

February 07, 2022

The National Stock Exchange of India Ltd
Exchange Plaza, C-1, Block G
Bandra – Kurla Complex
Mumbai 400051

The Department of Corporate Services
BSE Limited,
P.J. Towers, Dalal Street
Mumbai 400001

Scrip Symbol: SANSERA

Scrip Code: 543358

Dear Sir/ Madam

Subject: Outcome of the Board meeting – announcement under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

We would like to inform you that the Board of Directors at its meeting held today i.e., February 07, 2022 which commenced at 4.00 pm (IST) and concluded at 7.00 pm (IST) have pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, approved the unaudited financial results of the Company for the quarter and nine months' ended on December 31, 2021 along with the Limited Review Report (LRR) issued by the Statutory Auditors of the Company. Copies of the same are enclosed herewith.

The above announcements are also being made available on the website of our Company at www.sansera.in.

Kindly take the same in your record.

Thanking you,

for Sansera Engineering Limited



Rajesh Kumar Modi
Company Secretary and Compliance Officer
M.No. F5176



Encls: a/a

SANSERA ENGINEERING LIMITED

(Formerly Sansera Engineering Pvt Ltd)

Reg Off: No. 143/A, Jigani Link Road, Bangalore-560 105, India, Tel: +91 80-27839081/82/83. Fax: +91 80-27839309

E-mail id: info@sansera.in Website: www.sansera.in CIN: L34103KA1981PLC004542

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF SANSERA ENGINEERING LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Sansera Engineering Limited ("the Company") for the quarter and nine months ended December 31, 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.
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 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 thereunder 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement includes the results for the corresponding quarter and nine months ended December 31, 2020, as referred to in Note 3 of the Statement, which have been prepared by the Company's Management and have not been audited or reviewed by us.

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

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No. 008072S)



Monisha Parikh

Monisha Parikh
Partner

(Membership No. 47840)
UDIN: 22047840AAPWOG5885

Place: Bengaluru
Date: February 07, 2022

SANSERA ENGINEERING LIMITED

CIN: L34103KA1981PLC004542

Registered Address: Plant-7, No.143/A, Jigani Link Road, Bommasandra Industrial Area, Bengaluru - 560105

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2021

(Amount in Rs. Millions, except for share data, unless otherwise stated)

Sl. No	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous period ended	Previous year ended
		31 December 2021	30 September 2021	31 December 2020	31 December 2021	31 December 2020	31 March 2021
		Unaudited	Unaudited	Unaudited Refer note 3	Unaudited	Unaudited Refer note 3	Audited
1	Revenue						
	(a) Revenue from Operations	4,196.09	4,796.84	4,267.67	12,343.05	9,285.19	13,513.40
	(b) Other Income	17.26	22.71	77.71	90.72	97.53	168.49
	Total revenue	4,213.35	4,819.55	4,345.38	12,433.77	9,382.72	13,681.89
2	Expenses						
	(a) Cost of materials consumed	1,824.48	2,181.74	2,084.78	5,595.85	4,205.71	5,877.12
	(b) Changes in inventories of finished goods and work-in-progress	81.43	(142.95)	(259.71)	(273.86)	(242.94)	(53.86)
	(c) Conversion charges	154.90	164.88	182.76	436.67	366.30	486.54
	(d) Consumption of stores and spares	358.35	396.53	342.70	1,058.59	778.62	1,156.25
	(e) Power and fuel	184.53	199.66	182.88	557.90	393.37	560.04
	(f) Employee benefits expense	555.70	557.73	496.57	1,623.77	1,300.84	1,692.44
	(g) Finance costs	115.70	95.98	112.57	310.47	295.66	411.94
	(h) Depreciation and amortization expenses	267.84	248.39	214.49	756.45	635.58	883.45
	(i) Other expenses	398.18	443.32	420.31	1,200.27	902.30	1,342.88
	Total Expenses	3,941.11	4,145.28	3,777.35	11,266.11	8,635.44	12,356.80
3	Profit before tax (1-2)	272.24	674.27	568.03	1,167.66	747.28	1,325.09
4	Tax Expense						
	(a) Current Tax	44.42	171.42	49.66	281.69	117.84	289.44
	(b) Deferred Tax	26.48	(3.98)	93.56	12.19	70.25	56.85
	Total tax expense	70.90	167.44	143.22	293.88	188.09	346.29
5	Profit for the period (3-4)	201.34	506.83	424.81	873.78	559.19	978.80
6	Other comprehensive income/(expense)						
	Items that will not be reclassified to profit or loss						
	(i) Re-measurement of the net defined benefit liability	(3.41)	2.81	(3.41)	(3.68)	(3.41)	(23.49)
	(ii) Income tax relating to items that will not be reclassified to profit/(loss)	0.86	(0.70)	0.86	0.93	0.86	5.91
	Total other comprehensive income/(expense)	(2.55)	2.11	(2.55)	(2.75)	(2.55)	(17.58)
7	Total comprehensive income for the period (5+6)	198.79	508.94	422.26	871.03	556.64	961.22
8	Paid-up equity share capital (face value of Rs 2/- each fully paid up)	104.10	102.76	93.87	104.10	93.87	93.87
9	Other equity excluding revaluation reserve as per Balance Sheet						8,675.51
10	Earnings per share (EPS) (face value of Re 2/- each)*						
	(i) Basic (in Rs.)	3.89	9.86	8.27	16.97	10.88	19.05
	(ii) Diluted (in Rs.)	3.75	9.47	8.08	16.33	10.64	18.63

