting year amounts to Rs 3,113.11 Lakhs (Previous Year Rs. 3,549.18 Lakhs). The turnover during the period ended 31st March 2022, is Rs 15,013.70 Lakhs (Previous Year Rs. 8,601.65 Lakhs) as per the books of accounts maintained.

In the absence of external confirmation of balance, in a few cases of advances to suppliers, we are unable to comment on the quality of the specified assets.

A sum of Rs 7,85,000 incurred under staff welfare expenses and Rs 1,50,000 incurred under selling expenses have not been supported by proper documents.

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Emphasis of Matter

We draw attention to Note: 37 of the financial statements, which describes the effects of the COVID-19 pandemic on the Company's operations and compliances, which does not have any significant impact on the company's overall performance during the period under the review.

It is not appropriate to estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the company for future periods.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of Financial Statements as a whole, and in forming our opinion thereon and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matters	Response to Key Audit Matters & Conclusion
We have observed that advances to the extent of Rs 34,15,936 have been given, for the purchase of machinery which are outstanding for more than one year.	The Company will receive the machinery in the financial year 2022-23.
We have observed that the company has debtors to the extent of Rs. 1742,858 which are outstanding for more than one year.	

Management Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the Financial Position, Financial Performance (including Other Comprehensive Income), Changes in Equity and Cash Flows of the Company in accordance with Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 Standalone Ind AS Financial Statements that give a true and fair view and are free from material misistatement, whether due to fraud or error.

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In preparing the Financial Statements, management is 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.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 SAs 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 Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Financial Statements, 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.
- 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 an adequate Internal Financial Controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness
 of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 standalone financial statements 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.

 Evaluate the overall presentation, structure, and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work; and (ii) evaluating the effect of any identified misstatements in the Financial Statements.

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(s)

The Statement includes the financial information for the quarter ended 31 March 2022, being the balancing figures between the audited figures in respect of the full financial year and the unaudited year-to-date figures up to the third quarter of the current financial year.

Place: Chennai Date : May 30, 2022

for M/s.S B S B and Associates Firm No.012192\$

(D.SHARAT KUMAR) Member Ship .No.024568 Partner CHARTERED ACCOUNTANTS



UDIN: 2202468AJVRHD1074

SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED Registered Office: 16,Krishnama Road, Nungambakkam, Chennai - 600 034 CIN L17111TN1964PLC005183

Telephone No. 044 - 28277344, Email: slst@slstarni.com, Website: www.slstindia.com Statement of Audited Financial Results for the Quarter and Year ended 31st March 2022

			Quarter and-	d	(Rs.in.Lakhs)	anded
			Quarter ende			ended
S.No	Particulars	31.03.22 Audited	31.12.21 Unaudited	31.03.21 Audited	31.03.22 Audited	31.03.21 Audited
1	INCOME FROM OPERATIONS	, la alto a				
	a) Net sales/Income from operations	4158.45	4062.24	3260.86	15013.70	8600.90
	b) Other Income	7.38	1.27	4.98	12.02	10.13
	Total Income from operations	4165.83	4063.51	3265.84	15025.72	8611.03
2	Expenses a) Cost of material consumed	2780.47	2484.33	1835.21	9463.80	5020.93
٠	b) Purchases of stock in trade	0.00	0.00	0.01	0.15	34.56
	c) Changes in inventories of work-in-process	2.85	-61.78	17.43	-132.89	27.39
	d) Changes in inventories of finished goods	-41.52	135.03	-128.23	27.07	0.78
	e) Employee benefit expenses	424.68	459.26	400.42	1726.47	1334.93
	f) Finance Cost	48.59	91.03	48.52	275.96	238.95
	g) Power & Fuel	513.01	518.43	442.25	1976.08	1296.91
	h) Depreciation and amortisation expenses	38.18	38.13	40.41	149.38	158.02
	i) Other Expenditure	300.66	303.96	218.36	1103.63	632.25
	Total Expenses	4066.92	3968.39	2874.38	14589.65	8744.72
3	Profit / Loss before Exceptional items & Tax (1 - 2)	98.91	95.12	391.46	436.07	-133.69
4	Add/(Less)Exceptional Items-Income(+) / Expenses(-)	0.00	0.00	0.00	0.00	0.00
5	Profit(+)/Loss(-) Before Tax (3 - 4)	98.91	95.12	391.46	436.07	-133.69
6	Tax Expenses					
	a) Current Tax	0.00	1	0.00	0.00	0.00
	b) (Excess)/Short Provision Tax relating to Earlier years	0.00		0.00	0.00	0.00
	c) Deferred Tax	0.00		0.00	0.00	0.00
7	Sub Total Net Profit(+)/Loss for the period (5 - 6)	0.00		0.00 391.46		0.00
		98.91	l			-133.69
8	Other Comprehensive Income (Net of Tax)	0.00	0.00	-0.01	0.00	-0.01
9	Total Comprehensive Income After Tax(7 + 8)	98.91	95.12	391.45	436.07	-133.70
10	Paid-up equity share Capital (Face value of the shares Rs.10/-each)	333.28	333.28	333.28	333.28	333.28
11	Other Equity				-1109.12	-1545.19
12	Earning Per share of Rs.10/- each (in Rs.) Not Annualised)					
12	a) Basic Rs. 10/- each (in Rs.) Not Annualised)	2.97	2.85	11.75	13.08	-4.01
	b) Diluted Rs.	2.97	1	11.75		-4.01
	1.0.	2.07	2.00	11.75	15.00	-4.0



