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# SANWARIA CONSUMER LIMITED

(Formerly known as Sanwaria Agro Oils Limited)



**SANWARIA GROUP**  
Serving society through Industry

CIN - L15143MP1991PLC006395

May 30, 2019.

<b>Bombay Stock Exchange Ltd.</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001.  <b>BSE Scrip Code: 519260</b>	<b>National Stock Exchange of India Ltd.</b> Exchange Plaza, 5th Floor Plot No. C/1,G Block Bandra – Kurla Complex Bandra (E) Mumbai- 400051.  <b>NSE Scrip Symbol: SANWARIA</b>
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**Sub: Statement of Audited IndAS Standalone and Consolidated Financial Results for the quarter and financial year ended March 31, 2019 along with Auditor's report thereon and declaration as per Regulation 33 (3) (d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to Regulation 33 and other related regulations of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we hereby inform the exchange that the Board of Directors of the Company at its meeting held on 30<sup>th</sup> May, 2019 at the Registered Office of the Company has inter alia approved the Audited IndAS Standalone and Consolidated Financial Results for the quarter and financial year ended March 31, 2019 along with Auditor's report.

Further also find enclosed herewith Statement of Audited IndAS Standalone and Consolidated Financial Results for the quarter and financial year ended March 31, 2019 along with copy of Auditor's report signed by Statutory Auditors of the Company viz. SPJV & Co, Chartered Accountants, Bhopal (ICAI Firm Registration No.116884W), declaration regarding Auditor's report with unmodified opinion pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation. 2015 signed by the Chief Financial Officer of the Company

Further, the said information will be available on the website of the Company [www.sanwariaconsumer.com](http://www.sanwariaconsumer.com).

The Board meeting commenced at 6.00 pm and concluded at 10.30 pm

We hereby request you to take the above said item on your record.

Thanking You,

For Sanwaria Consumer Limited

Pragya Raghuwanshi

Company Secretary & Compliance Officer



**SPJV & CO.**  
**CHARTERED ACCOUNTANTS**  
Priyadarshini Prabha, Top Floor, R-01, SBI Colony,  
Near Chetak Bridge,  
M.P. Nagar Zone-II, Bhopal (M.P.)- 462011

Website: [www.spjvco.com](http://www.spjvco.com)  
email: [info.spjvbpl@gmail.com](mailto:info.spjvbpl@gmail.com)  
Tel (0755) 4933291,

ICAI Reg -116884W | RBI Reg. -213772 | C&AG-WR0709 Estb : 27/05/1997

## INDEPENDENT AUDITOR'S REPORT

### TO THE 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 ended 31 March, 2019 ("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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.**

2. This Statement, which is the responsibility of the Company's Management and approved by the 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 an opinion on the Statement 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 misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, 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 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.

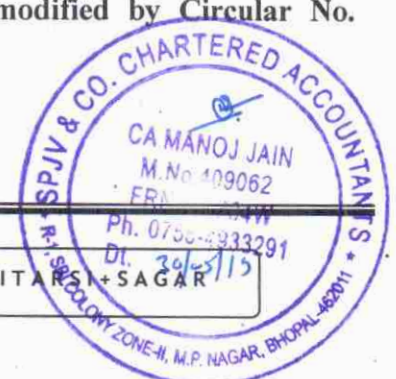
We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

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

(i) is presented in accordance with the requirements of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016;** and

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email: [info.spjvbpl@gmail.com](mailto:info.spjvbpl@gmail.com).  
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(ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year ended 31 March, 2019.

5. The Statement includes the results for the Quarter ended 31 March, 2019 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Date: 30/05/2019

Place: Bhopal



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**INDEPENDENT AUDITOR'S REPORT**

**TO THE BOARD OF DIRECTORS OF  
SANWARIA CONSUMER LIMITED**

1. We have audited the accompanying Statement of Consolidated Financial Results of **SANWARIA CONSUMER LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the year ended 31 March, 2019 ("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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.**

2. This Statement, which is the responsibility of the Parent's Management and approved by the Board of Directors, has been compiled from the related consolidated 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 an opinion on the Statement based on our audit of such consolidated 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 misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, 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 Parent's preparation and 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 Parent'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.

