Sinnar Bidi Udyog Limited

Registered Office: 62, Floor - 2nd, 217, Parekh Mahal, Lady Jamshedji Road, Shivaji Park, Mahim Mumbai 400016

Administrative Office: 'Camel House' Nasik-Pune Road, Nasik-422011

CIN: L16002MH1974PLC017734

Ph. No. (0253) 2594231 (3 Lines) Fax: 2595698

Website: sinnarbidi.com Email: investor@sinnarbidi.com

13th November 2021

To
The Manager (Listing Department)
BSE Limited
Phiroze Jeejibhoy Towers, Dalal Street,
Mumbai 400001

Ref: Code No. 509887 Dear Sir/Madam,

Subject: Unaudited financial results and limited review report for the quarter and half year ended on 30th September 2021

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 please find enclosed unaudited financial results (Standalone and Consolidated) and limited review report for the quarter and half year ended on 30th September 2021.

These were taken on record by the Board of Directors at its meeting held on 13th November 2021

Kindly take the above on your record and acknowledge the receipt.

Thanking you, Yours faithfully,

For Sinnar Bidi Udyog Limited

Pratiksha Shah

Company Secretary & Compliance Officer



SABADRA & SABADRA-

CHARTERED ACCOUNTANTS

07, Sumangal Builder House, Near MICO Circle, Holaram Colony, Nashik - 422 002.

> **☎**: +91 253 2580277, 253 2572577 **™** ansabadra@gmail.com

www.sabadransabadra.com

Limited Review Report on Quarterly Standalone Financial Result and Year To Date Results

Of Sinnar Bidi Udyog Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation
and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Sinnar Bidi Udyog Limited

- 1. We have reviewed the unaudited Standalone financial result of Sinnar Bidi Udyog Limited (the "Company") for the quarter and half year ended September 30,2021 and the year to date result for the period April 01, 2021 to September 30,2021, which are included in the accompanying Standalone Financial Result, the Standalone Balance Sheet as on that date and the Standalone statement of Cash Flows for the half-year ended on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for indetification purpose. The statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Pune Branch Office : Office No. 213, 2nd Floor, Kakde Plaza, Karve Nagar, Pune - 411 052. Mob. : +91 9422258747. Email : sabadransabadra@gmail.com

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

Place: Nashik

Date: 13 November 2021

For SABADRA & SABADRA Chartered Accountants

Anant N Sabadra,

Partner

FRN: 108921W

Membership Number: 033683

UDIN: 21033683 AAAABL6128

A.N.SABALRA M No.03368J

Regd. Office: 62, Floor - 2nd, 217, Parekh Mahal, Lady Jamshedji Road, Shivaji Park, Mahim, Mumbai- 400016 Email- investor@sinnarbidi.com website- www.sinnarbidi.com Ph. 0253-2594231, Fax-0253-2595698

CIN-L16002MH1974PLC017734

Statement of Unaudited Standalone Financial Results For The Quarter and Half Year Ended 30th September 2021.

Sr.	Particulars	Quarter Ended			Half Year Ended		(Rs. In Lacs Year Ended
No		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
٠		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
1070	a) Revenue from Operations	116.88	123.14	186.05	240.02	293.77	512.97
	b) Other Income	0.00	0.68	0.11	0.68	0.14	2.85
	Total Income	116.88	123.82	186.16	240.70	293.91	515.82
2	Expenses					1 30.09.2020) (Unaudited) 293.77 0.14	
	Cost of material consumed	89.44	90.53	140.12	179.97	205.50	391.57
	Purchases of stock-in-trade		1	-	-	(#)	-
	Changes in inventories of finished goods work-in-progress and stock- in-trade	-	-	-	-	-	-
	Employee benefits expense	24.70	25.32	21.82	50.02	36.03	92.52
	Finance Cost	0.00	0.01	3.19	0.01	7.12	7.40
	Depreciation and amortization expense	0.68	0.68	0.95	1.36	1.89	3.19
	Other Expense	10.00	12.52	10.93	22.52	20.87	45.04
	Exchange rate difference	(3.35)	3.99	(5.84)	0.64	(5.36)	(6.35)
	Total Expense	121.46	133.05	171.17	254.51	* C.	533.37
3	Profit / Loss before tax (1-2)	(4.58)	(9.23)	14.99	(13.81)	27.86	(17.55)
4	Tax expense					October Color Co	
	a) Current Tax	-	-	2.34			-
	b) Short / (Excess) provision of taxation for previous period	1-1	<u> </u>		-	-	-
	c) Deferred Tax	0.68	(0.07)	(0.23)	0.61	2.78	(0.01)
	Total Tax Expenses	-	(0.07)	2.11	0.61	7.13	(0.01)
5	Net Profit/ Loss for the period (3-4)	(5.26)	(9.16)	12.88	(14.42)	20.73	(17.54)
6	Other Comprehensive Income (After Tax) Total Comprehensive Income for the period comprising Net	0.02	0.02	0.01	0.04	0.01	0.06
7	Profit / (Loss) for the period & Other Comprehensive Income (5+6)	(5.24)	(9.14)	12.89	(14.38)	20.74	(17.48)
_	Earning Before Interest , Tax, Depreciation & Amortization (# = #	L	<u>.</u>		-	
8	EBITDA)					(ATA)	350
10	to the second se	20	20	20	20	20	20
11	Sheet.						
5.50	Earning Per Share (of Rs.5/- each)		1				
	a) Basic	(1.32)	(2.28)	3.22	(3.60)	5.19	(4.37)
	b) Dilited	(1.32)	(2.28)	3.22	(3.60)	5.19	(4.37)
	See accompanying note to the financial results						

