



14th August, 2023

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

Dear Sir / Madam,

Sub: Statement of Un-audited IndAS Standalone and Consolidated Financial Results for the quarter ended on June 30, 2023 along with Limited Review Report thereon as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33 and other related regulations of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, please find enclosed herewith Statement of Un-audited IndAS Standalone and Consolidated Financial Results for the quarter ended on June 30, 2023 along with copy of Limited Review Report signed by Statutory Auditors of the Company viz. Pramod K Sharma & Co, Chartered Accountants (ICAI Firm Registration No.007857C) pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and signed by the Chief Financial Officer of the Company.

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

Thanking You

For Sanwaria Consumer Limited

Authorised Signatory



## PRAMOD K. SHARMA & CO.

### **Chartered Accountants**

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 Limited Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Members of the Suspended Board of Directors,
SANWARIA CONSUMERS LIMITED.

- 1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of SANWARIA CONSUMERS LIMITED ("the Company"), for the quarter ended 30<sup>th</sup> June, 2023 ("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 amended, including relevant circulars issued by the SEBI from time to time.
- 2. This Statement, which is the responsibility of the Company's Management and the suspended Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the

Branches: Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa, Khurai and kultu (H.P.)

information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

- 5. 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.
- 6. 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.
- 7. All expenses have been treated on Cash Basis in the books of accounts whereas it is against the policy of the Company.

SHARA

For PRAMOD K SHARMA & CO.

Chartered Accountants

CA PRAMOD SHARMA

(Partner)

M.No.: 076883 FRN: 007857C

UDIN: 23076883BGTNPK7905 Date: 10/08/2023; Place: Bhopal



## PRAMOD K. SHARMA & CO.

### **Chartered Accountants**

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 Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Members of the Suspended Board of Directors,

SANWARIA CONSUMERS LIMITED,

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of SANWARIA CONSUMERS LIMITED ("the Parent") and its subsidiary (the Parent Company and its subsidiary together referred as "the Group") for the quarter ended 30<sup>th</sup> June, 2023 ("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 amended, including relevant circulars issued by the SEBI from time to time.
- 2. This Statement, which is the responsibility of the Parent Company's Management and the suspended Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting

Branches: Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa, Khurai and kullu (H.P.)

Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

- 5. 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.
- 6. 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.
- 7. All expenses have been treated on Cash Basis in the books of accounts whereas it is against the policy of the Company.

For PRAMOD K SHARMA & CO.

Chartered Accountants

CA PRAMOD SHARMA

(Partner)

M.No.: 076883 FRN: 007857C

UDIN: 23076883BGTNPJ4187 Date: 10/08/2023; Place: Bhopal





UN-AUDITED	FINANCIAL	KESULIS PU	1	NDED ON 30TI		(Rs. In	Lacs)
,			Standalone			Consoli	dated
90		Quarter Ended	-		inded on	Period Ended	Year Ended
Particulars		Quarter man				on	31.03.2023
J. 11	30.06,2023	31.03.2023	31.12.2022	30.06.2023	31.03.2023	30.06.2023	
	Un-Audited	Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Audited
I. Income from Operations					0.00	0.00	0.0
(a) Revenue from operations	0.00	0.00	0.00	0.00		27.12	108.3
(b) Other Operating Income	27.12	26.57	26.57	27.12	108.39	27.12	108.3
Total Income (net)	27.12	26.57	26.57	27.12	108.39	27.12	100.0
2. Expenditure						0.00	0.0
(a) Cost of Materials consumed and	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Purchase of stock-in-trade							
(b) Changes in inventories of finished goods,				0.00	0.00	0.00	0.0
work-in- progress and stock-in-trade	0.00	0.00	, 0.00	0.00	17.00	9,57	20.9
(c) Employee benefits expense	8.61	0.00	8.38	8.61	514.87	148.14	649.4
(d)Depreciation and amortisation expense	114.47	131.58		114.47	0.01	0.00	0.0
(e) Finance Cost	0.00	9.57	0.00	0.00	78.07	34.08	78.5
(f)Other expenses	34.08	11.01	29.32	34.08	609,95	191.79	748.9
Total Expenses	157.16	152.16	165.48	157.16	609.95	191.73	
<ol> <li>Profit / (Loss) Before Exceptional items (1-</li> </ol>	-130.05	-125.59	-138.91	-130.05	-501.56	-164.67	-640.5
4 Exceptional Items		100		i. 905_		101.07	-640.5
5. Profit/(Loss) Before Tax (3-4)	-130.05	-125.59	-138.91	-130.05	-501.56	-164.67	-640.5
6. Tax Expenses							
Current Tax (incl Deferred Tax)	0.00	-79.39	0.00	0.00	-79.39	0.00	-79.3
7 Net Profit/(Loss) from ordinary activities after tax (5-6)	-130.05	-46.20	-138.91	-130.05	-422.17	-164.67	-561.1
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	0.0
(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	0.0
Total other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00	0.
9. Net Profit / (Loss) for the period (7 ± 8)	-130.05	-46.20	-138.91	· -130.05	-422.17	-164.67	-561.
10. Paid-up equity share capital (Face Value of Rs. I Each)	7361.00	7361.00	7361.00	7361.00	7361.00	7361.00	7361.
11. Earnings Per Share (after extraordinary items)							
(a) Basic		-	<u> </u>	<u> </u>			-
(b) Diluted	-	, , , , , , , , , , , , , , , , , , ,	_				

