



SIMMONDS MARSHALL LIMITED

Regd. Office & Factory:

Plot No. C-4/1, Phase II, Chakan, MIDC
Bhamboli, Khed, Pune-410 501, Maharashtra.
Tel. : (91-02135) 683939 / 683900
E-Mail : sml@simmondsmarshall.com
CIN: L29299PN1960PLC011645

Admn. & Sales Office:

Apeejay Chambers, 5, Wallace Street, Fort
Mumbai-400 001, Maharashtra.
Tel. : (91-022) 66337425 / 7426 / 7427
E-Mail : sales@simmondsmarshall.com
Website : www.simmondsmarshall.com

Date: November 15, 2021

To
BSE Limited,
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Reg: Security Code No. 507998:

Sub: Outcome of Board Meeting Held on November 15, 2021.

Dear Sir/Ma'am,

Pursuant to Regulation 30 & Regulation 33 of SEBI (LODR) Regulations, 2015, we wish to inform you that the Board of Directors at their Meeting held today (i.e. **Monday, November 15, 2021**), has considered & approved Un-audited Financial Results (Standalone & Consolidated) for the Quarter and Half year ended September 30, 2021 as recommended by the Audit Committee along with the Limited Review Report.

In this regard, we are enclosing herewith the following:

- Un-audited Financial Results (Standalone & Consolidated) for the Quarter and half year ended September 30, 2021.
- Limited Review Report received from the Statutory Auditor of the Company.
- Statement of Assets and Liabilities as on September 30, 2021.
- Cash Flow Statement for the half year ended September 30, 2021.

The Meeting of the Board commenced at 01.00 P.M. and concluded at 02.45 P.M. The results will be published in the newspaper pursuant to Regulation 47(1)(b) of SEBI (LODR) Regulations, 2015 in due course.

Kindly take the above on your record.

Thanking You,

Yours faithfully,

For SIMMONDS MARSHALL LIMITED

NAVROZE
SHIAMAM
MARSHALL

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SHIAMAM MARSHALL
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N. S. MARSHALL
MANAGING DIRECTOR
(DIN: 00085754)

Encl: as above



Simmonds Marshall Limited

Regd. Office : Plot No. C-4/1, Phase II, Chakan MIDC, Bhamboli, Khed, Pune, Maharashtra 410501

Tel. 020-30782150 Fax: 020-30782195

E-Mail: secretarial@simmondsmarshall.com website: www.simmondsmarshall.com CIN:L29299PN1960PLC011645

Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2021

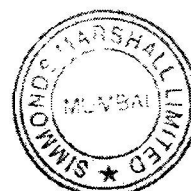
(Rs. in Lakhs)

Particulars	Standalone					
	Quarter Ended			Half Year Ended		Year Ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from operations	3,859.47	3,181.35	3,310.16	7,040.82	4,073.56	12,418.61
2 Other income	22.91	19.74	9.32	42.65	28.86	46.98
3 Total Revenue (1+2)	3,882.38	3,201.09	3,319.48	7,083.47	4,102.42	12,465.59
4 Expenses						
a) Cost of materials consumed	1,403.75	1,212.61	1,324.86	2,616.36	1,479.17	4,998.97
b) Change in inventories of finished goods and work-in-progress	(197.19)	(198.18)	20.87	(395.37)	283.18	77.59
c) Employee benefits expense	1,054.58	1,042.82	865.73	2,097.40	1,558.70	3,613.57
d) Finance costs	201.60	231.69	145.75	433.29	271.92	845.79
e) Depreciation and amortisation expense	180.49	187.99	141.67	368.48	256.34	654.34
f) Job Work Charges	388.83	392.85	369.53	781.68	428.15	1,517.34
g) Other expenses	764.48	645.34	697.92	1,409.82	1,008.30	2,549.64
Total Expenses	3,796.54	3,515.12	3,566.33	7,311.66	5,285.76	14,257.24
5 Profit/(Loss) before tax (3-4)	85.84	(314.03)	(246.85)	(228.19)	(1,183.34)	(1,791.65)
6 Tax Expense						
a) Current tax	-	-	-	-	-	-
b) Deferred tax	-	-	-	-	-	-
c) Tax pertaining to earlier years	-	-	-	-	-	(1.61)
7 Profit/(Loss) for the period (5-6)	85.84	(314.03)	(246.85)	(228.19)	(1,183.34)	(1,790.04)
8 Other Comprehensive Income						
i) Items that will not be classified to Profit and Loss						
a) Remeasurement of the net defined benefit liabilities (Net of tax)	13.35	13.36	27.07	26.71	54.14	29.97
9 Total Comprehensive Income (7-8)	72.49	(327.39)	(273.92)	(254.90)	(1,237.48)	(1,820.01)
10 Paid up equity	224.00	224.00	224.00	224.00	224.00	224.00
11 Other Equity						3,781.85
12 Earnings per share (of Rs. 2 each)						
Basic & Diluted (Not annualised)	0.77	(2.80)	(2.20)	(2.04)	(10.57)	(15.98)