* Basic and diluted Earnings per share (EPS) for all periods except year ended 31 March 2021 are not annualised

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Notes to the Standalone Unaudited Results for the Quarter and Nine months Ended 31 December 2021

1. The Company's equity shares have been listed on National Stock Exchange ("NSE") and on BSE Limited ("BSE") on 24 September 2021, by completing the Initial Public Offering (IPO) of 17,244,328 equity Shares of face value of Rs. 2 each at an issue price of Rs.744 per equity share, consisting of an offer for sale of 17,244,328 equity shares by the selling shareholders.
2. These standalone financial results for the quarter and nine months ended 31 December 2021 have been prepared in accordance with the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), notified under Section 133 of the Companies Act, 2013 and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
3. The standalone financial results for the quarter and nine months ended 31 December 2020 are presented based on information compiled by the management in accordance with Ind AS 34 and have not been subjected to a separate audit or review by the statutory auditors. However, the management has exercised necessary due diligence to ensure that the financial results for these periods provide a true and fair view of the Company's affairs.
4. The above standalone financial results of the company were reviewed by the Audit committee and approved by the board of directors at their meeting held on 07 February 2022. The statutory auditors have carried out limited review of the results for the quarter and nine months ended 31 December 2021 and have issued an unmodified review report.
5. The company in its meeting of the Board of Directors held on 03 September 2021, converted 300,000 Series A Compulsorily Convertible Preference shares and 750,000 Series B Compulsorily Convertible Preference shares into 4,439,900 and 1,450 equity shares respectively for Rs. 2 per equity share.

The above conversion resulted in the paid-up equity capital of the Company being Rs. 102.76 Million represented by 51,377,850 outstanding equity shares.

6. The Company operates in only one operating segment, namely manufacture of precision-engineered components.
7. The Company has granted 148,625 options to eligible employees at a price of Rs.135.20 per option on 01 April 2021 under ESOP 2015 scheme, which will vest after one year from the date of grant. The same has been disclosed in the offer documents filed with SEBI.

The Company has granted 808,327 options to eligible employees at a price of Rs.744 per option on 22 September 2021 under ESOP 2018 scheme, which will vest over a period of 4 years (25% each year). The same has been disclosed in the offer documents filed with SEBI.

8. During the quarter ended 31 December 2021, the Company has allotted 672,840 shares arising from the exercise of options vested with employees. The option holders remitted necessary amounts and the Nomination and Remuneration Committee of the Board of Directors of the Company approved, at their meeting held on 17 November 2021, the allotment of the shares on such exercise of vested options.

