



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

23th December, 2021

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
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Dear Sir / Madam,

Sub: Statement of Unaudited IndAS Standalone and Consolidated Financial Results for the Second quarter ended September 30, 2021 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 ended September 30, 2021 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 30th September, 2021 ("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 and Khurai



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:

Date: 12/11/2021; 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 30th September, 2021 ("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 and Kharai



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.
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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:

Date: 12/11/2021; Place: Bhopal





A Govt. Recognised Trading House

SANWARIA CONSUMER LIMITED

(Formerly known as Sanwaria Agro Oils Limited)

CIN - L15143MP1991PLC006395

SANWARIA GROUP
Serving society through industry

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

UNAUDITED FINANCIAL RESULTS FOR PERIOD ENDED ON 30TH SEPTEMBER 2021								
Particulars							(Rs. In Lacs)	
	Standalone					Consolidated		
	Quarter Ended			Year Ended		Period Ended	Year Ended	
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	30.09.2021	31.03.2021	
Un-audited	Un-audited	Un-Audited	Un-Audited	Audited	Un-Audited	Audited		
1. Income from Operations								
(a) Revenue from operations	0.00	0.00	0.00	0.00	43.22	0.00	43.22	
(b) Other Operating Income	26.60	27.28	65.71	53.89	112.22	53.89	180.35	
Total Income (net)	26.60	27.28	65.71	53.89	155.44	53.89	223.57	
2. Expenditure								
(a) Cost of Materials consumed and Purchase of stock-in-trade	0.00	0.00	-8.06	0.00	46.01	0.00	46.01	
(b) Changes in inventories of finished goods, work-in- progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(c) Employee benefits expense	9.90	11.15	24.59	21.06	83.20	22.38	109.01	
(d) Depreciation and amortisation expense	162.84	162.87	173.40	325.71	346.80	392.99	785.89	
(e) Finance Cost	0.02	0.02	0.07	0.03	0.08	0.03	0.09	
(f) Other expenses	20.13	34.74	-20021.33	54.88	112.19	54.88	161.72	
Total Expenses	192.89	208.78	-19831.33	401.68	588.28	470.28	1102.72	
3. Profit / (Loss) Before Exceptional items (1-2)	-166.29	-181.50	19897.04	-347.80	-432.84	-416.39	-879.15	
4 Exceptional Items								
5. Profit/(Loss) Before Tax (3-4)	-166.29	-181.50	19897.04	-347.80	-432.84	-416.39	-879.15	
6. Tax Expenses								
Current Tax (incl Deferred Tax)	0.00	0.00	0.00	0.00	0.00	0.00	-113.52	
7 Net Profit/(Loss) from ordinary activities after tax (5-6)	-166.29	-181.50	19897.04	-347.80	-432.84	-416.39	-765.63	
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	
(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	
Total other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9. Net Profit / (Loss) for the period (7 ± 8)	-166.29	-181.50	19897.04	-347.80	-432.84	-416.39	-765.63	
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	
11. Earnings Per Share (after extraordinary items)								
(a) Basic	-	-	-	-	-	-	-	
(b) Diluted	-	-	-	-	-	-	-	

Notes:

- 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 23.12.2021
- Figures are re-arranged and re-grouped wherever found necessary.
- 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.
- The Company is engaged in FMCG Sector hence reporting its results in single segment.
- 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: 23.12.2021

GAUTAM MITTAL
 (Gautam Mittal)
 Resolution Professional

Digitally signed by
 GAUTAM MITTAL
 Date: 2021.12.23
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For SANWARIA CONSUMER LIMITED

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

Chief Financial Officer

Ph.: (0755) 4294878, 2421224, Toll Free No.: 1800 223 1224
 For SANWARIA CONSUMER LIMITED
 Website: www.sanwariagroup.com

For SANWARIA CONSUMER LIMITED

(Ashok Agrawal) Director

(Sikhar) Director



A Govt. Recognised Trading House

SANWARIA CONSUMER LIMITED

(Formerly known as Sanwaria Agro Oils Limited)

