# SAGARDEEP ALLOYS LIMITED LIMITED (CIN:L29253GJ2007PLC050007)

(Regd. Office:Plot No. 2070, Rajnagar Patiya, Santej Khatraj Road Santej Kalol Gandhinagar - 382721)

E-mail id: secretary@sdalloys.com

website: www.sdalloys.com

Unaudited Standalone Financial Results for the period ended on 30th September, 2021

				,		and Face Va	Year
			Quarter	1.1	Half		10.000
	Particulars	ended on	ended on	ended on	enden on	ended on	ended on
98		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unudited	Unaudited	Unaudited	Audited
1	Revenue from operations	2,482.41	1,561.42	1,824.59	4,043.83	2,447.18	6,548.38
II	Other Income	5.96	3.34	10.61	9.30	26.45	34.54
III	Total Revenue (I+II)	2,488.37	1,564.76	1,835.20	4,053.13	2,473.63	6,582.92
IV	Expenses	Be of te					
	Cost of material consumed	1,980.95	1,345.31	1,779.57	3,326.26	2,344.44	5,034.47
	Purchase of stock in trade	4.25	180.85	10.87	185.10	12.23	1,012.07
	Changes in inventories of Finished Goods, Work-in- Progress and Stock-in-trade	294.62	(91.17)	(16.04)	203.45	(20.65)	(2.50
	Employee benefits expenses	20.03	23.49	28.41	43.52	51.67	135.32
	Finance Costs	33.12	18.76	19.91	51.88	37.06	81.62
- 1	Depreciation and amortization expense	26.93	10.95	10.29	37.88	20.93	50.81
	Other Expenses	124.43	49.23	51.32	173.66	153.46	263.66
	Total Expenses	2,484.33	1,537.42	1,884.33	4,021.75	2,599.14	6,575.45
V	Profit before exceptional and extraordinary items and tax (III-IV)	4.04	27.34	(49.13)	31.38	(125.51)	7.47
VI	Exceptional Items	CEUS DIX DE	III THE STATE OF	N. Verrie			
VII	Profit before extraordinary items and tax (V-VI)	4.04	27.34	(49.13)	31.38	(125.51)	7.47
VIII	Extraordinary items						
IX	Profit before tax (VII-VIII)	4.04	27.34	(49.13)	31.38	(125.51)	7.47
X	Tax Expenses	(V)		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1	
- ^	1) Current tax	(2.61)	6.88		4.27		1.50
	2) Deferred tax	2.75	0.41	(0.49)	3.16	(1.85)	(8.30
	3) Short / (Excess) Provision	Selection and		enter the	BLEF ST	0.11	(0.39
XI		3.90	20.05	(48.64)	23.95	(123.77)	14.66
XII	Profit / (Loss) from discontinuing operations						
XIII	Tax expenses of discontinuing operations	774477	4.5	5 y 7 = 1 5 cm	16 5 35 1		The state of the second
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)						
XV	Profit / (Loss) for the period (XI+XIV)	3.90	20.05	(48.64)	23.95	(123.77)	14.6
XVI	Other Comprehensive income						
	A) (i) Items that will not be reclassified to profit or loss	0.25	0.26		0.51		1.0
779	(ii) Income tax relating to items that will not be reclassified to profit or loss				300	11/15	
	B) (i) Items that will be reclassified to profit or loss						
-	(ii) Income tax relating to items that will be reclassified						
	to profit or loss	137901	1 1 2 1 2	10.00		000,000	7,034,4
XVII	Total Comprehensive Income	4.15	20.31	(48.64)	24.46	(123.77)	15.6
XVIII	Paid up Equity Share Capital (Face Value Rs. 10/- each)	1,705.74	1,705.74	1,137.16	1,705.74	1,137.16	1,705.7
XIX	Other Equity excluding Revaluation Reserve	973.41	969.26	1,378.06	973.41	1,378.06	949.9
XX	Earning per share	PUBLISHED BOOKS	THE PROPERTY.			7.0	81.6
	1) Basic	0.02	0.12	(0.43)	0.14	(1.09)	0.0
	2) Diluted	0.02	0.12	(0.43)	0.14	(1.09)	0.09

Date: 12-Nov-21 Place: Santej FOT SAGARDEEP ALLOYS LIMITED

Wholetime Director (DIN: -02156140) **Statement of Assets & Liabilities** 

	Particulars	AMOUNT IN Rs. 30-Sep-2021	AMOUNT IN Rs. 31-Mar-2021	
		Un-Auditted	Audited	
I. ASSETS				
The Control of the State of	rent Assets			
(a)	Property, Plant & Equipment	1,026.29	1,060.13	
(b)	Capital Work in progress	296.24	282.13	
(c)	Investment Properties			
(d)	Goodwill			
(e)	Other Intagible Assets			
(f)	Intangible assets under development			
(g)	Biological assets other than bearer plants			
(h)	Financial assets			
	(i) Investments in Subsidiaries	516.20	516.2	
	(ii) Trade receivables			
	(iii) Loans			
	(iv) Others - Security Deposit	19.86	18.7	
(i)	Deferred tax assets (net)			
(j)	Income tax assets (net)	2.13		
(k)	Other Non-current assets			
		1,858.59	1,877.1	
2 Current		A Thinkey Co.	SPICE BALL Y	
(a)	Inventories	982.71	870.5	
(b)	Financial assets	ia-Eddina	And the second	
	(i) Investments			
1 Lon Van	(ii) Trade receivables	970.13	697.6	
	(iii) Cash and cash equivalents	304.09	1.005.0	
	(iv) Bank balance other than (iii) above	16.15	16.1	
	(v) Loans	253.88	244.8	
1.9	(vi) Others	Marci III		
(c)	Current tax assets (net)	25.62	12.8	
(d)	Other current assets	97.04	219.4	
	Total Current Assets	2,649.62	2,066.49	
64	Total Assets	4,508.21	3,943.6	
II. EQUITY	AND HARM THE			
1 Equity	AND LIABILITIES			
(a)	Equity share capital	1 705 74	4 705 7	
(a) (b)	Other equity	1,705.74	1,705.74	
(0)	Total Equity	973.41	949.97	
		2,679.15	2,655.71	
2 Liabilitie		1 1 1 1 1 1 1	1 C.532 6.5	
	rent liabilities	A Dance	4 0.12 (4)	
(a)	Financial liabilities		2.75.22	
(4)	(i) Borrowings	178.75	195.00	
	(ii) Trade payables	1/0./3	195.00	
	(iii) Other financial liabilities			
	(other than those specified in (b))			
(b)	Provisions	17.58	14.33	
(c)	Deferred tax liabilities (net)	41.06	14.37	
(d)	Other non-current liabilities	41.06	37.90	
(-)	Total Non-Current Liabilities	237.39	247.27	
	Comment Elabilities	237.33	241.21	

