



# SONALIS CONSUMER PRODUCTS LIMITED

Date: 21<sup>st</sup> August, 2023

To  
The Listing & Compliance Department  
Bombay Stock Exchange (BSE Limited)  
Phiroze Jeejeebhoy Towers,  
Dalai Street,  
Mumbai - 400 001

Sub: Audited Financial Result for the Financial Year ended 31st March, 2023 under Regulation 33 of SEBI (LODR), 2015

Scrip Code: 543924

Dear Sir/Madam,

We wish to inform that the Board of Directors of the Company at its meeting held on Monday, 21<sup>st</sup> August, 2023 has considered and approved the Audited Financial Results of the Company for the Financial Year ended 31st March, 2023.

Further, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith following:

1. Audited Financial Results for the Financial Year ended 31st March, 2023;
2. Auditor's Report on Audited Financial Results for the Financial Year ended 31st March, 2023.

A declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015 that M/s. SSRV & Associates Chartered Accountants, the Statutory Auditors of the Company has issued an Audit Report with unmodified opinion on the Audited Financial result for the Year ended March, 31, 2023.

The meeting commenced at 11.00 A.M. and concluded at 03.15 P.M

This is for information and record

Thanking you,

Yours faithfully  
For SONALIS CONSUMER PRODUCTS LIMITED

**Sonali Nilesh Kocharekar**  
**Managing Director**



# SONALIS CONSUMER PRODUCTS LIMITED

Date: 21<sup>st</sup> August, 2023

To,  
The Listing Compliance  
BSE Ltd.  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

Ref. BSE Scrip Code: 543924

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board Of India (LODR) Regulations, 2015

Dear Sir/Madam,

This is hereby declared and confirmed that the Auditors' Report given by the Statutory Auditors M/s. SSRV & Associates Chartered Accountants of the Company on the Audited Financial Results of the Company for the financial year ended on 31<sup>st</sup> March, 2023 is with Unmodified Opinion.

Thanking you,

Yours faithfully  
For SONALIS CONSUMER PRODUCTS LIMITED

**Sonali Nilesh Kocharekar**  
**Managing Director**



Head Office :- Office No.215, 2nd Floor, Gundecha Ind. Estate, Akurli Road, Kandivali (E), Mumbai - 400 101.  
Tel : +91 22-67337024 / +91 22-67337025 | Email : ssrvandassociates@gmail.com

## INDEPENDENT AUDITOR'S REPORT

To the Members of SONALIS CONSUMER PRODUCTS LIMITED

Report on the Audit of the Financial Statements

### Opinion

We have audited the standalone financial statements Sonalis Consumer Products Limited ("the Company"), which comprise the Balance sheet as at 31st March 2023, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows ended on that date, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the Loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

### Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

### Management's Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

UDIN: 23403437BGWDYF9777



In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional Skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

UDIN: 23403437BGWDYF9777



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

1. As required by Section 143(3) of the Act, based on our audit we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.
  - d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
  - e) On the basis of the written representations received from the director's on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
  - g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

UDIN: 23403437BGWDYF9777

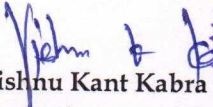


- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
  - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
  - iii. There has been no delay in transfer of amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

**For SSRV and Associates**

*(Chartered Accountants)*

**Firm Reg. No.: 135901W**

  
**Vishnu Kant Kabra**

*(Partner)*

**M. No.: 403437**

**Place: Mumbai**

**Date: 21<sup>st</sup> August, 2023**



## ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of SONALIS CONSUMER PRODUCTS LIMITED. of even date)

### Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of SONALIS CONSUMER PRODUCTS LIMITED. (the "Company") as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the account in records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial control over financial reporting included obtaining an understanding of internal financial control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

UDIN: 23403437BGWDYF9777



### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

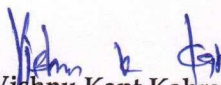
### Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal financial control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

