

28/05/2022

To
The Department of Corporate Relations
BSE Limited
P J Towers, Dalal Street
MUMBAI – 400 001

Dear Sir,

Sub: Submission of the Audited Financial Results for the fourth quarter and financial year ended 31st March, 2022– Reg.

Ref: Script Code: 530617

With reference to above cited subject, Board of Directors in their just concluded Board meeting has considered and approved Audited financial results for the quarter & financial year ended 31st March, 2022. In compliance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 below mentioned documents are enclosed herewith for your immediate reference.

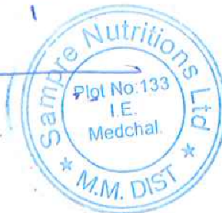
1. Audited financial results in accordance with Schedule III format of Companies Act, 2013.
2. Auditors' Report pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015
3. Declaration pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015

This is for your kind information and necessary records

Thanking you.

Yours Truly,
For **SAMPRE NUTRITIONS LIMITED**


B K GURBANI
Managing Director



SAMPRE NUTRITIONS LIMITED

CIN: L15499TG1991PLC013515

Plot No.133, Industrial Estate, Medchal, Telangana - 501401

Statement of Standalone Audited Financial Results for the Quarter and financial year ended 31st March, 2022

₹ (In Lakhs)

	Particulars	Quarter ended			Financial Year ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from operations	712.80	714.85	479.93	2,312.54	1,823.33
II	Other income	26.10	0.42	0.23	27.77	3.12
III	Total Revenue (I + II)	738.90	715.27	480.16	2340.31	1826.45
IV	Expenses:					
	Cost of materials consumed	460.64	54.24	-	659.49	368.55
	Purchases of Stock-in-Trade	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-
	Employee benefits expense	157.10	261.92	42.57	665.71	550.17
	Finance costs	47.24	27.45	41.26	176.62	154.31
	Depreciation and amortization expense	44.38	43.16	47.64	163.43	180.81
	Other expenses	74.00	284.84	354.15	637.83	561.76
	Total expenses	783.36	671.61	485.62	2303.08	1815.60
V	Profit before exceptional and extraordinary items and tax (III - IV)	(44.46)	43.66	(5.46)	37.23	10.85
VI	Exceptional items	-	-	-	-	-
VII	Profit before tax (V - VI)	(44.46)	43.66	(5.46)	37.23	10.85
	Tax expense:					
VIII	(1) Current tax	(20.43)	10.92	(4.08)	-	-
	(2) Deferred tax	(7.20)	11.00	3.29	6.44	3.29
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(16.83)	21.75	(4.67)	30.79	7.56
X	Profit/(loss) from discontinuing operations	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-
XII	Profit/(loss) from Discontinuing operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit (Loss) for the period (IX + XII)	(16.83)	21.75	(4.67)	30.79	7.56
XIV	Other Comprehensive Income	-	-	-	-	-
	- Items that will not be reclassified to profit or loss	-	-	-	-	-
	- Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	- Items that will be reclassified to profit or loss	-	-	-	-	-
	- Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total comprehensive income for the period (XIII+XIV)	(16.83)	21.75	(4.67)	30.79	7.56
	Earnings per equity share: (For continuing operation)					
XVI	(1) Basic	(0.35)	0.45	(0.10)	0.64	0.16
	(2) Diluted	-	-	-	-	-
	Earnings per equity share: (For discontinued operation)					
XVII	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
	Earnings per equity share: (For discontinued & continuing operations)					
XVIII	(1) Basic	(0.35)	0.45	(0.10)	0.64	0.16
	(2) Diluted	-	-	-	-	-

NOTES:

- 1 The Statement include the results for the quarter ended 31.03.2022 and 31.03.2021 being the balancing figure of the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial years, which were subject to limited review by the respective auditors.
- 2 Total Income for the Current Quarter is Rs.712.80 Lakhs as compared to Rs.479.93 Lakhs for the Corresponding Quarter of the previous year and Total Income for the Financial year ended 31.03.2022 is at Rs.2312.54 Lakhs as Compared to Rs.1823.33 Lakhs of the Previous year.
- 3 The Profit (Loss) before tax for the Current Quarter is Rs.(44.46) Lakhs as compared to profit of Rs.(5.46) Lakhs for the correspnding quarter of previous year. The Profit (Loss) before tax for the financial year ended 31.03.2022 is Rs. 37.23 Lakhs Compared to Rs.10.85 Lakhs for the Previous year.
- 4 The Profit (Loss) After tax for the Current Quarter is Rs.(16.83) Lakhs as compared to profit of Rs.(4.67) Lakhs for the corresponding quarter of previous year. The Profit (Loss) After tax for the financial year ended 31.03.2022 is Rs.30.79 Lakhs as Compared to Rs.7.56 Lakhs for the Previous year.
- 5 The Company operates in one segment only, so reporting of segmental revenue is not applicable and provisions for tax will be provided at the end of year.
- 6 The aforementioned results were reviewed by the Audit Committee of the the Board and subsequently taken on the record by the Board of Directors at its meeting held on **28th May, 2022**. **The Auditors have issued an unqualified Audit opinion on these results.**

Date: 28.05.2022
Place : Medchal

For Sampre Nutritions Limited




B.K.Gurbani
Managing Director

Sampre Nutritions Limited

Cash flow statement

(All amounts are in Indian rupees except as otherwise stated)

₹ (In Lakhs)

	For the Year ended Mar 31, 2022	For the year ended March 31, 2021
A. Cash flow from operating activities		
Profit/ (loss) before tax	37.23	10.85
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation expense	163.43	180.81
Profit / (Loss) on sale of fixed assets / CWIP	-	-
Bad debts written off	-	-
Interest income accrued	(0.37)	(0.06)
Interest Expense	167.20	74.24
Operating profit before working capital changes	367.49	265.84
Movements in Working Capital :		
(Increase)/ Decrease in inventories	19.95	(25.60)
(Increase)/ Decrease in Financials Assets	(19.42)	(216.17)
(Increase)/ Decrease in other non-current assets	-	-
(Increase)/ Decrease in Other Current Non Financial Assets	-	-
Increase / (Decrease) in Trade payables	(103.15)	7.50
Increase/ (decrease) in other current Financial Liabilities	8.08	(28.69)
Increase / (Decrease) in Other Non-Financial Liabilities	-	0.00
Cash generated / used in operations	272.96	2.88
Direct taxes (paid)/Refund (net)	(32.09)	(20.60)
Net cash generated/ (used) from operating activities (A)	240.86	(17.71)
B. Cash flow from investing activities		
Proceeds of fixed assets including Capital work - in - progress	(130.19)	(235.53)
Proceeds from sale of fixed assets	53.36	145.55
Interest received	0.37	0.06
Net cash generated/ (used) in investing activities (B)	(76.46)	(89.92)
C. Cash flow from financing activities		
Proceeds from long term borrowings (Net of repayment)	55.48	82.05
Proceeds from short term borrowings	(54.17)	24.81
Interest expense paid	(167.20)	(74.24)
Net cash flow generated/ (used) in financing activities (C)	(165.88)	32.62
Net increase/ (decrease) in cash and cash equivalents (A + B+ C)	(1.48)	(75.01)
Cash and cash equivalents at the beginning of the year	9.73	84.74
Cash and cash equivalents at the end of the year	8.25	9.73
Components of cash and cash equivalents:		
Cash on hand	5.93	4.89
Deposits with banks	2.32	2.27
With banks - on current accounts	-	2.57
Cash and cash equivalents	8.25	9.73



SAMPRE NUTRITIONS LIMITED



SAMPRE NUTRITIONS LIMITED

CIN: L15499TG1991PLC013515

Plot No.133, Industrial Estate, Medchal, Telangana - 501401

BALANCE SHEET AS AT 31ST MARCH, 2022

₹ (In Lakhs)