Simmonds Marshall Limited
Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2021

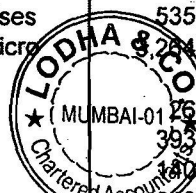
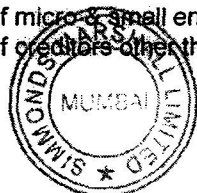
Particulars	Consolidated					
	Quarter Ended			Half Year Ended		Year Ended
	30-09-2021 Unaudited	30-06-2021 Unaudited	30-09-2020 Unaudited	30-09-2021 Unaudited	30-09-2020 Unaudited	31-03-2021 Audited
1 Revenue from operations	4,057.80	3,439.58	3,598.02	7,497.38	4,461.14	13,415.08
2 Other income	23.31	20.63	9.54	43.94	29.45	59.38
3 Total Revenue (1+2)	4,081.11	3,460.21	3,607.56	7,541.32	4,490.59	13,474.46
4 Expenses						
a) Cost of materials consumed	1,550.87	1,428.21	1,549.46	2,979.08	1,770.87	5,738.22
b) Change in inventories of finished goods and work-in-progress	(191.45)	(216.24)	12.69	(406.69)	307.79	75.14
c) Employee benefits expense	1,092.71	1,077.57	899.12	2,170.28	1,619.89	3,764.30
d) Finance costs	201.60	231.69	145.75	433.29	271.92	845.79
e) Depreciation and amortisation expense	182.74	190.14	143.79	372.88	260.58	662.83
f) Job Work Charges	394.42	397.39	372.23	791.81	432.41	1,531.26
g) Other expenses	764.71	664.52	743.92	1,429.23	1,023.46	2,650.69
Total Expenses	3,995.60	3,774.28	3,866.96	7,769.88	5,886.92	15,268.23
5 Profit/(Loss) before tax (3-4)	85.51	(314.07)	(259.40)	(228.56)	(1,196.33)	(1,793.77)
6 Tax Expense						
a) Current tax	-	-	-	-	-	-
b) Deferred tax	-	-	(12.70)	-	(12.70)	(2.02)
c) Tax pertaining to earlier years	-	-	-	-	-	(1.61)
7 Profit/(Loss) for the period (5-6)	85.51	(314.07)	(246.70)	(228.56)	(1,193.63)	(1,790.13)
8 Share of Profit / (Loss) from an associate	1.57	2.25	3.38	3.82	2.88	2.67
9 Total Profit/(Loss) for the period (7+8)	87.08	(311.82)	(243.32)	(224.74)	(1,180.75)	(1,787.46)
10 Other Comprehensive Income (including share in a associate)						
i) Items that will not be classified to Profit and Loss						
a) Remeasurement of the net defined benefit liabilities (Net of tax)	13.35	13.36	27.07	26.71	54.14	29.97
11 Total Comprehensive Income (9-10)	73.73	(326.18)	(270.39)	(251.45)	(1,234.89)	(1,817.43)
12 Total Profit/(Loss) for the year attributable to:						
- Owners of the Company	87.41	(311.78)	(243.48)	(224.37)	(1,180.47)	(1,787.36)
- Non-controlling interests	(0.33)	(0.04)	0.16	(0.37)	(0.28)	(0.10)
13 Other Comprehensive income attributable to:						
- Owners of the Company	13.35	13.36	27.07	26.71	54.14	29.97
- Non-controlling interests	-	-	-	-	-	-
14 Total Comprehensive Income attributable to:						
- Owners of the Company	74.06	(325.14)	(270.54)	(251.08)	(1,234.69)	(1,817.33)
- Non-controlling interests	(0.33)	(0.04)	0.16	(0.37)	(0.28)	(0.10)
15 Paid up equity	224.00	224.00	224.00	224.00	224.00	224.00
16 Other Equity						3,785.23
17 Earnings per share (of Rs. 2 each)						
Basic & Diluted (Not annualised)	0.78	(2.78)	(2.17)	(2.00)	(10.54)	(15.96)