- 1. The Above Un-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 14.08.2023
- Figures are re-arranged and re-grouped wherever found necessary.
- 3. The Company is under CIRP since 29th May 2020 hence Commercial activities, specifically warehousing, leasing and job work are going on at Lmited permitted level Under the Resolution Professional and Committee of Creditors.
- The Company is engaged in FMCG Sector hence reporting its results in single segment.
- 5. The Audited Financial Results of the Company have been prepared in accordance with the Indian Accounting Standard (Ind-AS) as prescribed under section For SANWARIA CONFUMER 133 of the Companies Act, 2013

PG:ANDITA

Digitally signed

by GATOTA MANY MITTAL

Satish AgrawalClor

Anil Vishyakarman C.F.O

dal Officer

Date: 2023.08.1 20:34:26+05:30 Ashok Agrawal

Director

(Suspended under CIRP)

Director-(Suspended under CIRP)



# SANWARIA CONSUMER LIMITED

1150 4330P 1901P (COC0395



# (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) Consolidated Cash Flow Statement for the Year Ending 30TH JUNE 2023- Consolidated (Rupees in INR, unless otherwise stated) 31-Mar-23 30-Jun-23 (Rs.) (Rs.) **Particulars** (Rs.) (Rs.) A. CASH FLOW FROM OPERATING ACTIVITIES : (56,113,054) (16,467,644) Net Profit Before Tax and Extraordinary Items 64,941,658 14,814,275 Adjustment : for Depreciation (486,696) : for Other Comprehensive Income (191,600) : for Interest on FDR/Others : for Misc. Balance W/o 8,341,908 : for Finance cost (1,844,969) Operating Profit Before Working Capital Changes Adjustments for changes in working capital (Increase) / Decrease in Other Non Current Assets 8,684 3,834,022 (Increase) / Decrease in Inventories (80,811) (Increase) / Decrease in Financial Assets 634,296 (118,603)(Increase) / Decrease in Other Current Assets 247,050 33.673 Increase / (Decrease) in Financial Liabilities (1,092,551) Increase / (Decrease) in Other Current Liabilities (265, 465)3,631,501 (Increase) / Decrease in Loans and Advances 11,973,409 (2,276,175) Cash generated from Operations 11,973,409

486,696 (Addition) / Deduction of Fixed Assets 191,600 241,499 Interest Received on FDR 107,131 Net Cash flow from/(used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money
Proceeds of Long Term Borrowings (7,939,083) Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy 0 Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid (7,939,083) Interest paid Net Cash flow from /(used in) Financing Activities 4,275,826 (2,169,044) Net Increase/ (decrease) in Cash & Cash Equivalents 8,595,074 12,870,898 Cash and Cash Equivalents at the beginning of the period 10,701,853 Cash and Cash Equivalents at the end of the period

(84,469)

(2,276,175)

(245,197)

The accompanying notes are an integral part of the financial statements
As per our report of every ASHARM
For Pramod K. Sharon Co.
Chartered Accountages FOR SANWARIA CONSUMER LIMITED For SANWARIA CONSUMETENDEN PARTIES of the Board of Directo Ashen Director Satish Agrawal Ashok Agrawal
DiRector CIRP
GAUTAM Digitalls/ssigned layer CIRP
GAUTAM MITTAL Suspended under CIRP (CA Pramod SI Partner FOR SANWARIA CONSUMER LIMITED M. No. 076883 Date: 2023.08.14 FRN No: 007857C 20:35:23 +05'30' Anit Vishwakarma Chief Financial Officer Chief Financia (Resolution Professional) Officer

Date: 14.08.2023 Place: Bhopal

Income Taxes refund / (paid) during the year

(Addition) / Release of Fixed Deposit

Net Cash flow from /(used in) Operating Activities

B. CASH FLOW FROM INVESTING ACTIVITIES :

Rogal Office, Holl No. 1, Smc Report Morto Walk, Bloom Market, Bhoppel 460 025 7% (2015) 4154378 2401234 to Free No. 3508 232-1234

