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

Date: 19th February 2021

To, The Listing Department, BSE Limited, Floor 25, P. J. Towers, Dalal Street, Mumbai 400001

Dear Sir/Madam,

BSE Scrip Code: 509887

Subject: Intimation regarding filing revised Limited Reviewed Report on quarterly standalone and consolidated financial result for the quarter and nine months ended 31st December 2020 pursuance to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We wish to inform you that the Board of directors of the company in their meeting held on 12<sup>th</sup> February 2021 has approved Unaudited Standalone and consolidated Financial results of the company for the quarter and nine months ended on 31<sup>st</sup> December 2020 pursuant to the provisions of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations,2015, along with Limited review Report thereon.

The same has been filed with BSE in PDF format vide acknowledgement number 2545369 on 12<sup>th</sup> February 2021 in pdf format. Standalone and consolidated Financial results have been filed with BSE in XBRL mode on 13<sup>th</sup> February 2021 vide acknowledgement number 1302202102112133 and 1302202102120033 respectively.

The company got an email from exchange on 17<sup>th</sup> February 2021 stating that Standalone and consolidated Auditor Report Submitted instead of Limited Review. Thus, we are herewith submitting revised Standalone and consolidated Limited Review Report along with financial results as instructed in the email.

As there is no change in financial result, the company is not required to file revised results in XBRL mode.

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

Thanking you.

For Sinnar Bidi Udyog Limited

Pratiksha Shah

Company Secretary and Compliance officer



### **CHARTERED ACCOUNTANTS**

Head Office: 07, Sumangal Builder House, Near MICO Circle, Holaram Colony, Nashik - 422 002. ☎+91 253 2580277 Fax: +91 253 2572577

□ ansabadra@gmail.com
 ⊕ www.sabadransabadra.com

Independent Auditor's 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
Board of Directors
Sinnar Bidi Udyog Limited

- 1. We have reviewed the accompanying standalone financial results ('the Statement') of Sinnar Bidi Udyog Ltd. ("the Company") for the quarter and year ended 31st Dec, 2020, 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 modified Circular CIR/CFD/FAC/62/2016 dated July 5, 2016. Attention is drawn to the fact that the Standalone figures for the quarter ended 31st Dec, 2020 and corresponding quarter ended in the previous year as reported in the Standalone Statement are the balancing figures between reviewed Standalone figures in respect of the full financial year and the published year to date Standalone figures upto the end of the third quarter of the current and previous financial year respectively.
- 2. The Standalone Statement have been prepared based on annual standalone financial statements and reviewed quarterly standalone financial result upto the end of third quarter which are responsibility of the company's management. Our responsibility is to express an opinion on the statement based on our review of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (IND AS) prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with rules issued there under, other accounting principles generally accepted in India and in

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



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compliance with requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

- 3. We conducted our review in accordance with the accounting standards generally accepted in India. Those standards require that we plan and perform the review to obtain reasonable assurance about whether the Standalone financial results are free of material misstatements. Our review includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. Our review also includes assessing the accounting principles used and significant estimates made by management. We believe that our review provides a reasonable basis for our opinion.
- 4. In our opinion and to the best of our information and according to the explanations given to us these quarterly standalone financial results as well as the year-to-date results:
  - a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations ,2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard; and
  - b) give a true and fair view of the financial performance including other comprehensive income and other financial information for the quarter ended 31st Dec 2020.

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For SABADRA & SABADRA

Chartered Accountants

A N SABADRA Anant N. Sabadra,

(Registration No.33683)

FRN: 108921W.

UDIN - 21033683AAAAA05701

Place: Nashik

Date: -12th Feb. 2020.

