



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

Date: November 16, 2020

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 Unaudited IndAS Standalone and Consolidated Financial Results for the second quarter and half-year ended September 30, 2020 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 Unaudited IndAS Standalone and Consolidated Financial Results for the quarter and half-year ended September 30, 2020 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 Chief Financial Officer, Director, Resolution Professional and Company Secretary, of the Company.

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

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 Limited Review Report on the Quarterly and Half Yearly 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 Consumer Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of SANWARIA CONSUMERS LIMITED ("the Company"), for the quarter and Half year ended on 30th September, 2020 ("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. The same 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 India Accounting 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 of the creditors of Sanwaria Consumer Limited, 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 vide no. (MP) CP (IB) No. 7 / 9 / NCLT / AHM / 2019 at 29th of May 2020 and NCLT has appointed Mr. Rajeev Goel as Interim Resolution Professional (IRP).
6. 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 Company Law Tribunal (NCLT) , No. (MP)CP(IB) 7 of 2019 with IA 111 of 2020, dated 04.09.2020 and the court give order to Mr. Rajeev Goel IRP to handed over Documents/papers and give charge to Mr. Gautam Mittal, as Resolution Professional.

For **PRAMOD K SHARMA & CO.**

Chartered Accountants

Handwritten signature



CA PRAMOD SHARMA

(Partner)

M.No.: 076883

FRN: 007857C

UDIN: 200076883AAAALL8136

Date:16/11/2020

Place: Bhopal



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 Limited Review Report on the Quarterly and Half Yearly 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 Consumer Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of SANWARIA CONSUMERS LIMITED ("the Company"), for the quarter and Half year ended on 30th September, 2020 ("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. The same 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.



Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Panchkula and Kullu (H.P.)

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 India Accounting 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 of the creditors of Sanwaria Consumer Limited, Mr. Kishor Ramniklal Unadikat, sole proprietor of Ms 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 vide no. (MP) CP (IB) No. 7 / 9 / NCLT / AHM / 2019 at 29th of May 2020 and NCLT has appointed Mr. Rajeev Goel as Interim Resolution Professional (IRP).
6. 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 Company Law Tribunal (NCLT) , No. (MP)CP(IB) 7 of 2019 with IA 111 of 2020, dated 04.09.2020 and the court give order to Mr. Rajeev Goel IRP to handed over Documents/papers and give charge to Mr. Gautam Mittal, as Resolution Professional.

For **PRAMOD K SHARMA & CO.**

Chartered Accountants

Pramod



CA PRAMOD SHARMA

(Partner)

M.No.: 076883

FRN: 007857C

UDIN: 20076883AAAALM8414

Date:16/11/2020

Place: Bhopal



A Govt. Recognised Trading House
SANWARIA CONSUMER LIMITED
 (Formerly known as Sanwaria Agro Oils Limited)

CIN - L15143MP1991PLCO06395



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

PROVISIONAL UN-AUDITED FINANCIAL RESULTS FOR PERIOD ENDED ON 30TH SEPTEMBER 2020								
Particulars	Standalone						Consolidated	
	Quarter Ended			Six Months			Quart. Ended	Year Ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020	30.09.2020	31.03.2020
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited	Un-audited	Audited
1. Income from Operations								
(a) Revenue from operations	0.00	43.22	96520.24	43.22	223943.03	286472.33	43.22	286479.86
(b) Other Operating Income	65.71	46.51	2851.68	112.22	3229.15	11558.61	112.22	11558.85
Total Income (net)	65.71	89.72	99371.92	155.44	227172.18	298030.94	155.44	298038.71
2. Expenditure								
(a) Cost of Materials consumed and Purchase of stock-in-trade	-8.06	54.07	102545.70	46.01	220339.60	293862.96	46.01	293862.96
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	12102.23	0.00	12976.32	19938.60	0.00	19938.60
(c) Employee benefits expense	24.59	58.61	97.53	83.20	198.94	477.68	84.08	477.68
(d) Depreciation and amortisation expense	173.40	173.40	187.42	348.80	374.85	693.48	414.07	828.03
(e) Finance Cost	0.07	0.01	1879.80	0.08	3715.06	8528.45	0.08	6528.45
(f) Other expenses	-20021.33	20153.52	21251.83	112.19	23030.25	88524.13	122.69	98460.78
Total Expenses	-19931.93	20419.61	137844.51	588.28	280336.02	420025.30	666.93	420096.50
3. Profit / (Loss) Before Exceptional Items (1-2)	19897.04	-20329.88	-38472.59	-432.84	-33163.84	-121994.36	-511.49	-122057.75
4. Exceptional Items								
5. Profit/(Loss) Before Tax (3-4)	19897.04	-20329.88	-38472.59	-432.84	-33163.84	-121994.36	-511.49	-122057.79
6. Tax Expenses								
Current Tax (incl. Deferred Tax)	0.00	0.00	0.00	0.00	0.00	-95.38	0.00	-95.38
7. Net Profit/(Loss) from ordinary activities after tax (5-6)	19897.04	-20329.88	-38472.59	-432.84	-33163.84	-121898.98	-511.49	-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	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	0.00	0
Total other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
9. Net Profit / (Loss) for the period (7 ± 8)	19897.04	-20329.88	-38472.59	-432.84	-33163.84	-121898.98	-511.49	-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	7361.00
11. Earnings Per Share (after extraordinary items)								
(a) Basic	-	-	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-	-	-