9. The Code on Social Security, 2020 ("the Code) which would impact the contributions by the Company towards Provident Fund and Gratuity has received Presidential assent in September 2020. The Code have been published in the Gazette of India. However, the date from which the Code will come into effect has not been notified. The Company will complete its evaluation and will give appropriate impact in its standalone financial results in the period in which the Code becomes effective and the related rules are published.
10. Impact of the COVID-19 pandemic: The Company has considered various internal and external sources consisting of feedback from the customers and the market trends, up to the date of approval of the financial results in determining the impact, if any, arising from the pandemic on various elements of its financial results. The Company has used the principles of prudence in applying judgments, estimates and assumptions and based on its current estimates, the Company expects to recover the carrying value of its financial and non-financial assets, including tangible assets and meet its financial obligations in the normal course of business. The eventual outcome of the possible impact of the pandemic may be different from that estimated as on the date of approval of these financial results. The Company will continue to monitor any material changes to future economic conditions and consequential impact on its financial results.
11. The Investors can visit the company's website www.sansera.in for updated information.

For & on behalf of the Board of Directors



A handwritten signature in blue ink, appearing to read "S. Sekhar Vasana".

S. Sekhar Vasana
Chairman and Managing Director
DIN: 00361245

Date: 07 February 2022
Place: Bangalore

A small, stylized handwritten mark in blue ink, possibly a signature or initials.

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF SANSERA ENGINEERING LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Sansera Engineering Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and nine months ended December 31, 2021 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. 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 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 thereunder 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.
4. We also performed 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, to the extent applicable.
5. The Statement includes the results of the following entities:
 - a. Sansera Engineering Limited (Parent)
 - b. Fitwel Tools & Forgings Private Limited, a subsidiary
 - c. Sansera Engineering Pvt. Ltd., Mauritius, a subsidiary and
 - d. Sansera Sweden AB, a step-down subsidiary
6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Deloitte Haskins & Sells

7. We did not review the interim financial information of one subsidiary included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs. 474.17 million and Rs. 1,230.38 million for the quarter and nine months ended December 31, 2021, total net profit after tax of Rs. 15.98 million and Rs. 15.98 million for the quarter and nine months ended December 31, 2021, and total comprehensive income of Rs. 15.98 million and Rs. 15.98 million for the quarter and nine months ended December 31, 2021, as considered in the Statement. These interim financial information have been reviewed by other auditors whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, 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 this matter.

8. The consolidated unaudited financial results include the interim financial information of one subsidiary which has not been reviewed by their auditors, whose interim financial information reflect total revenues of Rs. Nil for the quarter and nine months ended December 31, 2021; total net profit after tax of Rs. 0.81 million and Rs. 2.83 million for the quarter and nine months ended December 31, 2021, and total comprehensive income of Rs. 0.81 million and Rs. 2.83 million for the quarter and nine months ended December 31, 2021 as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

9. The Statement includes the results for the corresponding quarter and nine months ended December 31, 2020, as referred to in Note 3 of the Statement, which have been prepared by the Management and have not been audited or reviewed by us.

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

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No. 008072S)



Monisha Parikh

Monisha Parikh
Partner

(Membership No. 47840)
UDIN: 22047840AAPWWF9210

Place: Bengaluru
Date: February 07, 2022

SANSERA ENGINEERING LIMITED

CIN: L34103KA1981PLC004542

Registered Address: Plot-7, No.143/A, Jigani Link Road, Bommasandra Industrial Area, Bengaluru - 560105

STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2021

(Amount in Rs. Millions, except for share data, unless otherwise stated)

