

SUNDARAM-CLAYTON LIMITED
 Regd office: "Chaitanya", No.12, Khader Nawaz Khan Road, Chennai 600 006
 Tel : 044-2833 2115 Fax : 044 - 2833 2113
 Website : www.sundaram-clayton.com Email : corpsec@scf.co.in CIN : L35999TN1962PLC004792

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2021

(Rs. in Crores)

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		(Unaudited)			(Audited)	
1	Income					
	a) Revenue from operations	405.39	370.51	301.28	1,176.91	1,324.34
	b) Other Income	98.32	5.76	93.49	111.17	99.80
	Total Income	503.71	376.27	394.77	1,288.08	1,424.14
2	Expenditure					
	a) Cost of materials consumed	216.63	189.70	138.84	573.37	577.09
	b) Purchase of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-process and stock-in-trade	(16.87)	(21.17)	6.77	(22.57)	41.32
	d) Employee benefits expense	51.19	45.00	48.35	189.68	221.49
	e) Finance Costs	10.47	11.17	12.53	47.62	55.40
	f) Depreciation and amortisation expense	19.00	19.52	24.25	77.90	92.65
	g) Other expenses	93.29	87.14	93.18	285.98	346.62
	Total Expenditure	373.71	331.36	323.92	1,151.98	1,334.57
3	Profit/(loss) from Ordinary Activities before Exceptional items (1-2)	130.00	44.91	70.85	136.10	89.57
4	Exceptional Items - Gain / (Loss)	(2.23)	(5.31)	(9.02)	(13.00)	(20.40)
5	Profit/(loss) from Ordinary Activities before tax (3+4)	127.77	39.60	61.83	123.10	69.17
6	Tax expense					
	a) Current tax	7.70	-	-	7.70	-
	b) Deferred tax	37.22	1.36	(0.22)	39.56	0.47
	Total tax expense	44.92	1.36	(0.22)	47.26	0.47
7	Profit / (loss) for the Period (5-6)	82.85	38.24	62.05	75.84	68.70
8	Other Comprehensive Income (net of tax)					
	a) Items that will not be reclassified to profit or loss	46.19	10.19	(60.85)	94.77	(84.40)
	b) Items that will be reclassified to profit or loss	0.09	0.81	(3.37)	3.43	(5.91)
9	Total Comprehensive Income/(loss) for the period (7+8)	129.13	49.24	(2.17)	174.04	(21.61)
10	Paid up equity share capital (Face value of Rs.5/- each)	10.12	10.12	10.12	10.12	10.12
11	Reserves excluding revaluation reserve	-	-	-	705.76	584.32
12	Earnings Per Share (EPS)(Face value of Rs.5/- each)(not annualised)					
	(i) Basic (in Rs.)	40.95	18.90	30.67	37.49	33.96
	(ii) Diluted (in Rs.)	40.95	18.90	30.67	37.49	33.96

Notes:

- The operations of the Company relate to only one segment viz., automotive components.
- The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial years.
- Exceptional item represents one time cost associated with voluntary separations.
- The above audited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 28th April 2021. The Statutory Auditors of the Company have expressed an unmodified opinion on these financial results.
- The Directors at the meeting held on 24th March 2021, declared a second interim dividend of Rs. 11 per share (220%) absorbing a sum of Rs.22.26 Cr for the year 2020-21 and the same was paid on 9th April 2021 to those shareholders who hold shares in physical or in electronic form and whose names appear in the Register of Members and / or Depositories respectively, as at the close of working hours on 2nd April 2021 (Record Date). The Directors do not recommend any further Dividend for the year 2020-21.
- The Company has taken into account external and internal information for assessing possible impact of COVID19 on various elements of its financial results, including recoverability of its assets.
- Figures for the previous periods have been regrouped, wherever necessary, to conform to the current period's classification.
- Pursuant to Non-Convertible Debentures of the Company, being listed, details of additional disclosures on a standalone basis as per listing regulations are furnished below :