3 Current	liabilities		
(a)	Financial liabilities	Total Control of Control	
	(i) Borrowings	1,046.69	464.26
	(ii) Trade payables	381.40	457.06
	i. total outstanding dues of micro enterprises and small enterprises		
	ii. total outstanding dues of creditors other than micro enterprises and small enterprises		
	(iii) Other financial liabilities (other than those specified in (c))	153.33	110.76
(b)	Other current liabilities		
(c)	Provisions	10.25	8.61
(d)	Current tax liabilities (net)		
	Total Current Liabilities	1,591.67	1,040.69
	Total Equity and Liabilities	4,508.21	3,943.66

Date: 12-11-2021 Place: Santej For SAGARDEEP ALLOYS LIMITED PALL

JAYESHKUMAR A. MEHTA Wholetime Director (DIN: 02156140)

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### **Cash Flow Statement**

## Annexure-I

Adjusted for: Provision for gratuity Depreciation & amortization Interest Income on loans & advances given Interest & finance costs Operating cash flow before working capital changes  Adjusted for: (Increase) / decrease in inventories (Increase) / decrease in trade receivables (Increase) / decrease in other current assets Increase / (decrease) in other current assets Increase / (decrease) in trade payables Increase / (decrease) in trade payables Increase / (decrease) in ther financial liabilities Increase / (decrease) in MAT credit entitlement Increase / (decrease) in More term provisions Increase / (decrease) in other financial liabilities Increase / (decrease) in ong term provisions  Cash generated from / (used in) operations Income taxes paid  Net cash generated from / (used in) operating activities [A]  Cash flow from investing activities: Purchase of fixed assets Increase / decrease in short term loans and advances Increase / decrease in short term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decr	PARTICULARS	AMOUNT IN Rs. 30-Sep-2021	AMOUNT IN Rs. 31-Mar-2021
Net profit before tax as per statement of profit and loss Adjusted for:  Provision for gratuity  Depreciation & amortization Interest & finance costs  Operating cash flow before working capital changes  Adjusted for:  (Increase) / decrease in inventories (Increase) / decrease in trade receivables (Increase) / decrease in trade receivables (Increase) / decrease in trade receivables (Increase) / decrease in trade payables Increase / (decrease) in other current assets Increase / (decrease) in other financial liabilities Increase / (decrease) in most term provisions Cash generated from / (used in) operations Increase / (decrease) in most term provisions Cash generated from / (used in) operating activities [A]  Cash flow from investing activities: Purchase of fixed assets Increase / decrease in short term loans and advances Increase / decrease in long term provising activities [B]  Cash flow from financing activities: Proceeds from long term borrowing (net) Interest paid Net cash flow from/(used in) financing activities [C]  Cash & cash equivalents as at beginning of the year  3.1.2  2.2.1  18.4  19.5  10.6  112.16) (10.0  112.4  11		Un-Auditted	Audited
Adjusted for: Provision for gratuity Depreciation & amortization Interest Income on loans & advances given Interest & finance costs  Operating cash flow before working capital changes  Adjusted for: (Increase) / decrease in inventories (Increase) / decrease in trade receivables (Increase) / decrease in their current assets (Increase) / decrease in other current assets (Increase) / decrease in their current assets (Increase) / decrease in their current assets (Increase) / decrease in their current assets (Increase) / decrease) in other current/non current Increase / (decrease) in trade payables Increase / (decrease) in their financial liabilities Increase / (decrease) in MAT credit entitlement Increase / (decrease) in long term provisions  Cash generated from / (used in) operations Income taxes paid  Net cash generated from / (used in) operating activities [A]  Cash flow from investing activities: Purchase of fixed assets Increase / decrease in short term loans and advances Increase / decrease in short term loans and advances Increase / decrease in short term loans and advances Increase / decrease in short term loans and advances Increase / decrease in short term loans and advances Increase / decrease in long term loans and advances Increase / decrease in short term loans and advances Increase / decrease in long term borrowing (net) Interest Income on loans & advances given Increase / decrease in short term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances Increase / decrease in short term loans and advances Increase / decrease in short term loans and advances Increase / decrease in short term loans and advances Increase / decrease in short term loans and advances Increase / decrease in short term loans and advances Increase / decrease in short term loans and advances Increase / decrease in short term loans and advances Increase / decrease in short term loans and advances Increase / decrease in short term loans and advances Increase / decre	Cash flow from operating activities:		
Provision for gratuity   Depreciation & amortization	Net profit before tax as per statement of profit and loss	31.38	7.47
Depreciation & amortization   37.88   50.8   Interest Income on loans & advances given   13.12   (27.4   Interest & finance costs   51.87   81.6	Adjusted for:		
Interest Income on loans & advances given   (3.12)   (27.4     Interest & finance costs   51.87   81.6     Operating cash flow before working capital changes   118.01   112.4     Adjusted for:   (Increase) / decrease in inventories   (Increase) / decrease in trade receivables   (272.49)   (82.1     (Increase) / decrease in other current assets   109.63   150.3     Increase / (decrease) in other current/non current   42.57   (111.1     Iabilities   (75.65)   284.1     Increase / (decrease) in other financial liabilities   (75.65)   284.1     Increase / (decrease) in MAT credit entitlement   (10.6	Provision for gratuity		
Interest Income on loans & advances given   (3.12)   (27.4     Interest & finance costs   51.87   81.6     Operating cash flow before working capital changes   118.01   112.4     Adjusted for:   (Increase) / decrease in inventories   (Increase) / decrease in trade receivables   (272.49)   (82.1     (Increase) / decrease in other current assets   109.63   150.3     Increase / (decrease) in other current/non current   42.57   (111.1     Iabilities   (75.65)   284.1     Increase / (decrease) in other financial liabilities   (75.65)   284.1     Increase / (decrease) in MAT credit entitlement   (10.64	Depreciation & amortization	37.88	50.81
State   Stat	Interest Income on loans & advances given	(3.12)	(27.45)
Adjusted for:			81.62
(Increase) / decrease in inventories       (112.16)       (10.6         (Increase) / decrease in trade receivables       (272.49)       (82.3         (Increase) / decrease in other current assets       109.63       150.         Increase / (decrease) in other current/non current       42.57       (111.         liabilities       (75.65)       284.         Increase / (decrease) in other financial liabilities       (75.65)       284.         Increase / (decrease) in short term provisions       4.51       (3.3         Increase / (decrease) in long term provisions       2.18       15.3         Cash generated from / (used in) operations       (301.41)       243.3         Increase / decrease in long term provisions       (183.40)       355.3         [A]       (184.51)       (200.3         [A]       (185.71)       (200.3	Operating cash flow before working capital changes		112.45
