



(Under Corporate Insolvency Resolution Process vide Order of Hon'ble NCLT dated 29.05.2020)

Date: June 30, 2021

Bombay Stock Exchange Ltd. Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001. BSE Scrip Code: 519260	National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor Plot No. C/1, G Block Bandra – Kurla Complex (BKC), Bandra (E) Mumbai-400051. NSE Scrip Symbol: SANWARIA
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Dear Sir / Madam,

Sub: Outcome of Meeting with the Suspended Board

The following was approved at the meeting with the suspended Board held today i.e. June 30, 2021:

1. Standalone and Consolidated Audited Financial Results for the fourth quarter and year ended March 31, 2021.
2. Auditor Report issued by the Statutory Auditors on Standalone and Consolidated Audited Financial Results for the fourth quarter and year ended March 31, 2021.

The meeting commenced at 4.00 p.m. and was concluded at 8:15 p.m..

The results will be uploaded on company's website as per Regulation 46 (2)(I)

Kindly take the same on record and oblige.

Thanking You

For Sanwaria Consumer Limited

Shilpa Agarwal

Company Secretary



PRAMOD K. SHARMA & CO.

Chartered Accountant

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005, 2670003
E-mail : pksharma_com@rediffmail.com

INDEPENDENT AUDITOR'S REPORT

To The Suspended Board of Directors of SANWARIA CONSUMER LIMITED

1. We have audited the accompanying Statement of Standalone Financial Results of SANWARIA CONSUMER LIMITED ("the Company"), for the year ending 31st march 2021, (the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure requirements) Regulations, 2015, as modified by the circular no. CIR/FAC/62/2016 dated July 5, 2016.
2. This Statement, which is the responsibility of Company's management and approved by The Suspended Board of Directors, has been compiled from the related Standalone Financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of The Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS') and other accounting principles generally accepted in India. Our responsibility is to express our opinion on the Statements based on our audit of such Standalone Financial statements.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatements. An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and the fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control . An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

4. In our opinion and to best of our information and according to the explanations given to us, the Statement:



Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa and Khurai

4. In our opinion and to best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements and the other financial information of subsidiaries referred to in paragraph 5 below, the Statement:

- (i) includes the results of the entities as given in the annexure to this report;
- (ii) is presented in accordance with the requirement of regulation 33 of SEBI (Listing Obligation and Disclosure requirements) Regulations, 2015, as modified by the circular no. CIR/FAC/62/2016 dated July 5, 2016, and
- (iii) gives a true and fair view subject to observations given in Schedule "A" in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the Net Loss and the total Comprehensive income and other financial information of the Company for the year ended 31st March, 2021.

5. We rely on the certified financial statements/ financial information of two subsidiaries (Sanwaria Singapore PTE Limited and Sanwaria Energy Limited) included in the Financial results whose financial statements/ financial information reflect net loss after tax Rs. 147.36 Lakhs for the year ended on that date, as considered in the current financial results. In our opinion and according to information and explanations given to us by the management, these financial statements/ financial information are not material to the group.

Financial statements of Sanwaria Energy Limited have been audited but for Sanwaria Singapore PTE Limited reports have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to amounts and disclosures included in respect of these subsidiaries, is based solely on the financial statement present before us by the management.

Our opinion on the statement is not modified in respect of the above matters with respect to our reliance on the financial statements/ financial information certified by the management.

6. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of separate financial statements of subsidiaries, as referred to in the paragraph 4 & 5 above, the statement:

- (i) includes the results of the subsidiaries namely Sanwaria Singapore PTE Limited and Sanwaria Energy Limited.
- (ii) is presented in accordance with the requirements of regulation 33 of SEBI (Listing Obligation and Disclosure requirements) Regulations, 2015, as modified by the circular no. CIR/FAC/62/2016 dated July 5, 2016; and
- (iii) gives as true and fair view subject to observations given in Schedule "A" in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted on India of the consolidated net loss, total comprehensive income, and other financial information of the Group for the year ended 31st March 2021.