The market states the same agreement that



### CANWARIA CONSUMER LIMITED



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

IN No. LESTAMPS   CASHERDER	IN No. L15143MP19FLCUORD   STATE   S	ANWARIA CONSUMER LIMITED (Formerly Known as Sanwari	a Agro Olis Limited)				
Particulars   Sin-Jun-23   Si-Jun-23   S	Particulars (Rs.) (Rs.) (Rs.) (Rs.) (Rs.)  CASH FLOW FROM OPERATING ACTIVITIES: (13,004,795) (42,218,228) (42,218,228) (42	IN No. L15143MP1991PEC000333	TH JUNE 2023				
N. CASH FLOW FROM OPERATING ACTIVITIES :   N. CASH FLOW FROM INVESTING ACTIVITIES :   N. CASH FLOW FROM OPERATING ACTIVITIES :   N. CASH FLOW FROM INVESTING ACTIVITIES :   N. CASH FLOW FROM FINANCING ACTIVITIES :   N. CASH FLOW FROM FINAN	CASH FLOW FROM OPERATING ACTIVITIES :   (13,004,795)   (12,216,625)   (142,216,625)   (142,216,625)   (144,7428   144,7428   144,7428   (15,004,795)   (142,216,625)   (144,7428   144,7428   144,7428   (14,004,745)	tupees in INR , unless otherwise stated)			31-Ma	r-23	
A. CASH FLOW FROM OPERATING ACTIVITIES :   (13,004,795)   (42,218,625)   (42,218,625)   (42,218,625)   (42,218,625)   (42,218,625)   (42,218,625)   (42,218,625)   (43,004,795)   (43,004,795)   (43,004,795)   (43,004,795)   (43,004,795)   (43,004,795)   (43,004,795)   (43,004,795)   (44,00	(Rs.)		30-3011-23				
11,447,426	11,447,428	Particulars	(Rs.)	(Rs.)	(Rs.)	(Rs.)	
11,447,426	11,447,428	CASH ELOW FROM OPERATING ACTIVITIES:	112 201 705)		(42,216,625)		
Adjustments for Obereciation it or Other Comprehensive Income it or Other Comprehensive Incomes Adjustments for changes or Income Cost  Adjustments for changes in working capital Increase) / Decrease in Other North Current Assets Increase) / Decrease in Other Current Assets Increase) / Decrease in Financial Liabilities Increase) / Decrease in Other Current Assets Increase) / Decrease in Other Current Liabilities Increase) / Decrease in Comprehensive Increase (Occrease) in Content Current Liabilities Increase) / Decrease in Loans and Advances  (Cash generated from Operations Increase) / Decrease in Loans and Advances  (Cash generated from Operations Income Taxes refund / (paid) during the year Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit	djustment for Depreciation Stor Other Comprehensive Income Stor Interest on FDR/Others Stor Misc. Balance W/O Stor Interest on FDR/Others Stor Misc. Balance W/O Stor Interest on FDR/Others Stor Misc. Balance W/O Stor Indicate Cost Stor Finance Stor Financ	et Profit Before Tax and Extraordinary Items			51,487,129		
if or Other Comprehensive income if or Interest on FDR/Others if or Misc. Balance W/o if or Finance cost Coperating Profit Before Working Capital Changes Adjustments for changes in working capital (Increase) / Decrease in Other Non Current Assets (Increase) / Decrease in Inventories (Increase) / Decrease i	if or Other Comprehensive income if or Interest on PDR/Others if or Misc. Balance W/o if or Misc. Bala	diustment : for Depreciation	11,447,420				
if or Misc. Balance W/o : tor Finance cost Operating Profit Before Working Capital Changes Adjustments for changes in working capital Increase) / Decrease in Other Non Current Assets (Increase) / Decrease in Inventories (Increase) / Decrease in Inventories (Increase) / Decrease in Other Current Assets (Increase) / Decrease in Other Current Liabilities (Increase) / Decrease in Other Current Liabilities (Increase) / Decrease in Loans and Advances  Cast generated from Oporations (Increase) / Decrease in Loans and Advances  Cash generated from Oporations (Increase) / Decrease in Loans and Advances  Cash generated from Oporations (Increase) / Decrease in Loans and Advances  Cash generated from Oporations (Increase) / Decrease in Loans and Advances  Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Deduction of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds of Long Term Capital S	ifor Misc. Balance W/o tor Finance Cost Operating Profit Before Working Capital Changes Adjustments for changes in working capital increase) / Decrease in Other Non Current Assets Increase) / Decrease in Divernories Increase) / Decrease in Inventories Increase) / Decrease in Other Current Assets Increase) / Decrease in Other Current Liabilities Increase / (Decrease) in Financial Liabilities Increase) / Decrease in Loans and Advances  Cash generated from Operations Increase / (Decrease) in Current Assets Increase) / Decrease in Loans and Advances  Cash generated from Operations Increase / (Decrease) in Current Assets Increase) / Decrease in Loans and Advances  Cash generated from Operations Increase / Decrease in Loans and Advances  Cash generated from Operations Increase / Decrease in Loans and Advances  Cash generated from Operations Increase / Decrease in Loans and Advances  (527,208)  (2276,177)  11,905,964  11,90	for Other Comprehensive income	(191,600)		(554,139)		