Notes:
 1. The Above Un-Audited Results were reviewed by Audit Committee (headed by Independent Director) and taken on records by the Board of Directors at their meeting held on 16.11.2020.
 2. 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 Limited permitted level Under the Resolution Professional and Committee of Creditors.
 4. The Company is engaged in FMOI Scheme hence reporting its results in single segment.
 5. The Un-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: 16.11.2020

For SANWARIA CONSUMER LIMITED **For SANWARIA CONSUMER LIMITED**

Chief Financial Officer Director

Regd. Office: Hall No. 1, First floor, Metro Walk, Bataan Market, Bhopal-462 015.
 Ph.: (0755) 4294878, 2421224. Toll Free No.: 1800-234-1224
 Website: www.sanwariagroup.com

For SANWARIA CONSUMER LIMITED
 Shilpa
 Company Secretary

(Handwritten signature: R.P. for Sanwaria consumer Ltd.)



A Govt. Recognised Trading House

SANWARIA CONSUMER LIMITED

(Formerly known as Sanwaria Agro Oils Limited)

CIN : L15143MP1991PTC006395

SANWARIA GROUP
Serving people through technology

(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		
	Sep-20	Mar-20	Sep-20	Mar-20	
ASSETS :					
(1) Non-current Assets					
(a) Property, Plant & Equipment	8,119.43	8,466.23	9399.04	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	1,809.98	1,809.96	1309.98	1,809.96	
Total Non-Current Assets	13,135.01	13,504.29	11,297.08	11,733.63	
(2) Current Assets					
(a) Inventories	145.18	153.12	145.18	153.12	
(b) Financial Assets					
(i) Trade Receivables	26,010.96	25,990.30	26079.14	26,435.47	
(ii) Cash & Bank Balance	13.12	27.54	19.46	44.38	
(iii) Bank Balance other than above (ii)	40.56	40.56	40.56	40.56	
(iv) Loans	(1,100.28)	(1,100.87)	(1,100.64)	(1,101.23)	
(v) Other Financial Assets	-	-	-	-	
(c) Other Current Assets	(127.96)	(129.85)	(104.36)	(106.27)	
Total Current Assets	24,981.58	24,980.81	25,079.32	25,466.03	
TOTAL ASSETS	38,116.59	38,485.10	36,376.40	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	(64,552.61)	(64,119.77)	-64495.44	(63,983.95)	
Total Equity	(57,191.61)	(56,758.77)	(57,134.44)	(56,622.95)	
Liabilities					
(2) Non-current Liabilities :					
(a) Financial Liabilities					
(i) Borrowings	2,317.72	2,249.67	870.02	797.75	
(b) Provisions	115.96	115.96	115.96	115.96	
(c) Deferred Tax Liabilities (Net)	1,327.20	1,327.20	1327.20	1,327.20	
Total Non-current Liabilities	3,760.88	3,688.83	2,313.17	2,240.90	
(3) Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	88,962.05	88,962.05	88962.05	88,962.05	
(ii) Trade Payables	993.28	979.23	571.93	934.88	
(iii) Other financial liabilities	36.56	57.36	38.51	57.90	
(b) Current Tax Liabilities (net)	1,550.84	1,551.25	1620.58	1,620.98	
(c) Other current liabilities	(2.86)	(2.31)	(2.86)	(1.55)	
(d) Provisions	7.46	7.46	7.46	7.46	
Total Current Liabilities	91,547.32	91,555.04	91,197.67	91,581.72	
TOTAL EQUITY AND LIABILITIES	38,116.59	38,485.10	36,376.40	37,199.67	



