

**THE SCOTTISH ASSAM (INDIA) LIMITED**

Regd. Off: 1, Crooked Lane, Kolkata 700 069

CIN: L01132WB1977PLC031175

**Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2022**

Particulars	(Rs. in Lakh)				
	Quarter Ended			Financial Year Ended	
	31.03.2022 Refer Note 5	31.12.2021 (Unaudited)	31.03.2021 Refer Note 5	31.03.2022 (Audited)	31.03.2021 (Audited)
<b>1. Income</b>					
a) Revenue from Operations					
b) Other Income	173.33	1,304.60	343.23	3,542.41	3,150.74
<b>Total Income</b>	<b>209.46</b>	<b>1,334.91</b>	<b>588.33</b>	<b>4,294.00</b>	<b>4,353.05</b>
<b>2. Expenses</b>					
a) Cost of materials consumed	4.76	-	8.14	124.36	72.68
b) Changes in inventories of finished goods, stock in trade & work-in-progress	(51.44)	386.57	189.31	(74.97)	(23.86)
c) Employee benefits expenses	455.27	416.61	408.67	1,848.44	1,567.16
d) Finance Costs	1.66	2.82	3.53	29.91	28.70
e) Depreciation & Amortisation expenses	11.63	9.57	9.40	38.87	38.02
f) Other Expenditure	131.34	255.75	189.01	1,066.14	964.53
<b>Total Expenses</b>	<b>553.22</b>	<b>1,071.32</b>	<b>808.06</b>	<b>3,032.75</b>	<b>2,647.23</b>
<b>3. Profit/(Loss) from Operations before exceptional items &amp; Tax (1-2)</b>	<b>(343.76)</b>	<b>263.59</b>	<b>(219.73)</b>	<b>1,261.25</b>	<b>1,705.82</b>
<b>4. Tax Expenses</b>					
Current Tax	(39.30)	39.70	(178.40)	73.73	90.64
Tax Adjustment for earlier Year	2.92	(0.42)	-	2.50	1.55
Deferred Tax	(32.59)	(13.04)	278.46	35.85	194.07
<b>5. Net Profit/(Loss) after Tax (3-4)</b>	<b>(274.79)</b>	<b>237.35</b>	<b>(319.79)</b>	<b>1,149.17</b>	<b>1,419.56</b>
<b>6. Other Comprehensive Income</b>					
Items that will not be reclassified to profit or loss	89.12	(8.69)	(27.71)	63.06	(34.75)
Income tax relating to items that will not be reclassified to profit or loss	(22.43)	2.19	6.78	(15.87)	8.74
<b>7. Total Comprehensive Income for the period after tax (5-6)</b>	<b>(208.10)</b>	<b>230.85</b>	<b>(340.72)</b>	<b>1,196.36</b>	<b>1,393.55</b>
<b>8. Paid up Equity Share Capital (Face Value Rs. 10/- per share)</b>	<b>80.00</b>	<b>80.00</b>	<b>80.00</b>	<b>80.00</b>	<b>80.00</b>
<b>9. Earnings per share of Rs. 10/- each (not annualised*)</b>					
a) Basic (in Rs.)	(34.35)	29.67*	(39.97)	143.65	177.45
b) Diluted (in Rs.)	(34.35)	29.67*	(39.97)	143.65	177.45

**The Statement of Assets and Liabilities for the Year Ended as on 31st March, 2022**

(Rs. in Lakh) (Unless Specified)

STATEMENT OF ASSETS & LIABILITIES		As at 31.03.2022	As at 31.03.2021
<b>ASSETS</b>			
<b>1. NON-CURRENT ASSETS</b>			
a) Property, Plant and Equipment		369.52	222.07
b) Capital Work-in-Progress		44.75	165.90
c) Other Intangible Assets		0.17	0.45
d) Financial Assets			
(i) Investments		6,388.62	5,521.83
(ii) Loan		0.16	5.10
(iii) Other Financial Assets		27.88	28.53
e) Non-Current Tax Assets		46.90	102.01
f) Other Non-Current Assets		74.73	0.13
<b>Total Non Current Assets</b>		<b>6,952.73</b>	<b>6,045.82</b>
<b>2. CURRENT ASSETS</b>			
a) Inventories		305.71	175.55
b) Biological assets other than bearer plants		28.56	10.32
c) Financial Assets			
(i) Trade Receivables		27.84	51.83
(ii) Cash and Cash Equivalents		117.93	215.00
(iii) Bank balances other than (ii) above		8.87	8.80
(iv) Loan		3.00	3.00
(v) Other Financial Assets		18.97	1.78
d) Other Current Assets		45.04	47.90
<b>Total Current Assets</b>		<b>555.92</b>	<b>514.18</b>
<b>TOTAL ASSETS</b>		<b>7,508.65</b>	<b>6,560.00</b>
<b>EQUITY AND LIABILITIES</b>			
<b>1. EQUITY</b>			
a) Equity Share Capital		80.00	80.00
b) Other Equity		6,458.06	5,309.69
<b>Total Equity</b>		<b>6,538.06</b>	<b>5,389.69</b>
<b>2. LIABILITIES</b>			
<b>A. FINANCIAL LIABILITIES</b>			
a) Deferred Tax Liabilities (Net)		171.54	135.68
<b>3. NON-CURRENT LIABILITIES</b>			
a) Financial Liabilities		10.98	74.47
<b>B. CURRENT LIABILITIES</b>			
a) Financial Liabilities			
(i) Borrowings		392.62	396.58
(ii) Trade Payables		71.81	148.42
(iii) Other Financial Liabilities		285.34	307.72
b) Provisions		-	68.97
c) Other Current Liabilities		26.90	38.47
d) Other Tax Liabilities		11.40	-
<b>Total Current Liabilities</b>		<b>970.59</b>	<b>1,170.31</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>7,508.65</b>	<b>6,560.00</b>

