SANGHI INDUSTRIES LIMITED

CIN: L18209TG1985PLC005581

Regd. Office: Sanghinagar P.O., Hayatnagar Mandal,

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Statement of Audited Financial Results for the Quarter and Year Ended 31st March 2020

(₹ in Lacs)

Sr. No.	Particulars	Quarter Ended 31.03.2020	Previous Quarter Ended 31.12.2019	Corresponding Quarter Ended 31.03.2019	Year Ended 31.03.2020	Year Ended 31.03.2019
		Audited (Refer Note 6)	Unaudited	Audited (Refer Note 6)	Audited	Audited
1	Income					
	a) Revenue from operations	22,161.02	18,715.99	27,596.26	88,754.85	1,06,096.77
	b) Other Income	237.41	242.58	738.05	1,246.04	2,726.43
	Total Income	22,398.43	18,958.57	28,334.31	90,000.89	1,08,823.20
2	Expenses					
	a) Cost of Material consumed	2,744.30	3,099.89	2,514.57	9,587.05	8,908.90
	b) Changes in inventories of Finished goods and WIP	(1,049.14)	(2,069.81)	167.21	(2,413.39)	816.00
	c) Employee benefits expenses	1,111.11	1,245.62	1,034.06	4,826.52	4,167.93
	d) Power and Fuel	5,290.89	4,882.27	7,015.10	21,625.81	29,862.64
	e) Stores & Consumables	877.71	754.47	1,066.80	3,601.32	4,462.29
	f) Selling & Distribution	6,231.80	5,528.79	9,282.62	25,866.07	36,678.28
	g) Depreciation and Amortisation expense	1,636.31	1,550.09	1,340.03	6,208.11	7,133.57
	h)Finance Costs	2,159.57	2,079.57	1,356.65	7,796.33	5,732.92
	i) Other operating expenditure	1,811.67	1,394.05	1,913.81	6,367.28	5,800.85
	Total expenses	20,814.22	18,464.94	25,690.85	83,465.10	1,03,563.38
3	Profit / (Loss) before exceptional items & tax(1-2)	1,584.21	493.63	2,643.46	6,535.79	5,259.82
4	Exceptional items					-
5	Profit / (Loss) before tax (3-4)	1,584.21	493.63	2,643.46	6,535.79	5,259.82
6	Tax expense/(credit) (including Deferred Tax)	_	_	_	-	-
7	Net Profit / (Loss) for the period (5-6)	1,584.21	493.63	2,643.46	6,535.79	5,259.82
8	Other comprehensive income (Net of Tax)					
	items that will not be reclassified to profit & loss	(26.19)	(3.00)	(15.72)	(35.19)	(12.01)
9	Total Comprehensive income for the period (7+8)	1,558.02	490.63	2,627.74	6,500.60	5,247.81
10	Paid-up equity share capital (Face Value of ₹ 10/- each)	25,100.00	25,100.00	25,100.00	25,100.00	25,100.00
11	Other Equity				1,46,436.02	1,39,936.43
12	Earnings Per Share					
	(of ₹ 10/- each) (not annualised):					
	(a) Basic (based on weighted average)	0.63	0.20	1.05	2.60	2.10
	(b) Diluted (based on weighted average)	0.63	0.20	1.05	2.60	2.10

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on June 24, 2020
- The outbreak of COVID 19 pandemic globally and in India has caused significant disturbance and slowdown of economic activity. Company has made an initial assessment of the likely adverse impact of the same on the business and financial risks. Management as at the date of approval of these financial results, expects to recover the carrying amount of all its assets including inventories, property, plant & equipment, trade receivables in the ordinary course of business as at balance sheet date and has conclude that that there is no material adjustments required in the financial statements.

Management believes that its impact is likely to be short term in nature and does not anticipate any medium to long term risk in the Company's ability to continue as Going Concern and meeting its liabilities as and when they fall due. However, the impact assessment of COVID-19 is a continuing process considering uncertainties involved therein, therefore, the company continues to monitor changes in future economic & business conditions.