### SINNAR BIDI UDYOG LIMITED.

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 Nine Month Ended 31st December 2020. (Rs. In Lacs)

Sr.	. Particulars	Quarter Ended			Nine Month Ended		Year Ended	
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020	
No		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income					45.50	547.70	
•	a) Revenue from Operations	101.08	186.05	167.11	394.85	445.50	1.13	
	b) Other Income	2.50	0.11	0.40	2.64	0.98	548.83	
	Total Income	103.58	186.16	167.51	397.49	446.48	548.83	
2	Expenses			122.04	281.30	297.38	359.50	
	Cost of material consumed	75.80	140.12	122.84	281.30	257.50		
	Purchases of stock-in-trade	0.00	-	-	-		-	
	Changes in inventories of finished goods work-in-progress and stock-i	0.00	-	26.70	62.18	75.44	100.27	
	Employee benefits expense	26.15	21.82	5.69	8.26	16.83	21.85	
	Finance Cost	1.14	3.19	V V V V V V V V	2.85	2.86	3.79	
	Depreciation and amortization expense	0.96	0.95	0.96	30.86	49.89	65.44	
	Other Expense	9.99	10.93	8.01		7.34	20.99	
	Exchange rate difference	(2.52)	(5.84)	2.04	(7.88) <b>377.57</b>	449.74	571.84	
	Total Expense	111.52	171.17	166.24	3/7.5/	443.74	372.01	
3	Profit / Loss before tax (1-2)	(7.94)	14.99	1.27	19.92	(3.26)	(23.01)	
4		(2.25)	2.34	0.00	2.00		-	
	a) Current Tax	(2.35)	2.54	-	-	-		
	b) Short / ( Excess) provision of taxation for previous period	0.00	(0.23)	(0.56)	2.22	0.15	(0.18)	
	c) Deferred Tax	(0.56)	2.11	(0.56)	4.22	0.15	(0.18)	
	Total Tax Expenses	(2.91)	2.11	(0.50)				
5	Net Profit/ Loss for the period (3-4)	(5.03)	12.88	1.83	15.70	(3.41)	(22.83)	
,	Other Comprehensive Income ( After Tax)	0.03	0.01	0.02	0.04	(0.01)	0.20	
6	Total Comprehensive Income for the period comprising Net Profit /	(5.00)	12.89	1.85	15.74	(3.42)	(22.63)	
2	(Loss) for the period & Other Comprehensive Income (5+6)	-		-	- 1	-	9.00	
	Earning Before Interest , Tax, Depreciation & Amortization ( EBITDA)		20.00	20.00	20.00	20.00	20.00	
9 10	Paid-up equity share capital (Face Value Rs. 5/- Per Share) Reserve (excluding Revaluation Reserves) as per Audited Balance	20.00	20.00	-	-	-	397.09	
	Sheet. Paid-up equity share capital (Face Value Rs. 5/- Per Share)			-				
11	I I	(1.25)	3.22	0.46	3.93	(0.85)	(5.66)	
	a) Basic	(1.25)	3.22	0.46	3.93	(0.85)	(5.66)	
	b) Dilited							
	See accompanying note to the financial results				manual management			

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 12th

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.

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

As per our report of even date

FOR SINNAR BIDI UDYOG LTD.

For SABADRA & SABADRA, Chartered Accountants,

Anant N. Sabadra, Mem. No. 033683

FRN :108921W Place: Nashik

Date: 12th February 2021.



L.M.KARWA Director DIN: 00333020



### CHARTERED ACCOUNTANTS

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Independent Auditor's 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 **Board of Directors** Sinnar Bidi Udyog Limited

- 1. We have reviewed the accompanying consolidated financial results ('the Statement') of Sinnar Bidi Udyog Ltd. ("the Company") for the quarter and year ended 31st Dec, 2020, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Circular No. Regulations ,2015, as modified by CIR/CFD/FAC/62/2016 dated July 5, 2016. Attention is drawn to the fact that the consolidated figures for the quarter ended 31st Dec, 2020, and corresponding quarter ended in the previous year as reported in the consolidated Statement are the balancing figures between reviewed consolidated figures in respect of the full financial year and the published year to date consolidated figures upto the end of the third quarter of the current and previous financial year respectively.
- 2. The Consolidated Statement have been prepared based on annual consolidated financial statements and reviewed quarterly consolidated financial result upto the end of third quarter which are responsibility of the company's management. Our responsibility is to express an opinion on the statement based on our review of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (IND AS) prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with rules issued there under, other accounting principles generally accepted in India and in

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compliance with requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

- 3. We conducted our review in accordance with the accounting standards generally accepted in India. Those standards require that we plan and perform the review to obtain reasonable assurance about whether the consolidated financial results are free of material misstatements. Our review includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. Our review also includes assessing the accounting principles used and significant estimates made by management. We believe that our review provides a reasonable basis for our opinion.
- 4. In our opinion and to the best of my information and according to the explanations given to us these quarterly consolidated financial results as well as the year-to-date results:
  - a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations ,2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard; and
  - b) give a true and fair view of the financial performance including other comprehensive income and other financial information for the quarter ended 31st Dec 2020,

Place: Nashik

Date: -12th Feb. 2020.