SIMMONDS MARSHALL LIMITED
Statement of Assets & Liabilities

Rs. in Lakhs

Particulars	Standalone		Consolidated	
	30-09-2021	31-03-2021	30-09-2021	31-03-2021
	Unaudited	Audited	Unaudited	Audited
Assets				
Non-current assets				
Property, plant and equipment	4,050.03	4,335.52	4,118.97	4,402.91
Right-of-use assets	3,578.29	3,642.76	3,578.29	3,642.76
Capital work-in-progress	-	20.41	-	20.41
Intangible assets	288.97	290.30	288.97	290.30
Intangible assets under development	-	2.38	-	2.38
Financial assets				
- Investment in subsidiary, associate and joint venture	311.74	348.12	18.96	15.14
- Others investments	1.00	1.00	1.00	1.00
- Loans	2.56	3.63	2.56	3.63
- Other financial assets	-	-	-	-
Deferred tax assets (net)	162.21	162.21	181.32	181.32
Income tax assets	2.35	1.09	2.35	1.09
Other non-current assets	308.74	315.41	310.86	316.99
Total non-current assets	8,705.89	9,122.83	8,503.28	8,877.93
Current assets				
Inventories	6,078.85	5,319.21	6,446.40	5,647.04
Financial assets				
- Trade receivables	2,305.22	2,509.13	2,446.10	2,727.53
- Cash and cash equivalents	2.15	8.97	28.21	35.41
- Bank balances other than above	18.07	22.70	18.07	22.70
- Loans	8.20	6.98	8.20	6.98
- Other financial assets	49.64	40.63	50.01	70.46
Current tax assets (net)	86.53	85.01	86.53	85.01
Other current assets	210.80	274.30	252.51	262.88
Total current assets	8,759.46	8,266.93	9,336.03	8,858.01
TOTAL ASSETS	17,465.35	17,389.76	17,839.31	17,735.94
Equity and liabilities				
Equity				
Equity Share Capital	224.00	224.00	224.00	224.00
Other Equity	3,526.95	3,781.85	3,534.15	3,785.23
Total equity attributable to Owners	3,750.95	4,005.85	3,758.15	4,009.23
Non Controlling Interests			9.56	9.93
Total Equity	3,750.95	4,005.85	3,767.71	4,019.16
Liabilities				
Non-current liabilities				
Financial liabilities				
- Borrowings	2,070.21	2,189.33	2,070.21	2,189.33
- Lease Liabilities	3,684.09	3,697.49	3,684.09	3,697.49
Provisions	121.34	90.53	121.34	90.53
Total non-current liabilities	5,875.64	5,977.35	5,875.64	5,977.35
Current liabilities				
Financial liabilities				
- Borrowings	3,165.61	3,218.16	3,165.61	3,218.16
- Trade payables				
(a) Total outstanding dues of micro & small enterprises	535.41	814.13	721.40	995.40
(b) Total outstanding dues of creditors other than micro and small enterprises	393.89	2,528.15	3,393.17	2,654.33
- Lease Liabilities	24.88	24.88	26.15	24.88
- Other financial liabilities	393.59	512.66	393.59	512.66
Other current liabilities	180.44	70.91	178.44	94.64
Provisions	313.16	237.67	317.60	239.36
Total current liabilities	7,838.76	7,406.56	8,195.96	7,739.43
TOTAL EQUITY & LIABILITIES	17,465.35	17,389.76	17,839.31	17,735.94



