

**Sanco Industries Limited**  
**COMPANY NO:-L74899DL1989PLC035549**  
**Statements Assets and Liabilities as at 31th December 2020**

**Rs. Lakhs**

Particulars	Standalone	
	As at 31st Dec' 2020 (Unaudited)	As at 31st Mar' 2020 (Audited)
<b>I ASSETS</b>		
(1) <b>Non-Current Assets</b>		
a) Property, Plant and Equipment	181.25	224.13
b) Capital Work-in-Progress	2.99	2.99
c) Financial Assets		
Investments	338.50	338.50
Trade receivables	-	2544.68
Bank balances	-	-
d) Deferred Tax Assets (Net)	15.48	15.48
e) Other Non-Current Assets	0.10	0.10
<b>Total Non-Current Assets</b>	<b>538.32</b>	<b>3125.88</b>
(2) <b>Current assets</b>		
a) Inventories	4,079.43	4113.61
b) Financial Assets		
Trade receivables	6,637.60	3493.56
Cash and cash equivalents	97.83	73.97
Bank balances	28.25	32.35
Other financial assets	2.10	1350.42
c) Current tax assets (Net)	-	0.00
d) Other Current Assets	26.51	58.67
<b>Total Current Assets</b>	<b>10,871.72</b>	<b>9122.57</b>
<b>TOTAL ASSETS</b>	<b>11,410.04</b>	<b>12248.45</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	1,028.40	1028.40
b) Other Equity	2,488.90	2518.91
<b>Total Equity</b>	<b>3,517.30</b>	<b>3547.31</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
a) Financial Liabilities		
Borrowings	1,235.46	1205.50
Other Financial Liabilities	11.44	13.54
b) Provisions	0.50	16.30
c) Other Non-Current Liabilities	-	274.30
<b>Total Non-Current Liabilities</b>	<b>1,247.40</b>	<b>1509.64</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
Borrowings	4,672.10	4579.84
Trade payables		
-Total Outstanding dues of MSME Creditor	674.84	1326.10
-Total Outstanding dues of creditors other than MSME Enterprises	865.96	884.77
Other Financial Liabilities	73.23	215.50
b) Other current Liabilities	359.21	184.08
c) Provisions		1.21
<b>Total Current Liabilities</b>	<b>6,645.33</b>	<b>7191.50</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,410.04</b>	<b>12248.45</b>

**For and on behalf of the Board**

**Sanjay Gupta**  
**Managing Director**  
**DIN: 00726005**  
**Date: 12.02.2021**  
**Place: Delhi**

**Statement of Unaudited Standalone Ind AS Financial Results for the Quarter and Nine Months ended on 31st December , 2020**

**Rs. Lakhs**

Particulars	Quarter ended				Nine Month Ended		Year ended
	Dec-20	Sep-20	Jun-20	Dec-19	Dec-20	Dec-19	Mar-20
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>							
1. Revenue from Operations	54.33	147.95	37.63	203.89	239.91	3,419.37	3,576.65
2. Other Income	2.39	1.53	0.47	22.09	4.39	25.39	165.14
3. Total Income (1+2)	<b>56.72</b>	<b>149.50</b>	<b>38.11</b>	<b>225.98</b>	<b>244.31</b>	<b>3,444.76</b>	<b>3,741.79</b>
4. Expenditure							
Cost of Materials Consumed	12.10	111.59	24.80	152.31	148.48	3,205.20	3,310.16
Purchase of stock-in-trade	1.77	-	0.00	0.98	1.77	13.25	13.25
Change in Inventories of Finished Goods, Stock in trade and WIP	21.35	(29.41)	37.42	(22.47)	29.36	(216.24)	(178.51)
Employee benefits expenses	18.61	24.19	13.38	30.58	56.18	104.22	139.75
Finance cost	3.52	2.78	0.27	3.05	6.57	198.17	193.07
Depreciation and Amortization expense	9.93	9.93	9.93	12.88	29.79	38.00	50.36
Other expenses	12.10	27.35	7.23	37.21	46.67	158.28	184.39
<b>5. Profit Before Tax (3-4)</b>	<b>79.37</b>	<b>146.43</b>	<b>93.03</b>	<b>214.54</b>	<b>318.83</b>	<b>3,500.89</b>	<b>3,712.46</b>
6. Tax expenses	<b>(22.65)</b>	<b>3.07</b>	<b>(54.92)</b>	<b>11.45</b>	<b>(74.52)</b>	<b>(56.12)</b>	<b>29.32</b>
Current Tax/MAT payable	-	-	-	-	-	-	5.71
Less- Mat Credit Entitlement	-	-	-	-	-	-	2.19
Net Current Tax	-	-	-	-	-	-	3.52
Deffered Tax	-	-	-	-	-	-	(3.05)
<b>Total tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.47</b>
<b>7. Profit for the period (5-6)</b>	<b>(22.65)</b>	<b>3.07</b>	<b>(54.92)</b>	<b>11.45</b>	<b>(74.52)</b>	<b>(56.12)</b>	<b>28.85</b>
8. Other Comprehensive Income	-	-	-	-	-	-	0.65
<b>9. Total Comprehensive Income (7+8)</b>	<b>(22.65)</b>	<b>3.07</b>	<b>(54.92)</b>	<b>11.45</b>	<b>(74.52)</b>	<b>(56.12)</b>	<b>29.50</b>
10. Paid-up equity share capital (Face Value of Rs. 10 per share)	102.84	102.84	102.84	102.84	102.84	102.84	102.84
11. Other Equity	-	-	-	-	-	-	-
12. Earning Per Share (EPS)							
(a) Basic EPS ordinary activities after tax for the period, for the year to date	<b>(0.22)</b>	<b>0.03</b>	<b>(0.53)</b>	<b>0.11</b>	<b>(0.72)</b>	<b>(0.55)</b>	<b>0.28</b>
(b) Diluted EPS ordinary activities after tax for the period, for the year to date	<b>(0.22)</b>	<b>0.03</b>	<b>(0.53)</b>	<b>0.11</b>	<b>(0.72)</b>	<b>(0.55)</b>	<b>0.28</b>