**For SSRV and Associates**

*(Chartered Accountants)*

**Firm Reg. No.: 135901W**

  
**Vishnu Kant Kabra**  
*(Partner)*



**M. No.: 403437**

**Place: Mumbai**

**Date: 21<sup>st</sup> August, 2023**



## ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of SONALIS CONSUMER PRODUCTS LIMITED. of even date)

- i. In respect of the Company's tangible & intangible assets:
  - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of tangible & intangible assets.
  - (b) The Company has a program of verification to cover all the items of tangible & intangible assets in a phased manner which in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain tangible & intangible assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
  - (c) According to the information and explanations given to us, the records examined by us Company do not have any immovable properties.
  - (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment or intangible assets or both during the year.
  - (e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and Rules made thereunder.
- ii. (A) The Company is a Manufacture, Retailer & Wholesaler of Snacks. Accordingly, the Management has conducted Physical Verification of Inventory at Reasonable interval during the year and no Material discrepancies between physical inventory and book records were notice on physical verification and the valuation of closing stock has been certified by the management and we have relied on the same. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory.  
  
(B) According to the information and explanations given to us and on the basis of our examination of the records of the Company, does not have working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.
- iii. The Company has during the year, not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable.
- iv. According to the information and explanation given to us, the company has no loans, investments, guarantees or security where provisions of section 185 and 186 of the Companies Act, 2013 are to be complied with.

UDIN: 23403437BGWDYF9777



- v. The company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2023 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.
- vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.
- vii. According to the information and explanations given to us, in respect of statutory dues:
- (a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Services Tax and other material statutory dues applicable to it with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, Goods and services tax, and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.
- viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- ix.
- a) According to the information and explanations given to us and based on examination of the records of the Company, the Company has not defaulted in repayment of loans or borrowing or in the payment of interest thereon to any financial institution or bank. The Company did not have any loans or borrowings from government during the year.
- b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
- c) In our opinion and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained.
- d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.
- e) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures as defined under the Act.

UDIN: 23403437BGWDYF9777



- f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies (as defined under the Act).
- x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (x)(a) of the Order is not applicable to the Company.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- xi. (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- (b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.
- xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.
- xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian accounting standards.
- xiv. a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
- (b) According to the information and explanations given to us, no internal audit done.
- xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

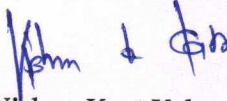
UDIN: 23403437BGWDYF9777



- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) The Company is not part of any group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 as amended). Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
- xvii. According to the information and explanation given to us, the company has not incurred any cash losses in financial year and immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- xix. In our opinion and according to information and explanation given to us, the company can meet the liability which are exist as at the balance sheet date when such liabilities are due in the future.
- xx. According to the Information and explanation given to us, the company has not under obligation of corporate social responsibility, so there is no amount which remain unspent and need to transfer under special accounts in accordance with section 135 of the companies Act, 2013. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

**Our opinion is not modified in respect of this matter.**

**For SSRV and Associates**  
(Chartered Accountants)  
Firm Reg. No.: 135901W

  
**Vishnu Kant Kabra**  
(Partner)

M. No.: 403437

Place: Mumbai

Date: 21<sup>st</sup> August, 2023



**UDIN: 23403437BGWDYF9777**

**SONALIS CONSUMER PRODUCTS LIMITED**  
CIN : U15490MH2022PLC378461  
**Balance Sheet as at 31st March, 2023**

(Amt in "Lakhs")

Particulars	Note No	As at 31st March 2023 ₹
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's funds</b>		
(a) Share capital	2	105.50
(b) Reserves & Surplus	3	175.56
<b>(2) Non-current liabilities</b>		
(a) Long-term borrowings	4	228.99
(a) Deferred tax liability (net)	5	1.72
<b>(3) Current liabilities</b>		
(a) Trade payables	6	
(A) total outstanding dues of micro enterprises and Small Enterprises; and		-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		80.05
(b) Other current liabilities	7	12.21
(c) Short-term provisions	8	20.98
(d) Short-term borrowings	9	-
<b>Total</b>		<b>625.02</b>
<b>II. Assets</b>		
<b>(1) Non-current assets</b>		
<b>(a) Property, plant and equipment and Intangible assets</b>		
<b>(i) Property, plant and equipment</b>		
(iii) Capital work-in-progress	10	5.93
(b) Non-current investments	11	-
(c) Long term loans and advances	12	2.47
(d) Other Non Current Assets	13	-
<b>(2) Current assets</b>		
(a) Inventories	14	300.21
(b) Trade receivables	15	86.29
(c) Cash and cash equivalents	16	133.32
(d) Short-term loans and advances	17	96.81
(e) Other current assets	18	-
<b>Total</b>		<b>625.02</b>

Significant accounting policies

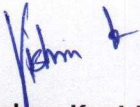
1

Notes referred to above form an integral part of the Financial Statements.