Notes:-

- 1) The above standalone financial results have been reviewed by the Audit Committee were approved & taken on record by the Board of Directors at their meeting held on 13th November 2021
- 2) This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3) The Company is engaged in the business of Manufacturing and Trading of Tobacco and Tobacco Products, All other activities of the Company revolve around the main business and accordingly, there are no separate segments in accordance with IND AS 108 operating segments

4) Escrow Fund Demand Provision represents foreign exchange loss /(gain) on restatement of outstanding liability of escrow fund demand provision already made in earlier years.

5) The figures of the previous periods have been regrouped and rearranged , wherever necessary.

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A.N.SABALRA M.No.03368

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As per our report of even date

For SABADRA & SABADRA, Chartered Accountants,

Anant N. Sabadra, Mem. No. 033683 FRN :108921W Place: Nashik

Date: 13th November 2021

FOR SINNAR BIDI UDYOG LTD

MADHAV DESHPANDE
(Whole Time Director and CFO)

Regd. Office: 62, Floor - 2nd, 217, Parekh Mahal, Lady Jamshedji Road, Shivaji Park, Mahim, Mumbai- 400016. Email- investor@sinnarbidi.com website- www.sinnarbidi.com Ph. 0253-2594231, Fax-0253-

2595698 CIN-L16002MH1974PLC017734

Unaudited Standalone Statement of Assets and Liabilities

Sr No	Particulars	As at 30th Sept 2021	Rs. in Lac As at 31st March 2021
	ASSETS	- A-W	
(1)	Non-Current Assets		
	(a) Property, Plant and Equipment	35.03	35.8
	(b) Capital work -in-progress		
	(c) Investment property	· ·	
	(d) Other Intangible assets	- 1	
	(e) Intangible assets under development	1	
	(f) Financial assets	-	
	(i) Investments	58.17	141.5
	(ii) Loans	Equipment ress 35.03 r	
	(iii) Others financial assets		6.7
	(g) Deferred tax assets	11.50	12.1
	Total Non-current assets	111.45	196.2
(2)	Current Assets		
5 6	(a) Inventories	E0C 1E	F00.0
	(b) Financial Assets	506.15	590.8
	(I) Trade receivables	22.00	
	(ii) Cash and cash equivalents		247.20
	(iii) Bank balance other than Above (ii)		0.29
	(iv) Loans	7.09	6.9
	(v) Other financial assets		
	('c) Current Tax Assets	-	
	(d) Other currents assets	24304-0-305	0.3
			2.97
. 	total current assets	546.09	848.5
	TOTAL ASSETS	659.54	1044.77
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital		
			20.00
	(b) Other equity		379.60
100	Total Equity	383.22	399.60
nealen o	LIABILITIES		
(1)	Non-current liabilities		
	(a) Financial Liabilities		
	(I) Borrowings		- 1 - 4
	(ii) Other financial liabilities	2	
	(b) Provisions	250.55	249.91
_	('c) Deferred Tax Liabilities		
-	Total non-current liabilities	58.17 6.75 11.50 10n-current assets 111.45 506.15 33.08 0.24 7.09 0.36 1.17 stal current assets 548.09 TOTAL ASSETS 659.54 20.00 365.22 Total Equity 385.22 Total Equity 250.55 current liabilities 250.55 current liabilities 23.77 Total liabilities 274.32	249.91
(2)	Current liabilities		
	(a) Financial liabilities		
	(I) Borrowings	-	
	(ii) Trade parables	2.48	360 77
	(b) Employee benefit obligation	17 2042 17 2042	368.73 9.09
	('c) Provisions		
	(d) Other current liabilities		1.60
	(e) Current tax liability (net)	3.50	15.84
		23.77	395.26
	Total liabilities	274 22	FAF
		2/4.32	645.17
	TOTAL EQUITY AND LIABILITIES	659.54	1044.77

As per our report of even date

For SABADRA & SABADRA, Chartered Accountants,

Anani N. Sabadra, Mem. No. 033683 FRN:108921W Place: Nashik

Date : 13th November 2021

M.No.03361

HASHIK

SINNAR BIDI UDYOG LIMITED

MADHAY DESHPANDE
(Whole Time Director and CFO)

Regd. Office: 62, Floor - 2nd, 217, Parekh Mahal, Lady Jamshedji Road, Shivaji Park, Mahim, Mumbai- 400016. Email- investor@sinnarbidi.com website- www.sinnarbidi.com Ph. 0253-2594231, Fax-0253-2595698 CIN-L16002MH1974PLC017734