(Increase) / decrease in trade receivables       (272.49)       (82.1         (Increase) / decrease in other current assets       109.63       150.2         Increase / (decrease) in other current/non current       42.57       (111.2         liabilities       (75.65)       284.3         Increase / (decrease) in other financial liabilities       (75.65)       284.3         Increase / (decrease) in short term provisions       4.51       (3.3         Increase / (decrease) in MAT credit entitlement       (3.3       (3.4         Increase / (decrease) in long term provisions       2.18       15.3         Cash generated from / (used in) operations       (301.41)       243.2         Increase / decrease in long term form (used in) operating activities       (183.40)       355.3         [A]       (183.40)       355.3         Cash flow from investing activities:       (18.17)       (200.3         Increase / decrease in long term loans and advances       (16.71)       238.1         Increase / decrease in long term loans and advances       (1.13)       (1.13)         Net cash flow from financing activities:       (1.25)       195.6         [B]       (28.64)       (530.1         Cash flow from financing activities:       (1.6.25)       195.6         Proceeds fro	Adjusted for:		
(Increase) / decrease in trade receivables       (272.49)       (82.1         (Increase) / decrease in other current assets       109.63       150.2         Increase / (decrease) in other current/non current       42.57       (111.2         liabilities       (75.65)       284.3         Increase / (decrease) in other financial liabilities       (75.65)       284.3         Increase / (decrease) in other term provisions       4.51       (3.3         Increase / (decrease) in MAT credit entitlement       (3.1       (3.2         Increase / (decrease) in long term provisions       2.18       15.3         Cash generated from / (used in) operations       (301.41)       243.2         Increase / decrease in short (used in) operating activities       (183.40)       355.3         [A]       (183.40)       355.3         Increase / decrease in short term loans and advances       (18.17)       (200.3         Increase / decrease in long term loans and advances       (16.71)       238.1         Increase / decrease in long term loans and advances       (1.13)       (1.13)         Net cash flow from financing activities:       (1.25)       195.6         [B]       (232.89)       65.3         Cash flow from financing activities:       (1.6.25)       195.6         Procee	(Increase)/ decrease in inventories	(112.16)	(10.69)
[Increase] / decrease in other current assets Increase] (decrease) in other current/non current liabilities Increase] (decrease) in trade payables Increase] (decrease) in other financial liabilities Increase] (decrease) in other financial liabilities Increase] (decrease) in short term provisions Increase] (decrease) in MAT credit entitlement Increase] (decrease) in long term provisions Cash generated from / (used in) operations Income taxes paid  Cash flow from investing activities: Purchase of fixed assets Increase] (decrease) in other financial liabilities Increase] (used in) operations Increase] (used in) operations Increase] (used in) operations Increase] (used in) operating activities [A]  Cash flow from investing activities: Purchase of fixed assets Increase] (used in) operating activities Increase] (used in) operations I	(Increase)/ decrease in trade receivables	(272.49)	(82.12)
liabilities Increase/ (decrease) in trade payables Increase/ (decrease) in other financial liabilities Increase/ (decrease) in short term provisions Increase/ (decrease) in MAT credit entitlement Increase/ (decrease) in long term provisions Cash generated from / (used in) operations Income taxes paid Net cash generated from/ (used in) operating activities [A]  Cash flow from investing activities: Purchase of fixed assets Increase/ decrease in short term loans and advances Increase/ decrease in short term loans and advances Increase/ decrease in long term loans and advances Increase/ decrease in long term loans and advances Increase/ decrease in long term loans and advances Increase/ decrease in short term loans and advances Increase/ decrease in short term borrowing (net) Proceeds from long term borrowing (net) Interest paid Net cash flow from/(used in) financing activities [C]  Net increase/(decrease) in cash & cash equivalents [A+B+C] Cash & cash equivalents as at beginning of the year	(Increase)/ decrease in other current assets	109.63	150.25
Increase/ (decrease) in other financial liabilities Increase/ (decrease) in short term provisions Increase/ (decrease) in MAT credit entitlement Increase/ (decrease) in long term provisions Income taxes paid Income taxes paid Income taxes paid Income taxes paid Increase/ (decrease) in operations Income taxes paid Income taxes paid Income investing activities:  Purchase of fixed assets Increase/ decrease in short term loans and advances Increase/ decrease in long term loans and advances Increase/ decrease in lon		42.57	(111.25)
Increase/ (decrease) in short term provisions Increase/ (decrease) in MAT credit entitlement Increase/ (decrease) in long term provisions Cash generated from / (used in) operations Income taxes paid Net cash generated from/ (used in) operating activities [A]  Cash flow from investing activities: Purchase of fixed assets Increase/ decrease in short term loans and advances Increase/ decrease in short term loans and advances Net cash flow from/(used) in investing activities [B]  Cash flow from financing activities: Proceeds from long term borrowing (net) Proceeds from short term borrowing (net) Proceeds from short term borrowing (net) Proceeds from short term borrowing (net) Interest paid Net cash flow from/(used in) financing activities [C]  Net increase/ (decrease) in cash & cash equivalents [A+B+C] Cash & cash equivalents as at beginning of the year	Increase/ (decrease) in trade payables	(75.65)	284.79
Increase/ (decrease) in MAT credit entitlement Increase/ (decrease) in long term provisions  Cash generated from / (used in) operations Income taxes paid  Net cash generated from/ (used in) operating activities  [A]  Cash flow from investing activities:  Purchase of fixed assets Increase/ decrease in short term loans and advances Increase/ decrease in long term loans and advances Increase/ decrease in long term loans and advances Increase/ flow from/(used) in investing activities  [B]  Cash flow from financing activities:  Proceeds from long term borrowing (net) Proceeds from short term borrowing (net) Interest paid Net cash flow from/(used in) financing activities  [C]  Net increase/ (decrease) in cash & cash equivalents [A+B+C] Cash & cash equivalents as at beginning of the year	Increase/ (decrease) in other financial liabilities		
Increase/ (decrease) in long term provisions  Cash generated from / (used in) operations Income taxes paid  Net cash generated from/ (used in) operating activities  [A]  Cash flow from investing activities:  Purchase of fixed assets Interest Income on loans & advances given Increase/ decrease in long term loans and advances Increase/ decrease in long term loans and advances Net cash flow from/(used) in investing activities  [B]  Cash flow from financing activities:  Proceeds from short term borrowing (net) Interest paid  Net cash flow from/(used in) financing activities  [C]  Net increase/(decrease) in cash & cash equivalents [A+B+C] Cash & cash equivalents as at beginning of the year	Increase/ (decrease) in short term provisions	4.51	(3.11)