Particulars As at 31-03-2022 As at 31-03-202 As at 31-03-202 <th>STATEMENT OF ASSETS & LIABILITIES</th> <th>Audited</th> <th>Audited</th>	STATEMENT OF ASSETS & LIABILITIES	Audited	Audited
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iv. Security Deposits 177.99 166 (c) Current Tax Assets (Net) 24.46 14 (d) Other Current Assets 210.62 258 Total of Current Assets 2329.00 1669 TOTAL ASSETS 3921.65 3033 II. EQUITY AND LIABLITIES 333.28 333 1) Equity: - - - a) Equity Share Capital 333.28 - - b) Other Equity -1109.12 -1545 - Total Equity atributable to Equity Sharehol ders - - - a) Financial Liabilities : - - - - a) Financial Liabilities : - - - - - b) Deferred tax liabilities (Net) 0.00 0		73.49	86.52
(c) Current Tax Assets (Net) (d) Other Current Assets24.46 210.6214 210.62Total of Current Assets2329.001669TOTAL ASSETS3921.653033II. EQUITY AND LIABLITIES (a) Equity Share Capital (b) Other Equity333.28 (c) 1109.12333.28 (c) 1545Total Equity atributable to Equity Sharehol ders-775.84-1211 (c) 1545Total Equity atributable to Equity Sharehol ders-775.84-1211 (c) 1545Ono Current Liabilities : (c) Borrowings69.32108 (c) 00Outer of Non Current Liabilities : (c) Borrowings Secured (c) Borrowings Current Liabilities : (c) Borrowings Current Liabilities0.0000 (c) 00Total of Non Current Liabilities (c) Borrowings Secured (c) Borrowings Current Liabilities69.32108 (c) 003) Current Liabilities (c) Borrowings Unsecured (c) Dues to other than micro and (c) Dues to other than micro and (c) Other financial liabilities (c) Dues to other than micro and (c) Other financial liabilities (c) Dues to other than micro and (c) Other financial liabilities (c) Dues to other than micro and (c) Other financial liabilities (c) Dues to other than micro and (c) Other financial liabilities (c) Dues to other than micro and (c) Other financial liabilities (c) Other financial liabilities 		177.99	156.28
(d) Other Current Assets210.62258Total of Current Assets2329.001669TOTAL ASSETS3921.653033II. EQUITY AND LIABLITIES333.28333b) Other Equity333.28333b) Other Equity-1109.12-1545Total Equity atributable to Equity Sharehol ders-775.84-12112) Liabilities:69.32108Non Current Liabilities :69.32108a) Financial Liabilities (Net)69.32108b) Deferred tax liabilities (Net)69.321083) Current Liabilities :69.32108a) Financial Liabilities :69.32108c) Deferred tax liabilities :69.32108c) Dues to micro and small enterprises0.000ii. Borrowings Unsecured792.70772iii. Trade Payables8.8023c) Dues to micro and small enterprises8.8023J) Dues to other than micro and2259.681922iv. Other financial liabilities813.91674b) Provisions753.08745		24.46	14.58
Total of Current Assets2329.001669TOTAL ASSETS3921.663033II. EQUITY AND LIABLITIES333.283331) Equity:333.28333a) Equity Share Capital333.28333b) Other Equity-1109.12-1545Total Equity atributable to Equity Shatehol ders-775.84-12112) Liabilities:-775.84-1211a) Financial Liabilities :69.32108b) Deferred tax liabilities (Net)0.000Total of Non Current Liabilities69.32108a) Financial Liabilities :69.32108a) Financial Liabilities :0.000i. Borrowings Unsecured0.000ii. Borrowings Unsecured792.707722iii. Trade Payables8.8023- Dues to micro and small enterprises8.8023- Dues to other than micro and2259.681922ivi. Other financial liabilities813.91674b) Provisions753.08745			258.91