**As per our report of even date**  
**For SSRV and Associates**


Chartered Accountants

ICAI F.R.No.: 135901W

  
**Vishnu Kant Kabra**  
Partner



**For & On Behalf of the Board**  
**SONALIS CONSUMER PRODUCTS LTD**

  
**SONALI NILESH**  
**KOCHAREKAR**  
Director



  
**SMITA SHASHIKANT**  
**SHAH**  
Director



**SONALIS CONSUMER PRODUCTS LIMITED**

CIN : U15490MH2022PLC378461

**Statement of Profit and Loss for the period from 15th March, 2022 to 31st March, 2023**

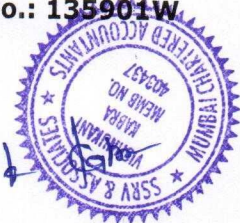
(Amt in "Lakh")

Particulars	Note No.	For the year ended 31st March 2023
<b>Income :</b>		
Revenue from operations	19	₹ 653.21
Other income	20	0.11
<b>Total Income</b>		<b>653.32</b>
<b>Expenses:</b>		
Cost of materials consumed	21	811.86
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	22	(300.21)
Employee benefit expense	23	38.25
Financial costs	24	0.71
Depreciation and amortisation cost	25	10.83
Other expenses	26	89.01
<b>Total expenses</b>		<b>650.44</b>
Profit before tax		<b>2.89</b>
Tax expense:		
(1) Current tax		0.87
(2) Deferred tax	5	1.72
Profit from the period		<b>0.30</b>
Profit/(Loss) for the period		<b>0.30</b>
Earning per equity share:	27	
Face value per equity shares Rs.10/- fully paid up.		
(1) Basic		0.03
(2) Diluted		0.03

Notes referred to above form an integral part of the Financial Statements.

**As per our report of even date****For SSRV and Associates**

Chartered Accountants

**ICAI F.R.No.: 135901W****Vishnu Kant Kabra**

Partner

**M.No.: 403437****Date: 21st August, 2023****Place: Mumbai****UDIN: 23403437BGWDYF9777****For & On Behalf of the Board  
SONALIS CONSUMER PRODUCTS LTD****SONALI NILESH  
KOCHAREKAR**

Director

Din :09536461

**SMITA  
SHASHIKANT SHAH**

Director

Din : 09536462

SONALIS CONSUMER PRODUCTS LIMITED  
CIN : U15490MH2022PLC378461  
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

(Amt in "Lakhs")

Particulars	For the Year ended March 31, 2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>	
Net profit before tax and extraordinary items	2.89
Adjustments for:	
Depreciation and amortisation expense	10.83
Interest expenses	0.71
Operating profit / (loss) before working capital changes	14.42
<b>Changes in working capital:</b>	
Increase / (Decrease) in trade payable	80.05
Increase / (Decrease) in short term borrowing	-
Increase / (Decrease) in provisions	20.98
Increase / (Decrease) in deferred tax liabilities	1.72
Increase / (Decrease) in other current liabilities	12.21
(Increase) / Decrease in short term loan and advances	(96.81)
(Increase) / Decrease in trade receivables	(86.29)
(Increase) / Decrease in inventories	(300.21)
(Increase) / Decrease in other current assets	-
(Increase) / Decrease in other non current assets	-
	<b>(368.34)</b>
<b>CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>(353.92)</b>
Less: Taxes paid	(2.59)
<b>NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>(356.51)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>	
Purchase of tangible / intangible assets	(16.76)
<b>NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES</b>	<b>(16.76)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>	
Interest expenses	(0.71)
Proceeds from issue of equity shares	105.50
Securities Premium from issue of equity shares	175.26
(Increase) / Decrease in long term loan and advances	(2.47)
Increase / (Decrease) in long term borrowing	228.99
<b>NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES</b>	<b>506.58</b>
<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>133.32</b>
<b>Cash and Cash equivalents at beginning period (Refer Note 16)</b>	<b>-</b>
<b>Cash and Cash equivalents at end of period (Refer Note 16)</b>	<b>133.32</b>
<b>D. Cash and Cash equivalents comprise of</b>	
Cash on hand	133.24
<b>Balances with banks</b>	
In current accounts	0.08
<b>Total</b>	<b>133.32</b>