Unaudited Standalone Statement of Cash Flow

CASH FLOW FROM OPERATING ACTIVITIES:	Particulars		As at 30 th Sept	Rs. in Lacs As at 31st March
Net Profit Before Tax and Extraordinary Items (13.81) (17.5 ADNLSTMENTS FOR: Depreciation (Gain) / Loss on Sales of Fixed Assets (Net) (0.02) (0.02) Adjust. Relating to Earlier Year (Net) / Extraordinary Items (0.02) (0.02) Adjust. Relating to Earlier Year (Net) / Extraordinary Items (0.02) (0.			2	2021
Depreciation 1.36 3.	CASH FLOW FROM OPERATING ACTIVITIES :			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Depreciation 1.36 3.	Net Profit Before Tax and Extraordinary Items		(13.81)	(17.55)
(Gain) / Loss on Sales of Fixed Assets (Net) Adjust. Relating to Earlier Year (Net) / Extraordinary Items Interest Paid Interest Paid O.0.1 Dividend on Investments (0.07) Other Comprehensive Income from Associates. Operating Profit Before Working Capital Changes (11.85) (13.44) ADJUSTMENTS FOR MOVEMENT IN WORKING CAPITAL Trade Payable Employee Benefit Obigation 2.73 Short-Term Provisions Other Current Liabilities (11.89) Consider Current Liabilities (11.82,80) Consider Cur	ADJUSTMENTS FOR :			
Adjust. Relating to Earlier Year (Net) / Extraordinary Items Interest Paid 0.01 7. Dividend on Investments (0.07) (0.2 Other Comprehensive Income from Associates. 0.04 0.0 Operating Profit Before Working Capital Changes (11.85) (13.4 ADJUSTMENTS FOR MOVEMENT IN WORKING CAPITAL Trade Payable (366.25) 338.0 Employee Benefit Obigation 2.73 (5.5 Short-Term Provisions 3.92 (1.7 Other Current Liabilities (11.89) 6.3 Other Current Liabilities (11.89) 6.3 Other Current Assets 1.75 (0.4 Inventories 3.466 (36.4) Inventories (82.80) 274. Direct Taxes Refund / (Paid) Net (82.80) 274. Cash Flow Before Extra Ordinary Items (82.80) 274. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, plant and equipment (0.56) Sale of Property, plant and equipment (0.56) Sale of Property, plant and equipment (0.56) Sale of Property, plant and equipment (0.56) Investments - Non Current Ordinary Items (83.35) (83.3) Investment in FDR (0.01) (7.4 Invest			1.36	3.19
Interest Paid			(0.02)	
Dividend on Investments (0.07) (0.2				(6.35)
Other Comprehensive income from Associates. Other Tomprehensive income from Associates. Operating Profit Before Working Capital Changes ADJUSTMENTS FOR MOVEMENT IN WORKING CAPITAL Trade Payable Employee Benefit Obigation Employee Benefit Obigation Cother Current Liabilities Trade Receivable Cother Current Liabilities Trade Receivable Cother Current Assets In.75 Inventories Associated Grown Operations Crash Generated from Operations Crash Generated from Operations Crash Flow Before Extra Ordinary items Associated In Operating Activities Associated In Operating Activities Associated In Operating Activities Associated Inventories Associated Inventorie				7.40
Departing Profit Before Working Capital Changes (11.85) (13.45)			8	(0.20)
ADJUSTMENTS FOR MOVEMENT IN WORKING CAPITAL Trade Payable Employee Benefit Obigation 2.73 (5.0 Short-Term Provisions 3.9.2 (1.7 Other Current Liabilities (11.89) 6.3 Citer Current Liabilities (11.89) 6.3 Trade Receivable 214.12 (13.0 Other Current Assets 1.75 (0.4 Inventories 84.66 (36.6 Cash Generated from Operations (82.81) 274. Direct Taxes Refund / (Paid) Net 0.01 (0.0 Cash Flow Before Extra Ordinary items (82.80) 274. Net Cash Flow Before Extra Ordinary items (82.80) 274. Net Cash Flow Minvestring Activities (A) (82.80) 274. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, plant and equipment 0.056) Sale of Property, plant and equipment 0.0-03 Balances not considered as Cash and Cash Equivalents - Placed (net) Sale of Investments - Non Current Dividend Received on Investments 0.0.07 0.1 Investment in EDR 83.35 (83.3 Investment in EDR 83.35 (83.3 Investment in EDR 93.35 (83.3 Investment in EDR 94.36 (0.01) (7.4 Investment in EDR 95.36 (0.01) (7.4 Investment in EDR 95.				0.06
Trade Payable (366.25) 338.0 Employee Benefit Obigation 2.73 (5.0 Short-Term Provisions 3.9.2 (1.7 Other Current Liabilities (11.89) 6.3 Trade Receivable 214.12 (13.0 Other Current Assets 1.75 (0.0 Other Current Assets 1.75 (0.0 Inventories 34.66 (36.4 Cash Generated from Operations (82.81) 274. Direct Taxes Refund / (Paid) Net 0.01 (0.0 Cash Flow Before Extra Ordinary Items (82.80) 274. Net Cash from /(used in) Operating Activities (A) (82.80) 274. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, plant and equipment 0.05.6 Balances not considered as Cash and Cash Equivalents - Placed (net) - Sale of Investments 0.07 0.3 Investment in FDR 8.3.35 (83.3 Interest Received on Investments 0.07 0.3 Investment in FDR 8.3.35 (83.3 Interest Received in) Investing Activities (B) 82.89 (83.3 CASH FLOW FROM FINANCING ACTIVITIES : Interest Paid (0.01) (7.0 Intere	Operating Profit Before Working Capital Changes		(11.85)	(13.45)
Employee Benefit Obigation 2.73 (5.0 Short -Term Provisions 3.92 (1.7 Trade Receivable 214.12 (13.1 Other Current Assets 1.75 (0.4 State Generated From Operations 34.66 (36.4 State Generated From Operations (82.81) 274. State Generated From Operations (82.81) 274. State Of Investment (1.0 State Of Property, plant and equipment (0.56) State of Property, plant and equipment (0.56) State of Property, plant and equipment (0.56) State of Investments - Non Current				
Short - Term Provisions 3.92 (1.7	The same of the sa		New York Control of the Control of t	338.03
