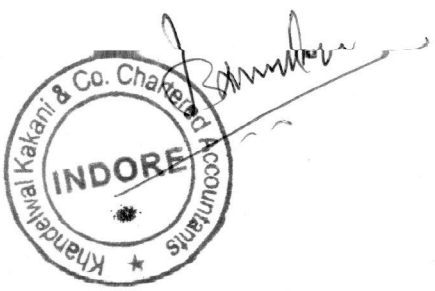
KHANDELWAL KAKANI & COMPANY
CHARTERED ACCOUNTANTS
8, Johari Palace, First Floor, 51 M. G. Road, INDORE - 452 001
Phone : 0731-2518269, 2529539 Fax : 0731-4042019
E-mail : kkc@cakhandelwalkakani.com • kkc_indore@rediffmail.com

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 standalone financial results of M/S **Sanwaria Consumer Limited** ("the Company") for the quarter ended 31st March 2018 and the year to date results for the period 1st April 2017 to 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

SANWARIA COMSUMER 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 Liabilties (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

Khandelwal Kakani & Co. Chartered Accountants INDORE

For SANWARIA CONSUMER LIMITED

Director

For SANWARIA CONSUMER LIMITED

Director

A Govt. Recognised Trading House

SANWARIA CONSUMER LIMITED

(Formerly known as Sanwaria Agro Oils Limited)

SANWARIA GROUP

CIN - L15143MP1991PLC006395

AUDITED FINANCIAL RESULTS FOR YEAR ENDED ON 31ST MARCH 2018

Standalone

(Rs .in lakhs)

Particulars	4th Quarter Ended on		Audited financial year Ended	Audited financial year Ended
	31.03.2018	31.03.2017	31.03.2018	31.03.2017
1. Income from Operations				
(a) Revenue from operations	1,40,767.81	1,13,236.94	5,05,473.02	3,51,243.51
(b) Other Operating Income	379.39	553.44	1,184.76	1,337.20
Total Income (net)	**1,41,147.20**	**1,13,790.38**	**5,06,657.78**	**3,52,580.71**
2. Expenditure				
(a) Cost of Materials consumed and	1,26,288.85	1,10,395.61	4,77,942.35	3,34,458.64
Purchase of stock-in-trade				
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	7,897.37	(802.05)	(1,507.08)	(1,322.87)
(c) Employee benefits expense	38.52	117.46	449.12	407.25
(d)Depreciation and amortisation expense	257.22	198.27	802.77	727.26
(e) Finance Cost	1,976.53	1,138.46	7,439.68	6,690.34
(f)Other expenses	1,008.38	1,129.31	9,880.78	6,642.11
Total Expenses	**1,37,466.86**	**1,12,177.06**	**4,95,007.61**	**3,47,602.93**
3. Profit / (Loss) Before Exceptional items (1-2)	**3,680.35**	**1,613.32**	**11,650.18**	**4,977.78**
4 Exceptional Items				
5. Profit/(Loss) Before Tax (3-4)	**3,680.35**	**1,613.32**	**11,650.18**	**4,977.78**
6. Tax Expenses				
Current Tax (incl Deffered Tax)	1,685.63	113.04	3,181.61	609.84
7 Net Profit/(Loss) from ordinary activites after tax (5-6)	**1,994.72**	**1,500.28**	**8,468.57**	**4,367.94**
8. Other Comprehenshive Income				
(i) Items that will not be reclassified to profit or loss	261.50	37.98	261.50	37.98
(ii) Income tax relating to items that will not be reclassified to profit or loss	78.45	8.55	78.45	8.55
Total other Comprehenshive Income	**183.05**	**29.43**	**183.05**	**29.44**
9. Net Profit / (Loss) for the period (7 + 8)	**2,177.77**	**1,529.71**	**8,651.62**	**4,397.38**
10. Paid-up equity share capital (Face Value of Rs. 1 Each)	7,361	3,680	7,361	3,680
11. Earnings Per Share (after extraordinary items)				
(a) Basic	0.30	0.42	1.18	1.19
(b) Diluted	0.30	0.21	1.18	0.60
Annualized Earning Per Share	**1.18**	**0.83**	**1.18**	**1.19**

Notes:

1. The Above Results were reviewed by Audit Committee and taken on records by the Board of Directors at their meeting held on 30.05.2018
2. Figures are re-arranged and re-grouped wherever found necessary.
3. The Company is engaged in FMCG Sector hence it reporting its results in single segment.
4. The Financial Results of the Company have been prapered in accordance with the Indian Accounting Standard (Ind-AS) as prescribed under section 133 of the Companies Act, 2013

Place: Bhopal
Date: 30.05.2018

For SANWARIA CONSUMER LIMITED

Director

For SANWARIA CONSUMER LIMITED

Director

Khandelwal Kakani & Co Chartered Accountants INDORE