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

As per our report of even date

For SSRV and Associates

Chartered Accountants

ICAI F.R.No.: 135901W



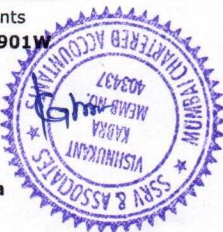
Vishnu Kant Kabra  
Partner

M.No.: 403437

Date: 21st August, 2023

Place: Mumbai

UDIN: 23403437BGWDYF9777



For & On Behalf of the Board  
SONALIS CONSUMER PRODUCTS LTD



SONALI NILESH KOCHAREKAR  
Director  
Din : 09536461



SMITA SHASHIKANT  
SHAH  
Director  
Din : 09536462

## **SONALIS CONSUMER PRODUCTS LIMITED**

**Notes to Financial Statements for the year ended 31<sup>st</sup> March, 2023**

### **Note 1: Significant Accounting Policies**

#### **Basis of preparation:**

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rule, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

#### **Use of Estimates:**

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

#### **Revenue Recognition:**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Although in current year company does not have revenue.

#### **Taxation:**

Since a company is incurring a profit Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961.

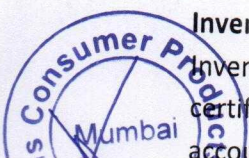
Also Deferred Tax for timing difference between profits and book profits is accounted for, using tax rates and laws that have been enacted or substantially is not enacted as of the Balance Sheet Date. Deferred Tax Assets/Liabilities are recognized to the extent there is reasonable certainty that these assets/liabilities can be realised/accrued in future.

#### **Fixed Asset:**

Management has done revaluation of Fixed assets to match current market value wherever required.

#### **Inventories:**

Inventories are valued at cost or net realizable value, whichever is lower. Moreover, inventories are certified by the management/ technical person and same is incorporated in financial statement of accounts.





Although Company does hold physical inventories; its written off & provision of loss is made hence the same is not appearing in balance-sheet. Thus, paragraph 3(ii) of the Order is not applicable. Reason being the stock is outdated due to changes in technology.

**Provisions:**

A provision is recognized when the company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Where the company expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually retaining. The expense relating to any provision is presented in the statement of profit and loss net of any reimbursement.

**Contingent Liabilities:**

A contingent liability is a possible obligation that arise from past events whose existence will be confirmed by the concurrency or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability.

**Cash and Cash Equivalents:**

Cash and Cash Equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short term investments with an original maturity of three months or less.

As per our report of even date

For SSRV and Associates

Chartered Accountants

ICAI F.R.No. 135901W



Vishnu Kant Kabra

Partner

M.No.: 403437

Date:- 21st August, 2023

Place:- Mumbai

UDIN:- 23403437BGWDYF9777

For & On Behalf of the Board

SONALIS CONSUMER PRODUCTS LIMITED



SONALI NILESH KOCHAREKAR

Director

Din : 09536461



SMITA SHASHNIKANT SHAH

Director

Din : 09536462

# SONALIS CONSUMER PRODUCTS LIMITED

CIN : U15490MH2022PLC378461

## Notes Forming Part of Balance Sheet

### Note 2 :- Share capital

	(Amt in "Lakhs")
Particulars	As at 31st March 2023
<b>Authorised share capital</b> 20,00,000 Equity Shares of Rs. 10/- each	<b>200.00</b>
<b>Issued, subscribed &amp; paid-up share capital</b> 10,55,000 Equity Shares of Rs. 10/- each Fully Paid-up	- 105.50
<b>Total share capital</b>	<b>105.50</b>