- 3 The company's business operations comprise of a single operating segment viz. Cement & its allied products.
- Effective 01 April, 2019, the Company adopted Ind AS 116 "Leases", as notified by the Ministry of Corporate Affairs in the Companies (Indian Accounting Standards) Amendment Rules, 2019, applied to all lease contracts existing on 01 April, 2019 using the modified retrospective method along with the transition option to recognise Right-of-Use assets (ROU) at an amount equal to lease liability. Accordingly, the comparative information for the earlier periods is not restated. The adoption of this standard did not have any material impact on the profit of the current guarter, previous quarter and Year ended 31st March 2020
- The 2,560 Secured, Listed, Rated, Redeemable, Non Convertible Debentures ("NCD") of face value of Rs. 10,00,000/- each aggregating Rs 256 crore of the Company as on 31st March 2020 are secured by way of first and second ranking pari passu charge on the Company's certain movable and immovable assets. The asset cover as on 31st March 2020 exceeds hundred percent of the principal amount of the said listed non convertible debentures.
- The figures of the quarter ended March 31, 2020 and March 31, 2019 are the balancing figure between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the relevant financial year
- 7 Previous periods figures have been regrouped and rearranged wherever necessary.

8 Statement of Asset and Liabilities

(₹ in Lacs)

_		 	(₹ in Lacs)
Pá	articulars	As at	As at
		31.03.2020 Audited	31.03.2019 Audited
Т	ASSETS	Addited	Addited
1	Non-Current Assets		
-	(a) Property, Plant and Equipment	1,70,620.16	1,60,505.96
	(b) Capital Work in Progress	1,00,413.43	43,682.10
	(c) Deferred Tax Assets (Net)	8,604.71	8,604.71
	(d) Other Non Current Assets	1,968.01	10,341.36
	Total Non Current Assets	2,81,606.31	2,23,134.13
2	Current Assets	, ,	
	(a) Inventories	35,658.43	23,729.24
	(b) Financial Assets		•
	(i) Trade Receivables	3,938.02	4,418.18
	(ii) Cash and Cash Equivalents	228.27	45.27
	(iii) Bank balances other than Cash and Cash		
	Equivalent	5,164.28	16,620.10
	(c) Other current assets	13,831.61	13,639.53
	Total Current Assets	58,820.61	58,452.32
	TOTAL ASSETS	3,40,426.92	2,81,586.45
Ш	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	25,100.00	25,100.00
	(b) Other Equity	1,46,436.02	1,39,936.43
	Total Equity	1,71,536.02	1,65,036.43
2	Non-Current Liabilities		
	(a) Financial Liabilities		
	(I) Loans and Borrowings	88,021.73	52,118.35
	(ii) Others	5,681.78	3,142.00
	(b) Provisions	3,718.71	3,841.94
	Total Non Current Liabilities	97,422.22	59,102.29
3	Current liabilities		
	(a) Financial Liabilities		
	(I) Borrowings	25,856.21	19,270.07
	(ii) Trade Payables		
	Total outstanding dues of Micro and Small Enterprises	6.01	8.40
	Total outstanding dues of creditors other than Micro and Small Enterprises	13,291.15	19,295.55
	(iii) Other Financial Liabilities	25,245.39	12,267.09
	(b) Deferred Revenue	674.46	956.66
	(c) Other Current Liabilities	2,398.57	2,354.73
	(d) Provisions	3,996.88	3,295.23
	Total Current Liabilities	71,468.67	57,447.73
	Total Liabilities	1,68,890.90	1,16,550.02
	TOTAL EQUITY AND LIABILITIES	3,40,426.92	2,81,586.45

9 Statement of Cash Flow for the Year Ended 31st March 2020

(Rs. in Lacs)

