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

29th May, 2025

Bombay Stock Exchange Ltd. Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001. BSE Scrip Code: 519260	National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor Plot No. C/1, G Block Bandra – Kurla Complex (BKC), Bandra (E) Mumbai-400051. NSE Scrip Symbol: SANWARIA

Dear Sir / Madam,

Sub: Statement of Audited IndAS ~~Standalone and~~ Consolidated Financial Results for the quarter and year ended on March 31, 2025 along with Auditor 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 Audited IndAS ~~Standalone and~~ Consolidated Financial Results for the quarter and year ended on March 31, 2025 along with Auditor Report signed by Statutory Auditors of the Company viz. Hussain Shabbir & Co, Chartered Accountants (ICAI Firm Registration No.006601C) 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

SANWARIA CONSUMER LIMITED BHOPAL

Authorised Signatory

HUSAIN SHABBIR & CO.

CHARTERED ACCOUNTANTS

H.O.: 103-104, BHOPAL PLAZA,
HAMIDIA ROAD,
BHOPAL 462001 (M.P.) INDIA .

0755-4255027,4288027
ca.shabbirhusain@gmail.com
www.husainshabbirco.com

INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF DIRECTORS OF SANWARIA CONSUMER LIMITED

Report on the audit of the Consolidated Financial Results

Qualified opinion

We have audited the accompanying Statement of Consolidated Quarterly Financial Results of Sanwaria Consumer Limited ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group") for the quarter ended March 31, 2025 and for the period from April 01, 2024 to March 31, 2025 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, the Statement:

a. includes the results of the following entities:
   i. Sanwaria Singapore PTE Limited
   ii. Sanwaria Energy Limited

b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and

c. except for the effects of the matter described in the Basis for Qualified Opinion paragraph below, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view subject to observations given in Schedule "A" in conformity with the accounting principles generally accepted in India including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, of the consolidated state of affairs (consolidated financial position) of the Group as at 31 March 2025, and its consolidated Loss (consolidated financial performance including other comprehensive income), its consolidated cash flows and the consolidated changes in equity for the year ended on that date.

Basis for Qualified opinion

The Company has shown all expenses on the Cash basis, due to this the following expenses have not been included in the current year financials, hence loss has been reduced by Rs. 229.90 Lacs:

HUSAIN SHABBIR & CO. BHOPAL Chartered Accountants

Sr. No.	Particulars	Amount (in Lacs)
1	Advertising and Publicity	0.50
2	Professional Expenses	69.32
3	Security Expenses	81.44
4	Salary Exp.	74.15
5	Audit Fee	4.48

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the annual financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these Consolidated financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated financial results by the Directors of the Holding Company, as aforesaid.



In preparing the Consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 Consolidated financial results.

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 Consolidated financial results, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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 Consolidated financial results 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair

HASAN SHABBIR & CO. CA BHOPAL Chartered Accountants

presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the Consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the interim condensed standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the interim condensed 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 interim condensed standalone financial statements.

We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

We have not been provided with financial statements/ financial information of one subsidiaries (Sanwaria Singapore PTE Limited) included in the Financial results whose financial statements/ financial information are unaudited and have not been furnished to us by the management and our opinion on the statement, in so far as it relates to the amounts and disclosures, is not based on such unaudited financial statements/ financial information. According to information and explanations given to us by the management, these financial statements/ financial information are not material to the group. Another subsidiary company (Sanwaria Energy Limited) is audited by us which has shown loss of Rs. 138.42 Lacs also included in the consolidation.



In case of Sanwaria Singapore PTE Limited, we our unable to provide an opinion on the financial statement/results as such are not provided to us by the management

Date: 27.05.2025
Place: Bhopal

For HUSAIN SHABBIR & CO.
Chartered Accountants



CA SHABBIR HUSAIN
Partner
M. No.: 075293; FRN: 006601C
UDIN: 25075293BMIEWI9611

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

AUDITED FINANCIAL RESULTS FOR PERIOD ENDED ON 31ST MARCH 2025

(Rs. In Lacs)