### Note 2.1 : Reconciliation of number of shares outstanding is set out below:

	(Amt in "Lakhs")
Particulars	As at 31st March 2023
Equity shares at the beginning of the year	-
<b>Add: Shares issued during the current financial year</b>	<b>10,55,000.00</b>
<b>Equity shares at the end of the year</b>	<b>10,55,000.00</b>

### Note 2.2 Share Holding with more than 5% of share capital

Particulars	Hodling %	No of Shares
Sonali Nilesh Kocharekar	36.42	3,84,274
Smita Shashikant Shah	36.42	3,84,273
Imteyaz Mohammad Shafi Shaikh	7.58	80,000
		<b>8,48,547</b>

Note 2.3 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.4 : There is no fresh issue or buyback of shares during the year.

Note 2.5 : There is no change in the number of shares outstanding at the beginning and at the end of the year.

Note 2.6 : There is change in the pattern of shareholding during the year.

### Shares held by promoters at the end of the year 31st March 2023

Sr. No.	Promoter Name	No. of Shares	% of total shares	% Change during the year
1	SONALI NILESH KOCHAREKAR	3,84,274.00	36.42	36.42
2	SMITA SHASHIKANT SHAH	3,84,273.00	36.42	36.42
3	SHIVANG SHASHIKANT SHAH	120.00	0.01	0.01
4	SHASHIKANT CHIMANLAL SHAH	2,750.00	0.26	0.26
5	SAVITA LALBAHADUR SINGH	33,000.00	3.13	3.13
6	SABIR ABDUL AZIZ PATEL	50,000.00	4.74	4.74
7	PRAKASH PREMKUMAR JHANGIANI	120.00	0.01	0.01
8	MANUJ KHATWANI	40,000.00	3.79	3.79
9	IMTEYAZ MOHAMMAD SHAFI SHAIKH	80,000.00	7.58	7.58
10	GAJANAN VITHAL CHAVAN	5.00	0.00	0.00
11	DARSHAN UMESH THAKKAR	50,000.00	4.74	4.74
12	AMRIT LAXMICHAND GANDHI	30,453.00	2.89	2.89
13	AKSHAY VITTHAL BHADRIKE	5.00	0.00	0.00
	<b>Total</b>	<b>10,55,000.00</b>	<b>100.00</b>	



# SONALIS CONSUMER PRODUCTS LIMITED

CIN : U15490MH2022PLC378461

## Notes Forming Part of Balance Sheet

### Note 5: Deferred Tax Liability

Particulars	(Amt in "Lakhs")
	As at 31st March 2023
Opening balance	-
Total reversible timing difference in books maintained as per Companies Act 2013 Depreciation as per Companies Act 2013	10.83
Total reversible timing difference in books maintained as per Income Tax Act 1961 Depreciation as per Income Tax Act 1961	4.13
Net reversible timing difference (1) - (2)	6.70
Deferred tax asset recognised for the year	
Add : Deferred tax income/(expense)	1.72
<b>Total</b>	<b>1.72</b>

### Note 6 : Trade payables

Particulars	(Amt in "Lakhs")
	As at 31st March 2023
Total outstanding dues of micro enterprises and small enterprises	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	80.05
<b>Total</b>	<b>80.05</b>

Note 6.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2023, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

### Trade Payables ageing schedule: As at 31st March, 2023

Particulars	(Amt in "Lakhs")		
	Outstanding for following periods from due date of payment		
	Less than 6 months	6 months -1 year	Total
(i) MSME	-	-	-
(ii) Others			-
(iii) Disputed dues- MSME	24.22	56	80.05
(iv) Disputed dues - Others			-



# SONALIS CONSUMER PRODUCTS LIMITED

CIN : U15490MH2022PLC378461

## Notes Forming Part of Balance Sheet

### Note 8 : Short Term Provisions

(Amt in "Lakhs")

Particulars	As at 31st March 2023
Provision for Income Tax Current Year (A.Y.2023-24)	0.87
Provision for Expenses	20.11
<b>Total</b>	<b>20.98</b>

### Note 9 : Short-Term Borrowings

(Amt in "Lakhs")