Cash generated from / (used in) operations Income taxes paid  Net cash generated from/ (used in) operating activities  [A]  Cash flow from investing activities: Purchase of fixed assets Increase / decrease in short term loans and advances Increase / decrease in long term loans and advances Increase / decrease in long term loans and advances  Net cash flow from/(used) in investing activities  [B]  Cash flow from financing activities: Proceeds from long term borrowing (net) Interest paid Net cash flow from/(used in) financing activities  [C]  Net increase / (decrease) in cash & cash equivalents [A+B+C] Cash & cash equivalents as at beginning of the year  (183.40)  (183.40)  (183.40)  (183.40)  (18.17) (200.3  (16.71) (238.3  (16.71) (238.3  (16.71) (238.3  (16.71) (258.3  (32.89) (	Increase/ (decrease) in MAT credit entitlement	Les value de la la	THE UNITED
Income taxes paid  Net cash generated from/ (used in) operating activities  [A]  Cash flow from investing activities:  Purchase of fixed assets  Interest Income on loans & advances given  Increase/ decrease in short term loans and advances  Increase/ decrease in long term loans and advances  Net cash flow from/(used) in investing activities  [B]  Cash flow from financing activities:  Proceeds from long term borrowing (net)  Proceeds from long term borrowing (net)  Interest paid  Net cash flow from/(used in) financing activities  [C]  Net increase/(decrease) in cash & cash equivalents  [A+B+C]  Cash & cash equivalents as at beginning of the year		2.18	15.39
Net cash generated from/ (used in) operating activities  [A]  Cash flow from investing activities:  Purchase of fixed assets  Increase decrease in short term loans and advances  Increase decrease in long term loans and advances  Increase decrease in long term loans and advances  Increase decrease in long term loans and advances  [B]  Cash flow from financing activities:  Proceeds from long term borrowing (net)  Proceeds from short term borrowing (net)  Interest paid  Net cash flow from/(used in) financing activities  [C]  Net increase decrease in long term loans and advances  (1.13)  (1.14)  (1.15)  (1.15)  (1.15)  (1.15)  (1.17)  (1.18)  (1.19)		(301.41)	243.25
Cash flow from investing activities:  Purchase of fixed assets Interest Income on loans & advances given Increase/ decrease in short term loans and advances Increase/ decrease in long term loans and advances Increase/ decrease in increase increas	Income taxes paid		(0.39)
Purchase of fixed assets Interest Income on loans & advances given Increase/ decrease in short term loans and advances Increase/ decrease in long term loans and advances Increase/ decrease in long term loans and advances Net cash flow from/(used) in investing activities  [B]  Cash flow from financing activities: Proceeds from long term borrowing (net) Proceeds from short term borrowing (net) Interest paid Net cash flow from/(used in) financing activities  [C]  Net increase/(decrease) in cash & cash equivalents [A+B+C] Cash & cash equivalents as at beginning of the year  (18.17) (200.3 3.12 27.4 (16.71) (32.89) 65.1 (16.25) 195.0 (51.87) (81.6 514.31 (416.7  298.02 3.7		(183.40)	355.31
Interest Income on loans & advances given Increase/ decrease in short term loans and advances Increase/ decrease in long term loans and advances Increase/ decrease in long term loans and advances  Net cash flow from/(used) in investing activities  [B]  Cash flow from financing activities:  Proceeds from long term borrowing (net) Proceeds from short term borrowing (net) Interest paid Net cash flow from/(used in) financing activities  [C]  Net increase/(decrease) in cash & cash equivalents [A+B+C] Cash & cash equivalents as at beginning of the year  3.12 3.12 3.12 3.12 3.12 3.12 3.12 3.1	Cash flow from investing activities:		
Increase/ decrease in short term loans and advances Increase/ decrease in long term loans and advances  Net cash flow from/(used) in investing activities  [B]  Cash flow from financing activities:  Proceeds from long term borrowing (net)  Proceeds from short term borrowing (net)  Interest paid  Net cash flow from/(used in) financing activities  [C]  Net increase/(decrease) in cash & cash equivalents  [A+B+C]  Cash & cash equivalents as at beginning of the year  (16.71)  238.1  (16.71)  (16.72)  (17.72)  (17.73)  (17.74)  (16.75)  (16.75)  (16.71)  (16.75)  (16.71)  (16.75)  (16.71)  (16.75)  (17.75)  (17.75)  (17.75)  (17.75)  (17.75)  (17.75)  (17.75)  (17.75)  (17.75)  (17.75)  (17.75)  (17.75)  (17.75)  (17.75)	Purchase of fixed assets	(18.17)	(200.39)
Increase/ decrease in long term loans and advances  Net cash flow from/(used) in investing activities  [B]  Cash flow from financing activities:  Proceeds from long term borrowing (net)  Proceeds from short term borrowing (net)  Interest paid  Net cash flow from/(used in) financing activities  [C]  Net increase/(decrease) in cash & cash equivalents  [A+B+C]  Cash & cash equivalents as at beginning of the year  (1.13)  (32.89)  (16.25)  (16.	Interest Income on loans & advances given	3.12	27.45
Net cash flow from/(used) in investing activities  [B]  Cash flow from financing activities:  Proceeds from long term borrowing (net)  Proceeds from short term borrowing (net)  Interest paid  Net cash flow from/(used in) financing activities  [C]  Net increase/(decrease) in cash & cash equivalents  [A+B+C]  Cash & cash equivalents as at beginning of the year  (32.89)  (16.25)  (16.25)  195.0  (16.25)  (16	Increase/ decrease in short term loans and advances	(16.71)	238.13
[B]  Cash flow from financing activities:  Proceeds from long term borrowing (net)  Proceeds from short term borrowing (net)  Interest paid  Net cash flow from/(used in) financing activities  [C]  Net increase/(decrease) in cash & cash equivalents  [A+B+C]  Cash & cash equivalents as at beginning of the year  10.25)  195.0	Increase/ decrease in long term loans and advances	(1.13)	2/2/75
Proceeds from long term borrowing (net)  Proceeds from short term borrowing (net)  Interest paid  Net cash flow from/(used in) financing activities  [C]  Net increase/(decrease) in cash & cash equivalents  [A+B+C]  Cash & cash equivalents as at beginning of the year  (16.25)  195.0  (81.6  (51.87)  (81.6  298.02  3.7		(32.89)	65.19
Proceeds from long term borrowing (net)  Proceeds from short term borrowing (net)  Interest paid  Net cash flow from/(used in) financing activities  [C]  Net increase/(decrease) in cash & cash equivalents  [A+B+C]  Cash & cash equivalents as at beginning of the year  (16.25)  195.0  (81.6  (51.87)  (81.6  298.02  3.7		(3.12.48)	[19.49]
Proceeds from short term borrowing (net)  Interest paid  Net cash flow from/(used in) financing activities  [C]  Net increase/(decrease) in cash & cash equivalents  [A+B+C]  Cash & cash equivalents as at beginning of the year  582.43  (530.1  (81.6  514.31  298.02  3.7		(e., d. xe.,	(31,12)
Interest paid  Net cash flow from/(used in) financing activities  [C]  Net increase/(decrease) in cash & cash equivalents  [A+B+C]  Cash & cash equivalents as at beginning of the year  (51.87)  (81.6  (21.87)  (21.87)  (81.6  (21.87)  (21.87)  (81.6  (21.87)  (21.87)		(16.25)	195.00
Net cash flow from/(used in) financing activities [C]  Net increase/(decrease) in cash & cash equivalents [A+B+C]  Cash & cash equivalents as at beginning of the year  298.02  3.7		582.43	(530.13)
[C]  Net increase/(decrease) in cash & cash equivalents [A+B+C]  Cash & cash equivalents as at beginning of the year  298.02  3.7		(51.87)	(81.61)
[A+B+C] Cash & cash equivalents as at beginning of the year 22.21 18.4		514.31	(416.74)
Cash & cash equivalents as at beginning of the year 22.21 18.4		298.02	3.76
		22 21	19 45
CHOSHIE DAIGHTE OF CASH & CASH EURIVAIENTS 270.72   270.72   271.72	Closing Balance of Cash & Cash Equivalents	320.23	22.21