itor Finance cost Adjustments for changes in working Capital Changes Adjustments for changes in working capital Increase) / Decrease in Other Non Current Assets Increase) / Decrease in Financial Assets Increase) / Decrease in Financial Assets Increase) / Decrease in Cother Current Assets Increase) / Decrease in Financial Liabilities Increase / (Decrease) in Cher Current Liabilities Increase / (Decrease) in Cher Current Liabilities Increase / (Decrease) in Cher Current Liabilities Increase / (Decrease) in Other	tor Finance cost  Adjustments for eworking Capital Changes  Adjustments for chungos in working capital Increase) / Decrease in Niventories Increase) / Decrease in Financial Assets Increase) / Decrease in Financial Assets Increase) / Decrease in Financial Liabilities Increase) / Decrease in Loans and Advances  Cash generated from Operations Increase / (Capid) during the year Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit (Addition) / Poduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Borrowings Repayment of Long Term Capital Subsidy Repayment of Long Term Borrowings Repayment of Long Term Bor	: for Interest on FDR/Others		1			
Departing Profit Before Working Capital Changes adjustments for changes in working capital Increase) / Decrease in Other Non Current Assets (increase) / Decrease in Privancial Assets (increase) / Decrease in Privancial Assets (increase) / Decrease in Other Current Liabilities (increase) / Decrease in Loans and Advances	Appraising Profit Bafore Working Capital Changes in Changes in Working Capital Changes in Changes	tor Finance cost		(4 748 969)		8,716,365	
Adjustments for changes in working capital increase) / Decrease in Other Non Current Assets increase) / Decrease in Inventories (80,811) (3,834,022 (118,805) (118,805	Increase) / Decrease in Other Non Current Assets (80,811) (118,805) (194,850	Inerating Profit Before Working Capital Changes		(1,140,000)	200	4	
(Increase) / Decrease in Other Non Current Assets (Increase) / Decrease in Inventories (Increase) / Decrease in Financial Assets (Increase) / Decrease in Other Current Liabilities (Increase) / Decrease in Common Current Liabilities (Increase) / Decrease in Loans and Advances (Increase) / Decrease in Common Current Liabilities (Increase) / Decrease in Common Current Liabilities (Increase) / Decrease in Common Com	Increase) / Decrease in Other Non Current Assets Increase) / Decrease in Inventories Increase) / Decrease in Inventories Increase) / Decrease in Cher Current Assets Increase) / Decrease in Cher Current Assets Increase) / Decrease in Other Current Assets Increase) / Decrease in Infrancial Liabilities Increase) / Decrease in Other Current Liabilities Increase) / Decrease in Infrancial Liabilities Increase) / Decrease in Infrancial Liabilities Increase) / Decrease in Other Current Liabilities Increase) / Decrease in Other Current Liabilities Increase) / Decrease in Other Current Liabilities Increase) / Decrease in Loans and Advances  (22,276,177)  Increase) / Decrease in Infrancial Liabilities Increase) / Decrease in Loans and Advances  (22,276,177)  Increase / (2	Adjustments for changes in Working Capital	_		8,684	3	
(Increase) / Decrease in Financial Assets (Increase) / Decrease in Other Current Assets (Increase) / Decrease in Other Current Assets (Increase) / Decrease in Other Current Liabilities (Increase) / Decrease in Other Current Liabilities (Increase) / Decrease in Other Current Liabilities (Increase) / Decrease in Loans and Advances (Increase) / (Inorexicle) /	Increase / Decrease in Financial Assets Increase / Decrease in Other Current Assets Increase / Decrease in Other Current Assets Increase / Decrease in Other Current Liabilities Increase / Decrease in Infrancial Liabilities Increase / Decrease in Loans and Advances  Cash generated from Operations Income Taxes refund / (paid) during the year Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Deduction of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Borrowings Proceeds of Long Term Borrowings Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  Net Increase / (decrease) in Cash & Cash Equivalents Net Increase / George and Increase (decrease) in Cash & Cash Equivalents Interest paid Net Increase / George are in Loans and Advances  (80,337) (118,805) (194,850) (1,092,551)	Increase) / Decrease in Other Non Current Assets		1	0.024.022	1	
(Increase) / Decrease in Other Current Assets Increase / (Decrease) in Financial Liabilities Increase / (Decrease) in Other Current Liabilities (265,465) (1,092,551) (1,092,551) (1,092,551) Increase / (Decrease) in Other Current Liabilities (265,465) (1,092,551) (1,092,	Increase) / Decrease in Other Current Assets Increase / (Decrease) in Financial Liabilities Increase / (Decrease) in Financial Liabilities Increase / (Decrease) in Other Current Liabilities Increase / (Decrease) in Other Current Liabilities Increase / Decrease in Loans and Advances  Cash generated from Operations Income Taxes refund / (paid) during the year Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  Net Increase/ (decrease) in Cash & Cash Equivalents	increase) / Decrease in Inventories		1			