Particulars	As at 31st March 2023
<b>(Unsecured, repayable on Demand)</b> <b>From Others</b>	
<b>Current Maturities of Long Term Borrowings</b>	
i) Secured Loans from Banks/ NBFC ( Refer Note No 4.1)	-
ii) Unsecured Loans from Banks/ NBFC ( Refer Note No 4.1)	-
<b>Total</b>	<b>-</b>



**SONALIS CONSUMER PRODUCTS LIMITED**

**Note 10 :- Property, plant & equipments as on 31st March, 2023**  
( As per the Companies Act, 2013 )

Is of Assets	Residual Value	Rate %	Gross Block			Accumulated Depreciation			Net Block As At 31st March, 2023
			As On 01st April, 2022	Additions	Deductions	Total	As On 01st April, 2022	For The Year March, 2023	
<b>ASSETS</b>									
Equipment	0.05	9.50%	-	0.94	-	0.94	0.37	0.37	0.57
& Printer	0.01	31.67%	-	0.15	-	0.15	0.13	0.13	0.02
	0.02	9.50%	-	0.47	-	0.47	0.38	0.38	0.09
<b>Fixtures</b>									
Fixtures	0.01	9.50%	-	0.17	-	0.17	0.13	0.13	0.04
inery	0.48	3.80%	-	9.66	-	9.66	5.95	5.95	3.72
ld Cng (Tempo)	0.27	31.23%	-	5.36	-	5.36	3.86	3.86	1.50
			-	<b>16.76</b>	-	<b>16.76</b>	<b>10.83</b>	<b>10.83</b>	<b>5.93</b>
<b>-E ASSETS</b>									
velopment			-	-	-	-	-	-	-
			-	<b>16.76</b>	-	<b>16.76</b>	<b>10.83</b>	<b>10.83</b>	<b>5.93</b>



# SONALIS CONSUMER PRODUCTS LIMITED

CIN : U15490MH2022PLC378461

Notes Forming Part of Balance Sheet

**Note 11 : Non current investment**

(Amt in "Lakhs")

Sr. No.	Particulars	As at 31st March 2023
	Quoted investments Equity based mutual fund	
	Debt based mutual fund	
	<b>Total</b>	-

All above investments are carried at cost

**11.1 Other disclosures**

(a)	Aggregate cost of quoted investment	-
	Aggregate market value of quoted investments	
(b)	Aggregate amount of unquoted investments	-
(c)	Aggregate provision for diminution in value of investment	-

**Note 12 : Long term loans and advances**

(Amt in "Lakhs")

Sr. No.	Particulars	As at 31st March 2023
I)	<b>Security deposit</b> (a) Security Deposits:- Deposit for Nagpur property Deposit for Mumbai property Deposit for Delhi property	
II)	<b>Other loans &amp; advances</b>	
1	Deposit with Bharat petroleum Ltd	0.22
2	Flat deposit	1.50
3	Gala deposit	0.63
3	Staff Room Deposit	0.12
	<b>Total</b>	<b>2.47</b>

**Note 13 : Other non current assets**

(Amt in "Lakhs")

Sr. No.	Particulars	As at 31st March 2023
	<b>Total</b>	-



# SONALIS CONSUMER PRODUCTS LIMITED

CIN : U15490MH2022PLC378461  
Notes Forming Part of Balance Sheet

## Note 14 : Inventories

Sr. No.	Particulars	(Amt in "Lakhs") As at 31st March 2023
1	Finished goods	8.33
2	Semi finished goods	-
3	Raw material	291.88
4	Stores & packing	-
	*Valued at lower of cost and net realizable value	
	<b>Total</b>	<b>300.21</b>

## Note 15 : Trade receivables

Sr. No.	Particulars	(Amt in "Lakhs") As at 31st March 2023
1	<b>Outstanding for more than six months</b>	
	a) Secured, considered good	86.29
	b) Unsecured, considered good	-
	c) Doubtful	-
2	<b>Others</b>	
	a) Secured, considered good	-
	b) Unsecured, considered good	-
	c) Doubtful	-
	<b>Total</b>	<b>86.29</b>