Date: 12-11-2021 Place: Santej For SAGARDEEP ALLOYS LIMITED ALL

JAYESHKUMAR A. MEHTA Wholetime Director (DIN: -02156140)



#### SAGARDEEP ALLOYS LIMITED LIMITED

(CIN:L29253GJ2007PLC050007)

(Regd. Office:Plot No. 2070, Rajnagar Patiya, Santej Khatraj Road Santej Kalol Gandhinagar - 382721)

E-mail id: secretary@sdalloys.com website: www.sda

Unaudited Consolidated Financial Results for the period ended on 30th September, 2021

website: www.sdalloys.com

-41					(Rs. In Lakh	s) Except EPS and I	Face Value of Share
500			Quarter	Half Year		Year	
	Particulars	ended on	ended on	ended on	enden on	ended on	ended on
	Particulars	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unudited	Unaudited	Unaudited	Audited
I	Revenue from operations	2,482.41	1,561.42	1,824.59	4,043.83	2,447.18	6,548.37
II		7.51	6.14	11.25	13.65	27.09	37.89
Ш		2,489.92	1,567.56	1,835.84	4,057.48	2,474.27	6,586.20
			Season of the	National State			
IV	Expenses			- 20 20 2	12 12 12 12		
	Cost of material consumed	1,980.95	1,345.31	1,779.57	3,326.26	2,344.44	5,034.4
	Purchase of stock in trade	4.25	180.85	10.86	185.10	12.22	1,012.0
	Changes in inventories of Finished Goods, Work-in- Progress and Stock-in-trade	294.62	(91.17)	(16.03)	203.45	(20.64)	(2.49
	Employee benefits expenses	20.03	23.49	28.41	43.52	51.67	135.3
	Finance Costs	33.12	18.76	19.99	51.88	37.14	81.6
	Depreciation and amortization expense	27.41	11.33	10.67	38.74	21.70	52.3
	Other Expenses	124.43	49.36	51.33	173.79	153.46	264.4
	Total Expenses	2,484.81	1,537.93	1,884.80	4,022.74	2,599.99	6,577.7
V		5.11	29.63	(48.96)	34.74	(125.72)	8.4
VI	Exceptional Items						
VII	Profit before extraordinary items and tax (V-VI)	5.11	29.63	(48.96)	34.74	(125.72)	8.4
VIII	Extraordinary items						
IX	Profit before tax (VII-VIII)	5.11	29.63	(48.96)	34.74	(125.72)	8.4
X	Tax Expenses						
	1) Current tax	(2.61)	6.88		4.27		1.5
	2) Deferred tax	3.01	0.68	(0.16)	3.69	(1.21)	(7.0
	3) Short / (Excess) Provision	100 E 11 1 47 1		200		0.11	(0.3
XI	Profit (Loss) for the period from continuing operations (IX-X)	4.71	22.07	(48.80)	26.78	(124.62)	14.4
XII	Profit / (Loss) from discontinuing operations				La Carriera	1	
XIII	Tax expenses of discontinuing operations	the Message for	freezents broden	ne A left Frede	10 - 10 / 10 m		
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	B 555 25		A STATE OF THE STA		ol Organización ()	Faculty despises
XV	Profit / (Loss) for the period (XI+XIV)	4.71	22.07	(48.80)	26.78	(124.62)	14.4
XVI	Other Comprehensive income	4500000		C G. West, Coll III		TOTAL CONTRACTOR	21000-91
	A) (i) Items that will not be reclassified to profit or loss	0.25	0.26		0.51	Transe & A	1.0
	(ii) Income tax relating to items that will not be reclassified to				CALLET	27.5	65493
- 16	B) (i) Items that will be reclassified to profit or loss			E COMPANY .			
	(ii) Income tax relating to items that will be reclassified to						
XVII		4.96	22.33	(48.80)	27.29	(124.62)	15.4
XVIII		1,642.39	1,642.39	1,073.81	1,642.39	1,073.81	1,642.3
XIX	Other Equity excluding Revaluation Reserve	961.47	956.51	1,362.72	961.47	1,362.72	935.1
XX	Earning per share	The second second					
7	1) Basic	0.02	0.14	(0.45)	0.16	(1.16)	0.0
	2) Diluted	0.02	0.14	(0.45)	0.16	(1.16)	0.0

Date: 12-11-2021

Place: Santej

For SAGARDEEP ALLOYS LIMITED

JAYESHKUMAR A. MEHTA **Wholetime Director** (DIN: -02156140)