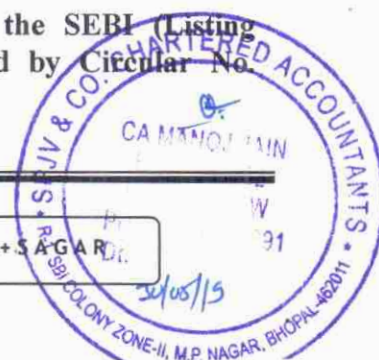
4. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements and the other financial information of subsidiaries referred to in paragraph 5 below, the Statement:

- includes the results of the entities as given in the Annexure to this report;
- is presented in accordance with the requirements of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016;** and

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c. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit, total comprehensive income and other financial information of the Group for the year ended 31 March, 2019.

5. We did not audit the financial statements / financial information of two subsidiary (Sanwaria Singapore Pte Limited And Sanwaria Energy Limited) included in the consolidated financial results, whose financial statements / financial information reflect total net profit after tax of Rs. 183.39 Lakhs for the year ended on that date, as considered in the consolidated financial results. However in respect of one subsidiary (Sanwaria Singapore Pte Limited), whose financial statements / financial information are unaudited and have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures, is based solely on such unaudited financial statements/financial information. In our opinion and according to the information and explanations given to us by the Management, these financial statements /financial information are not material to the Group.

These financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors.

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 reports of other auditors on separate financial statements of subsidiaries, as referred to in the paragraph 4 & 5 above, the Statement:

- i. Includes the results of Subsidiaries namely **Sanwaria Energy Limited And Sanwaria Singapore Pte Limited.**
- ii. Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
- iii. Gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other Accounting Principles generally accepted in India of the consolidated net profit, total comprehensive income and other financial information of the Group for the year ended 31 March, 2019.