Increase / (Decrease) in Financial Liabilities (62,327) (265,465) (1,092,551)	ncrease / (Decrease) in Financial Liabilities ncrease / (Decrease) in Other Current Liabilities Increase / (Decrease) in Other Current Liabilities Increase / (Decrease) in Decrease in Loans and Advances  Cash generated from Oporations income Taxes refund / (paid) during the year Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest Received in Cash & Cash Equivalents Net Increase/ (decrease) in Cash & Cash Equivalents (2,169,046) (1,092,551)	Increase) / Decrease in Other Current Assets					
Increase / (Decrease) in Other Current Liabilities (Increase) / Decrease in Loans and Advances  Cash generated from Operations Income Taxes refund / (paid) during the year Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit 0 (Addition) / Deduction of Fixed Assets 191,600 197,131 308,942  Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy 0 (7,939,083) Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities	Increase / (Decrease) in Other Current Liabilities Increase) / Decrease in Loans and Advances  Cash generated from Operations Income Taxes refund / (paid) during the year Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Repayment of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  Net Increase/ (decrease) in Cash & Cash Equivalents  Net Increase/ (decrease) in Cash & Cash Equivalents  1,3189,599 11,905,964  (2,276,177)  (2,276,177)  (2,276,177)  (2,276,177)  (2,276,177)  (2,45,197)	ncrease / (Decrease) in Financial Liabilities				1	
(Increase) / Decrease in Loans and Advances  Cash generated from Operations Income Taxes refund / (paid) during the year Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Proceeds of Long Term Borrowings Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  (527,208) (2276,177)  11,905,964  (245,197) (245,197) (245,197) (245,197) (245,197) (245,197) (7,939,083) (7,939,083) (7,939,083) (7,939,083)	Increase) / Decrease in Loans and Advances  (527,208)  (2,276,177)  Income Taxes refund / (paid) during the year Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Repayment of Long Term Borrowings Repayment of Long Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  Net Increase/ (decrease) in Cash & Cash Equivalents  Net Increase/ (decrease) in Cash & Cash Equivalents  12,234,259  11,905,964  (2,276,177)  (2,276,177)  (2,276,177)  11,905,964  (2,276,177)	ncrease / (Decrease) in Other Current Liabilities	(265,465)		5.77	3 499 599	
Cash generated from Operations Income Taxes refund / (paid) during the year Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Repayment of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  (2,276,177) (245,197)	Cash generated from Operations Income Taxes refund / (paid) during the year Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Repayment of Long Term Borrowings Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  Net Increase/ (decrease) in Cash & Cash Equivalents Net Increase/ (decrease) in Cash & Cash Equivalents 12,234,259  11,905,964  (2,276,177)  (245,197) (245,197) (17,905,964  (2,45,197) (245,197) (245,197) (245,197) (245,197) (17,905,964  (17,905,964) (17,905,964) (17,905,964) (17,905,844) (17,905,844) (17,905,844) (17,905,844) (17,905,844) (17,905,844) (17,905,844) (17,905,845) (17,	Increase) / Decrease in Loans and Advances	1			11,905,964	
Income Taxes refund / (paid) during the year Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  (2,276,177) (245,197) (245,197) (245,197) (245,197) (308,942) (7,939,083)	Income Taxes refund / (paid) during the year Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FOR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Repayment of Long Term Borrowings Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  Net Increase/ (decrease) in Cash & Cash Equivalents Net Increase/ (decrease) in Cash & Cash Equivalents 12,234,259  (2,276,177)  (245,197) (245,197	a the second of the Operations		(2,276,177)			
Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets (Addi	Net Cash flow from /(used in) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Repayment of Long Term Borrowings Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  Net Increase/ (decrease) in Cash & Cash Equivalents  Net Increase/ (decrease) in Cash & Cash Equivalents  12,234,259  12,234,259  12,234,259	Cash generated from Operations		- (2 27C 177)		11,905,964	
B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  (84,469) 0 191,600 107,131 308,942 107,131  (7,939,083) (7,939,083) (7,939,083)	B. CASH FLOW FROM INVESTING ACTIVITIES: (Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FOR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  Net Increase/ (decrease) in Cash & Cash Equivalents Net Increase/ (decrease) in Cash & Cash Equivalents 12,234,259  (245,197)  (245,197)  (245,197)  (308,942)  (7,939,083)  (7,939,083)  (7,939,083)  (7,939,083)  (7,939,083)  (2,169,046) (2,169,046) (2,234,259)  (2,169,046) (2,234,259)  (2,234,259)	Net Cash flow from /(used in) Operating Activities	/872	(2,2/6,1//)			
(Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FOR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Terin Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  0 554,139 107,131 107	(Addition) / Release of Fixed Deposit (Addition) / Deduction of Fixed Assets Interest Received on FOR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Borrowings Proceeds of Long Term Borrowings Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  Net Increase/ (decrease) in Cash & Cash Equivalents Net Increase/ (decrease) in Cash & Cash Equivalents 12,234,259  191,600 107,131 107,13				(245 107)		
(Addition) / Deduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  191,600 107,131 308,942 107,131 308,942 107,131 107,	(Addition) / Deduction of Fixed Assets Interest Received on FDR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  Net Increase/ (decrease) in Cash & Cash Equivalents 191,600 107,131 308,942  (7,939,083)	B. CASH FLOW FROM INVESTING ACTIVITIES :		-	(245,157)		
interest Received on FOR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  107,131  107,131  107,131  107,131  107,131  107,131  107,131  107,131  107,131  107,131  107,131  107,131  107,131  107,131	Interest Received on FOR Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  Net Increase/ (decrease) in Cash & Cash Equivalents Net Increase/ (decrease) in Cash & Cash Equivalents 12,234,259  107,131  107,131  107,131  107,131  107,131  107,131  107,131  107,131	(Addition) / Release of Fixed Deposit	, ,	1	554,139		
Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES:  Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  A 275 824	Net Cash flow from/(used in) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES:  Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  Net Increase/ (decrease) in Cash & Cash Equivalents Net Increase/ (decrease) in Cash & Cash Equivalents 12,234,259  12,234,259  12,234,259	Interest Received on FDR	191,600	107,131	7.1	308,942	
C. CASH FLOW FROM FINANCING ACTIVITIES:  Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities	C. CASH FLOW FROM FINANCING ACTIVITIES: Share Application Money Proceeds of Long Terin Borrowings Repayment of Long Terin Borrowings Proceeds of Long Terin Borrowings Proceeds of Long Terin Borrowings O Proceeds of Long Terin Borrowings O O O O O O O O O O O O O O O O O O O	Net Cash flow from/(used in) Investing Activities		,		* 11	
Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  (7,939,083)  (7,939,083)  (7,939,083)	Share Application Money Proceeds of Long Term Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities Net Increase/ (decrease) in Cash & Cash Equivalents Net Increase/ (decrease) in Cash & Cash Equivalents 12,234,259 12,234,259 12,234,259			Y	_		
Proceeds of Long Terin Borrowings Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  (7,939,083)	Proceeds of Long Terin Borrowings Repayment of Long Terin Borrowings Proceeds of Long Terin Borrowings Proceeds of Long Terin Capital Subsidy Proceeds / (Repayment) of Short Terin Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities Net Increase/ (decrease) in Cash & Cash Equivalents 12,234,259 12,234,259 12,234,259 12,234,259	C. CASH FLOW FROM FINANCING ASTRONO		l l	-		
Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities	Repayment of Long Term Borrowings Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities Net Increase/ (decrease) in Cash & Cash Equivalents Net Increase/ (decrease) in Cash & Cash Equivalents 12,234,259 12,234,259 12,234,259	Proceeds of Long Term Borrowings	-	1	(7,939,083)		
Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities  4.275.824	Proceeds of Long Term Capital Subsidy Proceeds / (Repayment) of Short Term Borrowings (Net)  Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities Net Increase / (decrease) in Cash & Cash Equivalents Net Increase / (decrease) in Cash & Cash Equivalents 12,234,259  12,234,259  12,234,259	Resument of Long Term Borrowings		1	• .		l
Proceeds / (Repayment) of Short Term Borlowings (1997) Dividend Paid Interest paid Net Cash flow from /(used in) Financing Activities	Proceeds / (Repayment) of Short Term Bonowings (1997)   Dividend Paid		0		0		١
Interest paid Net Cash flow from /(used in) Financing Activities	Interest paid  Net Cash flow from /(used in) Financing Activities  Net Increase/ (decrease) in Cash & Cash Equivalents  Net Increase/ (decrease) in Cash & Cash Equivalents  12,234,259  12,234,259  12,234,259	Proceeds / (Repayment) of Short Term Bollowings (1997)	-		-	. *	
Net Cash flow from /(used in) Financing Activities	Net Cash flow from /(used in) Financing Activities  Net Cash flow from /(used in) Financing Activities  (2,169,046)  4,275,824  Net Increase/ (decrease) in Cash & Cash Equivalents  12,234,259  12,234,259  12,234,259		·			(7,939,083)	1
	Net Increase (decrease) in Cash & Cash Equivalents (2,169,046) 7,958,434 12,234,259 12,234,259 12,234,259	Not Cash flow from /(used in) Financing Activities		· · · · · · · · · · · · · · · · · · ·			1
				(2,169,046)			1