### Trade Receivables ageing schedule as at 31st March,2023

Particulars	(Amt in "Lakhs") Outstanding for following periods from due date of payment		
	Less than 6 months	6 months -1 year	Total
(i) Undisputed Trade receivables -considered good	0.51	85.78	86.29
(ii) Undisputed Trade receivables -considered doubtful			-
(iii) Disputed trade receivables considered good			-
(iv) Disputed trade receivables considered doubtful			-



# SONALIS CONSUMER PRODUCTS LIMITED

CIN : U15490MH2022PLC378461

Notes Forming Part of Balance Sheet

## Note 16 : Cash and bank balances

(Amt in "Lakhs")

Sr. No.	Particulars	As at 31st March 2023
1	<b>Cash and cash equivalent</b> Cash in Hand	133.24
	<b>Sub total (A)</b>	<b>133.24</b>
2	<b>Bank balances - current accounts</b> IDFC FIRST BANK	0.08
	<b>Sub total (B)</b>	<b>0.08</b>
	<b>Total [ A + B ]</b>	<b>133.32</b>

## Note 17 : Short terms loans and advances

(Amt in "Lakhs")

Sr. No.	Particulars	As at 31st March 2023
1	<b>Others</b> Advance to Suppliers Salary in Advance	96.39 0.12
2	<b>Other advances</b> Advance Against Expenses Advance to NSDL	- 0.30
	<b>Total</b>	<b>96.81</b>

## Note 18 : Other Current Assets

(Amt in "Lakhs")

Sr. No.	Particulars	As at 31st March 2023
	<b>Total</b>	<b>-</b>





# SONALIS CONSUMER PRODUCTS LIMITED

CIN : U15490MH2022PLC378461

Notes Forming Part of Statement of Profit & Loss for the period from 15th  
March, 2022 to 31st March, 2023

## **Note 19 : Revenue from operations**

Sr. No.	Particulars	As at 31st March 2023
1	Sales of products (refer sub note 19.1)	653.21
2	Sale of services	
3	Other operating revenues -	
	Sales are net of Goods & Service Tax (GST)	
	<b>Total</b>	<b>653.21</b>

### **19.1 Sale of Products**

Sr. No.	Particulars	As at 31st March 2023
1	Sales - finished goods	653.21
2	Sales - semi finished goods	-
	<b>Total</b>	<b>653.21</b>

## **Note 20 : Other Income**

Sr. No.	Particulars	As at 31st March 2023
1	Packing Charges	0.11
2	Sundry Balances Writtren off	0.01
	<b>Total</b>	<b>0.11</b>

## **Note 21 : Cost of Material Consumed**

Sr. No.	Particulars	As at 31st March 2023
1	<b>Cost of Materials Consumed:</b> (refer sub note 21.1)	811.86
2	Other Operating Expenses	
	<b>Total</b>	<b>811.86</b>

### **21.1 Cost of Materials Consumed**

Sr. No.	Particulars	As at 31st March 2023
1	<u>Consumption of finished goods</u> Opening stock	-
	<b>Add :-</b> purchase during the year	771.99
	<b>Add :-</b> Stock Transfer from Appetite Food	39.87
		811.86
	<b>Less :-</b> Closing stock	-
		<b>811.86</b>
2	<u>Consumption of stores &amp; spares / packing materials</u> Opening stock	-
	<b>Add :-</b> purchase during the year	
	<b>Less :-</b> Closing stock	-



# SONALIS CONSUMER PRODUCTS LIMITED

CIN : U15490MH2022PLC378461

Notes Forming Part of Statement of Profit & Loss for the period from 15th  
March, 2022 to 31st March, 2023

## Note 23 : Employment Benefit Expenses

Sr. No.	Particulars	As at 31st March 2023
1	Salary & Bonus	11.90
2	Daily Wages	24.95
3	Staff Welfare	1.40
4	Directors Remuneration	-
	<b>Total</b>	<b>38.25</b>

## Note 24 : Financial cost

Sr. No.	Particulars	As at 31st March 2023
1	Bank Charges	0.14
2	Interest on Tempo Loan	0.47
3	Loan Finance Charges	0.09
	<b>Total</b>	<b>0.71</b>

## Note 25 : Depreciation and amortised cost

Sr. No.	Particulars	As at 31st March 2023
1	Depreciation	10.83
	<b>Total</b>	<b>10.83</b>