**Statement of Assets & Liabilities** 

		Particulars	AMOUNT IN Rs. 30-Sep-2021	AMOUNT IN Rs. 31-Mar-2021
10 50			Un-Auditted	Audited
I. ASSET				
1 Non Cur	rent Assets			
(b)	Capital Work	ant & Equipment	1,120.21	1,154.5
(c)	Investment I		544.12	529.9
(d)	Goodwill	rioperties		
(e)	Other Intagil	ble Assets		
(f)		ssets under development		
(g)		sets other than bearer plants		
(h)	Financial ass			
		Non current Investments		
		rade receivables		
		oans		0.:
115		Others - Security Deposit	19.86	18.
(i)	Deferred tax			
(j)	Income tax a		ELECTRICAL TO THE STATE OF THE	
(k)	Other Non-ci	urrent assets		
2 Current	accete		1,684.19	1,703.7
(a)	Inventories			
(b)	Financial ass	ets	982.71	870.5
(0)		nvestments		
		rade receivables	1,084.07	044
		Cash and cash equivalents	305.05	811.1
		ank balance other than (iii) above	16.15	6.1
		oans	254.04	244.1
	(vi) 0	Others		244.0
(c)	Current tax a	ssets (net)	25.83	13.0
(d)	Other curren	t assets	100.60	222.9
		Total Current Assets	2,768.45	2,184.8
		Total Assets	4,452.64	3,888.6
FOLITY	AND LIABILITIES			
1 Equity	NAD CIADICITIES			
(a)	Equity share	capital	1 642 30	17423
(a) (b)	Equity share Other equity		1,642.39	
	Equity share Other equity	Transport	961.47	935.2
(b)	Other equity	otal Equity		935.2
(b)	Other equity	otal Equity	961.47	935.2
(b)  2 Liabilitie Non-curr	Other equity To	otal Equity	961.47	935.2
2 Liabilitie Non-curr (a)	Other equity To s ent liabilities Financial liabi	otal Equity	961.47 2,603.86	935.2
(b)  2 Liabilitie Non-curr	Other equity To sent liabilities Financial liabi	otal Equity  silties orrowings	961.47	935.2 2,577.5
2 Liabilitie Non-curr (a)	Other equity To s ent liabilities Financial liabi (i) Bo (ii) Ti	otal Equity  ilities orrowings rade payables	961.47 2,603.86	1,642.3 935.2 2,577.5
2 Liabilitie Non-curr (a)	Other equity To s ent liabilities Financial liabi (i) Bi (ii) Ti (iii) O	otal Equity  lilities orrowings rade payables ther financial liabilities	961.47 2,603.86	935.2 2,577.5
(b)  2 Liabilitie  Non-curr  (a)	Other equity To s sent liabilities Financial liabi (i) Bo (ii) To (iii) O	otal Equity  ilities orrowings rade payables	961.47 2,603.86 186.31	935.2 2,577.5 206.4
(b)  2 Liabilitie: Non-curr (a)	Other equity To sent liabilities Financial liabilities (ii) Be (iii) Tr (iii) O (c	illties orrowings rade payables ther financial liabilities other than those specified in (b))	961.47 2,603.86 186.31	935.2 2,577.5 206.4
(b)  2 Liabilitie  Non-curr  (a)	other equity To sent liabilities Financial liabi (i) B (ii) Ti (iii) O (c Provisions Deferred tax	otal Equity  lilities orrowings rade payables ther financial liabilities	961.47 2,603.86 186.31	935.2 2,577.5 206.4
(b)  2 Liabilitie Non-curr (a)  (b) (c)	other equity To sent liabilities Financial liabi (i) Bi (ii) Ti (iii) O (c Provisions Deferred tax l Other non-cu	otal Equity  illties orrowings rade payables ther financial liabilities other than those specified in (b))	961.47 2,603.86 186.31 17.58 51.18	935.2 2,577.5 206.4 14.3 47.4
(b)  2 Liabilitie Non-curr (a)  (b) (c)	other equity To sent liabilities Financial liabi (i) Bi (ii) Ti (iii) O (c Provisions Deferred tax l Other non-cu	otal Equity  illities orrowings rade payables ther financial liabilities other than those specified in (b))  liabilities (net) rrent liabilities	961.47 2,603.86 186.31	935.2 2,577.5 206.4
(b)  2 Liabilitie Non-curr (a)  (b) (c)	Other equity To sent liabilities Financial liabi (i) Be (ii) To (iii) O (c) Provisions Deferred tax 1 Other non-cu	otal Equity  illities orrowings rade payables ther financial liabilities other than those specified in (b))  liabilities (net) rrent liabilities	961.47 2,603.86 186.31 17.58 51.18	935.2 2,577.5 206.4 14.3 47.4
(b)  2 Liabilitie Non-curr (a) (b) (c) (d)	Other equity To sent liabilities Financial liabi (i) Bi (ii) Ti (iii) O (c Provisions Deferred tax   Other non-cu To liabilities Financial liabi	otal Equity  ilities orrowings rade payables ther financial liabilities other than those specified in (b))  liabilities (net) rrent liabilities otal Non-Current Liabilities	961.47 2,603.86 186.31 17.58 51.18	935.2 2,577.5 206.4 14.3 47.4
(b)  2 Liabilitie Non-curr (a)  (b) (c) (d)  3 Current li	Other equity To sent liabilities Financial liabi (i) Br (ii) Tr (iii) Or (iii) Or (iii) Or (iii) Or (iii) Or (iii) Or (iiii) Or (iiiiii) Or (iiiii) Or (iiiiii) Or (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	ilities orrowings rade payables ther financial liabilities other than those specified in (b)) liabilities (net) rrent liabilities otal Non-Current Liabilities	961.47 2,603.86 186.31 17.58 51.18	935.2,577.5 2,577.5 206.4 14.3 47.4 268.3
(b)  2 Liabilitie Non-curr (a)  (b) (c) (d)  3 Current li	Other equity To sent liabilities Financial liabi (ii) Bi (iii) To (iii) O (iii) O (iii) To (iii) Tr	ilities orrowings rade payables ther financial liabilities other than those specified in (b)) liabilities (net) rrent liabilities otal Non-Current Liabilities	961.47 2,603.86 186.31 17.58 51.18	935.2 2,577.5 206.4 14.3 47.4 268.3
(b)  2 Liabilitie: Non-curr (a)  (b) (c) (d)  3 Current II (a)	Other equity To sent liabilities Financial liabi (i) Be (ii) To (iii) O (iii) To (iii) Be (iii) To (iii) I (iiii) I (iiii) I (iiii) I (iiiii) I (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	ilities orrowings rade payables ther financial liabilities other than those specified in (b)) liabilities (net) rrent liabilities otal Non-Current Liabilities lities orrowings ade payables total outstanding dues of micro	961.47 2,603.86 186.31 17.58 51.18 255.07	935.2 2,577.5 206.4 14.3 47.4 268.3