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7. One creditor Mr. Kishor Ramniklal unadikat, sole proprietor of M/s Shakti Clearing Agency has filed company petition under section 9 of The Insolvency and Bankruptcy Code, 2016 read with the rule 6 of The Insolvency and Bankruptcy Rules, 2016 to initiate Corporate Insolvency Resolution process against the Company before the NCLT and the said application has been admitted by the Authority wide no. (MP) CP (IB) No. 7 / 9 / NCLT / AHM / 2019 at 29th of May 2020 and NCLT has appointed Mr. Rajiv Goyal as Insolvency Resolution Professional (IRP). The CoC approved the replacement of IRP with 100% voting and IA No. 111 of 2020 is allowed as prayed by the Applicant. With the Order of National Law Company tribunal (NCLT), no. (MP) CP (IB) 7 of 2019 with IA 111 of 2020, Dated 04 September 2020, and The Court give order to Mr. Rajiv Goyal, IRP to handed over the documents/papers & give charge to Mr. Gautam Mittal, as Resolution Professional.
8. RP had invited expression of interest from interested parties for revival of the Company. Five eligible EOI's were received after-which Resolution Plans were invited. The Resolution Plans received from these PRAs were discussed and put on vote before the COC for approval. None of the Resolution Plans were approved by the members of the COC. While rejecting the Resolution Plans, the COC further decided to Liquidate the Company for the initiation of Liquidation Process of the Company has been filed with hon'ble NCLT.

Date: 24/06/2021

Place: Bhopal

**For PRAMOD K SHARMA & CO.
Chartered Accountants**



**CA PRAMOD SHARMA
Partner**

M. No.: 076883; FRN: 007857C

UDIN: 21076883AAAAQD8121

SCHEDULE "A"

Based on the audit procedures performed for the purpose of Audit we have found some observation which individually or collectively were not material for modifying our opinion but should be considered while taking decision on the basis of Report. Details are following:

1. In the following cases we noticed that the Company has not given any effect in the books of accounts. The Company is following cash basis system in the same cases:

Sr. No.	Particulars	Amount
1	Advertising and Publicity	19,929.00
2	Postage and Telephone	1,898.00
3	Printing and stationery	22,176.00
4	Professional Expenses	13,38,527.00
5	Security Expenses	31,55,792.04
6	Traveling Expenses	17,300.00

2. We have observed the Company has not booked warehouse rent of previous financial year, so it has been shown as prior period income in the current financial year but the amount is so negligible, hence no need of change the financial statements of previous financial year.
3. One FDR which was made in Punjab National Bank in the F.Y. 2009-10 but erroneously not shown in the books of accounts, now Bank has released such FDR of Rs. 25,99,276.00 which has been shown as Loan from Punjab National Bank in the current financial year.





PRAMOD K. SHARMA & CO.

Chartered Accountant

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2. This Statement, which is the responsibility of Company's management and approved by The Suspended Board of Directors, has been compiled from the related Standalone Financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of The Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS') and other accounting principles generally accepted in India. Our responsibility is to express our opinion on the Statements based on our audit of such Standalone Financial statements.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatements. An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and the fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control . An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

4. In our opinion and to best of our information and according to the explanations given to us, the Statement:



Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa and Khurai

- (ii) gives a true and fair view subject to observations given in Schedule "A" in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the Net Loss and the total Comprehensive income and other financial information of the Company for the year ended 31st March, 2021.
5. The Statement includes the results for the quarter ended 31st March, 2021 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto third quarter of the current financial year which were subject to limited reviewed by us.
6. One creditor Mr. Kishor Ramniklal unadikat, sole proprietor of M/s Shakti Clearing Agency has filed company petition under section 9 of The Insolvency and Bankruptcy Code, 2016 read with the rule 6 of The Insolvency and Bankruptcy Rules, 2016 to initiate Corporate Insolvency Resolution process against the Company before the NCLT and the said application has been admitted by the Authority wide no. (MP) CP (IB) No. 7 / 9 / NCLT / AHM / 2019 at 29th of May 2020 and NCLT has appointed Mr. Rajiv Goyal as Insolvency Resolution Professional (IRP). The CoC approved the replacement of IRP with 100% voting and IA No. 111 of 2020 is allowed as prayed by the Applicant. With the Order of National Law Company tribunal (NCLT), no. (MP) CP (IB) 7 of 2019 with IA 111 of 2020, Dated 04 September 2020, and The Court give order to Mr. Rajiv Goyal, IRP to handed over the documents/papers & give charge to Mr. Gautam Mittal, as Resolution Professional.
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Date: 24/06/2021