A. CASH FLOW FROM OPERATING ACTIVITIES: Net Profit before Tax Adjustments for: Depreciation and amortisation Loss/(Profit) on sale of Fixed Assets Interest Income Foreign Exchange (gain)/loss 170.00 171			(Rs. in Lacs)
Net Profit before Tax		As at	As at
Net Profit before Tax		31.03.2020	31.03.2019
Adjustments for: Depreciation and amortisation Loss/(Profit) on sale of Fixed Assets River Riv	A. CASH FLOW FROM OPERATING ACTIVITIES:		
Adjustments for: Depreciation and amortisation Loss/(Profit) on sale of Fixed Assets River Riv			
Depreciation and amortisation Loss/(Profit) on sale of Fixed Assets Exceptional cost Interest Income Time Tim	Net Profit before Tax	6,535.79	5,259.82
Loss/(Profit) on sale of Fixed Assets Exceptional cost	Adjustments for:		
Exceptional cost Interest income (719.74) (2,206.36) 170.00 171	Depreciation and amortisation	6,208.11	7,133.63
Interest Income	Loss/(Profit) on sale of Fixed Assets	(38.48)	9.00
Foreign Exchange (gain)/loss 170.00 7,796.33 5,732.75	Exceptional cost		-
Interest and other Financial Charges	Interest Income	(719.74)	(2,206.36)
Operating Profit before Working Capital Changes Adjustments for: (Increases)/Decrease in Inventories (Increases)/Decrease in Trade Receivables (Increase)/Decrease in Other Current Assets and Loans and Advances Increase/(Decrease) in Trade Payables Increase/(Decrease) in Independent of Increase/(Decrease) in Independent of Increase/(Decrease) in Independent of Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions Increase (paid) / Refund 117.42 (105.56) 117.42	Foreign Exchange (gain)/loss	170.00	171.00
Adjustments for: (Increase)/Decrease in Inventories (Increase)/Decrease in Trade Receivables (Increase)/Decrease in Other Current Assets and Loans and Advances Increase/(Decrease) in Trade Payables Increase/(Decrease) in Increases(Decrease) in Long Term Provisions Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions Cash from operating activities Income Taxes (paid) / Refund Net Cash from operating activities Additions of Fixed Assets (including Capital Work-In-Progress) Sale of Fixed Assets (including Capital Work-In-Progress) Sale of Fixed Assets (interest Received Net Cash used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES: Movement in Working Capital Borrowing Increase in Long term borrowings Repayment of long term borrowings Interest and other Financial Charges Cash from Financing activities NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C) Cash and Cash equivalents (Opening Balance) Cash and Cash equivalents (Opening Balance) Cash and Cheques on hand Balances (11,930.63 (480.16 (1,210.18) (1,210.18) (1,040.38) (1,210.18) (1,040.88) (1,040.89 (1,047.95 (1,047.95 (1,047.95) (1,047.96 (1,035.81) (1,035.81)	Interest and other Financial Charges	7,796.33	5,732.75
(Increase)/Decrease in Inventories (Increase)/Decrease in Trade Receivables (Increase)/Decrease in Other Current Assets and Loans and Advances Increase/(Decrease) in Trade Payables Increase/(Decrease) in Information Provisions Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions Cash from operating activities Income Taxes (paid) / Refund Net Cash from operating activities (6,006.78) (6,006.78) (6,006.78) (6,006.78) (6,006.78) (6,006.78) (6,006.78) (6,006.78) (6,006.78) (6,006.78) (7,014.59) (105.56) 7,014.59 (105.56) 7,014.59 (105.56) Net Cash from operating activities 7,014.59 (105.56) 7,014.59 (105.56) 7,014.59 (105.56) 7,132.01 12,233.56 (10,05.56) 12,228.00 B. CASH FLOW FROM INVESTING ACTIVITIES: Additions of Fixed Assets (including Capital Work-In-Progress) Sale of Fixed Assets (including Capital Work-In-Progress) (59,753.52) (39,988.41) (105.56) (Operating Profit before Working Capital Changes	19,952.01	16,099.84