TOTAL ASSETS3921.653033II. EQUITY AND LIABLITIES333.28333a) Equity Share Capital333.28333b) Other Equity-1545Total Equity atributable to Equity Sharehol ders-775.842) Liabilities:-775.84-12112) Liabilities:69.32108b) Deferred tax liabilities (Net)0.000Total of Non Current Liabilities69.32108b) Deferred tax liabilities (Net)0.000Total of Non Current Liabilities69.32108a) Financial Liabilities69.32108c) Current Liabilities69.32108c) Current Liabilities69.32108c) Los to micro and small enterprises0.000c) Dues to other than micro and2259.681922ivi. Other financial liabilities813.91674b) Provisions753.08745		2329.00	1669.26
II. EQUITY AND LIABLITIES 333.28 1) Equity: 333.28 a) Equity Share Capital 333.28 b) Other Equity -1109.12 Total Equity atributable to Equity Sharehol ders -775.84 2) Liabilities: -775.84 a) Financial Liabilities : 69.32 i. Borrowings 69.32 b) Deferred tax liabilities (Net) 0.00 Total of Non Current Liabilities 69.32 i. Borrowings Secured 0.00 i. Borrowings Unsecured 0.00 ii. Borrowings Unsecured 792.70 iii. Trade Payables 8.80 - Dues to micro and small enterprises 8.80 - Dues to other than micro and 2259.68 ivi. Other financial liabilities 813.91 ivi. Other financial liabilities 813.91			
1) Equity:333.28a) Equity Share Capital333.28b) Other Equity-1109.12Total Equity atributable to Equity Sharehol ders-775.842) Liabilities:-775.84Non Current Liabilities :-1211a) Financial Liabilities (Net)69.32Deferred tax liabilities (Net)0.00Total of Non Current Liabilities69.32a) Financial Liabilities :69.32a) Financial Liabilities (Net)0.00Total of Non Current Liabilities69.32a) Financial Liabilities :69.32a) Financial Liabilities :69.32a) Financial Liabilities :69.32a) Financial Liabilities :69.32b) Deferred tax liabilities :69.32a) Financial Liabilities :69.32a) Financial Liabilities :8.80a) Financial Liabilities :0.00b) Derowings Unsecured0.00iii. Trade Payables792.70iv. Other financial liabilities8.80b) Provisions813.916749) Provisions	TOTAL ASSETS	3921.05	3033.59
a) Equity Share Capital b) Other Equity333.28 -1109.12333.28 -1545Total Equity atributable to Equity Sharehol ders-775.84-12112) Liabilities: (a) Financial Liabilities (b) Deferred tax liabilities (Net)69.32 0.00108 0.00Total of Non Current Liabilities (b) Deferred tax liabilities (c) Borrowings Current Liabilities69.32 0.00108 0.003) Current Liabilities (c) Borrowings Unsecured (c) Dues to other than micro and (c) Other financial liabilities69.32 0.00108 0.00000001000011000120013001400150016001701801901001001001101101201301401501601701801901901001001101401501601701801901901901901901901919<	II. EQUITY AND LIABLITIES		