Place: Bhopal

For PRAMOD K SHARMA & CO.
Chartered Accountants



CA PRAMOD SHARMA
Partner

M. No.: 076883; FRN: 007857C

UDIN: 21076883AAAAQE5923

SCHEDULE "A"

Based on the audit procedures performed for the purpose of Audit we have found some observation which individually or collectively were not material for modifying our opinion but should be considered while taking decision on the basis of Report. Details are following:

1. In the following cases we noticed that the Company has not given any effect in the books of accounts. The Company is following cash basis system in the same cases:

Sr. No.	Particulars	Amount
1	Advertising and Publicity	19,929.00
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A Govt. Recognised Trading House
SANWARIA CONSUMER LIMITED
 (Formerly known as Sanwaria Agro Oils Limited)

CIN - L15143MP1991PLC006395



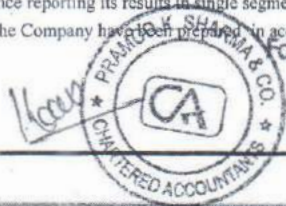
(Under Corporate Insolvency Resolution Process vide Order of Hon'ble NCLT dated 29.05.2020)

AUDITED FINANCIAL RESULTS FOR PERIOD ENDED ON 31ST MARCH 2021							
Particulars	Standalone					Consolidated	
	Quarter Ended		Twelve Months			Year Ended	Year Ended
	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020
	Audited	Un-audited	Audited	Audited	Audited	Audited	Audited
1. Income from Operations							
(a) Revenue from operations	0.00	0.00	4401.54	43.22	286472.33	43.22	286479.86
(b) Other Operating Income	39.66	28.47	212.67	180.35	11558.61	180.35	11558.86
Total Income (net)	39.66	28.47	4614.21	223.56	298030.94	223.56	298038.71
2. Expenditure							
(a) Cost of Materials consumed and Purchase of stock-in-trade	0.00	0.00	15093.67	46.01	293862.96	46.01	293862.96
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	-85.61	0.00	19938.60	0.00	19938.60
(c) Employee benefits expense	10.25	13.36	214.72	106.81	477.68	109.01	477.68
(d) Depreciation and amortisation expense	131.17	173.38	141.94	651.35	693.48	785.89	828.03
(e) Finance Cost	0.01	0.00	2665.01	0.09	6528.45	0.09	6528.45
(f) Other expenses	24.60	14.13	40484.69	150.92	98524.13	161.72	98460.78
Total Expenses	166.03	200.87	58514.42	955.18	420025.30	1102.72	420096.50
3. Profit / (Loss) Before Exceptional items (1-2)	-126.37	-172.40	-53900.21	-731.61	-121994.36	-879.15	-122057.79
4 Exceptional Items							
5. Profit/(Loss) Before Tax (3-4)	-126.37	-172.40	-53900.21	-731.61	-121994.36	-879.15	-122057.79
6. Tax Expenses							
Current Tax (incl Deferred Tax)	-113.52	0.00	-95.38	-113.52	-95.38	-113.52	-95.38
7 Net Profit/(Loss) from ordinary activities after tax (5-6)	-12.85	-172.40	-53804.83	-618.10	-121898.98	-765.64	-121962.41
8. Other Comprehensive Income							
(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Net Profit / (Loss) for the period (7 ± 8)	-12.85	-172.40	-53804.83	-618.10	-121898.98	-765.64	-121962.41
10. Paid-up equity share capital (Face Value of Rs. 1 Each)	7361.00	7361.00	7361.00	7361.00	7361.00	7361.00	7361.00
11. Earnings Per Share (after extraordinary items)							
(a) Basic	-	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-	-