(b)  2 Liabilitie: Non-curr (a)  (b) (c) (d)  3 Current II (a)	Other equity To sent liabilities Financial liabi (i) B. (ii) Tr (iii) O. (c) Provisions Deferred tax I. Other non-cu To liabilities Financial liabi (i) Bo (ii) Tr i. 1.	ilities orrowings rade payables ther financial liabilities other than those specified in (b)) liabilities (net) rrent liabilities otal Non-Current Liabilities lities orrowings ade payables total outstanding dues of micro interprises and small enterprises	961.47 2,603.86 186.31 17.58 51.18 255.07	935.2 2,577.5 206.4 14.3 47.4 268.3
(b)  2 Liabilitie: Non-curr (a)  (b) (c) (d)  3 Current II (a)	Other equity To sent liabilities Financial liabi (i) Bo (ii) Tr (iii) O (c Provisions Deferred tax l Other non-cu To abilities Financial liabi (i) Bo (ii) Tr et et ii.	ilities orrowings rade payables ther financial liabilities other than those specified in (b)) liabilities (net) rrent liabilities otal Non-Current Liabilities lities orrowings ade payables total outstanding dues of micro nterprises and small enterprises total outstanding dues of creditors other	961.47 2,603.86 186.31 17.58 51.18 255.07	935.2 2,577.5 206.4 14.3 47.4 268.3
(b)  2 Liabilitie: Non-curr (a)  (b) (c) (d)  3 Current II (a)	Other equity To sent liabilities Financial liabi (i) Bo (ii) Tr (iii) O (c Provisions Deferred tax l Other non-cu To abilities Financial liabi (i) Bo (ii) Tr et et ii.	ilities orrowings rade payables ther financial liabilities other than those specified in (b)) liabilities (net) rrent liabilities otal Non-Current Liabilities lities orrowings ade payables total outstanding dues of micro interprises and small enterprises	961.47 2,603.86 186.31 17.58 51.18 255.07	935.: 2,577.: 206.4 14.3 47.4 268.3
(b)  2 Liabilitie: Non-curr (a)  (b) (c) (d)  3 Current II (a)	Other equity To sent liabilities Financial liabi (i) Bi (ii) To (iii) O (iii) O (iii) To (iii) Tr	ilities orrowings rade payables ther financial liabilities other than those specified in (b)) liabilities (net) rrent liabilities otal Non-Current Liabilities lities orrowings ade payables total outstanding dues of micro nterprises and small enterprises total outstanding dues of creditors other an micro enterprises and small enterprises	961.47 2,603.86 186.31 17.58 51.18 255.07 1,046.69 381.78	935.2 2,577.5 206.4 14.3 47.4 268.3
(b)  2 Liabilitie: Non-curr (a)  (b) (c) (d)  3 Current II (a)	other equity To sent liabilities Financial liabi (i) B. (ii) To (iii) Oo (iii) Oo (iii) To (iii) To (iii) To (iii) Bellities Financial liabi (i) Bellities Financial liabi (i) Bellities (ii) To (iii) To (iii) th	ilities orrowings rade payables ther financial liabilities other than those specified in (b)) liabilities (net) rrent liabilities otal Non-Current Liabilities lities orrowings ade payables total outstanding dues of micro onterprises and small enterprises total outstanding dues of creditors other an micro enterprises and small enterprises ther financial liabilities	961.47 2,603.86 186.31 17.58 51.18 255.07	935.2 2,577.5 206.4 14.3 47.4 268.3
(b)  2 Liabilitie  Non-curr (a) (b) (c) (d)  3 Current li (a)	Other equity To sent liabilities Financial liabi (i) Be (ii) Tr (iii) Cother non-cu Deferred tax (ii) Be (ii) Be (ii) Tr (iii) Cother non-cu (iii)	ilities orrowings rade payables ther financial liabilities other than those specified in (b)) liabilities (net) rrent liabilities otal Non-Current Liabilities lities orrowings ade payables total outstanding dues of micro otterprises and small enterprises total outstanding dues of creditors other an micro enterprises and small enterprises ther financial liabilities ther than those specified in (c))	961.47 2,603.86 186.31 17.58 51.18 255.07 1,046.69 381.78	935.2 2,577.5 206.4 14.3 47.4 268.3
(b)  2 Liabilitie Non-curr (a) (b) (c) (d)  3 Current li (a)	Other equity To sent liabilities Financial liabi (i) Br (ii) To (iii) Other non-cu To (iii) Tr (iii) Tr (iii) Tr (iii) Tr (iii) Cother non-cu (iii) Tr (iii) Cother non-cu (iii) Tr (iii) Cother current	ilities orrowings rade payables ther financial liabilities other than those specified in (b)) liabilities (net) rrent liabilities otal Non-Current Liabilities lities orrowings ade payables total outstanding dues of micro otterprises and small enterprises total outstanding dues of creditors other an micro enterprises and small enterprises ther financial liabilities ther than those specified in (c))	961.47 2,603.86 186.31 17.58 51.18 255.07 1,046.69 381.78	935.2 2,577.5 206.4 14.3 47.4 268.3 464.2 457.3
(b)  2 Liabilitie  Non-curr (a) (b) (c) (d)  3 Current II (a)	Other equity To sent liabilities Financial liabi (ii) Bi (iii) To (iii) Oo (iii) Other non-cu To (iii) Tr (iii) Tr (iii) Tr (iii) Tr (iii) th (iii) Oo (of (other current Provisions	ilities orrowings rade payables ther financial liabilities other than those specified in (b)) liabilities (net) rrent liabilities otal Non-Current Liabilities lities orrowings ade payables total outstanding dues of micro onterprises and small enterprises total outstanding dues of creditors other an micro enterprises and small enterprises ther financial liabilities ther than those specified in (c)) liabilities	961.47 2,603.86 186.31 17.58 51.18 255.07 1,046.69 381.78	935.2 2,577.5 206.4
(b)  2 Liabilitie Non-curr (a) (b) (c) (d)  3 Current li (a)	Other equity To sent liabilities Financial liabi (i) Br (ii) To (iii) Other non-cu To (iii) Tr (iii) Tr (iii) Tr (iii) Tr (iii) Cother non-cu (iii) Tr (iii) Cother non-cu (iii) Tr (iii) Cother current	ilities orrowings rade payables ther financial liabilities other than those specified in (b)) liabilities (net) rrent liabilities otal Non-Current Liabilities lities orrowings ade payables total outstanding dues of micro onterprises and small enterprises total outstanding dues of creditors other an micro enterprises and small enterprises ther financial liabilities ther than those specified in (c)) liabilities	961.47 2,603.86 186.31 17.58 51.18 255.07 1,046.69 381.78	935.2 2,577.5 206.4 14.3 47.4 268.3 464.2 457.3

