



SIGACHI INDUSTRIES LIMITED

CIN: L24110TG1989PLC009497

AN EXCiPACT GMP, ISO 9001:2015 & FSSC 22000 CERTIFIED COMPANY



To
The Manager
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai- 400051
(NSE Symbol: SIGACHI)

Date: 19-08-2024

Dear Sir/Madam,

Ref: Mail dated 14-08-2024

Sub: Reply- Quick result submitted to Exchange dated 06-08-2024

Unit: Sigachi Industries Limited (Script Code: 543389)

Query: *This is with respect to a quick result submitted to the Exchange dated 06-Aug-2024 of SIGACHI : Sigachi Industries Limited. Following deficiency/ non submission have/has been observed in your result, you are requested to kindly clarify on below mentioned points.*

1. Segment details not submitted

Reply: Ind AS 108 establishes standards for the way that public business enterprises report information about operating segments and related disclosures about products and services. As per Ind AS 108 , an entity needs to report segment wise if ,

i) it exceeds the Quantitative threshold limits as mentioned in the standards . The threshold limits are as follows.

- a. Its reported revenue, including both sales to external customers and intersegment sales or transfers, is 10 per cent or more of the combined revenue, internal and external, of all operating segments.
- b. The absolute amount of its reported profit or loss is 10 per cent or more of the greater, in absolute amount, of (i) the combined reported profit of all operating segments that did not report a loss and (ii) the combined reported loss of all operating segments that reported a loss.
- c. Its assets are 10 per cent or more of the combined assets of all operating segments.

(or)

ii) Whose operating results are regularly reviewed by the entity's CODM.

Based on the 'Management' approach as defined under Ind AS108, the Chief Operating Decision Maker (CODM) evaluates the performance on a periodical basis and allocates resources based on an analysis of the performance of various Businesses. The CODM is the Managing Director. The accounting principles used in the preparation of the financial statements are consistently applied to record revenue and expenditure in individual segments and are as set out in the Significant Accounting Policies.

Registered Office:

#229/1 & 90, 2nd Floor, Kalyan's Tulsiram Chambers, Madinaguda, Hyderabad-49, Telangana State, India.

Email: info@sigachi.com, Customer Service +91 40 40114874 - 76



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Since, the company is mainly pursuing only one activity i.e. manufacturing and selling of MCC , and Quantitative threshold limits not exceeded, reporting of segment revenue and results does not arise.

In need of any further clarification, kindly revert.

Thanking you.

Yours sincerely,

For Sigachi Industries Limited

Vivek Kumar

Company Secretary & Compliance Officer

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