Particulars	Quarter ended		Year ended	
	31.03.2021	31.03.2020	31.03.2021	31.03.2020
Debt service coverage ratio (no. of times) [Refer note (a)]	1.38	2.39	1.28	2.51
Interest service coverage ratio (no. of times) [Refer note (b)]	16.95	9.11	5.76	4.45
Net Debt to Equity [Refer note (c)]	0.85	1.04	0.85	1.04
Net Worth (Rs. in Crores) [Refer note (d)]	715.88	594.44	715.88	594.44
Credit rating issued by CRISIL for NCD	AA-/ Stable			
Previous due date of payment of Interest	Not applicable			
Next due date for payment of interest on NCD	18.08.2021			
Outstanding Redeemable Preference Shares	Not applicable			
Capital Redemption Reserve / Debenture Redemption Reserve	Not applicable			

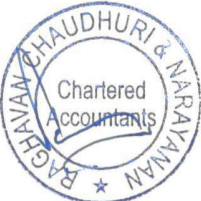
Note :

(a) Debt service coverage ratio : (Profit before Tax , Exceptional item, Depreciation and Interest on long term borrowings) / (Interest on long term borrowings + Principal repayment of long term borrowings made during the period excluding prepayments)

(b) Interest service coverage ratio : (Profit before Tax , Exceptional item , Depreciation and Interest) / (Interest)

(c) Net Debt to Equity : Debt [Long term borrowings + Current borrowings + Current maturities of long term borrowings (-) Cash and Cash equivalents] / Total Equity

(d) Networth: Share capital + Other Equity



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Date : 28th April 2021

Notes:

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Note :

- (a) Debt service coverage ratio : (Profit before Tax , Exceptional item, Depreciation and Interest on long term borrowings) / (Interest on long term borrowings + Principal repayment of long term borrowings made during the period excluding prepayments)
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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2021

(Rs. in Crores)

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		(Unaudited)			(Audited)	
1	Income					
	a) Revenue from operations	6,439.57	6,374.49	4,340.89	20,298.73	19,858.74
	b) Other income	11.52	22.41	22.05	62.95	56.17
	Total Income	6,451.09	6,396.90	4,362.94	20,361.68	19,914.91
2	Expenditure					
	a) Cost of materials consumed	4,173.39	4,191.13	2,794.92	13,028.33	12,364.70
	b) Purchase of stock-in-trade	75.38	72.31	59.60	224.92	259.20
	c) Changes in inventories of finished goods, work-in-process and stock-in-trade	(60.56)	(11.62)	(127.67)	(25.96)	42.64
	d) Employee benefits expense	507.40	513.18	440.22	1,879.05	1,761.02
	e) Finance Costs	219.59	231.97	244.19	929.11	909.94
	f) Depreciation and amortisation expense	178.45	169.12	180.83	642.74	648.65
	g) Other expenses	904.99	786.21	638.56	2,803.99	3,020.33
	Total Expenditure	5,998.64	5,952.30	4,230.65	19,482.18	19,006.48
3	Profit/ (loss) from ordinary activities before Share of Profit/(Loss) of associates and Exceptional Items (1-2)	452.45	444.60	132.29	879.50	908.43
4	Share of profit/(loss) of Associates	2.69	(1.39)	(0.54)	(2.88)	(2.49)
5	Profit/(loss) from ordinary activities before Exceptional items (3+4)	455.14	443.21	131.75	876.62	905.94
6	Exceptional Items - Gain / (Loss)	(8.43)	(7.05)	(49.35)	(22.36)	(60.73)
7	Profit/(loss) from Ordinary Activities before tax (5+6)	446.71	436.16	82.40	854.26	845.21
8	Tax expense					
	a) Current tax	126.63	110.86	61.60	257.46	293.71
	b) Deferred Tax	12.74	(5.44)	(29.32)	4.71	(75.06)
	Total tax expense	139.37	105.42	32.28	262.17	218.65
9	Profit/(loss) for the Period (7-8)	307.34	330.74	50.12	592.09	626.56
10	Other Comprehensive Income (net of tax)					
	a) Items that will not be reclassified to profit or loss	76.74	15.14	(94.89)	152.96	(154.03)
	b) Items that will be reclassified to profit or loss	6.74	20.63	(45.99)	60.97	(41.19)
11	Total Comprehensive Income / (Loss) for the period (9+10)	390.82	366.51	(90.76)	806.02	431.34
12	Net Profit attributable to					
	a) Owners of the Company	167.16	202.37	9.21	323.68	337.12
	b) Non controlling interest	140.18	128.37	40.91	268.41	289.44
13	Other Comprehensive income / (Loss) attributable to					
	a) Owners of the Company	63.56	27.58	(104.62)	162.88	(145.32)
	b) Non controlling interest	19.92	8.19	(36.26)	51.05	(49.90)
14	Total Comprehensive income / (Loss) attributable to					
	a) Owners of the Company	230.72	229.95	(95.41)	486.56	191.80
	b) Non controlling interest	160.10	136.56	4.65	319.46	239.54
15	Paid up equity share capital (Face value of Rs. 5/- each)	10.12	10.12	10.12	10.12	10.12
16	Reserve excluding Revaluation Reserve	-	-	-	2,894.47	2,453.34
17	Earnings Per Share (EPS) (Face value of Rs. 5/- each) (not annualised)					
	(i) Basic (in Rs.)	82.62	100.02	4.56	159.98	166.63
	(ii) Diluted (in Rs.)	82.62	100.02	4.56	159.98	166.63