Sl. No	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous period ended	Previous year ended
		31 December 2021	30 September 2021	31 December 2020	31 December 2021	31 December 2020	31 March 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
				Refer note 3		Refer note 3	
1	Revenue						
	(a) Revenue from Operations	4,854.36	5,397.39	4,920.65	14,147.10	10,637.74	15,492.71
	(b) Other Income	13.56	20.76	85.63	39.97	125.97	230.93
	Total income	4,867.92	5,418.15	5,006.28	14,237.07	10,763.71	15,723.64
2	Expenses						
	(a) Cost of materials consumed	2,139.10	2,432.66	2,265.77	6,427.12	4,810.71	6,678.31
	(b) Changes in inventories of finished goods and work-in-progress	57.83	(113.84)	(202.76)	(314.16)	(320.17)	(43.71)
	(c) Conversion charges	160.19	176.87	193.29	466.34	389.59	526.15
	(d) Consumption of stores and spares	403.07	441.41	410.86	1,194.35	946.20	1,335.80
	(e) Power and fuel	214.75	232.89	219.18	651.18	459.17	670.65
	(f) Employee benefits expense	694.62	675.23	623.78	2,004.37	1,599.62	2,137.50
	(g) Finance costs	134.49	112.67	124.97	363.41	348.58	473.93
	(h) Depreciation and amortization expenses	306.86	287.67	245.06	869.84	725.49	1,016.76
	(i) Other expenses	439.66	485.40	451.12	1,317.14	970.83	1,466.80
	Total Expenses	4,550.57	4,730.96	4,333.27	12,979.89	9,930.02	14,262.19
3	Profit before tax (1-2)	317.35	687.19	673.01	1,257.48	833.69	1,461.45
4	Tax Expense						
	(a) Current Tax	56.29	173.41	124.88	305.08	173.34	303.87
	(b) Deferred Tax	22.07	(3.85)	41.68	7.11	33.65	58.98
	Total tax expense	78.36	169.56	166.56	312.19	206.99	362.85
5	Profit for the period (3-4)	238.99	517.63	506.45	945.29	626.70	1,098.60
6	Other comprehensive income/(expense)						
	<i>Items that will not be reclassified to profit or loss</i>						
	Re-measurement of the net defined benefit liability	(3.97)	3.33	(19.46)	(5.05)	(19.46)	(25.94)
	Income tax relating to items that will not be reclassified to profit/(loss)	1.01	(0.84)	4.94	1.31	4.94	6.59
	Net other comprehensive expenses not to be reclassified subsequently to profit or loss	(2.96)	2.49	(14.52)	(3.74)	(14.52)	(19.35)
	<i>Items that will be reclassified subsequently to profit or loss</i>						
	Exchange differences on translation of foreign operations	(6.83)	(10.06)	17.32	(39.92)	39.69	52.92
	Income tax relating to items that will be reclassified to profit/(loss)	1.72	2.53	(4.36)	10.05	(9.99)	(13.32)
	Net other comprehensive income/(expense) to be reclassified subsequently to profit/(loss)	(5.11)	(7.53)	12.96	(29.87)	29.70	39.60
	Other comprehensive (expense)/income for the period, net of income tax	(8.07)	(5.04)	(1.56)	(33.61)	15.18	20.25
	Total comprehensive income for the period (5+6)	230.92	512.59	504.89	911.68	641.88	1,118.85
	Profit attributable to:						
	Owners of the Company	233.12	510.90	490.87	930.69	612.64	1,079.86
	Non-controlling interests	5.87	6.75	15.58	14.60	14.06	18.74
	Total profit for the period	238.99	517.63	506.45	945.29	626.70	1,098.60
	Other comprehensive income attributable to:						
	Owners of the Company	(7.94)	(5.16)	(1.69)	(33.31)	15.58	20.78
	Non-controlling interests	(0.13)	0.12	0.13	(0.30)	(0.40)	(0.53)
	Total other comprehensive income	(8.07)	(5.04)	(1.56)	(33.61)	15.18	20.25
	Total comprehensive income attributable to:						
	Owners of the Company	225.13	505.74	489.13	897.38	628.22	1,100.64
	Non-controlling interests	5.74	6.85	15.71	14.30	13.66	18.21
7	Total comprehensive income, net of tax	230.92	512.59	504.89	911.68	641.88	1,118.85
8	Paid-up equity share capital (face value of Rs 2/- each fully paid up)	104.10	102.76	93.87	104.10	93.87	93.87
9	Other equity excluding revaluation reserve as per Balance Sheet						
10	Earnings per share (EPS) (face value of Re 2/- each)*						8,583.55
	(i) Basic (in Rs.)	4.51	9.94	9.55	18.08	11.92	21.02
	(ii) Diluted (in Rs.)	4.35	9.35	9.34	17.39	11.66	20.55

* Basic and diluted Earnings per share (EPS) for all periods except year ended 31 March 2021 are not annualised

Notes to the Consolidated Unaudited Results for the Quarter and nine months Ended 31 December 2021