b) Other Equity-1109.12-1545Total Equity atributable to Equity Sharehol ders-775.84-12112) Liabilities:-775.84-1211a) Financial Liabilities69.32108b) Deferred tax liabilities (Net)0.000Total of Non Current Liabilities69.321083) Current Liabilities :69.32108a) Financial Liabilities i:69.32108b) Deferred tax liabilities69.32108b) Deferred tax liabilities69.32108c) Current Liabilities :0.000a) Financial Liabilities8.8023b) Derowings Unsecured792.70772iii. Trade Payables8.8023- Dues to micro and small enterprises8.8023- Dues to other than micro and2259.681922ivi. Other financial liabilities813.91674b) Provisions753.08745	1) Equity:		
b) Other Equity-1109.12-1545Total Equity atributable to Equity Sharehol ders-775.84-12112) Liabilities:-775.84-1211a) Financial Liabilities69.32108b) Deferred tax liabilities (Net)0.000Total of Non Current Liabilities69.321083) Current Liabilities :69.32108a) Financial Liabilities i:69.32108b) Deferred tax liabilities69.32108b) Deferred tax liabilities69.32108c) Current Liabilities :0.000a) Financial Liabilities8.8023b) Derowings Unsecured792.70772iii. Trade Payables8.8023- Dues to micro and small enterprises8.8023- Dues to other than micro and2259.681922ivi. Other financial liabilities813.91674b) Provisions753.08745	a) Equity Share Capital	333.28	333.28
Total Equity atributable to Equity Sharehol ders-775.84-12112) Liabilities:a) Financial Liabilities :a) Financial Liabilities :a) Financial Liabilities :69.32108a) Deferred tax liabilities (Net)0.00000Total of Non Current Liabilities69.321083) Current Liabilities :a) Financial Liabilities :69.32108a) Financial Liabilities :a) Dues to micro and small enterprises :a) Financial Liabilities :a) Financial Liabilities :a) Financial Liabilities :b) Dues to other than micro and :a) Financial Liabilities :a) Financial Liabilities :a) Financial Liabilities :b) Provisions :b) Provisions :a) Financial Liabilities :a) Financial Liabilities :a) Financial Liabilities :c) Dues to other than micro and :a) Financial Liabilities :a) Financial Liabilities :a) Financial Liabilities :c) Dues to other than micro and :a) Financial Liabilities :a) Financial Liabilities :a) Financial Liabilities :c) Dues to other than micro and :a) Financial Liabilities :a) Financial Liabilities :			-1545.19
2) Liabilities:Non Current Liabilities :a) Financial Liabilitiesi. Borrowingsb) Deferred tax liabilities (Net)Total of Non Current Liabilities3) Current Liabilities :a) Financial Liabilities :a) Financial Liabilities :i. Borrowings Securedi. Borrowings Unsecuredii. Trade Payables- Dues to other than micro and- Dues to other than micro andivi. Other financial liabilitiesivi. Other financial liabilities<		-775.84	-1211.91
Non Current Liabilities : a) Financial Liabilities i. Borrowings b) Deferred tax liabilities (Net)69.32 0.00108 0.00Total of Non Current Liabilities69.32 0.00108 0.003) Current Liabilities : a) Financial Liabilities i. Borrowings Secured 			
a) Financial Liabilities69.32108b) Deferred tax liabilities (Net)0.000Total of Non Current Liabilities3) Current Liabilities :69.32108a) Financial Liabilities0.000i. Borrowings Secured0.000ii. Borrowings Unsecured792.70772iii. Trade Payables8.8023- Dues to micro and small enterprises8.8023- Dues to other than micro and2259.681922ivi. Other financial liabilities813.91674b) Provisions753.08745			