(Increase)/Decrease in Trade Receivables (Increase)/Decrease in Other Current Assets and Loans and Advances Increase/(Decrease) in Trade Payables Increase/(Decrease) in Trade Payables Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions Income Taxes (paid) / Refund 117.42 (105.56) Net Cash from operating activities Income Taxes (paid) / Refund 117.42 (105.56) Net Cash from operating activities 7,014.59 12,333.56 (100.000 Net Cash from operating activities 7,132.01 12,228.00 Net Cash FLOW FROM INVESTING ACTIVITIES: Additions of Fixed Assets (159,753.52) (39,988.41) 11,455.83 26,143.90 11,455.83 26,143.90 Net Cash used in investing activities (47,096.57) (11,188.22) C. CASH FLOW FROM FINANCING ACTIVITIES: Movement in Working Capital Borrowing Increase in Long term borrowings (7,064.73) (10,104.88) (10,104.88) (10,104.88) (7,861.85) (5,585.90) Cash from Financing activities (40,147.56 (10,35.81) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C) Cash and Cash equivalents (Closing Balance) Cash and Cash equivalents (Closing Balance) Cash and Cheques on hand Balances 150.06 27.00	Adjustments for:		
(Increase)/Decrease in Other Current Assets and Loans and Advances (108.38) (3,336.77) Increase/(Decrease) in Trade Payables Increase/(Decrease) in Long Term Provisions Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions 4,628.21 3,726.25 Cash from operating activities Income Taxes (paid) / Refund Net Cash from operating activities 7,014.59 12,333.56 B. CASH FLOW FROM INVESTING ACTIVITIES: (59,753.52) (39,988.41) Additions of Fixed Assets (including Capital Work-In-Progress) Sale of Fixed Assets 436.08 30.00 Withdrawal/(Investment) in Fixed Deposit with Banks Interest Received Net Cash used in investing activities 11,455.83 26,143.90 C. CASH FLOW FROM FINANCING ACTIVITIES: (47,096.57) (11,188.22) C. CASH FLOW FROM FINANCING ACTIVITIES: (47,096.57) (11,188.22) C. CASH FLOW FROM FINANCING ACTIVITIES: (47,096.57) (11,085.00) Movement in Working Capital Borrowing Increase in Long term borrowings Repayment of long term borrowings (7,064.73) (10,104.88) Interest and other Financial Charges (7,064.73) (5,585.90) Cash from Financing activities 40,147.56 (1,035.81) NET INCREASE/(DECREASE) IN CASH AND	(Increase)/Decrease in Inventories	(11,930.63)	(8,979.53)
and Loans and Advances Increase/(Decrease) in Trade Payables Increase/(Decrease) in Long Term Provisions Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions Cash from operating activities Income Taxes (paid) / Refund Net Cash from operating activities Including Capital Work-In-Progress) Sale of Fixed Assets Withdrawal/(Investment) in Fixed Deposit with Banks Interest Received Net Cash used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES: Movement in Working Capital Borrowing Increase in Long term borrowings Repayment of long term borrowings Interest and other Financial Charges Cash from Financing activities NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C) Cash and Cash equivalents (Closing Balance) Cash and Cash equivalents (Closing Balance) Cash and Cheques on hand Bank Balances (6,006.78) 4,628.21 3,726.25 7,014.59 12,333.56 11,452.51 14,55.83 26,143.90 26,143.90 26,143.90 26,143.90 26,143.90 26,143.90 26,143.90 26,143.90 26,143.90 26,143.90 26,580.90 26,580.90 26,580.90 27,064.73) 27,064.73) 27,064.73) 27,00	(Increase)/Decrease in Trade Receivables	480.16	(1,210.18)
Increase/(Decrease) in Trade Payables Increase/(Decrease) in Long Term Provisions Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions Income Taxes (paid) / Refund 117.42 (105.56) Net Cash from operating activities Income Taxes (paid) / Refund 117.42 (105.56) Net Cash from operating activities 7,132.01 12,228.00	(Increase)/Decrease in Other Current Assets	(108.38)	(3,336.77)