For SABADRA & SABADRA Chartered Accountants

Anant N. Sabadra,

(Registration No.33683)

FRN: 108921W.

UDIN - 21033683AAAAA05701

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CIN-L16002MH1974PLC017734

Statement of Unaudited Consolidated Financial Results For The Quarter and Nine Month Ended 31st December 2020.

(Rs. In Lacs)

			(Rs. In Lacs)					
Sr.	Particulars		Quarter Ended		Nine Month Ended		Year Ended	
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020	
No		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income	101.08	186.05	167.11	394.85	445.50	547.70	
	a) Revenue from Operations	2.50	0.11		100000000000000000000000000000000000000		1.13	
	b) Other Income	103.58	186.16	0.40 167.51	2.64	0.98	548.83	
	Total Income	103.58	186.16	167.51	397.49	446.48	346.63	
2	Expenses							
1	Cost of material consumed	75.80	140.12	122.84	281.30	297.38	359.50	
ı	Purchases of stock-in-trade	0.00	-	-		-		
	Changes in inventories of finished goods work-in-progress and stock-	0.00	-	-	-	-	-	
1	Employee benefits expense	26.15	21.82	26.70	62.18	75.44	100.27	
1	Finance Cost	1.14	3.19	5.69	8.26	16.83	21.85	
1	Depreciation and amortization expense	0.96	0.95	0.96	2.85	2.86	3.79	
1	Other Expense	9.98	10.93	8.01	30.85	49.89	65.44	
1	Exchange rate difference	(2.52)	(5.84)	2.04	(7.88)	7.34	20.99	
	Total Expense	111.51	171.17	166.24	377.56	449.74	571.84	
3	Profit / Loss before tax (1-2)	(7.93)	14.99	1.27	19.93	(3.26)	(23.01)	
4	Tax expense							
1	a) Current Tax	(2.35)	2.34	0.00	2.00			
1	b) Short / ( Excess) provision of taxation for previous period	0.00		-			8.50	
1	c) Deferred Tax	(0.56)	(0.23)	(0.56)	2.22	0.15	(0.18)	
	Total Tax Expenses	(2.91)	2.11	(0.56)	4.22	0.15	(0.18)	
5	Net Profit/ Loss for the period (3-4)	(5.02)	12.88	1.83	15.71	(3.41)	(22.83)	
6	Other Comprehensive Income ( After Tax)	0.03	0.01	0.02	0.04	(0.01)	0.20	
7	Total Comprehensive Income for the period comprising Net Profit / (Loss) for the period & Other Comprehensive Income (5+6)	(4.99)	12.89	1.85	15.75	(3.42)	(22.63)	
8	Earning Before Interest , Tax, Depreciation & Amortization ( EBITDA)	-		-	-	-	-	
9		20.00	20.00	20.00	20.00	20.00	20.00	
10	Reserve (excluding Revaluation Reserves) as per Audited Balance Sheet.	-	-			-	397.09	
1	Paid-up equity share capital (Face Value Rs. 5/- Per Share)			1				
1	a) Basic	(1.25)	3.22	0.46	3.94	(0.85)	(5.66)	
1	b) Dilited	(1.25)	3.22	0.46	3.94	(0.85)	(5.66)	
1	See accompanying note to the financial results	A SUCCESSION OF						

#### Notes :-

- 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 12th February 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.

As per our report of even date

FOR SINNAR BIDI UDYOG LTD.

For SABADRA & SABADRA, Charlered Accountants,

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

Date: 12th February 2021.

A. N. SABADRA M No 033683 NASHIK

L.M.KARWA Director DIN: 00333020