i. Borrowings b) Deferred tax liabilities (Net)69.32 0.00108 0.00Total of Non Current Liabilities69.32 0.00108 03) Current Liabilities : a) Financial Liabilities i. Borrowings Secured ii. Borrowings Unsecured iii. Trade Payables - Dues to micro and small enterprises0.00 0.000 00.00000.000 <td></td> <td></td> <td></td>			
b) Deferred tax liabilities (Net)0.000Total of Non Current Liabilities69.321083) Current Liabilities :69.32108a) Financial Liabilities0.000i. Borrowings Secured0.000ii. Borrowings Unsecured792.70772iii. Trade Payables8.8023- Dues to micro and small enterprises8.8023ivi. Other financial liabilities813.91674b) Provisions753.08745			
Total of Non Current Liabilities69.321083) Current Liabilities :a) Financial Liabilities0.000i. Borrowings Secured0.000ii. Borrowings Unsecured792.70772iii. Trade Payables792.70772- Dues to micro and small enterprises8.8023- Dues to other than micro and2259.681922ivi. Other financial liabilities813.91674b) Provisions753.08745			
3) Current Liabilities :a) Financial Liabilitiesi. Borrowings Secured0.00ii. Borrowings Unsecurediii. Trade Payables- Dues to micro and small enterprises8.802259.681922ivi. Other financial liabilitiesb) Provisions	b) Deferred tax liabilities (Net)	0.00	0.00
a) Financial Liabilities0.00i. Borrowings Secured0.00ii. Borrowings Unsecured792.70iii. Trade Payables792.70- Dues to micro and small enterprises8.80- Dues to other than micro and2259.68ivi. Other financial liabilities813.91b) Provisions753.08	Total of Non Current Liabilities	69.32	108.09
i. Borrowings Secured0.000ii. Borrowings Unsecured792.70772iii. Trade Payables8.8023- Dues to micro and small enterprises8.8023- Dues to other than micro and2259.681922ivi. Other financial liabilities813.91674b) Provisions753.08745	3) Current Liabilities :		
i. Borrowings Secured0.000ii. Borrowings Unsecured792.70772iii. Trade Payables8.8023- Dues to micro and small enterprises8.8023- Dues to other than micro and2259.681922ivi. Other financial liabilities813.91674b) Provisions753.08745	a) Financial Liabilities		
ii. Borrowings Unsecured792.70772iii. Trade Payables Dues to micro and small enterprises8.8023- Dues to other than micro and2259.681922ivi. Other financial liabilities813.91674b) Provisions753.08745		0.00	0.00
iii. Trade Payables8.80- Dues to micro and small enterprises8.80- Dues to other than micro and2259.68ivi. Other financial liabilities813.91b) Provisions753.08			
- Dues to micro and small enterprises8.8023- Dues to other than micro and2259.681922ivi. Other financial liabilities813.91674b) Provisions753.08745		192.10	112.20
- Dues to other than micro and2259.681922ivi. Other financial liabilities813.91674b) Provisions753.08745		0.00	00.00
ivi. Other financial liabilities 813.91 674 b) Provisions 753.08 745			23.26
b) Provisions 753.08 745			
Total of Current Liabilities 4628.17 4137	b) Provisions	753.08	745.11
	Total of Current Liabilities	4628.17	4137.41
TOTAL EQUITY AND LIABILITIES 3921.65 3033	TOTAL EQUITY AND LIABILITIES	3921.65	3033.59