Net Increase/ (decrease) in Cash & Cash Equivalents 12,234,259 1,930,439 12,234,259 12,234,259		Net Increase/ (decrease) in Cash & Cash Equivalents					
	Cash and Cash Equivalents at the Choose are			10,065,214		12,234,233	1
integral part of the financial statements.		The accompanying notes are an integral part of the infancial sta	7-10 T	walle de la companie	FUI SANW	RICATONS IN	3 1
The accompanying notes are an integral part of the financial statements.	The accompanying notes are an integral part of the interest of the accompanying notes are an integral part of the interest of the accompanying notes are an integral part of the interest of the accompanying notes are an integral part of the interest of the accompanying notes are an integral part of the interest of the accompanying notes are an integral part of the interest of the accompanying notes are an integral part of the interest of the accompanying notes are an integral part of the interest of the accompanying notes are an integral part of the interest of the accompanying notes are an integral part of the interest of the accompanying notes are an integral part of the accompanying notes are accompanying notes are accompanying notes are accompanying notes are acco	As not our report of everyods — "/a"	SANWARIA CON	For and on behal	CLI	Tar Sold	- 1 44
The accompanying notes are an integral part of the financial statements.  For SANWARIA CONSTINED I TOURS ON SUME  For SANWARIA CONSTINED I TOURS OF THE BOARD OF	For and our report of eventodro — "Val	For Pramod N. Sharing	· - attinues con	ACCOUNT TIGHT	ICU		
As per our report of every date for SANWARIA CONSUMER LIMITED	As per our report of every state.  For SANWARIA CONSUMER LIMITED	Chanered Accounts	L	Show/		47	1
For Pramod K. Sharing & Co.  Chartered Accountants  For SANWARIA CONSUMER LIMITED	For Pramod K. Shariji & Co.  Chartered Accountants  The same of the control of th	1000 121 000 121	5	Ashok Agrawal			5
For SANWARIA CONSUMER LIMITED  For SANWARIA CONSUMER LIMITED  Ashok Agrawal  Satish Agrawal	For SANWARIA CONSUMER LIMITED  Satish Agrawal  Satish Agrawal	12/2	¥	Director	ctor -		Di
For SANWARIA CONSUMER LIMITED  For SANWARIA CONSUMER LIMITED  Ashok Agrawal  Satish Agrawal	For SANWARIA CONSUMER LIMITED  Satish Agrawal  Satish Agrawal	(CA Pramod Sharma)		Suspended unde	l-cirp s	uspended under CIR	
For SANWARIA CONSUMER LIMITED  Satish Agrawal  Director  Suspended under CIRP  Suspended under CIRP	For SANWARIA CONSUMER LIMITED  For SANWARIA CONSUMER LIMITED  Satish Agrawal  Director  Suspended under CIRP  Suspended under CIRP	Partner GAI	IT A A A Digitall	y signed by		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
For Pramod K. Sharing Co.  Chartered Accountant Satish Agrawal  Director  Suspended Under CIRP  Suspended Under CIRP	For SANWARIA CONSUMER LIMITED  For SANWARIA CONSUMER LIMITED  Satish Agrawal  Director  Suspended under CIRP  Suspended under CIRP	M. No. 076883	JI MIVI GAUTA	M MITTAL	For SANWAR	IA CONSUMER	MIL
For SANWARIA CONSUMER LIMITED  Chartered Accountants  (CA Pramod Sharma)  Partner  M. No. 076883  For SANWARIA CONSUMER LIMITED  Satish Agrawal  Director  Suspended under CIRP  Suspended by  GAUTAM MITTAL  For SANWARIA CONSUMER  CALITAM MITTAL  For SANWARIA CONSUMER	For SANWARIA CONSUMER LIMITED  Satish Agrawal  Director  Suspended under CIRP  Partner  M. No. 076883  For SANWARIA CONSUMER LIMITED  Satish Agrawal  Director  Suspended under CIRP  ASNOWARIA CONSUMER LIMITED  Satish Agrawal  Director  Suspended under CIRP  CAUTAM MITTAL  For SANWARIA CONSUMER LIMITED	FRN No: 007857C				122	
For SANWARIA CONSUMER LIMITED  Satish Agrawal Director  (CA Pramod Sharma)  Partner  M. No. 076883  ERN NO. 007857C  For SANWARIA CONSUMER LIMITED  Satish Agrawal Director  Suspended under CIRP  GAUTAM MITTAL For SANWARIA CONSUMER	For SANWARIA CONSUMER LIMITED  Satish Agrawal Director Suspended under CIRP Partner  M. No. 076883  ENN No. 076887  GAUTAM GAUTAM MITTAL FOR SANWARIA CONSUMER LIMITED	$\Lambda \Lambda \Gamma$				Anil Vishwakarm	a
For SANWARIA CONSUMER LIMITED  Chartered Accountants  (CA Pramod Sharma)  Partner  M. No. 076883  FRN No: 007857C  For SANWARIA CONSUMER LIMITED  Satish Agrawal  Director  Suspended under CIRP  GAUTAM MITTAL  Date: 2023.08.14	For SANWARIA CONSUMER LIMITED  For SANWARIA CONSUMER LIMITED  Satish Agrawal Director Suspended under CIRP  Partner M. No. 076883 FRN No: 007857C  For SANWARIA CONSUMER LIMITED  Ashok Agrawal Director Suspended under CIRP  GAUTAM Digitally signed by  GAUTAM MITTAL  Date: 2023.08.14	, ,,,,,					
For Parmod K. Sharing Co.  Chartered Accountants  (CA Pramod Sharma)  Partner  M. No. 076883  FRN No: 007857C  Ashok Agrawal  Director  Suspended under CIRP  GAUTAM MITTAL  Date: 2023.08.14  Anii Vishwakarma  Chief Financial Office	For SANWARIA CONSUMER LIMITED  For SANWARIA CONSUMER LIMITED  Satish Agrawal Director Suspended under CIRP  Partner M. No. 076883 FRN No: 007857C  For SANWARIA CONSUMER LIMITED  Ashok Agrawal Director Suspended under CIRP  GAUTAM Digitally signed by  GAUTAM MITTAL  Date: 2023.08.14	IVII I	Oalut m Mitto:35:4	5 +05'30'			er