Increase/(Decrease) in Long Term Provisions Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions 4,628.21 3,726.25 3,726.25 Non-Current Liabilities and Provisions 7,014.59 12,333.56 Net Cash from operating activities 7,132.01 12,228.00 Net Cash from operating activities 7,132.01 12,228.00	and Loans and Advances		
Increase/(Decrease) in Other Current and Non-Current Liabilities and Provisions Cash from operating activities Income Taxes (paid) / Refund Int. 42 (105.56) Net Cash from operating activities T,132.01 12,228.00	Increase/(Decrease) in Trade Payables	(6,006.78)	6,033.95
Non-Current Liabilities and Provisions	Increase/(Decrease) in Long Term Provisions	-	-
Cash from operating activities 7,014.59 12,333.56 Income Taxes (paid) / Refund 117.42 (105.56) Net Cash from operating activities 7,132.01 12,228.00 B. CASH FLOW FROM INVESTING ACTIVITIES: (59,753.52) (39,988.41) Additions of Fixed Assets (59,753.52) (39,988.41) (including Capital Work-In-Progress) 436.08 30.00 Sale of Fixed Assets 436.08 30.00 Withdrawal/(Investment) in Fixed Deposit with Banks 11,455.83 26,143.90 Interest Received 765.04 2,626.29 Net Cash used in investing activities (47,096.57) (11,188.22) C. CASH FLOW FROM FINANCING ACTIVITIES: (47,096.57) (11,188.22) Movement in Working Capital Borrowing 6,586.14 2,969.97 Increase in Long term borrowings 7,064.73) 11,685.00 Repayment of long term borrowings (7,064.73) (10,104.88) Interest and other Financial Charges (7,861.85) (5,585.90) Cash from Financing activities 40,147.56 (1,035.81) NET INCREASE/(DECREASE) IN CASH AND	, ,	4,628.21	3,726.25
Income Taxes (paid) / Refund	Non-Current Liabilities and Provisions		
Net Cash from operating activities 7,132.01 12,228.00		7,014.59	· · · · · · · · · · · · · · · · · · ·
B. CASH FLOW FROM INVESTING ACTIVITIES: Additions of Fixed Assets (including Capital Work-In-Progress) Sale of Fixed Assets Withdrawal/(Investment) in Fixed Deposit with Banks Interest Received Net Cash used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES: Movement in Working Capital Borrowing Increase in Long term borrowings Repayment of long term borrowings Interest and other Financial Charges Cash from Financing activities NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C) Cash and Cash equivalents (Opening Balance) Cash and Cash equivalents (Closing Balance) Cash and Cash equivalents (Closing Balance) Cash and Cheques on hand Bank Balances (59,753.52) (39,988.41) (39,988.41) (47,096.57) (11,188.22) (47,096.57) (11,188.22) (47,096.57) (11,188.22) (11,188.22) (11,188.22) (11,188.22) (11,188.22) (11,188.22) (11,188.22) (11,188.22) (11,188.22) (11,188.22) (11,188.22) (11,188.22) (11,188.22) (12,969.97 (11,044.88) (10,104.	Income Taxes (paid) / Refund	117.42	(105.56)
Additions of Fixed Assets (including Capital Work-In-Progress) Sale of Fixed Assets Withdrawal/(Investment) in Fixed Deposit with Banks Interest Received Net Cash used in investing activities Movement in Working Capital Borrowing Increase in Long term borrowings Repayment of long term borrowings Interest and other Financial Charges Cash from Financing activities Cash and Cash equivalents (Opening Balance) Cash and Cash and Cash and Cash Equivalents Cash and Cheques on hand Bank Balances (59,753.52) (39,988.41) (59,753.52) (39,988.41) (11,455.83 (26,143.90 (47,096.57) (11,188.22) (7,064.73) (10,104.88) (7,861.85) (7,86	Net Cash from operating activities	7,132.01	12,228.00
(including Capital Work-In-Progress) 30.00 Sale of Fixed Assets 436.08 Withdrawal/(Investment) in Fixed Deposit with Banks 11,455.83 26,143.90 Interest Received 765.04 2,626.29 Net Cash used in investing activities (47,096.57) (11,188.22) C. CASH FLOW FROM FINANCING ACTIVITIES: (47,096.57) (11,188.22) Movement in Working Capital Borrowing 6,586.14 2,969.97 Increase in Long term borrowings 48,488.00 11,685.00 Repayment of long term borrowings (7,064.73) (10,104.88) Interest and other Financial Charges (7,861.85) (5,585.90) Cash from Financing activities 40,147.56 (1,035.81) NET INCREASE/(DECREASE) IN CASH AND (1,035.81) (1,035.81) Cash and Cash equivalents (Opening Balance) 45.27 41.30 Cash and Cash equivalents (Closing Balance) 228.27 45.27 Components of Cash and Cash Equivalents 78.21 18.27 Bank Balances 150.06 27.00	B. CASH FLOW FROM INVESTING ACTIVITIES:		