SIMMONDS MARSHALL LIMITED

Standalone Statement of Cash Flows for half year ended September 30, 2021

Rs. in Lakhs

Particulars	For half year ended September 30, 2021		For half year ended September 30, 2020	
A. Cash flows from Operating Activities:				
Net Loss Before Tax		(228.18)		(1,183.34)
Adjustments for:				
Depreciation and Amortisation expense	368.48		256.34	
Remeasurement of defined benefit plan	(26.71)		(54.14)	
Bad debts / Sundry balances written off (Net)	7.57		1.34	
Share of loss from partnership firm	36.38		28.13	
Finance costs	433.29		271.92	
Unrealised foreign exchange loss	12.26		1.83	
Profit on sale of property, plant and equipment (net)	(6.56)		(1.60)	
Interest income	(13.13)	811.58	(16.12)	487.70
Operating Loss Before Working Capital Changes		583.40		(695.64)
Adjustments for :				
(Increase) / Decrease in Trade & Other receivables	261.82		(160.40)	
(Increase) / Decrease in inventories	(759.64)		651.35	
Increase in Trade payables & Other payables	504.95		450.93	
Increase in Provisions	106.29	113.42	81.31	1,023.19
Cash generated from operations		696.82		327.55
Direct tax paid / (refund) (net)		2.77		(50.06)
Net Cash from Operating Activities "A"		694.05		377.61
B. Cash Flows from Investing Activities				
Purchase of property, plant and equipment/ intangible assets (including capital work-in-progress)		(175.30)		(592.54)
Proceeds from sale of property, plant and equipment		44.91		1.60
Withdrawals of bank deposits (net)		4.62		6.58
Interest received		4.12		3.57
Net Cash used in Investing Activities "B"		(121.65)		(580.79)
C. Cash Flows from Financing Activities				
Proceeds from long term borrowings		150.00		673.49
Repayment of long term borrowings		(269.12)		(14.69)
Repayments from short term borrowings		(52.55)		(308.13)
Payment of Lease Liabilities		(12.13)		-
Finance costs paid		(395.42)		(186.76)
Net Cash from Financing Activities "C"		(579.22)		163.91
Net Increase / (Decrease) in Cash & Cash Equivalent (A+B+C)		(6.82)		(39.27)
Cash & Cash equivalent at the beginning of the year		8.97		46.87
Cash & Cash equivalent as at end of the year		2.15		7.60



SIMMONDS MARSHALL LIMITED

Consolidated Statement of Cash Flows for half year ended September 30, 2021

Rs. in Lakhs

Particulars	For half year ended September 30, 2021		For half year ended September 30, 2020	
A. Cash flows from Operating Activities:				
Net Loss Before Tax		(228.56)		(1,196.33)
Adjustments for:				
Depreciation and Amortisation expense	372.88		260.58	
Remeasurement of defined benefit plan	(26.71)		(54.14)	
Bad debts / Sundry balances written off (Net)	7.57		1.34	
Finance costs	433.29		271.92	
Unrealised foreign exchange loss	12.26		1.83	
Profit on sale of property, plant and equipment (net)	(6.56)		(1.60)	
Interest income	(13.13)	779.60	(16.12)	463.81
Operating Loss Before Working Capital Changes		551.04		(732.52)
Adjustments for :				
(Increase) / Decrease in Trade & Other receivables	298.50		(184.33)	
(Increase) / Decrease in inventories	(799.36)		670.72	
Increase in Trade payables & Other payables	541.83		479.82	
Increase in Provisions	106.29	147.26	81.31	1,047.52
Cash generated from operations		698.30		315.00
Direct tax paid / (refund) (net)		2.77		(50.06)
Net Cash from Operating Activities "A"		695.53		365.06
B. Cash Flows from Investing Activities				
Purchase of property, plant and equipment/ intangible assets (including capital work-in-progress)		(177.16)		(592.54)
Proceeds from sale of property, plant and equipment		44.91		1.60
Withdrawals of bank deposits (net)		4.62		6.58
Interest received		4.12		3.57
Net Cash used in Investing Activities "B"		(123.51)		(580.79)
C. Cash Flows from Financing Activities				
Proceeds from long term borrowings		150.00		673.49
Repayment of long term borrowings		(269.12)		(14.69)
Proceeds/ (Repayments) from short term borrowings (Net)		(52.55)		(308.13)
Payment of Lease Liabilities		(12.13)		-
Finance costs paid		(395.42)		(186.76)
Net Cash from Financing Activities "C"		(579.22)		163.91
Net Increase / (Decrease) in Cash & Cash Equivalent (A+B+C)		(7.20)		(51.82)
Cash & Cash equivalent at the beginning of the year		35.41		67.78
Cash & Cash equivalent as at end of the year		28.21		15.96



- Notes :**
- 1 The above unaudited results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on November 15, 2021.
 - 2 The Company has only single reportable business segment i.e. Manufacturing of Industrial Fasteners' in terms of requirements of IND AS 108 and has its operations / assets located in India.
 - 3 In view of the second wave of COVID - 19 pandemic, many State Governments have reintroduced some restrictions and therefore the operations of the Company have been temporarily affected in the current half year ended 30th September 2021. The Company is in compliance with the various guidelines issued by the Government /statutory authorities from time to time and has taken adequate precautions for safety and wellbeing of its employees. The management, apart from considering the internal and external information up to the date of approval of these financial results, expects to recover the carrying amount of the assets including financial investments. The Company will continue to closely monitor any material changes to future economic conditions and assess its impact on the operations of the Company.
 - 4 The Code on Social Security, 2020 ('the Code') has been notified in the Official Gazette on September 29, 2020. The effective date from which the changes are applicable is yet to be notified and the rules are yet to be framed. Impact, if any, of the change will be assessed and accounted in the period in which the said Code becomes effective and the rules framed thereunder are published.
 - 5 Previous quarter / year's figures have been regrouped to conform to current quarter / year's presentation.