### Notes to the Accounts

1. We have followed Cash basis accounting policy. Hence following expenses that are related to the current financial year ended on 30.06.2023 but have not been paid hence, are not being provided in books of accounts

2984300
12624003
32263
3936709
150000
19727275

2. The National Company Law Tribunal ("NCLT"), Indore Bench, vide order dated on 29th May, 2020 ("Insolvency Commencement Date") has initiated Corporate Insolvency Resolution Process ("CIRP") under the provisions of the Insolvency and Bankruptcy Code, 2016 ("the Code") based on application filed by one creditor Mr. Kishor Ramniklal Unadikat, sole proprietor of M/s Shakti Clearing Agency under section 9 of The Insolvency and Bankruptcy Code, 2016 read with the rule 6 of The Insolvency and Bankruptcy Rules, 2016 and the said application has been admitted by the Authority wide no. (MP) CP (IB) No. 7 / 9 / NCLT / AHM / 2019 on 29th of May 2020 and NCLT has appointed Mr. Rajiv Goel as Insolvency Resolution Professional (IRP)to manage affairs of the Company in accordance with the provisions of Code.

In the first meeting of Committee of Creditors ("CoC") held on July 28, 2020 and in terms of Section 22 (2) of the Code, resolved with 100% voting share, to replace the existing Interim Resolution Professional with Mr. Gautam Mittal as the resolution professional (RP) for the Company. As per section 134 of the Companies Act, 2013, the Un-audited financial statements of the Company are required to be authenticated by the Chairperson of the Board of Directors, where authorised by the Board or at least two directors, of which one shall be managing director or the CEO (being a director), the CFO and Company Secretary where they are appointed. Pursuant to the NCLT order for commencement of the CIRP and in line with the provisions of the Code, the powers of the Board of Directors stand suspended and be exercised by IRP / RP. These Un-audited Financial Results for the quarter ended on 30th. June 2023 have been prepared by the management of the Company and certified by Mr. Anil Vishwakarma, Chief Financial Officer ('CFO') of the Company in accordance with Regulation 33 (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. For SANWARIA

GAUTAM DIGITALITY SIGNED 27

Date: 2023.08.14 .n Mix0938:18 +05'30' Resolution Professional

Ashok Agrawal

Director Director (Suspended under CIRP) tor

Satish Agrawal

Director (Suspended under CIRP), Anil Vishwakarmaclal Officer

C.F.O





- 3. This Un-audited Financial Results were placed before the RP, the CFO on 07<sup>th</sup> August 2023 for their consideration. Accordingly, the Un-audited financial statements were considered and recommended in the meeting. In view thereof, the RP, in reliance of such examination by and the representations, clarifications and explanations provided by the CFO, has approved the same. The CFO has provided the certifications and representations with responsibility in respect of various secretarial, compliance and broad matters pertaining to the period prior to Insolvency Commencement Date. The RP is relying on the management representation letter dated 07th August 2023 for all information and confirmations in relation to the day to day functioning of the company.
- 4. The RP has approved these Un-audited financial Statements only to the extent of discharging the powers of the Board of Directors of the Company (suspended during CIRP) which has been conferred upon him in terms of provisions of Section 17 of the Code.
- 5. The carrying value of tangible assets as at 30<sup>th</sup> June 2023 is Rs. 6534.23 Lacs As explained in note no. 1 above the Company is under CIRP and the RP has invited submission of resolution plans from potential resolution applicants, and put up for necessary approvals before the Committee of Creditor ('CoC') and the NCLT. The CIRP is concluded and COC propose for liquidation. And the RP has Filed the Application before Hon'ble NCLT. in preparation of Financial Statements as required by Ind-AS 10 on "Events after the reporting period".
- 6. In accordance with the Code, public announcement was made calling upon the financial creditors and operational creditors of the company to submit their claims with the Interim Resolution Professional ('IRP) by 15.06.2020. In accordance with the Code, the IRP/RP has to receive, collate and admit the claims submitted against the Company. Such claims can be submitted to the IRP/RP during CIRP, till the approval of a resolution plan by the CoC. Pursuant to the claims received on 15.06.2020, the CoC was formed on 01.07.2020, and the list of such creditors was duly notified to the NCLT and uploaded on the company website. Thereafter, there could be regular revisions to the list in view of the claims received and the RP is in the process of receiving, collating, verifying, seeking clarifications; sending communications for un reconciled balance, seeking additional



GAUTAM Digitally signed by GAUTAM MITTAL

Ashok Agrawal Director

(Suspended under CIRP)

der CIRP) Director Director der CIRP)

nief.F. Gancial Officer



## SANWARIA C



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

documents to substantiate whole or part of the un-reconciled balances on such claims. In respect of claims submitted by the financial creditors as on 15.06.2020, the same is exceeding amount appearing in the books of accounts. To the extent the process for submission and reconciliation of claims as on the Insolvency Commencement Date remains an on-going process, no accounting impact in the books of accounts has been made in respect of excess, short or non-receipts of claims for operational and financial creditors.

- 7. The carrying value of tangible assets is Rs.6534.23 Lacs. As explained in note no 5 above, the Company is under CIRP. As such, the Company has not taken into consideration any impact on the value of the tangible assets, if any, in preparation of Financial statements as required by Ind-AS 10 on "Events after the reporting period". Further, the Company has also not made full assessment of impairment as required by Ind AS 36 on Impairment of Assets, if any, as at 30<sup>th</sup> June, 2023 in the value of tangible assets.
- 8. The Company has not recognised interest payable, after the insolvency commencement date i.e. 29th May, 2020, on borrowings from banks and financial institutions, customer advance, inter corporate deposits received. The same is not in compliance with Ind AS - 23 on "Borrowing Cost" read with Ind AS - 109 on "Financial Instruments"

GAUTAM Digitally signed by GAUTAM MITTAL

Date: 2023,08.14 Mautam Litta 20:37:52 +05'30'

Resolution Professional

FOR SANWARIA CONSUMER LIMITED For SANWARIA CONSUMER LIMITED

> Director Director (Suspended under CIRP)

Satish Agrawal

Director Ourector Director

FOR SANWARIA CONSUMER LIMITED

Anil Vishwakarma Chief Elp. Orcial Officer