# SONALIS CONSUMER PRODUCTS LIMITED

CIN : U15490MH2022PLC378461

Notes Forming Part of Statement of Profit & Loss for the period from 15th  
March, 2022 to 31st March, 2023

## **Note 26 : Other expenses**

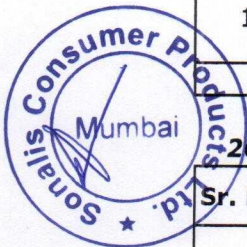
Sr. No.	Particulars	As at 31st March 2023
1	Advertising Expenses	1.90
2	Commission & Brokerage Expenses	8.69
3	Audit Fees	2.00
4	Registration Fees	0.05
5	Computer Hardware & Software Expenses	0.20
6	Conveyance	0.57
7	Customer Welfare Expenses	0.90
8	Electricity Charges	4.01
9	Factory Establishment Expenses	3.41
10	Delivery Charges	1.00
11	BSE, NSE & CDSL Expenses	7.64
12	Interest Charges	0.24
13	Legal & Professional Fees	20.35
14	Exhibition Charges	1.18
15	Motor Car & Scooter Expenses	2.34
16	Marketing Expenses	1.13
17	Licenses Expenses	0.41
18	Miscellaneous Expenses	0.90
19	Office Expenses	0.75
20	Production Expenses	5.46
21	Postage & Courier Charges	0.00
22	Printing & Stationery Expenses	0.85
23	Rent, Rates & Taxes	9.75
24	Repairs & Maintenance Expenses	0.83
25	ROC Charges	5.81
26	Discount Given	0.69
27	Packing Materials	3.59
28	Round off	0.00
29	Labour Charges	0.69
30	Shipping Expenses	0.06
31	Telephone / Mobile Expenses	0.03
32	Travelling Expenses	2.49
33	Transportation & Toll Charges	1.08
	<b>Total</b>	<b>89.01</b>

### **26.1 Repairs & maintenance**

Sr. No.	Particulars	As at 31st March 2023
1	Repairs & Maintenance Expenses	0.83
	<b>Total</b>	<b>0.83</b>

### **26.2 BSE, NSDL & CDSL Expenses**

Sr. No.	Particulars	As at 31st March 2023



# SONALIS CONSUMER PRODUCTS LIMITED

CIN : U15490MH2022PLC378461

Notes Forming Part of Statement of Profit & Loss for the period from 15th March, 2022 to 31st March, 2023

## 26.3 Rent, rates & taxes

Sr. No.	Particulars	As at 31st March 2023
1	Rent Expenses - Office	5.55
2	Rent Expenses - Staff Room	0.12
3	Rent Expenses - Virar	0.75
4	Rent Expenses - Flat	3.33
	<b>Total</b>	<b>9.75</b>

## 26.4 Miscellaneous expenses

Sr. No.	Particulars	As at 31st March 2023
1	Pest Control Expenses	0.05
2	APMC Charges	0.00
3	Firm & Fees Expenses	0.00
4	Pooja Expenses	0.09
5	Sign Board Expenses	0.03
6	Sundry Expenses	0.05
7	Interest on Tds	0.00
8	Food Testing	0.02
9	Installation Charges	0.06
10	Form & Fees	0.00
11	Valuation Expenses	0.60
	<b>Total</b>	<b>0.90</b>

## 26.5 Auditor's remuneration

Sr. No.	Particulars	As at 31st March 2023
1	Audit Fees	2.00
	<b>Total</b>	<b>2.00</b>

## 26.6 Travelling Expenses

Sr. No.	Particulars	As at 31st March 2023
1	Travelling Expenses	2.49
	<b>Total</b>	<b>2.49</b>



# SONALIS CONSUMER PRODUCTS LIMITED

CIN : U15490MH2022PLC378461

Notes Forming Part of Statement of Profit & Loss for the period from 15th  
March, 2022 to 31st March, 2023

## Note 27 : Earning per share

Sr. No.	Particulars	As at 31st March 2023
1	Net profit after tax	0.30
2	Weighted average number of equity shares	10.55
	<b>Earning per share (face value of Rs.10/-fully paid)</b>	<b>0.03</b>