CIN - L15143MP1991PLC006395

SANWARIA GROUP
Sustaining society through industry

(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-21	Mar-21	Sep-21	Mar-21	
ASSETS :					
(1) Non-current Assets					
(a) Property, Plant & Equipment	7,489.17	7,814.88	8634.23	9,027.22	
(b) Financial Assets					
(i) Investments	3,118.46	3,118.46	0.92	0.92	
(ii) Loans	87.14	87.14	87.14	87.14	
(c) Other Non current Assets	1,809.99	1,809.99	1809.99	1,810.02	
Total Non-Current Assets	12,504.75	12,830.47	10,532.28	10,925.30	
(2) Current Assets					
(a) Inventories	145.18	145.18	145.18	145.18	
(b) Financial Assets					
(i) Trade Receivables	26,009.39	26,015.55	26135.15	26,141.32	
(ii) Cash & Bank Balance	129.75	114.57	136.12	120.94	
(iii) Bank Balance other than above (ii)	52.04	190.96	52.04	190.96	
(iv) Loans	(1,100.31)	(1,100.31)	(1,100.31)	(1,100.31)	
(v) Other Financial Assets	-	-	-	-	
(c) Other Current Assets	(127.18)	(131.71)	(103.61)	(108.14)	
Total Current Assets	25,108.86	25,234.25	25,264.56	25,389.95	
TOTAL ASSETS	37,613.61	38,064.71	35,796.84	36,315.25	
EQUITY AND LIABILITIES:					
(1) Equity					
(a) Equity Share capital	7,361.00	7,361.00	7361.00	7,361.00	
(b) Other Equity	(65,085.66)	(64,737.86)	-65165.97	(64,749.58)	
Total Equity	(57,724.66)	(57,376.86)	(57,804.97)	(57,388.58)	
(2) Liabilities					
(a) Non-current Liabilities :					
(i) Financial Liabilities					
(i) Borrowings	2,305.20	2,305.20	857.49	857.49	
(b) Provisions	115.96	115.96	115.96	115.96	
(c) Deferred Tax Liabilities (Net)	1,213.68	1,213.68	1213.68	1,213.68	
Total Non-current Liabilities	3,634.83	3,634.83	2,187.13	2,187.13	
(3) Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	89,050.39	88,988.04	89050.39	88,988.04	
(ii) Trade Payables ;	954.28	1,011.25	594.95	650.38	
(iii) Other financial liabilities	158.46	263.71	159.30	264.77	
(b) Current Tax Liabilities (net)	1,533.65	1,539.09	1603.38	1,608.86	
(c) Other current liabilities	(0.79)	(2.81)	(0.79)	(2.82)	
(d) Provisions	7.46	7.47	7.46	7.47	
Total Current Liabilities	91,703.44	91,806.74	91,414.68	91,516.70	
TOTAL EQUITY AND LIABILITIES	37,613.61	38,064.71	35,796.84	36,315.25	

**GAUTAM
MITTAL**(Gautam Mittal)
Resolution ProfessionalDigitally signed
by GAUTAM
MITTAL
Date: 2021.12.23
18:24:29 +05'30'

For SANWARIA CONSUMER LIMITED

Chief Financial Officer

For SANWARIA CONSUMER LIMITED

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

Ph.: (0755) 4294878, 2421277, 2421278, 2421279, 2421280, 2421281, 2421282, 2421283, 2421284, 2421285, 2421286, 2421287, 2421288, 2421289, 2421290, 2421291, 2421292, 2421293, 2421294, 2421295, 2421296, 2421297, 2421298, 2421299, 2421300, 2421301, 2421302, 2421303, 2421304, 2421305, 2421306, 2421307, 2421308, 2421309, 2421310, 2421311, 2421312, 2421313, 2421314, 2421315, 2421316, 2421317, 2421318, 2421319, 2421320, 2421321, 2421322, 2421323, 2421324, 2421325, 2421326, 2421327, 2421328, 2421329, 2421330, 2421331, 2421332, 2421333, 2421334, 2421335, 2421336, 2421337, 2421338, 2421339, 2421340, 2421341, 2421342, 2421343, 2421344, 2421345, 2421346, 2421347, 2421348, 2421349, 2421350, 2421351, 2421352, 2421353, 2421354, 2421355, 2421356, 2421357, 2421358, 2421359, 2421360, 2421361, 2421362, 2421363, 2421364, 2421365, 2421366, 2421367, 2421368, 2421369, 2421370, 2421371, 2421372, 2421373, 2421374, 2421375, 2421376, 2421377, 2421378, 2421379, 2421380, 2421381, 2421382, 2421383, 2421384, 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(Under Corporate Insolvency Resolution Process vide Order of Hon'ble NCLT dated 29.05.2020)