1. The Company's ("Parent Company") equity shares have been listed on National Stock Exchange ("NSE") and on BSE Limited ("BSE") on 24 September 2021, by completing the Initial Public Offering (IPO) of 17,244,328 equity Shares of face value of Rs.2 each at an issue price of Rs.744 per equity share, consisting of an offer for sale of 17,244,328 equity shares by the selling shareholders.
2. These consolidated financial results of the parent company and its subsidiaries ("the Group"), for the quarter and nine months ended 31 December 2021 have been prepared in accordance with the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), notified under Section 133 of the Companies Act, 2013 and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
3. The consolidated financial results for the quarter and nine months ended 31 December 2020 are presented based on information compiled by the management in accordance with Ind AS 34 and have not been subjected to a separate audit or review by the statutory auditors. However, the management has exercised necessary due diligence to ensure that the financial results for these periods provide a true and fair view of the Group's affairs.
4. The above consolidated financial results of the company were reviewed by the Audit committee and approved by the board of directors at their meeting held on 07 February 2022. The statutory auditors have carried out limited review of the results for the quarter and nine months ended 31 December 2021 and have issued an unmodified review report.
5. The Parent company in its meeting of the Board of Directors held on 03 September 2021, converted 300,000 Series A Compulsorily Convertible Preference shares and 750,000 Series B Compulsorily Convertible Preference shares into 4,439,900 and 1,450 equity shares respectively for Rs. 2 per equity share.

The above conversion resulted in the paid-up equity capital of the Company being Rs. 102.76 Million represented by 51,377,850 outstanding equity shares.

6. The Group operates in only one operating segment, namely manufacture of precision-engineered components.
7. The Parent Company has granted 148,625 options to eligible employees at a price of Rs.135.20 per option on 01 April 2021 under ESOP 2015 scheme, which will vest after one year from the date of grant. The same has been disclosed in the offer documents filed with SEBI.

The Parent Company has granted 808,327 options to eligible employees at a price of Rs.744 per option on 22 September 2021 under ESOP 2018 scheme, which will vest over a period of 4 years (25% each year). The same has been disclosed in the offer documents filed with SEBI.

8. During the quarter ended 31 December 2021, the Parent Company has allotted 672,840 shares arising from the exercise of options vested with employees. The option holders remitted necessary amounts and the Nomination and Remuneration Committee of the Board of Directors of the Parent Company approved, at their meeting held on 17 November 2021, the allotment of the shares on such exercise of vested options.
9. The Code on Social Security, 2020 ("the Code) which would impact the contributions by the Group towards Provident Fund and Gratuity has received Presidential assent in September 2020. The Code have been published in the Gazette of India. However, the date from which the Code will come into effect has not been notified. The Group will complete its evaluation and will give appropriate impact in its consolidated financial results in the period in which the Code becomes effective and the related rules are published.

10. Impact of the COVID-19 pandemic: The Group has considered various internal and external sources consisting of feedback from the customers and the market trends, up to the date of approval of the financial results in determining the impact, if any, arising from the pandemic on various elements of its financial results. The Group has used the principles of prudence in applying judgments, estimates and assumptions and based on its current estimates, the Group expects to recover the carrying value of its financial and non-financial assets, including tangible assets and meet its financial obligations in the normal course of business. The eventual outcome of the possible impact of the pandemic may be different from that estimated as on the date of approval of these financial results. The Group will continue to monitor any material changes to future economic conditions and consequential impact on its financial results.

11. Key standalone financial information is given below:

(Rs. in Millions)

Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous period ended	Previous year ended
	31 December 2021	30 September 2021	31 December 2020	31 December 2021	31 December 2020	31 March 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	4,196.09	4,796.84	4,267.67	12,343.05	9,285.19	13,513.40
Other Income	17.26	22.71	77.71	90.72	97.53	168.49
Profit before tax	272.24	674.27	568.03	1,167.66	747.28	1,325.09
Profit after tax	201.34	506.83	424.81	873.78	559.19	978.80

12. The Investors can visit the company's website www.sansera.in for updated information.

For & on behalf of the Board of Directors



S. Sekhar Vasana

S. Sekhar Vasana
Chairman and Managing Director
DIN: 00361245

Date: 07 February 2022

Place: Bangalore

[Signature]