Notes:

- The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial years.
- Exceptional item of current year represents one time costs associated with voluntary separations and cancellation of long term lease incurred by a subsidiary
- The above unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 28th April 2021. The Statutory Auditors of the Company have expressed an unmodified opinion on these financial results.
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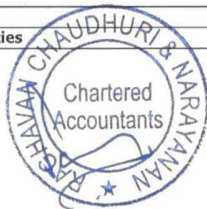
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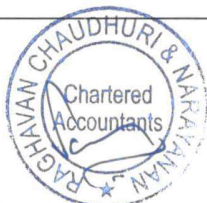
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STATEMENT OF ASSETS AND LIABILITIES AS AT 31 ST MARCH 2021					
(Rs. in Crores)					
	Particulars	Standalone		Consolidated	
		As at 31.03.2021	As at 31.03.2020	As at 31.03.2021	As at 31.03.2020
		Audited		Audited	
I	ASSETS				
	Non-Current Assets				
(a)	Property, plant and equipment	668.68	683.52	3,784.17	3,741.6
(b)	Capital work in progress	11.61	13.14	883.37	858.19
(c)	Investment Properties	-	-	137.71	137.71
(d)	Goodwill	-	-	112.61	112.61
(e)	Other intangible assets	0.35	0.83	528.77	183.82
(f)	Intangibles under development	-	-	166.88	158.87
(g)	Right of use assets	44.32	48.67	287.08	283.81
(h)	Financial assets				
i.	Investments	385.61	230.52	540.14	334.74
ii.	Loans (Receivable from Financing activity)	-	-	5,361.97	4,069.81
iii.	Other financial assets	16.39	26.53	30.06	52.55
(i)	Investments accounted using equity method	-	-	132.76	135.62
(j)	Non-current tax assets (Net)	-	-	39.72	28.34
(k)	Deferred Tax Assets	-	27.70	127.62	114.36
(l)	Other non-current assets	17.35	19.70	199.14	176.25
	Total Non-Current Assets	1,144.31	1,050.61	12,332.00	10,388.34
	Current Assets				
(a)	Inventories	301.07	271.32	1,668.30	1,459.47
(b)	Financial assets				
i.	Trade receivables	228.96	160.07	1,206.55	1,590.42
ii.	Loans (Receivable from Financing activity)	-	-	5,794.23	5,385.52
iii.	Cash and cash equivalents	25.20	50.78	1,599.08	1,130.58
iv.	Bank balances other than (iii) above	23.65	1.67	106.74	29.55
v.	Investments	-	1.75	-	1.75
vi.	Other financial assets	49.46	12.21	96.92	128.75
(c)	Current tax assets (Net)	9.88	19.99	14.71	22.42
(d)	Other current assets	25.84	32.87	617.73	589.66
	Total Current Assets	664.06	550.66	11,104.26	10,338.12
	Total Assets	1,808.37	1,601.27	23,436.26	20,726.46
II	EQUITY AND LIABILITIES				
	Equity				
(a)	Equity Share capital	10.12	10.12	10.12	10.12
(b)	Other Equity	705.76	584.32	2,894.47	2,453.34
	Equity attributable to owners	715.88	594.44	2,904.59	2,463.46
	Non controlling interest	-	-	1,758.73	1,516.21
	Total Equity	715.88	594.44	4,663.32	3,979.67
	Liabilities				
	Non-current liabilities				
(a)	Financial liabilities				
i.	Borrowings	354.61	247.75	6,634.88	5,468.98
ii.	Lease liability	28.72	36.90	213.48	231.18
iii.	Other financial liabilities	5.18	9.54	31.29	19.38
(b)	Provisions	19.65	24.43	179.09	146.35
(c)	Deferred tax liabilities	23.39	-	242.29	173.80
	Total Non-Current Liabilities	431.55	318.62	7,301.03	6,039.69
	Current Liabilities				
(a)	Financial liabilities				
i.	Borrowings	148.22	256.00	3,217.47	4,036.69
ii.	Lease liability	14.17	14.63	77.83	62.26
iii.	Trade payables	272.89	179.85	4,535.70	3,333.74
iv.	Other financial liabilities	181.98	191.79	3,013.14	2,724.42
(b)	Other current liabilities	23.74	23.62	522.49	427.59
(c)	Provisions	19.94	22.32	105.28	122.40
	Total Current Liabilities	660.94	688.21	11,471.91	10,707.10
	Total Liabilities	1,092.49	1,006.83	18,772.94	16,746.79
	Total Equity and Liabilities	1,808.37	1,601.27	23,436.26	20,726.46