Particulars	Standalone					Consolidated		
	Quarter Ended			Period Ended on		Quarter Ended	Period Ended on	Year Ended
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.03.2025	31.03.2024
	Audited	Un-Audited	Audited	Audited	Audited	Audited	Audited	Audited
1. Income from Operations								
(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Other Operating Income	26.44	26.47	26.59	106.05	106.57	26.44	106.05	106.57
Total Income (net)	26.44	26.47	26.59	106.05	106.57	26.44	106.05	106.57
2. Expenditure								
(a) Cost of Materials consumed and Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(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	0.00
(c) Employee benefits expense	0.00	0.00	0.00	0.00	18.91	0.96	3.84	22.75
(d)Depreciation and amortisation exp.	93.98	95.87	108.21	375.91	434.95	127.62	510.46	569.50
(e) Finance Cost	0.00	0.01	0.01	0.01	0.04	0.00	0.01	0.04
(f)Other expenses	27.73	23.74	21.97	95.40	159.01	27.77	95.44	159.31
Total Expenses	121.72	119.62	130.19	471.33	612.91	156.35	609.75	751.59
3. Profit / (Loss) Before Exceptional items (1-2)	-95.28	-93.15	-103.60	-365.28	-506.34	-129.91	-503.70	-645.02
4 Exceptional Items								
5. Profit/(Loss) Before Tax (3-4)	**-95.28**	**-93.15**	**-103.60**	**-365.28**	**-506.34**	**-129.91**	**-503.70**	**-645.02**
6. Tax Expenses								
Current Tax (incl Deferred Tax)	-72.97	0.00	-65.51	-72.97	-65.51	0.00	-72.97	-65.51
7 Net Profit/(Loss) from ordinary activities after tax (5-6)	-22.31	-93.15	-38.09	-292.31	-440.83	-129.91	-430.73	-579.51
8. Other Comprehensive Income								
(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(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	0.00
Total other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Net Profit / (Loss) for the period (7 ± 8)	-22.31	-93.15	-38.09	-292.31	-440.83	-129.91	-430.73	-579.51
10. Paid-up equity share capital (Face Value of Rs. 1 Each)	**7361.00**	**7361.00**	**7361.00**	**7361.00**	**7361.00**	**7361.00**	**7361.00**	**7361.00**
11. Earnings Per Share (after extraordinary items)								
(a) Basic	-	-	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-	-	-

Notes:

1. The Above 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 29.05.2025
2. Figures are re-arranged and re-grouped wherever found necessary.
3. The Company is under CIRP since 29th May 2020 hence Commercial activities, specifically warehousing, leasing and job work are going on at Lmited permitted level Under the Resolution Professional and Committee of Creditors.
4. The Company is engaged in FMCG Sector hence reporting its results in single segment.
5. The Audited Financial Results of the Company have been prepared in accordance with the Indian Accounting Standard (Ind-AS) as prescribed under section 133 of the Companies Act, 2013

Place: Bhopal
Date: 29.05.2025

For SANWARIA CONSUMER LIMITED

GAUTAM MITTAL
Digitally signed by GAUTAM MITTAL
Date: 2025.05.29 20:57:38 +05'30'

Gautam Mittal
Resolution Professional

Ashok Agrawal
Director
(Suspended under CIRP)

For SANWARIA CONSUMER LIMITED

Satish Agrawal
Director
(Suspended under CIRP)

