



**SABADRA & SABADRA**  
**CHARTERED ACCOUNTANTS**

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**Limited Review Report on Quarterly Standalone Financial Result 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 ended December 31,2022, which are included in the accompanying Standalone Financial Result, the Standalone Balance Sheet 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 initialed by us for identification 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.

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

**For SABADRA & SABADRA  
Chartered Accountants**



**Anant N Sabadra,**

**Partner**

**FRN: 108921W**

**Membership Number: 033683**

**UDIN: 23033683BCXUGF6973**



**Place: Nashik**

**Date: 14<sup>th</sup> February 2023**

# 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 2022.

Sr. No	Particulars	(Rs. In Lacs)					
		Quarter Ended			Nine Month Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	a) Revenue from Operations	171.49	176.64	135.60	501.16	375.62	520.03
	b) Other Income	0.05	13.73	0.01	30.60	0.69	6.63
	<b>Total Income</b>	<b>171.54</b>	<b>190.37</b>	<b>135.61</b>	<b>531.76</b>	<b>376.31</b>	<b>526.66</b>
2	<b>Expenses</b>						
	Cost of material consumed	116.61	129.81	89.27	362.80	269.24	377.10
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and stock-in-trade	-	-	-	-	-	-
	Employee benefits expense	30.44	22.36	28.98	75.98	79.00	104.58
	Finance Cost	-	-	-	-	0.01	0.01
	Depreciation and amortization expense	0.70	0.67	0.75	2.06	2.11	2.89
	Other Expense	15.84	14.01	10.57	43.57	33.08	46.01
	Exchange rate difference	6.60	8.95	2.05	22.60	2.69	9.03
	<b>Total Expense</b>	<b>170.19</b>	<b>175.80</b>	<b>131.62</b>	<b>507.01</b>	<b>386.13</b>	<b>539.62</b>
3	<b>Profit / Loss before tax (1-2)</b>	<b>1.35</b>	<b>14.57</b>	<b>3.99</b>	<b>24.75</b>	<b>(9.82)</b>	<b>(12.96)</b>
4	<b>Tax expense</b>						
	a) Current Tax	0.21	2.27	-	3.86	-	-
	b) Short / ( Excess) provision of taxation for previous period	-	-	-	-	-	-
	c) Deferred Tax	(0.47)	1.44	0.65	1.34	1.26	(0.73)
	<b>Total Tax Expenses</b>	<b>(0.26)</b>	<b>3.71</b>	<b>0.65</b>	<b>5.20</b>	<b>1.26</b>	<b>(0.73)</b>
5	<b>Net Profit/ Loss for the period (3-4)</b>	<b>1.61</b>	<b>10.86</b>	<b>3.34</b>	<b>19.55</b>	<b>(11.08)</b>	<b>(12.23)</b>
6	<b>Other Comprehensive Income ( After Tax)</b>	0.03	0.02	0.03	0.06	0.05	0.06
	<b>Total Comprehensive Income for the period comprising Net Profit / (Loss) for the period &amp; Other Comprehensive Income (5+6)</b>	<b>1.64</b>	<b>10.88</b>	<b>3.37</b>	<b>19.61</b>	<b>(11.03)</b>	<b>(12.17)</b>
7	<b>Paid-up equity share capital (Face Value Rs. 5/- Per Share)</b>	20	20	20	20	20	20
8	<b>Reserve (excluding Revaluation Reserves) as per Audited Balance Sheet.</b>	-	-	-	-	-	-
10	<b>Earning Per Share (of Rs.5/- each)</b>						
	a) Basic	0.41	2.71	0.84	4.90	(2.76)	(3.04)
	b) Dilited	0.41	2.71	0.84	4.90	(2.76)	(3.04)
	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 14th February 2023.
- 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 SABADRA & SABADRA,  
Chartered Accountants

Anant N. Sabadra,

Mem. No. 033683

FRN :108921W

Place : Nashik

Date : 14th February 2023



FOR SINNAR BIDI UDYOG LTD

*(Signature)*

RAMDAS JADHAV

(Whole Time Director and CFO)

DIN : 09545256



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Chartered Accountants**



**Anant N Sabadra,**

**Partner**

**FRN: 108921W**

**Membership Number: 033683**

**UDIN: 23033683 BQXUGF6973**



**Place: Nashik**

**Date: 14<sup>th</sup> February 2023**

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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 : 14th February 2023



FOR SINNAR BIDI UDYOG LTD

*(Signature)*  
RANDAS JADHAV  
(Whole Time Director and CFO)  
DIN : 09545256