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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021				
(Rs. in Crores)				
Particulars	Standalone		Consolidated	
	As at 31.03.2021	As at 31.03.2020	As at 31.03.2021	As at 31.03.2020
	Audited		Audited	
A Cash Flow from operating activities:				
Net profit before tax	123.10	69.17	854.26	845.21
Adjustment for:				
Depreciation and amortisation for the year	77.90	92.65	642.74	648.65
Loss on sale/scrapping of property, plant and equipment	0.72	3.67	2.68	3.69
Profit on sale of property, plant and equipment	(0.30)	(0.25)	(0.30)	(2.55)
Unrealised exchange (gain) / loss	(8.89)	2.54	8.81	10.78
Dividend income	(96.80)	(96.72)	(1.56)	(2.54)
Interest income	(3.15)	(1.73)	(36.03)	(28.37)
Fair value of financial assets & financial liabilities	(1.28)	(1.10)	(1.32)	(1.10)
Loss on sale of investment	-	-	-	0.21
Profit on sale of investment	-	-	(0.05)	(0.03)
Interest expense	47.62	55.40	199.67	210.14
	15.82	54.46	814.64	838.88
Operating profit before working capital changes	138.92	123.63	1668.90	1684.09
Adjustments for:				
Inventories	(29.75)	60.44	(208.83)	163.40
Trade Receivables	(72.51)	53.81	356.34	134.83
Other financial assets	(18.71)	(10.12)	111.91	(34.73)
Other Bank balances	-	-	(77.19)	15.45
Other non-current assets	2.35	5.59	(22.89)	(6.84)
Other current assets	9.44	5.55	(31.74)	27.58
Loans (Receivable from financing activity)	-	-	(1,700.87)	(1,230.70)
Trade Payables	92.81	(41.01)	1,201.96	(9.64)
Provisions	(19.73)	(7.92)	14.88	9.07
Other financial liabilities (excluding current maturities of debt)	29.48	(15.80)	66.59	(74.78)
Other current liabilities	0.12	8.31	94.90	22.26
	(6.50)	58.85	(194.94)	(984.10)
Cash generated from operations	132.42	182.48	1473.96	699.99
Direct taxes paid	(7.70)	-	(259.35)	(241.82)
Net cash from operating activities (A)	124.72	182.48	1,214.61	458.17
B Cash flow from investing activities				
Additions to property, plant and equipment (including Capital work in progress)	(55.41)	(26.63)	(980.29)	(1,040.30)
Sale of property, plant and equipment	0.90	1.90	4.10	31.42
Investment accounted using equity method	-	-	-	(14.06)
(Purchase) / Sale of investments	(52.06)	(17.33)	(40.65)	(107.73)
Contribution from non controlling interest	-	-	-	45.00
Interest received	3.15	1.73	36.03	28.37
Dividend received	58.62	96.72	1.56	2.54
Net Cash from/(used in) investing activities (B)	(44.80)	56.39	(979.25)	(1,054.76)
C Cash flow from financing activities				
Net Borrowings:				
Term loans availed/(repaid)	91.38	(16.25)	1391.97	1511.22
Short term borrowings availed/ (repaid)	(107.78)	(12.00)	(791.67)	720.57
Interest paid	(43.90)	(55.40)	(199.67)	(210.14)
Dividend and dividend tax paid	(30.35)	(62.72)	(72.85)	(167.11)
Repayment of lease liabilities	(14.85)	(16.07)	(67.09)	(59.18)
Net cash from/(used in) financing activities (C)	(105.50)	(162.44)	260.69	1,795.36
D Net increase/(decrease) in cash and cash equivalents (A+B+C)	(25.58)	76.43	496.05	1,198.77
Cash and cash equivalents at the beginning of the year				
Cash and Bank balances	50.78	1.52	1130.58	164.67
Cash credit balance	-	(27.17)	(38.35)	(271.21)
	50.78	(25.65)	1,092.23	(106.54)
Cash and cash equivalents at the end of the year				
Cash and Bank balances	25.20	50.78	1599.08	1130.58
Cash credit balance	-	-	(10.80)	(38.35)
	25.20	50.78	1,588.28	1,092.23