Other Current Liabilities (11.89) 6.3 Trade Receivable 214.12 (13.0 Other Current Assets 1.75 (0.4 Inventories 84.66 (36.4 Cash Generated from Operations (82.81) 274. Direct Taxes Refund / (Paid) Net 0.01 (0.0 Cash Flow Before Extra Ordinary Items (82.80) 274. Net Cash from / (used in) Operating Activities (A) (82.80) 274. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, plant and equipment (0.56) Sale of Property, plant and equipment 0.02 Balances not considered as Cash and Cash Equivalents - Placed (net) Sale of Investments - Non Current Dividend Received on Investments 0.0.07 0.3 Investment in FDR 83.35 (83.3 Interest Received 1.2 Net Cash from / (used in) Investing Activities (B) 82.89 (83.3 CASH FLOW FROM FINANCING ACTIVITIES : (0.01) (7.4 Unclaimed Dividend Paid - Proceeds from Long-term Borrowing (0.01) (7.4 Unclaimed Dividend Paid - Proceeds from Short-term Borrowing (0.01) (7.0.3 Proceeds from Other Financial Assets 0.3 Net Cash Inflow/ (Outflow) (A)+(B)+(C) 0.07 5.5 Cash and Cash Equivalents as at 01.04.2021 (Opening Balance) (D) 7.24 1. Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) (E) 7.32 7. Net Increase / (Decrease) In Cash	The state of the s			(5.07)
Trade Receivable	The state of the s		2000000	(1.72)
Other Current Assets 1.75 (0.4 Inventories 84.66 (36.4 Cash Generated from Operations (82.81) 274. Direct Taxes Refund / (Paid) Net (0.01 (0.0 Cash Flow Before Extra Ordinary Items (82.80) 274. Net Cash from /(used in) Operating Activities (A) (82.80) 274. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, plant and equipment (0.56) Sale of Property, plant and equipment 0.02 Balances not considered as Cash and Cash Equivalents - Placed (net) - Sale of Investments - Non Current - Dividend Received on investments (0.70 0.2 Investment in FDR 83.35 (83.3 Interest Received - Net Cash from /(used in) Investing Activities (B) 82.89 (83.3 Unclaimed Dividend Paid - Unclaimed Dividend Paid - Proceeds from Long-term Borrowing (0.01) (70.3 Proceeds from Other Financial Assets (0.3 Net Cash from /(used in) Financing Activities (C) (0.02) (185.3 Net Cash and Cash Equivalents as at 01.04.2021 (Opening Balance) (D) 7.24 1. Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) (E) 7.32 7. Net Increase / (Decrease) In Cash				6.15
Inventories 34.66 (36.6				(13.02)
Cash Generated from Operations (82.81) 274. Direct Taxes Refund / (Paid) Net 0.01 (0.0 Cash Flow Before Extra Ordinary Items (82.80) 274. Net Cash from /(used in) Operating Activities (A) (82.80) 274. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, plant and equipment (0.56) Sale of Property, plant and equipment 0.023 Balances not considered as Cash and Cash Equivalents - Placed (net) - Dividend Received on Investments 0.07 0.2 Investment in FDR 8.3.35 (83.3) Interest Received Interest Received Interest Received Interest Received Interest Received Interest Paid (0.01) (7.4 Unclaimed Dividend Paid - Unclaimed Dividend Paid - (0.01) (70.3 Proceeds from Long-term Borrowing (0.01) (70.3 Proceeds from Long-term Borrowing (0.01) (70.3 Proceeds from Other Financial Assets - 0.3 Net Cash Inflow/ (Outflow) (A)+(B)+(C) 0.07 5.5 Cash and Cash Equivalents as at 01.04.2021 (Opening Balance) (D) 7.24 1. Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) (E) 7.32 7. Net Increase / (Decrease) In Cash			3.40400-0-1	(0.41)
Direct Taxes Refund / (Paid) Net	Merca (Carlo Michaelle) School (Michaelle)		•	(36.45)
Cash Flow Before Extra Ordinary Items (82.80) 274.	Cash Generated from Operations		(82.81)	274.06
Net Cash from /(used in) Operating Activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, plant and equipment Sale of Property, plant and equipment Sale of Property, plant and equipment Sale of Investments - Non Current - Placed (net) Sale of Investments - Non Current Dividend Received on Investments Net Cash from /(used in) Investing Activities Interest Received Net Cash from /(used in) Investing Activities Interest Paid Unclaimed Dividend Paid Proceeds from Short-term Borrowing Proceeds from Other Financial Assets Net Cash Inflow/ (Outflow) Net Cash Inflow/ (Outflow) Cash and Cash Equivalents as at 01.04.2021 (Opening Balance) Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) Net Increase / (Decrease) In Cash	The Control of the Co		0.01	(0.06)
CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, plant and equipment Sale of Property, plant and equipment Balances not considered as Cash and Cash Equivalents - Placed (net) - Placed (net) - Placed (net) - Placed (net) - Placed on Investments - O.07 - O.2 Investment in FDR - B3.35 -	Cash Flow Before Extra Ordinary Items		(82.80)	274.00
Purchase of Property, plant and equipment Sale of Property, plant and equipment Balances not considered as Cash and Cash Equivalents - Placed (net) - Placed	Net Cash from /(used in) Operating Activities	(A)	(82.80)	274.00
Sale of Property, plant and equipment Balances not considered as Cash and Cash Equivalents - Placed (net) Sale of Investments - Non Current - Dividend Received on Investments Net Cash From /(used in) Investing Activities CASH FLOW FROM FINANCING ACTIVITIES: Interest Paid Unclaimed Dividend Paid Proceeds from Long-term Borrowing Proceeds from Other Financial Assets Net Cash from /(used in) Financing Activities Net Cash Inflow/ (Outflow) Cash and Cash Equivalents as at 01.04.2021 (Opening Balance) (Closing Balance) (Closing Balance) (E) 7.32 7. Net Increase / (Decrease) In Cash	CASH FLOW FROM INVESTING ACTIVITIES			
Balances not considered as Cash and Cash Equivalents - Placed (net) - Placed (net) - Placed (net) - O.07 - O.07 - O.07 - O.08 - Investments - Non Current - Dividend Received on Investments - O.07 - O.07 - O.08 - Investment in FDR - Sa.35 - Sa.36 - Sa.39	Purchase of Property, plant and equipment		(0.56)	