For SANWARIA CONSUMER LIMITED

Anil Vishwakarma
C.F.O.
Chief Financial Officer

HUSAIN SHABBIR & CO. CA BHOPAL Chartered Accountants

(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	
		Mar-25	Mar-24	Mar-25	Mar-24
	ASSETS :				
(1)	**Non-current Assets**				
(a)	Property, Plant & Equipment	5,837.84	6,213.76	6512.00	7,022.46
(b)	Financial Assets				
	(i) Investments	3,118.46	3,118.46	0.92	0.92
	(ii) Loans	84.03	87.05	84.03	87.05
(c)	Other Non current Assets	1,809.99	1,809.99	1809.99	1,809.99
	Total Non-Current Assets	**10,850.32**	**11,229.25**	**8,406.94**	**8,920.42**
(2)	**Current Assets**				
(a)	Inventories	145.18	145.18	145.18	145.18
(b)	Financial Assets				
	(i) Trade Receivables	25,947.58	25,947.19	26073.34	26,072.95
	(ii) Cash & Bank Balance	10.33	20.52	16.70	26.89
	(iii) Bank Balance other than above (ii)	-	-	0.00	-
	(iv) Loans	(1,083.56)	(1,098.55)	(1,083.56)	(1,098.55)
	(v) Other Financial Assets				
(c)	Other Current Assets	(128.13)	(126.97)	(104.55)	(103.40)
	Total Current Assets	**24,891.40**	**24,887.36**	**25,047.10**	**25,043.06**
	TOTAL ASSETS	**35,741.72**	**36,116.61**	**33,454.04**	**33,963.48**
	EQUITY AND LIABILITIES:				
(1)	**Equity**				
(a)	Equity Share capital	7,361.00	7,361.00	7361.00	7,361.00
(b)	Other Equity	(66,428.91)	(66,136.60)	-66994.37	(66,563.64)
	Total Equity	(59,067.91)	(58,775.60)	(59,633.37)	(59,202.64)
	Liabilities				
(2)	**Non-current Liabilities :**				
(a)	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)	868.67	941.63	868.67	941.63
	Total Non-current Liabilities	**3,289.82**	**3,362.79**	**1,842.12**	**1,915.08**
(3)	**Current Liabilities**				
(a)	**Financial Liabilities**				
	(i) Borrowings	89,050.39	89,050.39	89050.39	89,050.39
	(ii) Trade Payables	952.55	951.20	606.42	601.23
	(iii) Other financial liabilities	14.85	14.91	16.74	16.76
(b)	Current Tax Liabilities (net)	1,495.46	1,506.36	1565.19	1,576.10
(c)	Other current liabilities	(0.90)	(0.90)	(0.90)	(0.90)
(d)	Provisions	7.46	7.46	7.46	7.46
	Total Current Liabilities	**91,519.80**	**91,529.42**	**91,245.29**	**91,251.04**
	TOTAL EQUITY AND LIABILITIES	**35,741.72**	**36,116.61**	**33,454.04**	**33,963.48**

GAUTAM MITTAL
Digitally signed by GAUTAM MITTAL
Date: 2025.05.29 20:57:59 +05'30'

Gautam Mittal
Resolution Professional

For SANWARIA CONSUMER LIMITED

Ashok Agrawal
Director
(Suspended under CIRP)

Satish Agrawal
Director
(Suspended under CIRP)

For SANWARIA CONSUMER LIMITED

Anil Vishwakarma
C.F.O.
Chief Financial Officer

HUSAIN SHABBIR & CO. CA BHOPAL Chartered Accountants

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

SANWARIA CONSUMER LIMITED (Formerly Known as Sanwaria Agro Oils Limited)
CIN No. L15143MP1991PLC006395
Consolidated Cash Flow Statement for the Year Ending 31ST MARCH 2025- Consolidated
(Rupees in INR , unless otherwise stated)

Particulars	31-Mar-25		31-Mar-24	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
A. CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit Before Tax and Extraordinary Items	(43,072,910)		(57,950,776)	
Adjustment : for Depreciation	51,045,806		56,949,724	
: for Other Comprehensive Income	-		-	
: for Interest on FDR/Others	(525,153)		(492,666)	
: for Misc. Balance W/o	-		-	
: for Finance cost	-		-	
Operating Profit Before Working Capital Changes		**7,447,744**		**(1,493,718)**
Adjustments for changes in working capital				
(Increase) / Decrease in Other Non Current Assets	302,119		-	
(Increase) / Decrease in Inventories	-		-	
(Increase) / Decrease in Financial Assets	(1,538,325)		(510,427)	
(Increase) / Decrease in Other Current Assets	115,540		(896,230)	
Increase / (Decrease) in Financial Liabilities	516,149		(5,709,298)	
Increase / (Decrease) in Other Current Liabilities	(1,090,570)		(1,085,502)	
(Increase) / Decrease in Loans and Advances				
		(1,695,087)		**(8,201,457)**
Cash generated from Operations		**5,752,657**		**(9,695,175)**
Income Taxes refund / (paid) during the year		-		-
Net Cash flow from /(used in) Operating Activities		**5,752,657**		**(9,695,175)**
B. CASH FLOW FROM INVESTING ACTIVITIES :				
(Addition) / Release of Fixed Deposit	-		5,571,605	
(Addition) / Deduction of Fixed Assets	(0)		**0**	
Interest Received on FDR	525,153		492,666	
Net Cash flow from/(used in) Investing Activities		**525,153**		**6,064,271**
C. CASH FLOW FROM FINANCING ACTIVITIES :				
Share Application Money	-		-	
Proceeds of Long Term Borrowings	-		-	
Repayment of Long Term Borrowings	(7,296,739)		(6,551,309)	
Proceeds of Long Term Capital Subsidy	-		-	
Proceeds / (Repayment) of Short Term Borrowings (Net)	0		0	
Dividend Paid	-		-	
Interest paid	-		-	
Net Cash flow from /(used in) Financing Activities		**(7,296,739)**		**(6,551,309)**
Net Increase/ (decrease) in Cash & Cash Equivalents		**(1,018,928)**		**(10,182,213)**
Cash and Cash Equivalents at the beginning of the period		2,688,684		12,870,898
Cash and Cash Equivalents at the end of the period		**1,669,756**		**2,688,684**