Sanwaria
 Regd. Office: Hall No. 1, First Floor, Mezzo Walk, Bhatnagar Market, Ludhiana-142005.
 Ph.: (0755) 4294879, 2421224, 2421224
 Website: www.sanwariagrroup.com

For SANWARIA CONSUMER LIMITED



For SANWARIA CONSUMER LIMITED

Shilpa
 Company Secretary

Director



A Govt. Recognised Trading House

SANWARIA CONSUMER LIMITED

(Formerly known as Sanwaria Agro Oils Limited)

CIN - L15143MP1991PLC006395

SANWARIA GROUP
Sanwaria Consumer Limited

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

Particulars	30-Sep-20		31-Mar-20	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
SANWARIA CONSUMER LIMITED (Formerly Known as Sanwaria Agro Oils Limited)				
CIN No. L15143MP1991PLC006395				
Standalone Cash Flow Statement for the Year Ending 30th September, 2020				
(Rupees in INR, unless otherwise stated)				
A. CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit Before Tax and Extraordinary Items	(4,32,83,971)		(12,18,98,98,362)	
Adjustment : for Depreciation	3,48,79,808		6,93,48,263	
: for Other Comprehensive Income				
: for Interest on FDR/Others	(1,88,156)		(64,35,06,019)	
: for Misc. Balance W/o				
: for Finance cost			62,10,58,027	
Operating Profit Before Working Capital Changes		(87,92,519)		(12,14,29,98,091)
Adjustments for changes in working capital				
(Increase) / Decrease in Other Non Current Assets	22,48,374		5,42,12,214	
(Increase) / Decrease in Inventories	7,94,519		4,40,74,87,579	
(Increase) / Decrease in Financial Assets	(21,25,363)		9,43,87,73,778	
(Increase) / Decrease in Other Current Assets	(1,86,846)		2,96,84,330	
Increase / (Decrease) in Financial Liabilities	(6,75,930)		(53,33,96,373)	
Increase / (Decrease) in Other Current Liabilities	(95,680)		(70,83,23,322)	
(Increase) / Decrease in Loans and Advances				
		(42,925)		12,68,83,78,296
Cash generated from Operations		(88,35,444)		54,53,80,115
Income Taxes refund / (paid) during the year				
Net Cash flow from/(used in) Operating Activities		(88,35,444)		54,53,80,115
B. CASH FLOW FROM INVESTING ACTIVITIES :				
(Addition) / Release of Fixed Deposit	-		1,83,83,980	
(Addition) / Deduction of Fixed Assets	-		31,29,107	
Interest Received on FDR	1,88,156		64,35,06,019	
Net Cash flow from/(used in) Investing Activities		1,88,156		66,50,29,106
C. CASH FLOW FROM FINANCING ACTIVITIES :				
Share Application Money	-		-	
Proceeds of Long Term Borrowings	-		-	
Repayment of Long Term Borrowings	72,05,299		(45,27,71,003)	
Proceeds of Long Term Capital Subsidy	-		25,00,000	
Proceeds / (Repayment) of Short Term Borrowings (Net)	-		(21,94,13,905)	
Dividend Paid	-		-	
Interest paid	-		(62,10,58,027)	
Net Cash flow from/(used in) Financing Activities		72,05,299		(1,29,07,42,935)
Net Increase/(decrease) in Cash & Cash Equivalents		(14,41,989)		(8,03,33,715)
Cash and Cash Equivalents at the beginning of the period		27,83,578		8,50,87,297
Cash and Cash Equivalents at the end of the period		13,11,589		27,83,578



For SANWARIA CONSUMER LIMITED

For SANWARIA CONSUMER LIMITED

Chief Financial Officer

Director

For SANWARIA CONSUMER LIMITED

Shilpa
Company SecretaryR.P.
For Sanwaria Consumer Ltd.