Notes to the Accounts

1. We have followed Cash basis accounting policy. Hence following expenses that are related to the current Quarter ended on 30.09.2021 but have not been paid hence, are not being provided in books of accounts

Professional Expenses	1300000
Security Expenses	2005800
Advertisement Expenses	9639
Total	3315439

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 Unaudited 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 unaudited Financial Results for the quarter/half Year ended 30th September 2021 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.

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 (Gautam Mittal)
 Resolution Professional

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For SANWARIA CONSUMER LIMITED

Chief Financial Officer

For SANWARIA CONSUMER LIMITED

Director
 (S.K. Goel)



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

3. This Un-audited Financial Results were placed before the RP, the CFO on 17th December, 2021 for their consideration. Accordingly, the Unaudited 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 30th November 2021 for all information and confirmations in relation to the day to day functioning of the company.
4. The RP has approved these Unaudited 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 30th September 2021 is Rs. 7489.20 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-

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(Gautam Mittal)
Resolution Professional

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For SANWARIA CONSUMER LIMITED

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

Ph.: (0755) 4294878, 2421224. Toll Free No.: 1800-283-1224

Website: www.sanwaria.com

For SANWARIA CONSUMER LIMITED For SANWARIA CONSUMER LIMITED

(Ashok Agrawal) Director

(S.K. Singh) Director



(Under Corporate Insolvency Resolution Process vide Order of Hon'ble NCLT dated 29.05.2020)
reconciled balance, seeking additional 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.

- The carrying value of tangible assets is Rs.7489.20 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 30th September, 2021 in the value of tangible assets.
- 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".

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(Gautam Mittal)
Resolution Professional

Ashish
Director
(S. K. Agarwal)

For SANWARIA CONSUMER LIMITED

[Signature]
Director
(S. K. Agarwal)

For SANWARIA CONSUMER LIMITED

[Signature]
Chief Financial Officer

Dated 23.12.2021





A Govt. Recognised Trading House

SANWARIA CONSUMER LIMITED

(Formerly known as Sanwaria Agro Oils Limited)

CIN - L15143MP1991PLC006395

SANWARIA GROUP
Serving society through industry

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

Particulars	30-Sep-21		31-Mar-21	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
	A. CASH FLOW FROM OPERATING ACTIVITIES :			
Net Profit Before Tax and Extraordinary Items	(34,779,755)		(61,809,719)	
Adjustment : for Depreciation	32,571,405		65,134,639	
: for Other Comprehensive Income	-		-	
: for Interest on FDR/Others	(308,891)		(669,279)	
: for Misc. Balance W/o	-		-	
: for Finance cost	-		-	
Operating Profit Before Working Capital Changes		(2,517,241)		2,655,641
Adjustments for changes in working capital				
(Increase) / Decrease in Other Non Current Assets	-		2,247,895	
(Increase) / Decrease in Inventories	-		794,519	
(Increase) / Decrease in Financial Assets	616,641		(2,581,730)	
(Increase) / Decrease in Other Current Assets	(452,677)		186,602	
Increase / (Decrease) in Financial Liabilities	(16,221,992)		23,835,872	
Increase / (Decrease) in Other Current Liabilities	(343,889)		(1,264,805)	
(Increase) / Decrease in Loans and Advances	-		-	
		(16,401,917)		23,218,353
Cash generated from Operations		(18,919,158)		25,873,995
Income Taxes refund / (paid) during the year		-		-
Net Cash flow from / (used in) Operating Activities		(18,919,158)		25,873,995
B. CASH FLOW FROM INVESTING ACTIVITIES :				
(Addition) / Release of Fixed Deposit	13,892,910		(15,039,980)	
(Addition) / Deduction of Fixed Assets	0		-	
Interest Received on FDR	308,891		669,279	
Net Cash flow from/(used in) Investing Activities		14,201,801		(14,370,701)
C. CASH FLOW FROM FINANCING ACTIVITIES :				
Share Application Money	-		-	
Proceeds of Long Term Borrowings	-		-	
Repayment of Long Term Borrowings	-		(5,399,202)	
Proceeds of Long Term Capital Subsidy	-		-	
Proceeds / (Repayment) of Short Term Borrowings (Net)	6,235,375		2,599,276	
Dividend Paid	-		-	
Interest paid	-		-	
Net Cash flow from / (used in) Financing Activities		6,235,375		(2,799,926)
Net Increase/ (decrease) in Cash & Cash Equivalents		1,518,018		8,703,367
Cash and Cash Equivalents at the beginning of the period		11,456,946		2,753,578
Cash and Cash Equivalents at the end of the period		12,974,965		11,456,946