The accompanying notes are an integral part of the financial statements.
As per our report of even date
For Husain Shabbir & Co.
Chartered Accountants

(CA Shabbir Husain)
Partner
M. No. 075293
FRN No: 006601C

Date : 27.05.2025
Place : Bhopal

HUSAIN SHABBIR & CO. BHOPAL Chartered Accountants

GAUTAM MITTAL

Digitally signed by GAUTAM MITTAL
Date: 2025.05.29 20:58:27 +05'30'

For SANWARIA CONSUMER LIMITED

For and on behalf of the Board of Directors

Ashok Agrawal
Director
Suspended under CIRP

Director

Satish Agrawal
Director
Suspended under CIRP

Director

For SANWARIA CONSUMER LIMITED

Gautam Mittal
(Resolution Professional)

Anil Vishwakarma
Chief Financial Officer

Chief Financial Officer

(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 cumulative upto to the current financial year ended on 31.03.2025 but have not been paid hence, are not being provided in books of accounts

Professional Expenses	6931544
Security Expenses	8144383
Advertisement Expenses	50053
Salary Expenses	7415183
Audit Fee	448400
Total	**22989563**

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 audited financial statements of the Company are required to be authenticated by the Chairperson of the Board of Directors, where authorised by the Board or at least two directors, of which one shall be managing director or the CEO (being a director), the CFO and Company Secretary where they are appointed. Pursuant to the NCLT order for commencement of the CIRP and in line with the provisions of the Code, the powers of the Board of Directors stand suspended and be exercised by IRP / RP. These Audited Financial Results for the quarter and year ended 31st March 2025 have been prepared by the management of the company and certified by

GAUTAM MITTAL
Digitally signed by GAUTAM MITTAL
Date: 2025.05.29 20:58:44 +05'30'

For SANWARIA CONSUMER LIMITED

Gautam Mittal
Resolution Professional

Ashok Agrawal
Director
(Suspended under CIRP)

Director

For SANWARIA CONSUMER LIMITED

Satish Agrawal
Director
(Suspended under CIRP)

For SANWARIA CONSUMER LIMITED

Anil Vishwakarma
C.F.O
Chief Financial Officer

HUSAIN SHABBIR & CO. BHOPAL Chartered Accountants

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

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.

3. This Audited Financial Results were placed before the RP, the CFO on 20th May 2025 for their consideration. Accordingly, the Audited Financial Statements were considered and recommended in the meeting. In view thereof, the RP, in reliance of such examination by and the representations, clarifications and explanations provided by the CFO, has approved the same. The CFO has provided the certifications and representations with responsibility in respect of various secretarial, compliance and broad matters pertaining to the period prior to Insolvency Commencement Date. The RP is relying on the management representation letter dated 20th May 2025 for all information and confirmations in relation to the day to day functioning of the company.

4. The RP has approved these Audited financial Statements only to the extent of discharging the powers of the Board of Directors of the Company (suspended during CIRP) which has been conferred upon him in terms of provisions of Section 17 of the Code.

5. The carrying value of tangible assets as at 31st March 2025 is Rs. 5837.84 Lacs As explained in note no. 1 above the Company is under CIRP and the RP has invited submission of resolution plans from potential resolution applicants, and put up for necessary approvals before the Committee of Creditor ('CoC') and the NCLT. The CIRP is concluded and COC propose for liquidation. And the RP has Filed the Application before Hon'ble NCLT. in preparation of Financial Statements as required by Ind-AS 10 on "Events after the reporting period".