Notes:

- The Above Audited Results were reviewed by Audit Committee (headed by Independent Director) and taken on records at the meeting with Board of Directors (suspended) held on 30.06.2021
- Figures are re-arranged and re-grouped wherever found necessary.
- The Company is under CIRP since 29th May 2020 hence Commercial activities, specifically warehousing, leasing and job work are going on at Limited permitted level Under the Resolution Professional and Committee of Creditors.
- The Company is engaged in FMCG Sector hence reporting its results in single segment.
- The Audited Provisional Financial Results of the Company have been prepared in accordance with the Indian Accounting Standard (Ind-AS) as prescribed under section 133 of the Companies Act, 2013

Place: Bhopal
 Date: 30.06.2021



(S. K. Jain)

Director

Chief Financial Officer

GAUTAM MITTAL
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 GAUTAM MITTAL
 Date: 2021.06.30
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(Resolution Professional)

Regd. Office: Hall No. 1, First Floor, Metro Walk, Bittan Market, Bhopal 462016

Ph.: (0755) 4294878, 2421224. Toll Free No.: 1800-233-1224

Website: www.sanwaria.com

For SANWARIA CONSUMER LIMITED

Company Secretary

For SANWARIA CONSUMER LIMITED

(S. K. Jain) Director



A Govt. Recognised Trading House

SANWARIA CONSUMER LIMITED

(Formerly known as Sanwaria Agro Oils Limited)

CIN - L15143MP1991PLC006395

SANWARIA GROUP
Turning vision into reality(Under Corporate Insolvency Resolution Process vide Order of Hon'ble NCLT dated 29.05.2020)
Rs. in Lacs

STATEMENT OF ASSETS AND LIABILITY					
Particulars		Standalone		Consolidate	
		Mar-21	Mar-20	Mar-21	Mar-20
ASSETS :					
(1)	Non-current Assets				
(a)	Property, Plant & Equipment	7,814.88	8,466.23	9027.22	9,813.11
(b)	Financial Assets				
(i)	Investments	3,118.46	3,118.46	0.92	0.92
(ii)	Loans	87.14	109.64	87.14	109.64
(c)	Other Non current Assets	1,809.99	1,809.96	1810.02	1,809.96
	Total Non-Current Assets	12,830.47	13,504.29	10,925.30	11,733.63
(2)	Current Assets				
(a)	Inventories	145.18	153.12	145.18	153.12
(b)	Financial Assets				
(i)	Trade Receivables	26,015.55	25,990.30	26141.32	26,435.47
(ii)	Cash & Bank Balance	114.57	27.54	120.94	44.38
(iii)	Bank Balance other than above (ii)	190.96	40.56	190.96	40.56
(iv)	Loans	(1,100.31)	(1,100.87)	(1,100.31)	(1,101.23)
(v)	Other Financial Assets	-	-	-	-
(c)	Other Current Assets	(131.71)	(129.85)	(108.14)	(106.27)
	Total Current Assets	25,234.25	24,980.81	25,389.95	25,466.03
	TOTAL ASSETS	38,064.71	38,485.10	36,315.24	37,199.67
EQUITY AND LIABILITIES:					
(1)	Equity				
(a)	Equity Share capital	7,361.00	7,361.00	7361.00	7,361.00
(b)	Other Equity	(64,737.86)	(64,119.77)	-64749.58	(63,983.95)
	Total Equity	(57,376.86)	(56,758.77)	(57,388.58)	(56,622.95)
(2)	Liabilities				
(a)	Non-current Liabilities :				
(i)	Financial Liabilities				
(i)	Borrowings	2,305.20	2,245.67	857.49	797.75
(b)	Provisions	115.96	115.96	115.96	115.96
(c)	Deferred Tax Liabilities (Net)	1,213.68	1,327.20	1213.68	1,327.20
	Total Non-current Liabilities	3,634.83	3,688.83	2,187.13	2,240.90
(b)	Current Liabilities				
(a)	Financial Liabilities				
(i)	Borrowings	88,988.04	88,962.05	88988.04	88,962.05
(ii)	Trade Payables	1,011.25	979.23	650.38	934.88
(iii)	Other financial liabilities	263.71	57.36	264.77	57.90
(b)	Current Tax Liabilities (net)	1,539.09	1,551.25	1608.86	1,620.98
(c)	Other current liabilities	(2.81)	(2.31)	(2.81)	(1.55)
(d)	Provisions	7.47	7.46	7.47	7.46
	Total Current Liabilities	91,806.74	91,555.04	91,516.70	91,581.72
	TOTAL EQUITY AND LIABILITIES	38,064.71	38,485.10	36,315.24	37,199.67