- Placed (net) Sale of Investments - Non Current - Dividend Received on Investments Dividend Received on Investments Dividend Received Dividend Received Sale of Investment in FDR Sale of Investment in	Sale of Property, plant and equipment		0:02	
Dividend Received on Investments 0.07 0.2 Dividend Received 83.35 (83.35 Interest Received	AND A DE SE			
Investment in FDR Interest Received Interest Rec	Sale of Investments - Non Current			
Interest Received Net Cash from /(used in) Investing Activities CASH FLOW FROM FINANCING ACTIVITIES: Interest Paid Unclaimed Dividend Paid Proceeds from Long-term Borrowing Proceeds from Short-term Borrowing Proceeds from Other Financial Assets Net Cash from /(used in) Financing Activities (C) Cash and Cash Equivalents as at 01.04.2021 (Opening Balance) (C) Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) (E) 7.32 7. Net Increase / (Decrease) In Cash	Dividend Received on Investments		0.07	0.20
Net Cash from /(used in) Investing Activities CASH FLOW FROM FINANCING ACTIVITIES: Interest Paid Unclaimed Dividend Paid Proceeds from Long-term Borrowing Proceeds from Short-term Borrowing Proceeds from Other Financial Assets Net Cash from /(used in) Financing Activities (C) (D.02) (185.3) Net Cash Inflow/ (Outflow) (A)+(B)+(C) (D) 7.24 1. Cash and Cash Equivalents as at 01.04.2021 (Opening Balance) (C) (D) 7.24 1. Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) (E) 7.32 7. Net Increase / (Decrease) In Cash	Investment in FDR		83.35	(83.37)
CASH FLOW FROM FINANCING ACTIVITIES: Interest Paid (0.01) (7.4 Unclaimed Dividend Paid - Proceeds from Long-term Borrowing (0.01) (70.1 Proceeds from Short-term Borrowing - (108.0 Proceeds from Other Financial Assets - 0.1 Net Cash from /(used in) Financing Activities (C) (0.02) (185.3 Net Cash Inflow/ (Outflow) (A)+(B)+(C) 0.07 5.5 Cash and Cash Equivalents as at 01.04.2021 (Opening Balance) (D) 7.24 1. Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) (E) 7.32 7. Net Increase / (Decrease) In Cash	Interest Received		-	-
Interest Paid (0.01) (7.4 Unclaimed Dividend Paid	Net Cash from /(used in) Investing Activities	(B)	82.89	(83.17)
Unclaimed Dividend Paid Proceeds from Long-term Borrowing (0.01) (70.1) Proceeds from Short-term Borrowing - (108.0) Proceeds from Other Financial Assets - 0.1 Net Cash from /(used in) Financing Activities (C) (0.02) (185.3) Net Cash Inflow/ (Outflow) (A)+(B)+(C) 0.07 5.5 Cash and Cash Equivalents as at 01.04.2021 (Opening Balance) (D) 7.24 1. Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) (E) 7.32 7. Net Increase / (Decrease) In Cash	CASH FLOW FROM FINANCING ACTIVITIES:			
Proceeds from Long-term Borrowing (0.01) (70.1) Proceeds from Short-term Borrowing - (108.0) Proceeds from Other Financial Assets - 0.1 Net Cash from /(used in) Financing Activities (C) (0.02) (185.3) Net Cash Inflow/ (Outflow) (A)+(B)+(C) 0.07 5.5 Cash and Cash Equivalents as at 01.04.2021 (Opening Balance) (D) 7.24 1. Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) (E) 7.32 7. Net Increase / (Decrease) In Cash	Interest Paid		(0.01)	(7.40)
Proceeds from Short-term Borrowing - (108.0 Proceeds from Other Financial Assets - 0.1 Net Cash from /(used in) Financing Activities (C) (0.02) (185.3 Net Cash Inflow/ (Outflow) (A)+(B)+(C) 0.07 5.5 Cash and Cash Equivalents as at 01.04.2021 (Opening Balance) (D) 7.24 1. Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) (E) 7.32 7. Net Increase / (Decrease) In Cash	Unclaimed Dividend Paid			
Proceeds from Short-term Borrowing - (108.0 Proceeds from Other Financial Assets - 0.1 Proceeds from Other Financial Assets - 0.1 Proceeds from /(used in) Financing Activities (C) (0.02) (185.3 Proceeds from /(used in) Financing Activities (U) (185.3 Proceeds from /(used in) Financing Activities (U) (185.3 Proceeds from /(used in) Financing Activities (U) (185.3 Proceeds from /(u	Proceeds from Long-term Borrowing		(0.01)	(70.10)
Net Cash from /(used in) Financing Activities (C) (0.02) (185.3 Net Cash Inflow/ (Outflow) (A)+(B)+(C) 0.07 5.5 Cash and Cash Equivalents as at 01.04.2021 (Opening Balance) (Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) (Closing Balance) (E) 7.32 7.	Proceeds from Short-term Borrowing			(108.00)
Net Cash Inflow/ (Outflow) Cash and Cash Equivalents as at 01.04.2021 (Opening Balance) Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) Net Increase / (Decrease) In Cash	Proceeds from Other Financial Assets			0.18
Cash and Cash Equivalents as at 01.04.2021 (Opening Balance) (D) 7.24 1. Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) (Closing Balance) (E) 7.32 7. Net Increase / (Decrease) In Cash	Net Cash from /(used in) Financing Activities	(C)	(0.02)	(185.32)
(Opening Balance) (D) 7.24 1. Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) (E) 7.32 7. Not Increase / (Decrease) In Cash	Net Cash Inflow/ (Outflow)	(A)+(B)+(C)	0.07	5.51
(Opening Balance) (D) 7.24 1. Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) (E) 7.32 7. Not Increase / (Decrease) In Cash	Cash and Cash Equivalents as at 01.04.2021			
Cash and Cash Equivalents as at 30.09.2021 (Closing Balance) (E) 7.32 7. Net Increase / (Decrease) In Cash		(D)	7 74	1.73
(Closing Balance) (E) 7.32 7. Net Increase / (Decrease) In Cash		(4)	7.24	1.73
Net Increase / (Decrease) In Cash	20 3 cm and to 1995 and to 1995 and 199	424		
		(E)	7.32	7.24
CONTRUDINGENIS FOLIAN SAGO = -	Cash Equivalents	(E) - (D)	0.08	5.51