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

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

Website: www.sanwariagroup.com



A Govt. Recognised Trading House

SANWARIA CONSUMER LIMITED

(Formerly known as Sanwaria Agro Oils Limited)

CIN - L15143MP1991PLC006395

SANWARIA GROUP
Partners together through technology

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

Particulars	30-Sep-20		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, 2020				
(Rupees in INR, unless otherwise stated)				
A. CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit Before Tax and Extraordinary Items	(5,11,49,235)		(12,19,82,40,406)	
Adjustment : for Depreciation	4,14,06,873		8,28,02,782	
: for Other Comprehensive Income	-		-	
: for Interest on FDR/Others	(1,88,156)		(64,35,06,019)	
: for Misc. Balance W/o	-		-	
: for Finance cost	-		82,10,58,027	
Operating Profit Before Working Capital Changes		(99,30,519)		(12,13,58,85,606)
Adjustments for changes in working capital				
(Increase) / Decrease in Other Non Current Assets	22,48,374		5,42,12,214	
(Increase) / Decrease in Inventories	7,94,519		4,40,74,97,579	
(Increase) / Decrease in Financial Assets	3,53,73,879		9,40,66,16,299	
(Increase) / Decrease in Other Current Assets	(1,88,845)		2,98,04,330	
Increase / (Decrease) in Financial Liabilities	(3,82,33,806)		(54,11,68,128)	
Increase / (Decrease) in Other Current Liabilities	(1,71,045)		(70,83,23,325)	
(Increase) / Decrease in Loans and Advances				
		23,076		12,64,84,38,969
Cash generated from Operations		(99,07,443)		51,25,53,362
Income Taxes refund / (paid) during the year				
Net Cash flow from / (used in) Operating Activities		(99,07,443)		51,25,53,362
B. CASH FLOW FROM INVESTING ACTIVITIES :				
(Addition) / Release of Fixed Deposit	-		1,83,93,980	
(Addition) / Deduction of Fixed Assets	-		31,28,107	
Interest Received on FDR	1,88,156		64,35,06,019	
Net Cash flow from / (used in) Investing Activities		1,88,156		66,50,29,106
C. CASH FLOW FROM FINANCING ACTIVITIES :				
Share Application Money	-		-	
Proceeds of Long Term Borrowings	-		-	
Repayment of Long Term Borrowings	72,27,298		(41,09,19,303)	
Proceeds of Long Term Capital Subsidy	-		25,00,000	
Proceeds / (Repayment) of Short Term Borrowings (Net)	-		(21,94,13,905)	
Dividend Paid	-		-	
Interest paid	-		(82,10,58,027)	
Net Cash flow from / (used in) Financing Activities		72,27,298		(1,25,78,91,234)
Net Increase / (decrease) in Cash & Cash Equivalents		(24,91,989)		(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		19,46,129		44,38,118



For SANWARIA CONSUMER LIMITED

For SANWARIA CONSUMER LIMITED

Chief Financial Officer

Director

For SANWARIA CONSUMER LIMITED

Shilpa
Company Secretary

R.P.

For Sanwaria Consumer Ltd.

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

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

Website: www.sanwariagroup.com



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

Note to the Accounts forming part of Balance sheet and Profit and loss Account for the period ended on 30.09.2020

Reduction in Securities deposit

Securities Deposit has been reduced due Deposit held with MP MK VV CL are adjusted against the Monthly electricity Bill for Rice Unit situated at Mandideep. The details of adjustments are as follows :

S.No.	Bill Date	Bill Period	Security adjusted
1	06.07.2020	June 20	1557628.00
2	05.08.2020	July 20	231117.00
3.	06.09.2020	August 20	231117.00
4.	05.10.2020	Sept. 20	231117.00
TOTAL			2250979.00

Because of Section 14 moratorium under IBC, Security deposit can't be adjusted against any dues of electricity pertaining to pre CIRP period. Any such dues are to be filed as Claims with the RP for recovery.

Expenses Incurred after start of CIRP

CIRP started in the Company vide Hon'ble NCLT Indore Bench, Ahmedabad w.e.f. 29.05.2020 and appointed Mr. Rajeev Gøel as IRP of the Company. After approval of COC for Replacement of IRP Hon'ble NCLT Indore Bench, Ahmedabad vide their order dated 04.09.2020 ordered to IRP handed over charge to RP Mr. Gautam Mittal.

During the period started from 29.05.2020 to 30.09.2020 Company has incurred following various expenses which are provided by the Company in Books of Accounts and are subject to approval of COC. Out of the these Expenses IRP has approved some Expenses.

