

**KHANDELWAL KAKANI & COMPANY****CHARTERED ACCOUNTANTS**

8, Johari Palace, First Floor, 51 M. G. Road, INDORE - 452 001

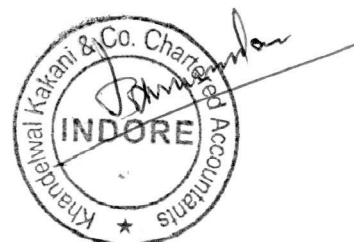
Phone : 0731-2518269, 2529539 Fax : 0731-4042019

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Auditor's Report on Quarterly Financial Results and Year to Date results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015

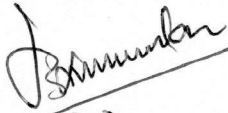
To,
The Board of Directors
Sanwaria Consumer Limited
Bhopal — Madhya Pradesh

1. We have audited the accompanying statement of quarterly standalone financial results of M/S **Sanwaria Consumer Limited** ("the Company") for the quarter ended 31st March 2018 ("the statements") attached herewith being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) regulation, 2015 (the regulation) read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016. This statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principle laid down in Indian Accounting Standard (IND AS) 34 for Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules and regulation and other accounting principle generally accepted in India. Our responsibility is to issue a report on these financial statements based on our audit.
2. We conducted our audit in accordance with the Auditing Standard generally accepted in India. This standard requires that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement(s). An audit includes examining on test basis, evidence supporting the amount disclosed as financial results. An audit includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



3. In our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone financial results as well as the year to date results:
- i. are presented in accordance with the requirements of the Regulations read with circular in this regards and
 - ii. give a true and fair view of the total comprehensive income and other financial information for the quarter ended March 31, 2018 and for the year ended March 31'2018 except that -
 - a. the disclosure requirement for the "reconciliation of equity and total comprehensive income" in the information to statement as required under IND AS 101 being required for first time adaptation of IND AS;
 - b. the company has provided the liability towards employee's gratuity on estimated basis which is not in compliance with the IND AS 19 for Gratuity – Employee Benefit on the basis of Actuarial Valuer's report.

For: Khandelwal Kakani & Co.
Chartered Accountants
FRN: 001311C



(CA Santosh Deshmukh)
Partner
M. No. 071011



Date : 30th May 2018

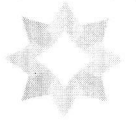
Place : Bhopal



A Govt. Recognised Trading House

SANWARIA CONSUMER LIMITED

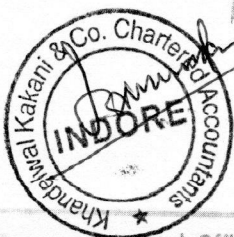
(Formerly known as Sanwaria Agro Oils Limited)



SANWARIA GROUP
Serving society through Industry

CIN - L15143MP1991PLC006395

SANWARIA CONSUMER LIMITED CIN No. L15143MP1991PLC006395 Statement of Assets and Liabilities :-		(Amount in INR Lakh)	
Particulars		31-Mar-18	31-Mar-17
ASSETS :			
(1) Non-current Assets			
(a) Property, Plant & Equipment		9,893.20	10,695.96
(b) Financial Assets			
(i) Investments		3,629.71	3,630.51
(ii) Loans		168.12	142.80
(c) Other Non current Assets		1,581.40	1,563.82
Total Non-Current Assets		15,272.43	16,033.09
(2) Current Assets			
(a) Inventories		52,490.97	50,526.64
(b) Financial Assets			
(i) Trade Receivables		91,603.46	72,716.34
(ii) Cash & cash equivalents		2,926.10	1,663.27
(iii) Loans		10,243.19	7,916.47
(iii) Other Financial Assets		299.48	37.98
(c) Other current Assets		333.96	2,294.03
Total Current Assets		157,897.17	135,154.72
TOTAL ASSETS		173,169.59	151,187.81
EQUITY AND LIABILITIES:			
(1) Equity			
(a) Equity Share capital		7,361.00	3,680.50
(b) Other Equity		52,052.04	37,745.39
Total Equity		59,413.04	41,425.89
Liabilities			
(2) Non-current Liabilities :			
(a) Financial Liabilities			
(i) Borrowings		1,869.23	937.84
(b) Provisions		45.44	20.30
(c) Deferred Tax Liabilities (Net)		1,527.91	1,628.89
Total Non-current Liabilities		3,442.58	2,587.03
(3) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		97,215.18	98,404.48
(ii) Trade Payables		6,654.61	4,545.76
(iii) Other financial liabilities		1,589.54	2,727.47
(b) Current Tax Liabilities (net)		4,766.46	1,445.67
(c) Other current liabilities		70.73	44.05
(d) Provisions		17.46	7.46
Total Current Liabilities		110,313.97	107,174.89
TOTAL EQUITY AND LIABILITIES		173,169.59	151,187.81



For SANWARIA CONSUMER LIMITED

Ashok Agrawal
Director

For SANWARIA CONSUMER LIMITED

Sanwaria Group
Director

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