As per our report of even date

For SABADRA & SABADRA, ed Accountants,

> A.N.SABA. PA M.No.03368

MASHIK

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Anant N. Sabadra, Mem. No. 033683 FRN:108921W

Place: Nashik Date: 13th November 2021 SINNAR BIDI UDYOG LIMITED

M.D.DESHPANDE (Whole Time Director and CFO)

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-SABADRA & SABADRA-

CHARTERED ACCOUNTANTS

07, Sumangal Builder House, Near MICO Circle, Holaram Colony, Nashik - 422 002.

≅: +91 253 2580277, 253 2572577
 ☑ ansabadra@gmail.com
 ভ www.sabadransabadra.com

Limited Review Report on Quarterly Consolidated Financial Result and Year To Date Results Of Sinnar Bidi Udyog Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To, The Board of Directors, Sinnar Bidi Udyog Limited

- 1. We have reviewed the unaudited Consolidated financial result of Sinnar Bidi Udyog Limited (the "Company") for the quarter and half year ended September 30,2021 and the year to date result for the period April 01, 2021 to September 30,2021, which are included in the accompanying Consolidated Financial Result, the Consolidated Balance Sheet as on that date and the Consolidated statement of Cash Flows for the half-year ended on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for indetification purpose. The statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Pune Branch Office : Office No. 213, 2nd Floor, Kakde Plaza, Karve Nagar, Pune - 411 052. Mob. : +91 9422258747. Email : sabadransabadra@gmail.com

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

Place: Nashik

Date: 13 November 2021

For SABADRA & SABADRA

Chartered Accountants

Anant N Sabadra,

Partner

FRN: 108921W

Membership Number: 033683

UDIN: 21033683 AAAABL6128

Regd. Office: 62, Floor - 2nd, 217, Parekh Mahal, Lady Jamshedji Road, Shivaji Park, Mahim, Mumbai- 400016 Email- investor@sinnarbidi.com website- www.sinnarbidi.com Ph. 0253-2594231, Fax-0253-2595698

CIN-L16002MH1974PLC017734

Statement of Unaudited Consolidated Financial Results For The Quarter and Half Year Ended 30th September 2021.