Digitally signed
by GAUTAM
MITTAL
Date: 2021.06.30
18:54:53 +05'30'

(Resolution Professional)

Regd. Office: Hall No. 1, 1st Floor, Market, Bhopal-462 010

Ph: (0755) 4294878, 2421224, Toll Free No. 1800 121 2224

Website: www.sanwariagroup.com

For SANWARIA CONSUMER LIMITED

Shilpa
Company Secretary

For SANWARIA CONSUMER LIMITED

For SANWARIA CONSUMER LIMITED

Director

Chief Financial Officer

For SANWARIA CONSUMER LIMITED

(S.K. Jain) Director



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(Formerly known as Sanwaria Agro Oils Limited)

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SANWARIA GROUP

(Under Corporate Insolvency Resolution Process vide Order of Hon'ble NCLT dated 29.05.2020)

SANWARIA CONSUMER LIMITED (Formerly Known as Sanwaria Agro Oils Limited)
CIN No. L15143MP1991PLC006395
Standalone Cash Flow Statement for the Year Ending 31ST MARCH 2021
(Rupees in INR , unless otherwise stated)

Particulars	31-Mar-21		31-Mar-20	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
A. CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit Before Tax and Extraordinary Items	(6,18,09,719)		(12,18,98,98,382)	
Adjustment : for Depreciation	6,51,34,639		6,93,48,263	
: for Other Comprehensive Income	-		-	
: for Interest on FDR/Others	(5,69,279)		(64,35,06,019)	
: for Misc. Balance W/o	-		-	
: for Finance cost	-		62,10,58,027	
Operating Profit Before Working Capital Changes		26,55,641		(12,14,29,98,091)
Adjustments for changes in working capital				
(Increase) / Decrease in Other Non Current Assets	22,47,895		5,42,12,214	
(Increase) / Decrease in Inventories	7,94,519		4,40,74,97,579	
(Increase) / Decrease in Financial Assets	(25,81,730)		9,43,87,73,779	
(Increase) / Decrease in Other Current Assets	1,86,602		2,96,04,330	
Increase / (Decrease) in Financial Liabilities	2,38,35,872		(53,33,88,373)	
Increase / (Decrease) in Other Current Liabilities	(12,64,805)		(70,83,23,322)	
(Increase) / Decrease in Loans and Advances				
		2,32,18,353		12,68,83,78,206
Cash generated from Operations		2,58,73,995		54,53,80,115
Income Taxes refund / (paid) during the year		-		-
Net Cash flow from / (used in) Operating Activities		2,58,73,995		54,53,80,115
B. CASH FLOW FROM INVESTING ACTIVITIES :				
(Addition) / Release of Fixed Deposit	(1,50,39,980)		1,83,93,980	
(Addition) / Deduction of Fixed Assets	-		31,29,107	
Interest Received on FDR	6,89,279		64,35,06,019	
Net Cash flow from / (used in) Investing Activities		(1,43,70,701)		66,50,29,106
C. CASH FLOW FROM FINANCING ACTIVITIES :				
Share Application Money	-		-	
Proceeds of Long Term Borrowings	-		-	
Repayment of Long Term Borrowings	(53,99,202)		(45,27,71,003)	
Proceeds of Long Term Capital Subsidy	-		25,00,000	
Proceeds / (Repayment) of Short Term Borrowings (Net)	25,99,276		(21,94,13,905)	
Dividend Paid	-		-	
Interest paid	-		(62,10,58,027)	
Net Cash flow from / (used in) Financing Activities		(27,99,926)		(1,29,07,42,935)
Net Increase/ (decrease) in Cash & Cash Equivalents		87,03,367		(8,03,33,715)
Cash and Cash Equivalents at the beginning of the period		27,53,578		8,30,87,297
Cash and Cash Equivalents at the end of the period		1,14,56,948		27,53,578