(including Capital Work-In-Progress) 30.00 Sale of Fixed Assets 436.08 Withdrawal/(Investment) in Fixed Deposit with Banks 11,455.83 26,143.90 Interest Received 765.04 2,626.29 Net Cash used in investing activities (47,096.57) (11,188.22) C. CASH FLOW FROM FINANCING ACTIVITIES: (47,096.57) (11,188.22) Movement in Working Capital Borrowing 6,586.14 2,969.97 Increase in Long term borrowings 48,488.00 11,685.00 Repayment of long term borrowings (7,064.73) (10,104.88) Interest and other Financial Charges (7,861.85) (5,585.90) Cash from Financing activities 40,147.56 (1,035.81) NET INCREASE/(DECREASE) IN CASH AND (1,035.81) (1,035.81) Cash and Cash equivalents (Opening Balance) 45.27 41.30 Cash and Cash equivalents (Closing Balance) 228.27 45.27 Components of Cash and Cash Equivalents 78.21 18.27 Bank Balances 150.06 27.00	Addition of Final Access	(50.750.50)	(20,000,44)
Sale of Fixed Assets 436.08 30.00 Withdrawal/(Investment) in Fixed Deposit with Banks 11,455.83 26,143.90 765.04 2,626.29 Net Cash used in investing activities (47,096.57) (11,188.22)		(59,753.52)	(39,988.41)
Withdrawal/(Investment) in Fixed Deposit with Banks 11,455.83 26,143.90 Interest Received 765.04 2,626.29 Net Cash used in investing activities (47,096.57) (11,188.22) C. CASH FLOW FROM FINANCING ACTIVITIES: (47,096.57) (11,188.22) Movement in Working Capital Borrowing Increase in Long term borrowings 6,586.14 2,969.97 Increase in Long term borrowings (7,064.73) (10,104.88) Interest and other Financial Charges (7,861.85) (5,585.90) Cash from Financing activities 40,147.56 (1,035.81) NET INCREASE/(DECREASE) IN CASH AND CASH AND CASH EQUIVALENTS (A+B+C) 183.00 3.97 Cash and Cash equivalents (Opening Balance) 45.27 41.30 Cash and Cash equivalents (Closing Balance) 228.27 45.27 Components of Cash and Cash Equivalents 78.21 18.27 Cash and Cheques on hand 78.21 18.27 Bank Balances 150.06 27.00		126.00	20.00
Interest Received 765.04 2,626.29 Net Cash used in investing activities (47,096.57) (11,188.22)			
Net Cash used in investing activities (47,096.57) (11,188.22) C. CASH FLOW FROM FINANCING ACTIVITIES: 6,586.14 2,969.97 Movement in Working Capital Borrowing Increase in Long term borrowings 48,488.00 11,685.00 Repayment of long term borrowings Interest and other Financial Charges (7,064.73) (10,104.88) Cash from Financing activities 40,147.56 (1,035.81) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C) 183.00 3.97 Cash and Cash equivalents (Opening Balance) 45.27 41.30 Cash and Cash equivalents (Closing Balance) 228.27 45.27 Components of Cash and Cash Equivalents 78.21 18.27 Bank Balances 150.06 27.00		I	
C. CASH FLOW FROM FINANCING ACTIVITIES: Movement in Working Capital Borrowing Increase in Long term borrowings 48,488.00 11,685.00 (7,064.73) (10,104.88) (7,861.85) (5,585.90) Cash from Financing activities 40,147.56 (1,035.81) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C) 183.00 3.97 (Cash and Cash equivalents (Closing Balance) 45.27 41.30 (Cash and Cash equivalents (Closing Balance) 228.27 45.27 (Components of Cash and Cash Equivalents (Closing Balance) 78.21 18.27 (Bank Balances) 150.06 27.00			
Movement in Working Capital Borrowing Increase in Long term borrowings Repayment of long term borrowings Interest and other Financial Charges Cash from Financing activities NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C) Cash and Cash equivalents (Opening Balance) Cash and Cash equivalents (Closing Balance) Cash and Cash and Cash Equivalents Cash and Cheques on hand Bank Balances A6,586.14 2,969.97 48,488.00 11,685.00 (7,064.73) (7,861.85) (7,861.85) (7,861.85) 40,147.56 (1,035.81) 183.00 3.97 282.27 45.27 45.27	Net Cash used in investing activities	(47,090.57)	(11,100.22)