Sr.	Particulars	Ouarter Ended			Half Year Ended		(Rs. In Lacs) Year Ended
No	opening of the Control of	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
Ŀ		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from Operations	116.88	123.14	186.05	240.02	293.77	F12.07
	b) Other Income	0.00	0.68	0.11	0.68	0.14	512.97 2.85
	Total Income	116.88	123.82	186.16	240.70	293.91	515.82
2	Expenses						
	Cost of material consumed	89.44	90.53	140.12	179.97	205.50	391.57
	Purchases of stock-in-trade Changes in inventories of finished goods work-in-progress and stock- in-trade	-		-	-	-	-
	Employee benefits expense	24.70	25.32	21.82	50.02	36.03	92,52
	Finance Cost	0.00	0.01	3.19	0.01	7.12	7.40
	Depreciation and amortization expense	0.68	0.68	0.95	1,36	1.89	3.19
	Other Expense	10.00	12.52	10.93	22.52	20.87	45.04
	Exchange rate difference	(3.35)	3.99	(5.84)	0.64	(5.36)	(6.35)
	Total Expense	121.46	133.05	171.17	254.51	266.05	533.37
3	Profit / Loss before tax (1-2)	(4.58)	(9.23)	14.99	(13.81)	27.86	(17.55)
4	Tax expense						
	a) Current Tax			2.24			
	b) Short / (Excess) provision of taxation for previous period		-	2.34		4.35	
	c) Deferred Tax	0.68	(0.07)	(0.72)	0.64		-
	Total Tax Expenses	0.00	(0.07)	(0.23) 2.11	0.61	2.78	(0.01)
			(0.07)	2.11	0.61	7.13	(0.01)
5	Net Profit/ Loss for the period (3-4)	(5.26)	(9.16)	12.88	(14.42)	20.73	(17.54)
6	Other Comprehensive Income (After Tax) Total Comprehensive Income for the period comprising Net	0.02	0.02	0.01	0.04	0.01	0.06
7	Profit / (Loss) for the period & Other Comprehensive Income (5+6)	(5.24)	(9.14)	12.89	(14.38)	20.74	(17.48)
8	Earning Before Interest , Tax, Depreciation & Amortization (EBITDA)		-	-		.	
9	Paid-up equity share capital (Face Value Rs. 5/- Per Share)	20	20	20	20	20	20
10	Reserve (excluding Revaluation Reserves) as per Audited Balance Sheet.	-	-	-		-	-
11	Earning Per Share (of Rs.5/- each)						
	a) Basic	(1.32)	(7.70)	222	(2.60)		
	b) Dilited	1 1	(2.28)	3.22	(3.60)	5.19	(4.37)
	See accompanying note to the financial results	(1.32)	(2.28)	3.22	(3.60)	5.19	(4.37)
	es -						

Notes :-

4) Escrow Fund Demand Provision represents foreign exchange loss /(gain) on restatement of outstanding liability of escrow fund demand provision already made in earlier years.

The figures of the previous periods have been regrouped and rearranged, wherever necessary.

A.N.SABA . 74

M No.033685 RASHIK

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As per our report of even date

For SABADRA & SABADRA, Chartere

Anant N. Sabadra.

Mem. No. 033683 FRN :108921W Place: Nashik

Date: 13th November 2021

FOR SINNAR BIDI UDYOG LTD

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MADHAV DESHPANDE (Whole Time Director and CFO)

¹⁾ The above Consolidated financial results have been reviewed by the Audit Committee were approved & taken on record by the Board of Directors at their meeting held on 13th

²⁾ This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

³⁾ The Company is engaged in the business of Manufacturing and Trading of Tobacco and Tobacco Products, All other activities of the Company revolve around the main business and accordingly, there are no separate segments in accordance with IND AS 108 operating segments

Regd. Office: 62, Floor - 2nd, 217, Parekh Mahal, Lady Jamshedji Road, Shivaji Park, Mahim, Mumbai- 400016. Email- investor@sinnarbidi.com website- www.sinnarbidi.com Ph. 0253-2594231, Fax-0253-