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Pramod K. Sharma & Co.

Chartered Accountants

(CA Pramod Sharma)

Partner

M. No. 076883

FRN No: 007857C

Date : 26.06.2021

Place : Bhopal

For and on behalf of the Board of Directors
For SANWARIA CONSUMER LIMITED

Director

(Sachin Agrawal) Director

For SANWARIA CONSUMER LIMITED

Chief Financial Officer

Chief Financial Officer

For and on behalf of the Board of Directors

For SANWARIA CONSUMER LIMITED

Director

(S.K. Jain) Director

For SANWARIA CONSUMER LIMITED

Company Secretary

Company Secretary

Regd. Office: Hail No. 1, First Floor, Metro Walk, Bittan Market, Bhopal-462 016.

Ph.: (0755) 4294878, 2421224. Toll Free No.: 1809-233-1224

Website: www.sanwarilagroup.com

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A Govt. Recognised Trading House

SANWARIA CONSUMER LIMITED

(Formerly known as Sanwaria Agro Oils Limited)

CIN - L15143MP1991PLC006395



SANWARIA GROUP

(Under Corporate Insolvency Resolution Process vide Order of Hon'ble NCLT dated 29.05.2020)

Particulars	31-Mar-21		31-Mar-20	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
SANWARIA CONSUMER LIMITED (Formerly Known as Sanwaria Agro Oils Limited)				
CIN No. L15143MP1991PLC006395				
Consolidated Cash Flow Statement for the Year Ending 31st March 2021- Consolidated				
(Rupees in INR, unless otherwise stated)				
A. CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit Before Tax and Extraordinary Items	(7,65,63,747)		(12,19,62,40,406)	
Adjustment : for Depreciation	7,85,89,167		8,28,02,792	
: for Other Comprehensive Income	-		-	
: for Interest on FDR/Others	(6,69,279)		(64,35,06,019)	
: for Misc. Balance W/o	-		-	
: for Finance cost	-		62,10,58,027	
Operating Profit Before Working Capital Changes		13,56,141		(12,13,58,85,606)
Adjustments for changes in working capital				
(Increase) / Decrease in Other Non Current Assets	22,44,638		5,42,12,214	
(Increase) / Decrease in Inventories	7,94,519		4,40,74,97,579	
(Increase) / Decrease in Financial Assets	2,93,22,972		9,40,66,16,299	
(Increase) / Decrease in Other Current Assets	1,86,602		2,98,04,330	
Increase / (Decrease) in Financial Liabilities	(77,63,862)		(54,11,68,128)	
Increase / (Decrease) in Other Current Liabilities	(13,36,914)		(70,83,23,325)	
(Increase) / Decrease in Loans and Advances				
		2,34,47,955		12,64,84,38,969
Cash generated from Operations		2,48,04,096		51,26,53,362
Income Taxes refund / (paid) during the year		-		-
Net Cash flow from / (used in) Operating Activities		2,48,04,096		51,26,53,362
B. CASH FLOW FROM INVESTING ACTIVITIES :				
(Addition) / Release of Fixed Deposit	(1,50,39,080)		1,83,93,980	
(Addition) / Deduction of Fixed Assets	-		31,29,107	
Interest Received on FDR	6,69,279		64,35,06,019	
Net Cash flow from / (used in) Investing Activities		(1,43,70,701)		66,50,29,106
C. CASH FLOW FROM FINANCING ACTIVITIES :				
Share Application Money	-		-	
Proceeds of Long Term Borrowings	-		-	
Repayment of Long Term Borrowings	(53,77,203)		(41,99,19,303)	
Proceeds of Long Term Capital Subsidy	-		25,00,000	
Proceeds / (Repayment) of Short Term Borrowings (Net)	25,99,276		(21,94,13,906)	
Dividend Paid	-		-	
Interest paid	-		(62,10,58,027)	
Net Cash flow from / (used in) Financing Activities		(27,77,927)		(1,25,78,91,234)
Net Increase/ (decrease) in Cash & Cash Equivalents		76,55,468		(8,03,08,766)
Cash and Cash Equivalents at the beginning of the period		44,38,118		8,47,46,887
Cash and Cash Equivalents at the end of the period		1,20,93,585		44,38,118