STATEMENT OF ASSETS & LIABILITIES

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SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2022

	Amount Rs. in lakhs		
	2021-22	2020-21	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax	436.07	(133.69	
Adjustments for :			
Add :- Depreciation	149.38	158.02	
Finance Expenses	275.96	238.95	
	861.41	263.28	
(Less) / Add :- (Profit) / Loss on sale of assets	0.06	-	
Interest received	(10.83)	(8.68	
Operating Profit before Working Capital Changes	850.64	254.60	
Adjustments for :-			
(Increase)/ Decrease in Inventories	(535.61)	(33.52	
(Increase)/ Decrease in Receivables	(43.70)	(89.84	
(Increase)/ Decrease in other financial assets	(21.71)	0.36	
(Increase)/ Decrease in other current assets	31.54	(8.71	
Increase/(Decrease) in Trade payable	322.66	(192.13	
Increase/(Decrease) in other financial liabilities	64.36	255.95	
Cash Generated from Operations	668.18	186.71	
Direct taxes paid	(9.88)	(4.88	
NET CASH FROM OPERATING ACTIVITIES (a)	658.30	181.83	
B.CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed assets and other Capital expenses	(378.23)	(172.70	
Sale of Fixed assets	0.65	-	
Sale/Purchase of shares	(0.19)	-	
Increase/(Decrease) Bank deposit	13.03	(18.30	
Interest received	10.83	8.68	
NET CASH FROM INVESTING ACTIVITIES (b)	(353.91)	(182.32	
C.CASH FLOW FROM FINANCING ACTIVITIES			
(Decrease)/ Increase in Working Capital Bank Finance	· -	-	
Proceeds Unsecured Loans and other Loans	20.50	264.50	
Proceeds secured loan	69.19	-	
Repayment of vehicle loan	(7.96)	(3.87	
Finance Expenses	(275.96)	(238.95	
NET CASH FROM FINANCING ACTIVITIES (c)	(194.23)	21.68	
Net Change in Cash and Cash Equivalent (a+b+c)	110.16	21.19	
Cash and Cash Equivalent as at 1st April - 2021 (2020)	34.67	13.48	
Cash and Cash Equivalent as at 31st March - 2022 (2021)	144.83	34.67	



a. The above audited results were reviewed by the Audit Committee at its meeting held on 30.05.2022 and were taken on record by the Board of Directors at their meeting held on 30.05.2022.

b. The statement has been prepared in accordance with the companies (Indian Accounting Standard) Rules,2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

c. Figures for the last quarter are the difference between the audited figures for the full financial year and the published figures for nine months period of relevant financial year.

d) The Previous period figures have been re-grouped / re-stated wherever necessary.

e) The above is an extract of the detailed format of Quarterly / Annual Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation 2015. The full format of the quarterly / Annual Financial Results are available on the Company's website (<u>http://www.slstindia.com</u>) and on the BSE (http://www.bseindia.com).

Place: Chennai Date : May 30, 2022

Note:

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for and on behalf of the / Board of Directors /

Sri Lakshmi Saraswathi Textiles (Arni) Limited

(BALA KRISHNA S) MANAGING DIRECTOR DIN : 00084524



Sri Lakshmi Saraswathi

Textiles (Arni) Ltd Registered Office: 16, Krishnama Road, Nungambakkam, CHENNAI - 600 034, INDIA CIN L17111TN1964PLC005183

Phone: 91-44-28277344, 28270548, Email: slst@slstarni.com

Company Code – 521161 ISIN - INE456D01010

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)

State	ment on In ISee Regi	npact of Audit Qualifications for the F Jation 33 / 52 of the SEBI (LODR) (Am	inancial Year ender nendment) Regulati	<u>d March 31, 2022</u> ions, 2016]
l.	S.No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs.in Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs.in Lakhs)
	1. 2. 3. 4. 5. 6. 7.	Turnover / Total income Total Expenditure Net Profit/(Loss) Earnings Per Share Total Assets Total Liabilities Net Worth	15025.72 14589.65 436.07 13.08 3921.65 4697.49 (-) 775.84	(Since there is no impact of Audit Qualification, there is no adjustment)
	8.	Any other financial item(s) (as felt appropriate by the management)	Nil	Nil
11.		alification (each audit qualification sep Details of Audit Qualification:	arately):	
	losses i Rs. 3,5 2022, is	mpany's net worth has been com n the reporting year amounts to R 49.18 Lakhs). The turnover duri s Rs 15,013.70 Lakhs (Previous ks of accounts maintained.	s 3,113.11 Lakh ng the period ei	s (Previous Year nded 31 st March
	advance	absence of external confirmatior es to suppliers, we are unable to d assets.		
	1,50,00	of Rs 7,85,000 incurred under 0 incurred under selling expension documents.		
	Adverse			•
	c. Frequ longconti	ency of qualification: Whether Appea inuing ASSO Sin ce financial year	-	etitive / since how
	o B o	CHENNAL S	STANIATINI TEL	



CHENNA 600 03

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:

1) Auditor has not quantified the impact of qualified opinion.