**For and on behalf of the Board**

**Sanjay Gupta**  
**Managing Director**  
**DIN: 00726005**  
**Date: 12.02.2021**  
**Place: Delhi**

## Sanco Industries Limited

Cash Flow Statement for the Period ended December 31, 2020

Rs. Lakhs

Particular	Dec-20	Dec-19
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) before Tax	(74.52)	(56.12)
<b>Adjustments for:</b>		
Depreciation and Amortization	29.79	38.00
(Profit) / Loss on Sale of PPE, Intangible Assets and Investment Property	(1.48)	(3.24)
Interest Income	2.84	(22.08)
Interest Expenses	6.57	198.17
<b>Cash Generated Before Working Capital Changes</b>	<b>(36.80)</b>	<b>154.73</b>
<b>Movement In Working Capital</b>		
Increase / (Decrease) in Assets	815.29	(109.42)
Increase / (Decrease) in Liabilities	(930.62)	96.93
<b>Cash Generated From Operations</b>	<b>(152.13)</b>	<b>142.24</b>
Direct Taxes Paid	-	-
<b>Net Cash Flow From / (Used in) Operating Activities</b>	<b>(152.13)</b>	<b>142.24</b>
<b>B. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES</b>		
Purchase of PPE, Intangible Assets and Investment Property	13.09	(0.17)
Proceeds from Investments	1.48	142.56
Interest Income Received	(2.84)	22.08
<b>Net Cash Flow From / (Used in) Investing Activities</b>	<b>11.73</b>	<b>164.47</b>
<b>C. CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES</b>		
Proceeds / (Repayment) of Long & Short Term Borrowings	27.00	36.04
Increase in share capital / Other Equity	44.51	
Interest Paid	(6.57)	(198.17)
<b>Net Cash Flow From / (Used in) Financing Activities</b>	<b>64.93</b>	<b>(162.13)</b>
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(75.46)	144.57
Cash and Cash Equivalents at the beginning of the Period	(4,290.02)	(4,465.42)
Cash and Cash Equivalents at the end of the Period	<b>(4,365.48)</b>	<b>(4,320.85)</b>
<b>Components of Cash and Cash Equivalents</b>		
Cash and cheques on Hand	97.83	66.75
Balances with Banks	28.25	42.94
Bank Overdraft	(4,491.56)	(4,430.54)
<b>Cash and cash Equivalent</b>	<b>(4,365.48)</b>	<b>(4,320.85)</b>

**Notes**

- The above results have been review by the Audit Committee and approved by the Board of Directors at their respective meetings held on Feb 12, 2021. The Statutory Auditors of the Company have conducted a "Limited Review" of the above Audited Financial Results for the quarter and nine month ended December 31, 2020.
- The statutory auditor have expressed an unmodified audit opinion on theses results.
  - Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind-AS notified under the Companies (India Accounting Standards) Rules, 2015.
  - As the company business activity fall within one segment viz. Manufacturing Business as per Ind AS 108, the disclosures requirements of Ind AS 108 of operating sigment is not applicable.
  - The company has not paid its disputed/undisputed statutory liability which is pending for more than 6 months with respect to Income Tax, ESIC and EPF.
  - Previous periods figures have been regrouped/rearranged wherever considered necessary to make them comparable with current period.

For and on behalf of the Board

**Sanjay Gupta**  
**Managing Director**  
**DIN: 00726005**  
**Date: 12.02.2021**  
**Place: Delhi**