**Date: 30/05/2019**  
**Place: Bhopal**



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CIN - L15143MP1991PLC006395

## AUDITED FINANCIAL RESULTS FOR YEAR ENDED ON 31ST MARCH 2019

Particulars	Standalone					Consolidated	
	Quarter Ended			Year Ended		Year Ended	
	31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018
	Audited	Un-audited	Audited	Audited	Audited	Audited	Audited
<b>1. Income from Operations</b>							
(a) Revenue from operations	151148.80	379230.31	140781.91	530379.11	505473.02	530379.11	505696.50
(b) Other Operating Income	451.41	949.26	634.47	1400.67	1184.76	1400.67	1184.76
<b>Total Income (net)</b>	<b>151600.21</b>	<b>380179.57</b>	<b>141416.38</b>	<b>531779.78</b>	<b>506657.78</b>	<b>531779.78</b>	<b>506881.26</b>
<b>2. Expenditure</b>							
(a) Cost of Materials consumed and Purchase of stock-in-trade	135971.81	357665.68	129760.24	493637.49	477942.35	493637.49	477942.34
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	7408.77	-8452.50	3771.05	-1043.74	-1507.08	-1043.73	-1507.08
(c) Employee benefits expense	100.95	441.67	124.99	542.62	449.12	542.62	449.11
(d) Depreciation and amortisation expense	146.52	602.07	181.71	748.59	802.77	883.13	958.74
(e) Finance Cost	2352.09	5968.19	2010.50	8320.28	7439.68	8320.27	7439.68
(f) Other expenses	669.86	9379.47	1214.14	10049.33	9880.78	9661.66	10006.48
<b>Total Expenses</b>	<b>146650.00</b>	<b>365604.58</b>	<b>137062.63</b>	<b>512254.57</b>	<b>495007.61</b>	<b>512001.44</b>	<b>495289.26</b>
<b>3. Profit / (Loss) Before Exceptional items (1-2)</b>	<b>4950.21</b>	<b>14574.99</b>	<b>4353.75</b>	<b>19525.20</b>	<b>11650.18</b>	<b>19778.34</b>	<b>11591.99</b>
<b>4 Exceptional Items</b>							
<b>5. Profit/(Loss) Before Tax (3-4)</b>	<b>4950.21</b>	<b>14574.99</b>	<b>4353.75</b>	<b>19525.20</b>	<b>11650.18</b>	<b>19778.34</b>	<b>11591.99</b>
<b>6. Tax Expenses</b>							
Current Tax (incl Deferred Tax)	940.54	2769.25	783.88	3919.53	3181.61	3989.27	3181.61
<b>7 Net Profit/(Loss) from ordinary activities after tax (5-6)</b>	<b>4009.67</b>	<b>11805.74</b>	<b>3569.87</b>	<b>15605.67</b>	<b>8468.57</b>	<b>15789.07</b>	<b>8410.38</b>
<b>8. Other Comprehensive Income</b>							
(i) Items that will not be reclassified to profit or loss	-11.11	0.00	0.00	-11.11	261.50	-11.11	261.50
(ii) Income tax relating to items that will not be reclassified to profit or loss	2.28	0.00	0.00	2.28	-78.45	2.28	-78.45
<b>Total other Comprehensive Income</b>	<b>-8.83</b>	<b>0.00</b>	<b>0.00</b>	<b>-8.83</b>	<b>183.05</b>	<b>-8.83</b>	<b>183.05</b>
<b>9. Net Profit / (Loss) for the period (7 + 8)</b>	<b>4000.84</b>	<b>11805.74</b>	<b>3569.87</b>	<b>15596.84</b>	<b>8651.62</b>	<b>15780.24</b>	<b>8593.43</b>
<b>10. Paid-up equity share capital (Face Value of Rs. 1 Each)</b>	<b>7361.00</b>	<b>7361.00</b>	<b>7361.00</b>	<b>7361.00</b>	<b>7361.00</b>	<b>7361.00</b>	<b>7361.00</b>
<b>11. Earnings Per Share (after extraordinary items)</b>							
(a) Basic	0.54	1.60	0.48	2.12	1.18	2.14	1.17
(b) Diluted	0.54	1.60	0.48	2.12	1.18	2.14	1.17
<b>Annualized Earning Per Share</b>	<b>2.17</b>	<b>2.14</b>	<b>1.94</b>	<b>2.12</b>	<b>1.18</b>	<b>2.14</b>	<b>1.17</b>

Notes:

- The Above Audited Results were reviewed by Audit Committee and placed on record by the Board of Directors at their meeting held on 30.05.2019
- Figures are re-arranged and re-grouped wherever found necessary.
- The Audited 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: 30.05.2019