2595698 CIN-L16002MH1974PLC017734

Unaudited Consolidated Statement of Assets and Liabilities

Rs. in Lacs Sr No **Particulars** As at 30th Sept As at 31st March 2021 2021 ASSETS (1) **Non-Current Assets** (a) Property, Plant and Equipment 35.03 35.85 (b) Capital work -in-progress (c) Investment property (d) Other Intangible assets (e) Intangible assets under development (f) Financial assets (i) Investments 58.17 141.51 (ii) Loans (iii) Others financial assets 6.75 6.75 (g) Deferred tax assets 11.50 12.11 Total Non-current assets 111.45 196.22 (2) Current Assets (a) Inventories 506.15 590.82 (b) Financial Assets (I) Trade receivables 33.08 247.20 (ii) Cash and cash equivalents 0.24 0.29 (iii) Bank balance other than Above (ii) 7.09 6.95 (iv) Loans (v) Other financial assets ('c) Current Tax Assets 0.36 0.37 (d) Other currents assets 1.17 2.92 Total current assets 548.09 848.55 TOTAL ASSETS 659.54 1044.77 **EQUITY AND LIABILITIES** Equity (a) Equity share capital 20.00 20.00 (b) Other equity 365.22 379.60 **Total Equity** 385.22 399.60 LIABILITIES (1) Non-current fiabilities (a) Financial Liabilities (I) Borrowings (ii) Other financial liabilities (b) Provisions 250.55 249.91 ('c) Deferred Tax Liabilities Total non-current liabilities 250.55 249.91 (2) **Current liabilities** (a) Financial liabilities (I) Borrowings (ii) Trade parables 2.48 368.73 (b) Employee benefit obligation 11.82 9.09 ('c) Provisions 5.51 1.60 (d) Other current liabilities 3.96 15.84 (e) Current tax liability (net) **Total** current liabilities 23.77 395.26 **Total liabilities** 274.32 645.17 TOTAL EQUITY AND LIABILITIES 659.54 1044.77

As per our report of even date

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A.N.SABA_ PA

M.No.033685

NASHIK

For SABADRA & SABADRA, Chartered Accountants,

Anant M. Sabadra, Mem. No. 033683 FRN:108921W

Place : Nashik Date : 13th November 2021 SINNAR BID! UDYOG LIMITED

MADHAV DESHPANDE (Whole Time Director and CFO) DIN: 00238917

Regd. Office: 62, Floor - 2nd, 217, Parekh Mahal, Lady Jamshedji Road, Shivaji Park, Mahim, Mumbai- 400016. Email- investor@sinnarbidi.com website- www.sinnarbidi.com Ph. 0253-2594231, Fax-0253-2595698 CIN-L16002MH1974PLC017734

Unaudited Consolidated Statement of Cash Flow

Particulars		As at 30 th Sept 2021	Rs. in Lacs As at 31st March 2021
CASH FLOW FROM OPERATING ACTIVITIES :			
Net Profit Before Tax and Extraordinary Items		(13.81)	(17.55)
ADJUSTMENTS FOR:			
Depreciation		1.36	3.19
(Gain) / Loss on Sales of Fixed Assets (Net)		(0.02)	
Adjust. Relating to Earlier Year (Net) / Extraordinary Items		0.64	(6.35)
Interest Paid Dividend on Investments		0.01	7.40
Other Comprehensive income from Associates.		(0.07)	(0.20)
Operating Profit Before Working Capital Changes		(11.85)	(12.45)
		(11.85)	(13.45)
ADJUSTMENTS FOR MOVEMENT IN WORKING CAPITAL		(055.00)	
Trade Payable		(366.25)	338.03
Employee Benefit Obigation Short -Term Provisions		2.73	(5.07)
Other Current Liabilities		3.92	(1.72)
Trade Receivable		(11.89) 214.12	6.15
Other Current Assets		1.75	(13.02)
Inventories		1.75 84.66	(0.41)
Cash Generated from Operations		(82.81)	(36.45) 274.06
Direct Taxes Refund / (Paid) Net		0.01	
Cash Flow Before Extra Ordinary Items		(82.80)	(0.06) 274.00
Net Cash from /(used in) Operating Activities	(A)	(82.80)	274.00
CASH FLOW FROM INVESTING ACTIVITIES		! 	
Purchase of Property, plant and equipment		(0.56)	
Sale of Property, plant and equipment		0.03	
Balances not considered as Cash and Cash Equivalents			
- Placed (net)			:•
Sale of Investments - Non Current			-
Dividend Received on Investments		0.07	0.20
Investment in FDR		83.35	(83.37)
Interest Received			- 150 M
Net Cash from /(used in) Investing Activities	(B)	82.89	(83.17)
CASH FLOW FROM FINANCING ACTIVITIES:			
Interest Paid		(0.01)	(7.40)
Unclaimed Dividend Paid			
Proceeds from Long-term Borrowing		(0.01)	(70.10)
Proceeds from Short-term Borrowing			(108.00)
Proceeds from Other Financial Assets			0.18
Net Cash from /(used in) Financing Activities	(C)	(0.02)	(185.32)
Net Cash Inflow/ (Outflow)	(A)+(B)+(C)	0.07	5.51
Cash and Cash Equivalents as at 01.04.2021			
(Opening Balance)	(D)	7.24	1.73
Cash and Cash Equivalents as at 30.09.2021		1,197	2.7.3
20 32	8/1	7.00	
(Closing Balance)	(C)		
(Closing Balance) Net Increase / (Decrease) In Cash	(E)	7.32	7.24

As per our report of even date

For SABADRA & SABADRA, Chartered Accountants,

Anant N. Sabadra, Mem. No. 033683 FRN:108921W

Place : Nashik

Date: 13th November 2021

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SINNAR BIDI UDYOG LIMITED

M.D.DESHPANDE (Whole Time Director and CFO) DIN: 00238917