Increase in Long term borrowings Repayment of long term borrowings Interest and other Financial Charges Cash from Financing activities NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C) Cash and Cash equivalents (Opening Balance) Cash and Cash equivalents (Closing Balance) Cash and Cash equivalents (Closing Balance) Cash and Cheques on hand Rand Cash Equivalents Cash and Cheques on hand Balances 11,685.00 (7,064.73) (7,064.73) (10,104.88) (7,861.85) 40,147.56 183.00 3.97 228.27 45.27 45.27 18.27	C. CASH FLOW FROM FINANCING ACTIVITIES:		
Increase in Long term borrowings Repayment of long term borrowings Interest and other Financial Charges Cash from Financing activities NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C) Cash and Cash equivalents (Opening Balance) Cash and Cash equivalents (Closing Balance) Cash and Cash equivalents (Closing Balance) Cash and Cheques on hand Rand Cash Equivalents Cash and Cheques on hand Balances 11,685.00 (7,064.73) (7,064.73) (10,104.88) (7,861.85) 40,147.56 183.00 3.97 228.27 45.27 45.27 18.27	 Movement in Working Capital Borrowing	6.586.14	2,969,97
Repayment of long term borrowings Interest and other Financial Charges Cash from Financing activities NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C) Cash and Cash equivalents (Opening Balance) Cash and Cash equivalents (Closing Balance) Cash and Cash equivalents (Closing Balance) Cash and Cheques on hand Cash and Cheques on hand Bank Balances (7,064.73) (10,104.88) (5,585.90) 40,147.56 183.00 3.97 45.27 41.30 228.27 45.27 45.27	, , , , , , , , , , , , , , , , , , , ,		· '
Interest and other Financial Charges (7,861.85) (5,585.90) Cash from Financing activities 40,147.56 (1,035.81) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C) 183.00 3.97 Cash and Cash equivalents (Opening Balance) 45.27 41.30 Cash and Cash equivalents (Closing Balance) 228.27 45.27 Components of Cash and Cash Equivalents Cash and Cheques on hand 78.21 18.27 Bank Balances 150.06 27.00			
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C) Cash and Cash equivalents (Opening Balance) Cash and Cash equivalents (Closing Balance) Components of Cash and Cash Equivalents Cash and Cheques on hand Table 150.06 78.21 18.27 18.27		' ' '	
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C) Cash and Cash equivalents (Opening Balance) Cash and Cash equivalents (Closing Balance) Components of Cash and Cash Equivalents Cash and Cheques on hand Bank Balances 150.06 183.00 3.97 41.30 228.27 45.27 45.27	Cash from Financing activities	40 147 56	(1 035 81)
CASH EQUIVALENTS (A+B+C) 183.00 3.97 Cash and Cash equivalents (Opening Balance) 45.27 41.30 Cash and Cash equivalents (Closing Balance) 228.27 45.27 Components of Cash and Cash Equivalents 78.21 18.27 Cash and Cheques on hand 78.21 150.06 27.00		40,147.00	(1,000.01)
Cash and Cash equivalents (Opening Balance) 45.27 41.30 Cash and Cash equivalents (Closing Balance) 228.27 Components of Cash and Cash Equivalents Cash and Cheques on hand 78.21 18.27 Bank Balances 150.06 27.00		402.00	2.07
Cash and Cash equivalents (Closing Balance) Components of Cash and Cash Equivalents Cash and Cheques on hand Bank Balances 228.27 45.27 45.27 45.27 45.27 27.00			
Components of Cash and Cash Equivalents78.21Cash and Cheques on hand78.21Bank Balances150.0627.00			
Cash and Cheques on hand 78.21 18.27 Bank Balances 150.06 27.00		228.27	45.27
Bank Balances 150.06 27.00			
	Cash and Cheques on hand	78.21	18.27
Cash and Cash Equivalents as above as per Note 7 228.27 45.27	Bank Balances	150.06	27.00
	Cash and Cash Equivalents as above as per Note 7	228.27	45.27