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Pramod K. Sharma & Co

Chartered Accountants

(CA Pramod Sharma
Partner
M. No. 076883
FRN No. 007857C

Date : 26.06.2021
Place : Bhopal



For and on behalf of the Board of Directors

For SANWARIA CONSUMER LIMITED

Director
(Satish Agrawal)

For SANWARIA CONSUMER LIMITED

Chief Financial Officer

Chief Financial Officer

Director
(S. J. Jain)

For SANWARIA CONSUMER LIMITED

Company Secretary

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Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2021 [See Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]

All figures are Rs. In Lakhs Except EPS

I.	Sr. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total Income	43.22	43.22
	2	Total Expenditure (Excluding OCI)	955.18	1000.74
	3	Net Profit/(Loss)	(618.10)	-663.66
	4	Earnings Per Share (EPS)	-.08	-0.09
	5	Total Assets	38064.71	38064.71
	6	Total Liabilities	95441.57	95487.13
	7	Net Worth	(57376.86)	-57422.42
	8	Any other financial item(s) (as felt appropriate by the management)		

II. (i) Audit Qualification (each audit qualification separately):

a. **Details of Audit Qualification:** We noticed that Company follows accrual basis of accounting, but in the following cases it has followed cash basis of accounting, hence loss has been reduced by Rs. 45.55 Lacs :

Sr. No.	Name of Parties	Amount not taken as Expenses (Rs. In Lacs)
1	Advertising and Publicity	0.20
2	Postage and Telephone	0.02
3	Printing and stationery	0.22
4	Professional Expenses	13.39
5	Security Expenses	31.56
6	Travelling Expenses	0.17

b. **Type of Audit Qualification:** Qualified Opinion / Disclaimer of Opinion / Adverse Opinion

c. **Frequency of qualification:** Whether appeared first time / repetitive / since how long continuing

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: **As the Company is under CIRP w.e.f. 29.05.2020 and Due to liquidity crunch during the year 20-21 we have switched our accounting policy from Mercantile to Cash basis. Hence following expenses that are related to the current financial year but have not been paid hence, are not being provided in books of accounts**

For SANWARIA CONSUMER LIMITED

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For SANWARIA CONSUMER LIMITED

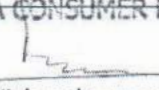
Director
(Satisfish Approval)



(S. K. Jain) Director
For SANWARIA CONSUMER LIMITED

Chief Financial Officer

e.	For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification:
	(ii) If management is unable to estimate the impact, reasons for the same:
	(iii) Auditor's Comments on (i) or (ii) above:

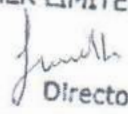
III.	Signatories:	For SANWARIA CONSUMER LIMITED
CFO		 Anil Vishwakarma, Director Bhopal 30-06-2021

For SANWARIA CONSUMER LIMITED


Director
(Satisfish Approved)
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(Resolution Professional)

For SANWARIA CONSUMER LIMITED


Director
(S.K. Jain)