2) The management's view on the two qualified opinions is as below:

Quote:

(i) Qualified opinion of Statutory Auditor:

The Company's net worth has been completely eroded. The accumulated losses in the reporting year amounts to Rs 3,113.11 Lakhs (Previous Year Rs. 3,549.18 Lakhs). The turnover during the period ended 31st March 2022, is Rs 15,013.70 Lakhs (Previous Year Rs. 8,601.65 Lakhs) as per the books of accounts maintained.

Unquote:

Management's View:

For the above referred observation of the Auditors, the company provides the following clarifications:

 The company has incurred profit during the current year Rs.436.07 Lakhs and in previous years Rs.(133.70) Lakhs, As a result the accumulated loss has been reduced by Rs.436.07 lakhs during the current year. It continues its business operation to the optimum level. The company has started making profit from the first quarter of 2021-22 and hope it will continue to make profit.

Quote:

(ii) Qualified opinion of Auditor:

In the absence of external confirmation of balance, in a few cases of advances to suppliers, we are unable to comment on the quality of the specified assets.

Unquote:

Management View:

The management assures that all the money should be collected partially by First quarter of June 2022. The remaining balance before Second quarter..

Quote:

(iii) Qualified opinion of Auditor:

A sum of Rs 7,85,000 incurred under staff welfare expenses and Rs 1,50,000 incurred under selling expenses have not been supported by proper documents.

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	Unquote:			
	Management View:			
	The management have found an alternate way to record expenses for workers welfare to the agent directly.			
	Direct expenses incurred for quality complaints.			
l.	e. For Audit Qualification(s) where the in auditor:	npact is not quantified by the		
	(i) Management's estimation on the in	npact of audit qualification:		
	Management is of the view that both the above have no impact and hence			
	(ii) If management is unable to estimat same: Not Applicable			
	same:	9		
	same: Not Applicable (iii) Auditors' Comments on (i) or (ii) ab	9		
I.	same: Not Applicable	9		
I.	same: Not Applicable (iii) Auditors' Comments on (i) or (ii) ab Signatories:	9		
I.	same: Not Applicable (iii) Auditors' Comments on (i) or (ii) at <u>Signatories:</u> • CEO/Managing Director	9		

Place: Chennai Date: May 30, 2022



for SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED

ar

h (BALAKRISHNA S) MANAGING DIRECTOR & CHIEF EXECUTIVE OFFICER

SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED Registered Office: 16,Krishnama Road, Nungambakkam, Chennai - 600 034 CIN L17111TN1964PLC005183 Telephone No. 044 - 28277344, Email: slst@slstarni.com, Website: www.slstindia.com Statement of Audited Financial Results for the Quarter and Year ended 31st March 2022

				(Rs.in.Lakhs)		
S.No.	Particulars		Quarter ended		Year E	
		31.03.22	31.12.21	31.03.21	31.03.22	31.03.21
		Audited	Unaudited	Audited	Audited	Audited
1.	Total Income from operations (net)	4165.83	4063.51	3265.84	15025.72	8611.03
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	98.91	95.12	391.46	436.07	-133.6
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	98.91	95.12	391.46	436.07	-133.6
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	98.91	95.12	391.46	436.07	-133.6
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	98.91	95.12	391.45	436.07	-133.7
6.	Equity Share Capital	333.28	333.28	333.28	333.28	333.2
7.	Other Equity			·	-1109.12	-1545.1
8.	Earnings Per Share (of Rs. 10/- each) 1. Basic. R 2. Diluted: R		2.85 2.85	11.75 11.75		-4.0 [,] -4.0

 a. The above is an extract of the detailed format of Quarterly/Year ended Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/ Annual Financial Results are available on the Stock Exchange website. BSE: http://www.bseindia.com and Company Website Http://www.slstindia.com.

b. Figures for the last quarter are the difference between the audited figures for the full financial year and the published figures for nine months period of relevant financial year.

c) The Previous period figures have been re-grouped / re-stated wherever necessary.



for and on behalf of the / Board of Directors /

Sri Lakshmi Saraswathi Textiles (Arni) Limited

(BALA KRISHNA S) MANAGING DIRECTOR DIN : 00084524

Place : Chennai Date : May 30, 2022