Sr. No.	Particulars	As at 31.03.2020	
а	Credit Rating and change in credit rating (if any)	"ICRA A"	
b	Asset Cover available	2.22	
С	Debt Equity Ratio	0.58	
d	Previous due date for payment of Interest of NCDs		
	10.50% Secured, Rated, Listed, Redeemable, Non Convertible Debentures (INE999B07028)	06.03.2020 Yes	
	Interest has been paid (Yes/No)		
е	Previous due date for repayment of principal NCDs		
	10.50% Secured, Rated, Listed, Redeemable, Non Convertible Debentures (INE999B07028)	Not applicable	
	Principal has been paid (Yes/No)	Not ap	plicable
f	Next due date and amount for the payment of interest of NCDs	Date	Amount
	10.50% Secured, Rated, Listed, Redeemable, Non Convertible Debentures (INE999B07028)	07.09.2020	Rs. 1362.41 Lacs
g	Next due date and amount for the repayment of principal of NCDs	Date	Amount
	10.50% Secured, Rated, Listed, Redeemable, Non Convertible Debentures (INE999B07028)	05.03.2021	Rs. 8533.33 Lacs
h	Debt Service Coverage Ratio (refer note no.10.a)	1.38	
I	Interest Service Coverage Ratio (refer note no.10.b)	2.63	
j	Outstanding redeemable preference shares (quantity and value)	Not applicable	
k	Debenture Redemption Reserve as at 31.03.2020	Rs. 2,277.37 Lacs	
ı	Net Worth	Rs 1,71,536.02 Lacs	
m	Net Profit after Tax (Total Comprehensive Income)	Rs. 6,500.60 Lacs	
n	Earning per Share		
	Basic (based on weighted average)	Rs. 2.60	
	Diluted (based on weighted average)	Rs. 2.60	
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The Formula used for calculation of Ratios are as under

- Debt Service Coverage Ratio = Profit before Depreciation, Interest & Tax / (Interest + Principal Repayment of Long Term Loans)
- 10. b Interest Service Coverage Ratio = Profit before Depreciation, Interest & Tax / Interest

For Sanghi Industries Limited

Place : Ahmedabad
Date: 24th June 2020

Sd/-(Ravi Sanghi) Chairman and Managing Director