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Pramod K. Sharma & Co.

Chartered Accountants

(CA Pramod Sharma)
Partner
M. No. 076883
FRN No: 007857C

For and on behalf of the Board of Directors

For SANWARIA CONSUMER LIMITED

Director

(Ashok Agrawal)

Director

(S. Director)

For SANWARIA CONSUMER LIMITED

Chief Financial Officer

Chief Financial Officer

Date 23.12.2021

Place : Bhopal

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(Gautam Mittal)
Resolution Professional

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)

Particulars	30-Sep-21		31-Mar-21	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
A. CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit Before Tax and Extraordinary Items	(41,639,020)		(76,563,747)	
Adjustment : for Depreciation	39,298,689		78,589,167	
: for Other Comprehensive Income	-		-	
: for Interest on FDR/Others	(308,891)		(669,279)	
: for Misc. Balance W/o	-		-	
: for Finance cost	-		-	
Operating Profit Before Working Capital Changes		(2,649,241)		1,356,141
Adjustments for changes in working capital				
(Increase) / Decrease in Other Non Current Assets	3,257		2,244,638	
(Increase) / Decrease in Inventories	-		794,519	
(Increase) / Decrease in Financial Assets	616,641		29,322,972	
(Increase) / Decrease in Other Current Assets	(452,677)		186,602	
Increase / (Decrease) in Financial Liabilities	(16,091,032)		(7,763,862)	
Increase / (Decrease) in Other Current Liabilities	(346,106)		(1,336,914)	
(Increase) / Decrease in Loans and Advances		(16,269,917)		23,447,955
Cash generated from Operations		(18,919,158)		24,804,096
Income Taxes refund / (paid) during the year				-
Net Cash flow from / (used in) Operating Activities		(18,919,158)		24,804,096
B. CASH FLOW FROM INVESTING ACTIVITIES :				
(Addition) / Release of Fixed Deposit	13,892,910		(15,039,980)	
(Addition) / Deduction of Fixed Assets	-		-	
Interest Received on FDR	308,891		669,279	
Net Cash flow from / (used in) Investing Activities		14,201,801		(14,370,701)
C. CASH FLOW FROM FINANCING ACTIVITIES :				
Share Application Money	-		-	
Proceeds of Long Term Borrowings	-		-	
Repayment of Long Term Borrowings	-		(5,377,203)	
Proceeds of Long Term Capital Subsidy	-		-	
Proceeds / (Repayment) of Short Term Borrowings (Net)	6,235,375		2,599,276	
Dividend Paid	-		-	
Interest paid	-		-	
Net Cash flow from / (used in) Financing Activities		6,235,375		(2,777,927)
Net Increase/ (decrease) in Cash & Cash Equivalents		1,518,018		7,655,488
Cash and Cash Equivalents at the beginning of the period		12,093,585		4,438,118
Cash and Cash Equivalents at the end of the period		13,611,604		12,093,585

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Pramod K. Sharma & Co

Chartered Accountants

(CA Pramod Sharma

Partner

M. No. - 076883

FRN No: 0078570

Date : 23.12.2021

Place : Bhopal

For and on behalf of the Board of Directors

For SANWARIA CONSUMER LIMITED

For SANWARIA CONSUMER LIMITED

Director

Director

Director
(Ashok Anand)

Director
(S.K. Jain)

Chief Financial Officer

Chief Financial Officer

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