Expenses	Expense before CIRP Period	Expense after CIRP approval required from COC	Total Expenses up to 30.09.2020	Approved and Paid by IRP	Provided in the Books and Approval Required



Regd. Office: Hall No. 1, First Floor, Metro Walk, Bittan Market, Bhopal-462 016.
 Ph. : (0755) 4294878, 2421224. Toll Free No. : 1800-233-1224

For SANWARIA CONSUMER LIMITED SANWARIA CONSUMER LIMITED

Gautam Mittal
 Director

Director



Chief Financial Officer

Shilpa
 Company Secretary



A Govt. Recognised Trading House

SANWARIA CONSUMER LIMITED

(Formerly known as Sanwaria Agro Oils Limited)

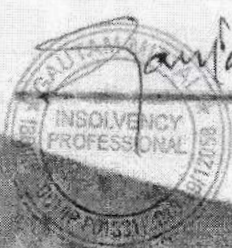
CIN - L15143MP1981PLC006395



SANWARIA GROUP
FOR WHO CARES, THERE IS INSURANCE

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

Salaries and incentives	4461924.00	3705555.68	8167479.68	1358569.00	2346986.68
Provident fund & Contribution to ESIC	53744.00	51955.00	105699.00		51955.00
Staff welfare expenses	35611.00	11172.00	46783.00		11172.00
Power & Fuel Charges	643390.56	2611450.00	3254840.56	35943.00	2575507.00
Repairs & Maintenance	1215469.00	73472.00	1288941.00		73472.00
Manufacturing Expenses	1138184.00		1138184.00		
Printing Stationery & Communication Expenses	65937.00	146486.54	212423.54	0.00	146486.54
General Expenses	186736.00	-1816.00	184920.00	0.00	-1816.00
Warehousing Charges	21950.00	503981.00	525931.00	106997.00	396984.00
Insurance	215109.00	445094.00	660203.00	144857.00	300237.00
Advertisement Expenses	0.00	78200.00	78200.00	78200.00	0.00
Legal & Professional Fees	357500.00	529483.37	886983.37	105402.00	424081.37
Security Expenses	582235.00	3108341.24	3690576.24	119755.00	2988586.24
Misc Balance W/o	2.17	-819771.00	-819768.83		-819771.00
Shortage & Quality Rebate	8900.00		8900.00		0.00
Prior Period Items	0.00	32578.00	32578.00		32578.00
Travelling Expenses	36853.00	25950.00	62803.00	15000.00	10950.00
Product Selling Expenses	-510.00	13595.00	13085.00		13595.00

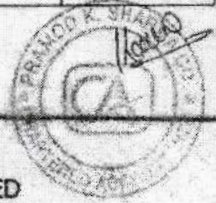


R.P. Sanwaria
R.P. Sanwaria Consumer Ltd.

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

For SANWARIA CONSUMER LIMITED
Toll Free No.: 1800-231-1224

Website: www.sanwaria.com
FOR SANWARIA CONSUMER LIMITED



[Signature]
Director

[Signature]
Chief Financial Officer
FOR SANWARIA CONSUMER LIMITED

Shilpa
Company Secretary



A Govt. Recognised Trading House

SANWARIA CONSUMER LIMITED

(Formerly known as Sanwaria Agro Oils Limited)

CIN - L15143MP1991PLC006395



SANWARIA GROUP
Serving Society Through Products

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

Finance Cost	590.00	7319.54	7909.54		7319.54
	9023624.73	10523046.37	19546671.10	1964723.00	8558323.37

Reversal of Misc. Balances w/o and provision of Doubtful debts.

In the First Quarter ended on 30.06.2020 the company has Written off Balance of United India Insurance Company Ltd. amounting to Rs. 1556141654/- and also provided provision for doubtful debts of Rs. 448518854/- . In the Current Quarter the company has written back the same in books of accounts. Since the Company is into CIRP and for any material changes/write offs/ Provision for Doubtful debts, COC approval is required, hence position of books is re-instated to the pre CIRP status. The matter shall be discussed with the COC for any material changes/write offs/ Provision for Doubtful debts to be done.

Reversal of Consumption of Material.

During the First Quarter ended on 30.06.2020 the company has purchased a Coal an stores items amounting to Rs. 8.06 lacs and the same was used by lessee, therefore the company has debited the said amount to lessee in second quarter, hence the consumption is reflected as negative figure during Second Quarter.

For SANWARIA CONSUMER LIMITED

Director

For SANWARIA CONSUMER LIMITED

Chief Financial Officer



Gauram Mittal
For Sanwaria Consumer Ltd.
(IBBI/IAA-001/1P-P01331/2018-19/12058)

For SANWARIA CONSUMER LIMITED

Shilpa
Company Secretary

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

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

Website: www.sanwariagroup.com