

**SAMBANDAM SPINNING MILLS LIMITED UNIT-I**

Registered Office : Kamaraj Nagar Colony, Salem 636 014. Tamil Nadu
(P) +91 427 2240790 (E) corporate@sambandam.com
website : www.sambandam.com Corporate Identity No. L17111TZ1973PLC000675

Ref : 586/SSML/CS/21-22

12th February 2022

To
The DGM Listing,
The Bombay Stock Exchange Ltd,
Floor No. 25, P.J.Towers, Dalal Street,
MUMBAI – 400 001.

Dear Sir,

SCRIP CODE : 521240 UNAUDITED FINANCIAL RESULTS FOR Q-3 (October^{to} December 2021)

Pursuant to Regulation 33(3) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015, we are uploading herewith Consolidated and Standalone Unaudited Financial Results (UFR) of our Company for the quarter and nine months ended 31st December 2021, which have been duly reviewed by the Audit Committee of our Company at the Audit Committee Meeting held on 12.02.2022 (morning) and approved by our Board at the Board Meeting held on 12.02.2022 (afternoon) (through Video Conferencing / Other Audio Visual Means) at the deemed venue at the mill premises of Sambandam Spinning Mills Limited, Salem, together with Limited Review Report dt.12.02.2022 of Statutory Auditors of our Company.

Board Meeting started at 15.00 hrs and ended at 16.40 hrs

We are also uploading the above said results in our WEB site 'www.sambandam.com' and also in BSE website <http://listing.bseindia.com>.

This may be taken on record.

Thanking you,

Yours truly,
for Sambandam Spinning Mills Limited


(S. Natarajan)
Company Secretary

CHARTERED ACCOUNTANTS

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

The Board Directors of SAMBANDAM SPINNING MILLS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited financial results of SAMBANDAM SPINNING MILLS LIMITED ("the Company") and its share of net profit after tax and total comprehensive income of its associates for the quarter and nine months ended 31st December 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Regulations and Disclosure Requirements)



R. SUNDARARAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS



R. SUNDARARAJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

7. The consolidated unaudited financial results include the share of net profit after tax of Rs.60.11 lakhs for the nine months ended 31st December, 2021, as considered in the consolidated unaudited financial results in respect of two associates, whose financial statements have not been audited by us. These financial statements have been audited by

opinion on the consolidated unaudited financial results, in so far it relates to the amounts and disclosures included in respect of these associates, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of these matters.

For R. Sundararajan & Associates
Chartered Accountants
Firm Registration no.082825



Sambandam Spinning Mills Limited (CIN L17111TZ1973PLC000675)

Regd. Office : Mill Premises, Kamaraj Nagar Colony, Salem 636 014

e-mail : corporate@sambandam.com Phone 0427 2240790 Web site : www.sambandam.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED DECEMBER 31, 2021

S.No.	Particulars	Three months ended			Nine month ended		Rs. lakhs
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	Year ended 31.03.2021

Notes

- 1 The above unaudited consolidated financial results were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on February 12, 2022. The limited review as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors.
- 2 Segment Information:
The Company is principally engaged in a single business segment viz. yarn based on nature of products, risks, returns and the internal business reporting system and accordingly there is no other reportable segment in terms of Ind AS 108 'Operating Segments'.
- 3 The Company has taken into account potential impacts of COVID 19 in the preparation of the standalone unaudited financial results. Based on the information currently available, there is no material impact on carrying amounts of the assets including inventories, receivables, investments and other financial and non financial assets in the ordinary course of business base on the internal and external information available upto the date of approval of these financial results. The company is continuously monitoring any material changes in economic conditions.
- 4 The consolidated financial results have been prepared in accordance with Ind AS 110 read with Ind AS 28. The consolidated results include the standalone results of the parent company, its associates viz. SPMH Health Care Services Private Limited and Salem IVF Centre Private Limited
- 5 Deferred tax reflected in the statement of assets and liabilities includes MAT credit entitlement eligible thereof.
- 6 The previous period figures have been regrouped/reclassified wherever necessary to confirm to current period classification.

For Sambandam Spinning Mills Limited

Salem
February 12, 2022

Chairman and Managing Director
DIN 00001910

For R. Sundararajan & Associates
Chartered Accountants
Firm Registration No. 082825

S. Krishnan - Partner
Membership No. 026452

FOR SAMBANDAM SPINNING MILLS LTD.

(S. DEVARAJAN)
Chairman and Managing Director
DIN: 00001910

UDIN: 22026452ABPIAR 3459



R. SUNDARARAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

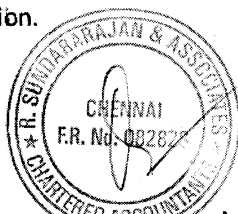
Independent Auditor's Limited Review Report on Standalone Quarterly Unaudited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Review Report to The Board of Directors of SAMBANDAM SPINNING MILLS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone financial results of Sambandam Spinning Mills Limited ("the Company") for the quarter and nine months ended 31st December 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), which has been initialed by us for identification purposes.
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and

measurement principles laid down in 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 express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India.
4. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matter and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matter that might be identified in an audit. Accordingly, we do not express an audit opinion.





R. SUNDARARAJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS')

Sambandam Spinning Mills Limited [CIN L17111TZ1973PLC000675]
 Regd. Office : Mill Premises, Kamaraj Nagar Colony, Salem 636 014
 e-mail : corporate@sambandam.com Phone 0427 2240790 Web site : www.sambandam.com
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED DECEMBER 31, 2021

S.No.	Particulars	Three months ended			Nine month ended		Rs. lakhs
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						

Notes

1 The above unaudited standalone financial results were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on February 12, 2022. The limited review as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors.

2 Segment Information:

The Company is principally engaged in a single business segment viz. yarn based on nature of products, risks, returns and the internal business reporting system and accordingly there is no other reportable segment in terms of Ind AS 108 'Operating Segments'.

3 The Company has taken into account potential impacts of COVID 19 in the preparation of the standalone unaudited financial results. Based on