Date: 12-11-2021 Place: Santej For SAGARDEEP ALLOYS LIMITED

JAYESHKUMAR A. MEHTA Wholetime Director (DIN: 02156140)



## **Cash Flow Statement**

#### Annexure-I

PARTICULARS	AMOUNT IN Rs. 30-Sep-2021	AMOUNT IN Rs. 31-Mar-2021
	Un-Auditted	Audited
Cash flow from operating activities:		
Net profit before tax as per statement of profit and loss	34.75	8.47
Adjusted for:		
Provision for gratuity		
Depreciation & amortization	38.73	52.34
Interest Income on loans & advances given	(3.12)	(27.25)
Interest & finance costs	51.87	81.63
Operating cash flow before working capital changes	122.23	115.19
Adjusted for:	BASKO PERISE	
(Increase)/ decrease in inventories	(112.15)	(10.69)
(Increase)/ decrease in trade receivables	(272.91)	(83.02)
(Increase)/ decrease in other current assets	109.63	148.03
Increase/ (decrease) in other current/non current liabilities	42.57	(110.41)
Increase/ (decrease) in trade payables	(75.55)	285.06
Increase/ (decrease) in Financial Assets	0.16	5.11
Increase/ (decrease) in other financial liabilities		
Increase/ (decrease) in short term provisions	2.03	(3.28)
Increase/ (decrease) in MAT credit entitlement	2. 24型的有效的 - 2.1 V	Add to be to bid
Increase/ (decrease) in long term provisions	2.18	14.37
Cash generated from / (used in) operations	(181.81)	360.37
Income taxes paid	(4.27)	(0.39)
Net cash generated from/ (used in) operating activities [A]	(186.08)	359.97
Cash flow from investing activities:		
Purchase of fixed assets	(18.17)	(205.66)
Increase/ decrease in short term loans and advances	(9.22)	237.95
Increase/ decrease in long term loans and advances	(1.13)	CA_03
Interest received	3.12	27.25
Net cash flow from/(used) in investing activities [B]	(25.40)	59.54
Cash flow from financing activities:		(35.02)
Proceeds from long term borrowing (net)	(20.13)	195:13
Proceeds from short term borrowing (net)	582.42	(530.13)
Interest paid	(51.87)	(81.63)
Net cash flow from/(used in) financing activities [C]	510.42	(416.63)
Net increase/(decrease) in cash & cash equivalents [A+B+C]	298.94	2.88
Cash & cash equivalents as at beginning of the year	22.26	19.38
Closing Balance of Cash & Cash Equivalents	321.20	22.26

Date: 12-11-2021 Place: Santej For SAGARDEEP ALLOYS LIMITED

JAYESHKUMAR A. MEHTA Wholetime Director (DIN: -02156140)

#### Notes:

- The aforesaid financial results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 12th november, 2021
- The Statutory Auditors of the Company have carried out a 'Limited Review" of the above results as per regulations 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
- 3. The Company has only one reportable primary business segments.
- 4. The 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.
- The figures for the previous quarter/ year have been regrouped/reclassified wherever necessary to make them comparable.
- 6. In preparation of Financial Results for the quarter and Six months ended September 30, 2021, the Company has taken into account the possible impact of COVID-19 and the related internal and external factors known to the management upto the date of approval of these results.

For, SAGARDEEP ALLOYS LIMITED

DATE: 12-11-2021 PLACE: Santej

JAYESHKUMAR A. MEHTA WHOLETIME DIRECTOR

[DIN: 02156140]



# Piyush J. Shah & Co. Chartered Accountants

Piyush J. Shah

B.Com, FCA, D.I.S.A.(ICA)

Independent Auditor's Limited Review Report on the Quarterly Unaudited 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,
Sagardeep Alloys Limited
Plot no. 2070, Rajnagar Patiya,
Santej Khatraj Road, Kalol,
Gandhinagar-382721

Dear Sirs,

Re: Limited Review Report of the Unaudited Standalone Financial Results for the quarter ended 30<sup>th</sup> September, 2021

We have reviewed the accompanying statement of unaudited standalone financial results of Sagardeep Alloys Limited ("the Company") for the quarter ended on 30<sup>th</sup>June, 2021 ("the statement") attached herewith being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the regulation") as amended read with circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 ("the circular").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.

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. As 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.

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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 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, Piyush J. Shah & Co.,

**Chartered Accountants** 

F.R.N.: 121172W

Arvind S. Vijayvargiya

Partner

M. No.: 165063

UDIN: 21165063AAAAUG1858 Date: 12<sup>th</sup> November, 2021

Place: Ahmedabad



# Piyush J. Shah & Co. Chartered Accountants

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Piyush J. Shah

B.Com, FCA, D.I.S.A.(ICA)

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

Review Report to
The Board of Directors,
Sagardeep Alloys Limited
Plot no. 2070, Rajnagar Patiya,
Santej Khatraj Road, Kalol,
Gandhinagar-382721

Dear Sirs,

Re: Limited Review Report of the Unaudited Consolidated Financial Results for the quarter ended 30<sup>th</sup> September, 2021

We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Sagardeep Alloys Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), and its share of the net profit after tax and total comprehensive income of its associates and joint ventures, if any, for the quarter ended September 30, 2021 (the "Statement")attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("IND AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.

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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

The Statement includes the results of the entities as mentioned below:

Sr. No.	Name of the Company	Relationship
1	Sagardeep Alloys Limited	Holding Company
2	Sagardeep Engineers Private Limited	Subsidiary Company

Based on our review conducted and procedures performed as stated in Paragraph 3 above and based on the consideration of the review report of other auditor, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including manner in which it is to be disclosed, or that it contains any material misstatement.

The accompanying statement includes unaudited interim financial results and other unaudited financial information of the four subsidiaries, whose interim financial results reflect group's share of total assets of Rs. (54.99) Lakhs as at September 30, 2021 and group's share of total revenues of Rs. NIL and group's share of total net profit after tax of Rs. 2.83 Lakhs and share of total comprehensive income of Rs. NIL for the quarter ended September 30, 2021 and for the period from April 01, 2021 to September 30, 2021 as considered in this statement, which have been reviewed by their respective auditors.

For Piyush J. Shah & Co.,

**Chartered Accountants** 

F.R.N.: 121172W

Arvind S. Vijayvargiya

Partner

Mem. No.: 165063

UDIN: 21165063AAAAUF1124 Date: 12<sup>th</sup> November, 2021

Place: Ahmedabad