For SANWARIA CONSUMER LIMITED

Director

For SANWARIA CONSUMER LIMITED

Director





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# SANWARIA CONSUMER LIMITED

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CIN - L15143MP1991PLC006395

STATEMENT OF ASSETS AND LIABILITY					
				Rs. In Lacs	
		Standalone		Consolidated	
Particulars		Mar-19	Mar-18	Mar-19	Mar-18
<b>ASSETS :</b>					
(1)	<b>Non-current Assets</b>				
(a)	Property, Plant & Equipment	9,191.00	9,893.20	10,672.43	11,509.17
(b)	Financial Assets				
	(i) Investments	3,619.96	3,629.71	502.42	511.96
	(ii) Loans	152.18	168.12	152.18	168.12
(c)	Other Non current Assets	1,808.04	1,581.40	1,808.04	1,581.40
	<b>Total Non-Current Assets</b>	<b>14,771.18</b>	<b>15,272.43</b>	<b>13,135.07</b>	<b>13,770.65</b>
(2)	<b>Current Assets</b>				
(a)	Inventories	44,228.10	52,490.97	44,228.10	52,490.97
(b)	Financial Assets				
	(i) Trade Receivables	1,17,680.63	91,603.46	1,17,803.87	92,016.79
	(ii) Cash & Bank Balance	830.87	896.81	847.47	903.26
	(iii) Bank Balance other than above (ii)	224.50	2,029.29	224.50	2,029.29
	(iv) Loans	1,596.53	10,243.19	1,596.53	11,359.49
	(v) Other Financial Assets	-	299.48	-	299.48
(c)	Other Current Assets	166.20	333.96	189.77	369.70
	<b>Total Current Assets</b>	<b>1,64,726.83</b>	<b>1,57,897.17</b>	<b>1,64,890.24</b>	<b>1,59,468.99</b>
	<b>TOTAL ASSETS</b>	<b>1,79,498.01</b>	<b>1,73,169.59</b>	<b>1,78,025.31</b>	<b>1,73,239.64</b>
<b>EQUITY AND LIABILITIES:</b>					
(1)	<b>Equity</b>				
(a)	Equity Share capital	7,361.00	7,361.00	7,361.00	7,361.00
(b)	Other Equity	57,754.22	52,052.04	57,953.46	52,067.89
	<b>Total Equity</b>	<b>65,115.22</b>	<b>59,413.04</b>	<b>65,314.46</b>	<b>59,428.89</b>
(2)	<b>Liabilities</b>				
(a)	<b>Non-current Liabilities :</b>				
	Financial Liabilities				
	(i) Borrowings	6,677.99	1,869.23	4,901.56	1,869.23
	(b) Provisions	115.95	45.44	115.95	45.44
	(c) Deferred Tax Liabilities (Net)	1,422.58	1,527.91	1,422.58	1,527.91
	<b>Total Non-current Liabilities</b>	<b>8,216.52</b>	<b>3,442.58</b>	<b>6,440.09</b>	<b>3,442.58</b>
(3)	<b>Current Liabilities</b>				
(a)	<b>Financial Liabilities</b>				
	(i) Borrowings	91,156.18	97,215.18	91,156.18	97,215.18
	(ii) Trade Payables	5,011.84	6,654.61	5,045.24	6,705.92
	(iii) Other financial liabilities	1,358.61	1,589.54	1,359.23	1,589.86
(b)	Current Tax Liabilities (net)	8,622.83	4,766.46	8,692.57	4,766.46
(c)	Other current liabilities	9.35	70.73	10.10	73.30
(d)	Provisions	7.46	17.46	7.46	17.46
	<b>Total Current Liabilities</b>	<b>1,06,166.27</b>	<b>1,10,313.97</b>	<b>1,06,270.78</b>	<b>1,10,368.17</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,79,498.01</b>	<b>1,73,169.59</b>	<b>1,78,025.31</b>	<b>1,73,239.64</b>



Regd. Office: E-1/1, Aera Colony, Bhopal-462 016 Ph.: (0755) 4294878, 2421224. Toll Free No.: 1800-233-1224  
Website: www.sanwariagroup.com, E-mail: info@sanwariaconsumer.com

Director

Director

For SANWARIA CONSUMER LIMITED  
For SANWARIA CONSUMER LIMITED



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CIN - L15143MP1991PLC006395



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May 30, 2019

<b>Bombay Stock Exchange Ltd.</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001.  <b>BSE Scrip Code: 519260</b>	<b>National Stock Exchange of India Ltd.</b> Exchange Plaza, 5th Floor Plot No. C/1,G Block Bandra – Kurla Complex Bandra (E) Mumbai- 400051.  <b>NSE Scrip Symbol: SANWARIA</b>
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**Sub:-** Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation. 2015

Dear Sir,

Pursuant to the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we hereby confirm that the Statutory Auditors of the Company viz. SPJV & Co, Chartered Accountants, Bhopal (ICAI Firm Registration No.116884W) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone and Consolidated) for the year ended 31 March, 2019.

This declaration is for your information and record

Thanking You

Yours Faithfully

**FOR SANWARIA CONSUMER LIMITED**



**Anil Kumar Vishwakarma**  
Chief Financial Officer