6. In accordance with the Code, public announcement was made calling upon the financial creditors and operational creditors of the company to submit their claims with the Interim Resolution Professional ('IRP) by 15.06.2020. In accordance with the Code, the IRP/RP has to receive, collate and admit the claims submitted against the Company. Such claims can be submitted to the IRP/RP during CIRP, till the approval of a resolution plan by the CoC. Pursuant to the claims received on 15.06.2020, the CoC was formed on 01.07.2020, and the list of such creditors was duly notified to the NCLT and uploaded on the company website. Thereafter, there could be regular revisions to the list in view of the claims received and the RP is in the process of receiving, collating, verifying, seeking clarifications, sending communications for un- reconciled balance, seeking additional documents to substantiate

GAUTAM MITTAL
Digitally signed by GAUTAM MITTAL
Date: 2025.05.29 20:59:00 +05'30'

For SANWARIA CONSUMER LIMITED

Gautam Mittal
Resolution Professional

Ashok Agrawal
Director
(Suspended under CIRP)

Director

Satish Agrawal
Director
(Suspended under CIRP)

For SANWARIA CONSUMER LIMITED

Anil Vishwakarma
C.F.O
Chief Financial Officer

HUSAIN SHABBIR & CO. BHOPAL Chartered Accountants

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

7. The carrying value of tangible assets is Rs. 5837.84 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 31st March, 2025 in the value of tangible assets.

8. The Company has not recognised interest payable, after the insolvency commencement date i.e. 29th May, 2020, on borrowings from banks and financial institutions, customer advance, inter corporate deposits received. The same is not in compliance with Ind AS - 23 on "Borrowing Cost" read with Ind AS – 109 on "Financial Instruments".

9. During the preparation of the financial statements for the year ended March 31, 2025, it was observed that certain income entries (Interest from PNB of Rs.41244/-) are reflected in Form 26AS under the assessee's Permanent Account Number (PAN). Upon detailed examination, it has been determined that these income entries do not pertain to the assessee due to Erroneous Reporting by Deductors i.e some deductors have inadvertently reported transactions under the assessee's PAN, which actually relate to other individuals or entities. Therefore such have not been recorded. Also Dividend of Rs.1770/- appearing in Form 26AS has not been recorded in books as such is not received by the assesee.

GAUTAM MITTAL Digitally signed by GAUTAM MITTAL Date: 2025.05.29 20:59:14 +05'30'

For SANWARIA CONSUMER LIMITED

Gautam Mittal Resolution Professional	Ashok Agrawal Director (Suspended under CIRP)	Satish Agrawal Director (Suspended under CIRP)	Anil Vishwakarma C.F.O. Chief Financial Officer

SS

HUSAIN SHABBIR & CO. BHOPAL Chartered Accountants

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Consolidated Audited Financial Results

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025 [See Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]

All figures are Rs. In Lakhs Except EPS

I.	Sr. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total Income	106.05	106.05
	2	Total Expenditure (Excluding OCI)	609.75	839.64
	3	Net Profit/(Loss)	(503.70)	(733.59)
	4	Earnings Per Share (EPS)	-0.06	-0.09
	5	Total Assets	33545.04	33545.04
	6	Total Liabilities	93087.41	93317.30
	7	Net Worth	(59633.37)	(59,863.26)
	8	Any other financial item(s) (as felt appropriate by the management)		

II. (i) Audit Qualification (each audit qualification separately):

a. **Details of Audit Qualification:** We noticed that Company follows accrual basis of accounting, but in the following cases it has followed cash basis of accounting, hence loss has been reduced by Rs. 229.89 Lacs :

Sr. No.	Name of Parties	Amount not taken as Expenses (Rs. In Lacs)
1	Advertising and Publicity	0.50
2	Professional Expenses	69.32
3	Security Expenses	81.44
4	Salary	74.15
5	Audit Fees	4.48

b. **Type of Audit Qualification:** Qualified Opinion / ~~Disclaimer of Opinion~~ / ~~Adverse Opinion~~

c. **Frequency of qualification:** Whether appeared ~~first time~~ / repetitive / ~~since how long continuing~~

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: **As the Company is under CIRP w.e.f. 29.05.2020 and Due to liquidity crunch during the year 20-21 we have switched our accounting policy from Mercantile to Cash basis. Hence following expenses that are related to the current financial year but have not been paid hence, are not being provided in books of accounts**

HUSAIN SHABBIR & CO. BHOPAL Chartered Accountants

	e.	**For Audit Qualification(s) where the impact is not quantified by the auditor:** **-Not Applicable-**
		(i) Management's estimation on the impact of audit qualification: **-Not Applicable-**
		(ii) If management is unable to estimate the impact, reasons for the same: **-Not Applicable-**
		(iii) Auditor's Comments on (i) or (ii) above: **-Not Applicable-**

III.	**Signatories:**
CFO	For SANWARIA CONSUMER LIMITED Anil Vishwakarma Chief Financial Officer Bhopal 27-05-2025

HUSAIN SHABBIR & CO. CA BHOPAL Chartered Accountants