For and on behalf of the Board of Directors

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SHIAMAM
MARSHALL**

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**N. S. Marshall
Managing Director
DIN : 00085754**

**Place: Mumbai
Date : November 15, 2021**



LIMITED REVIEW REPORT

To The Board of Directors of
Simmonds Marshall Limited

- 1) We have reviewed the accompanying statement of unaudited standalone financial results of **Simmonds Marshall Limited** ('the Company') for the quarter and half year ended September 30, 2021 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing regulations'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these results based on our review.
- 2) 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3) We draw your attention to the Note 3 to the financial results regarding the assessment made by Management of, inter-alia, realisability of total assets due to COVID 19 pandemic outbreak. The Management apart from considering the internal and external information up to the date of approval of these standalone financial results, has also performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets.

The impact of the global health pandemic may be different from that estimated as at the date of approval of these standalone financial results. Considering the continuing uncertainties, as explained, the Management will continue to closely monitor any material changes to future economic conditions and does not anticipate any material financial or operational issues in the short term as well as on a long-term basis.

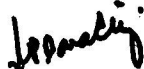
Our conclusion on the statement is not modified in respect of this matter.

- 4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (IND AS) 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, read with circular issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Date: November 15, 2021



For Lodha & Co.
Chartered Accountants
ICAI Firm Registration No. 301051E


R. P. Baradiya
Partner
Membership No. 44101
UDIN: 21044101AAABVC7943

LIMITED REVIEW REPORT**To The Board of Directors
Simmonds Marshall Limited**

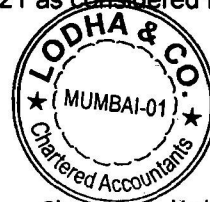
1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Simmonds Marshall Limited** ("the Holding Company"), its subsidiary (together referred to as "the Group") and an associate for the quarter and half year ended September 30, 2021 attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing regulations'). This statement is the responsibility of the Holding Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.
2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Holding Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We are not required to perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3. The Statement includes the financial results of **Stud India (partnership firm)**, a subsidiary and **Formex Private Limited**, an associate.
4. (a) We draw your attention to the Note 3 to the financial results regarding the assessment made by Management of, inter-alia, realisability of the assets due to COVID 19 pandemic outbreak. The Management apart from considering the internal and external information up to the date of approval of these consolidated financial results, has also performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets.

The impact of the global health pandemic may be different from that estimated as at the date of approval of these consolidated financial results. Considering the continuing uncertainties, as explained, the Management will continue to closely monitor any material changes to future economic conditions and does not anticipate any material financial or operational issues in the short term as well as on a long-term basis.

- (b) We did not review the financial statements of a subsidiary included in the consolidated financial statements, whose financial statements reflects total revenue of Rs. 224.37 lakhs, net loss and negative total comprehensive income of Rs. 32.60 lakhs and Rs. 32.60 lakhs, respectively for the quarter ended September 30, 2021 and total assets Rs.1,336.43 lakhs as at September 30,2021 and total revenue of Rs. 490.05 lakhs, net loss and negative total comprehensive income of Rs. 36.75 lakhs and Rs. 36.75 lakhs, respectively and net Cash outflow amounting to Rs.0.38 lakhs for the half year ended September 30, 2021 as considered in the consolidated financial results.



These financial statements have been certified by the Company's Management and furnished to us, and our opinion, in so far as it relates to the amount and disclosures included in respect of the said subsidiary is based solely on these certified financial statements.

- (c) We did not review the financial results of an associate included in the consolidated financial statements, whose financial statements reflect net profit and total comprehensive income of Rs. 1.57 lakhs and Rs. 3.82 lakhs (represents Group's share) for the quarter ended and half year ended September 30,2021, respectively as considered in the consolidated financial results. These financial statements have been certified by the Company's Management and furnished to us, and our opinion, in so far as it relates to the amounts and disclosures included in respect of the said associate is based solely on these certified financial statements.

Our conclusion is not modified in respect of these matters.

5. Based on our review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (IND AS) 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 read with Circulars issued from time to time including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Lodha & Co.
Chartered Accountants
ICAI Firm Registration No. 301051E



R. P. Baradiya
Partner
Membership No. 44101
UDIN: 21044101AAABVD4324

Place: Mumbai
Date: November 15, 2021