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CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2021

(Rs. in Crores)

S.No	Particulars	Quarter Ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Unaudited			Audited	
1	Segment Revenue					
	a) Automotive components	557.56	515.95	412.42	1,639.81	1,852.99
	b) Automotive Vehicles & Parts	5,385.28	5,439.41	3,517.24	16,956.11	16,601.07
	c) Financial Services	671.07	588.72	526.06	2,238.59	1,989.64
	d) Others	2.01	0.01	0.40	2.06	0.63
	Total	6,615.92	6,544.09	4,456.12	20,836.57	20,444.33
	Less: Inter-Segment Revenue	176.35	169.60	115.23	537.84	585.59
	Revenue from operations	6,439.57	6,374.49	4,340.89	20,298.73	19,858.74
2	Results					
	Profit before tax and interest					
	a) Automotive components	39.70	56.54	(25.45)	68.27	46.15
	b) Automotive Vehicles & Parts	379.54	368.69	105.32	883.87	810.60
	c) Financial Services	64.28	56.20	247.34	104.54	201.07
	d) Others	0.10	-	(0.08)	0.13	0.02
	Total	483.62	481.43	327.13	1,056.81	1,057.84
	Less: Interest	39.60	43.88	244.19	199.67	210.14
	Add: Share of Profit / (Loss) of Associates	2.69	(1.39)	(0.54)	(2.88)	(2.49)
	Profit before tax	446.71	436.16	82.40	854.26	845.21
3	Segment Assets					
	a) Automotive components	2,733.20	2,634.17	2,635.28	2,733.20	2,635.28
	b) Automotive Vehicles & Parts	8,256.36	8,224.30	7,619.35	8,256.36	7,619.35
	c) Financial Services	12,414.21	12,256.71	10,468.08	12,414.21	10,468.08
	d) Others	32.49	27.47	3.75	32.49	3.75
	Total	23,436.26	23,142.65	20,726.46	23,436.26	20,726.46
4	Segment Liabilities					
	a) Automotive components	1,696.24	1,602.85	1,628.45	1,696.24	1,628.45
	b) Automotive Vehicles & Parts	6,337.55	6,438.31	6,149.38	6,337.55	6,149.38
	c) Financial Services	10,731.25	10,693.79	8,966.06	10,731.25	8,966.06
	d) Others	7.90	11.59	2.90	7.90	2.90
	Total	18,772.94	18,746.54	16,746.79	18,772.94	16,746.79



For Sundaram-Clayton Limited

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Chairman

Date : 28th April 2021