Particulars		Financial Year ended	
		31.03.2022 Audited	31.03.2021 Audited
I.	ASSETS		
(1)	Non-current assets		
a	Property, plant and equipment	2,218.46	1,774.71
b	Capital work-in-progress	-	530.35
c	Investment property	-	-
d	Goodwill	-	-
e	Other Intangible assets	-	-
f	Intangible assets under development	-	-
g	Biological assets other than bearer plants	-	-
h	Financial assets	-	-
	- Investments	1.00	1.00
	- Trade Receivables	-	-
	- Long-term loans and advances	-	-
	- Others	-	-
i	Deferred tax assets (Net)	-	-
j	Other non-current assets	-	-
(2)	Current assets		
a	Inventories	709.33	729.29
b	Financial assets		
	- Current investments		
	- Trade and other receivables	597.40	622.22
	- Cash and cash equivalents	8.25	9.73
	- Bank Balances other than above		
	- Short term loans and advances	235.87	161.34
c	Assets for current tax (net)	-	-
d	Other current assets	-	-
	Total Assets	3,770.31	3,828.64
II.	EQUITY AND LIABILITIES		
	Equity		
	Equity Share capital	482.00	482.00
	Other equity	627.05	596.26
	Non-current liabilities		
a	Financial liabilities		
	- Long term borrowings	1,276.08	1,220.60
	- Other financial liabilities	-	-
b	Long term provisions	-	-
c	Deferred tax liabilities (Net)	51.02	50.98
d	Other non-current liabilities	-	-
	Current liabilities		
a	Financial liabilities		
	- Short term borrowings	847.24	829.41
	- Trade and other payables	381.33	484.48
	- Other financial liabilities	-	-
b	Other current liabilities	99.19	163.10
c	Short-term provisions	6.40	1.81
d	Liabilities for current tax (net)		
	Total Equity & Liabilities	3,770.31	3,828.64

Regd. Off & Works : Unit-1 : Plot No. 133, I.E, Medchal - 501 401. Telangana, India. Ph : +91-8-18-22428

Unit-2 : Plot No. 127, 128, Royes Building, I.E. Medchal, Malkajgiri-501 401, Telangana.

Unit-3 : Plot No. 164, IDA, Phase V, Jeedimetla, Hyderabad-500 055.

e-mail : gurbani@gurbanigroup.in, bkgurbani@gurbanigroup.in, www.gurbanigroup.in



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

**To
The Board of Directors of
Sampre Nutritions Limited**

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of BSE Limited (the "Company") for the quarter and year ended March 31, 2022 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of the Listing Regulations in this regard; and

ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed



under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 control 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 adequate internal financial controls with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 financial results 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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 Matters

The Statement includes the financial results for the quarter ended 31 March, 2022, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For RRK & ASSOCIATES

Chartered Accountants
Firm Reg. No.009785S



R.Radha Krishna

Partner

M.No.210777

UDIN: 22210777AJUFVL2522



Place: Hyderabad

Date:28/05/2022

CIN:L15499TG1991PLC013515

28/05/2022

To
The Corporate Relationship Department
BSE Limited
P J Towers, Dalal Street
Fort, **MUMBAI**

Dear Sir,

Sub: Declaration Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligation & Disclosure Requirements Regulation, 2015 - Reg

Script Code: 530617

With regard to the above cited subject It is hereby declared that the Statutory Auditors of the Company M/s.RRK & Associates, Chartered Accountant (Firm's Regn. No. 009785S) have issued the Audit Report with an unmodified opinion on the Annual Financial Results (Standalone) of the Company for the quarter and year ended March 31, 2022.

This declaration is issued in compliance of Regulation 33 (3) (d) of the SEBI (Listing Obligations & Disclosure Requirements), Regulation, 2015, as amended vide notification No. SEBI/LAD-NRO/GN/2016-17/011 dated 25th May, 2016.

This is for your information, records and meeting the disclosure requirements as per applicable regulation of Listing Regulations, 2015

Thanking you,

Yours Truly,
For **SAMPRE NUTRITIONS LIMITED**


B K GURBANI
Managing Director

