

INDEPENDENT AUDITOR'S REVIEW REPORT

To

The Board of Directors of,
SMVD Poly Pack Ltd.
Kolkata.

We have reviewed the accompanying statement of unaudited consolidated financial results of M/s SMVD Poly Pack Ltd ("the parent") and its associate (the Parent and its associate together referred to as "the Group") for the half year ended 30th September 2022 ("the statement"), attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

This Statement which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors. The Statement, as it relates to the half year ended 30th September, 2022 has been compiled from the related interim condensed consolidated financial statement prepared in accordance with Accounting Standard 25 "Interim Financial Reporting" ("AS 25") and as it relates to the half year ended September 30, 2022 has been compiled from the related annual consolidated financial statements prepared in accordance with Accounting Standards, 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 issue express a conclusion on the statement based on the review.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other relevant 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 Act, and consequently does not enable



D. K. Parmanandka & Co.

Chartered Accountants

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.

Based on our review conducted as stated above, nothing has come to our attention, that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information require to be disclosed in term of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 including the manner in which is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 15.11.2022



For **D. K. Parmanandka & Co.**
Chartered Accountants

Firm Registration No 322388E

(Rahul Gupta)

Partner

Membership No: 308981

UDIN -22308981BDDVMA3161

SMVD POLY PACK LIMITED

Regd. Office : 16, Strand Road, Diamond Haritage, 8th Floor,
Suit No. 804B, Kolkata - 700 001, INDIA
Phone : 91 33 2235 4254, E-mail : smvd513@gmail.com
Website : www.smvdpolypack.com
CIN : L25200WB2010PLC141483

SMVD Poly Pack Limited

Unaudited Consolidated Statement of Assets and Liability

(Amount in Lacs.)

Particulars	As at 30.09.2022 Unaudited	As at 31.03.2022 Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	496.54	496.54
(b) Reserve and Surplus	1,862.01	1,808.50
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	704.49	769.73
(b) Deferred Tax Liabilities (net)	224.28	224.28
(c) Long-Term Provisions	24.27	24.27
(3) Current Liabilities		
(a) Short Term Borrowings	2,510.42	2,453.18
(b) Trade Payables		
Total outstanding of micro enterprises and small enterprises	-	-
Total outstanding dues of creditor other than micro enterprises and small enterprises	867.47	1,316.20
(c) Other Current Liabilities	161.72	291.61
(d) Short-Term Provisions	6.08	1.88
TOTAL	6,857.29	7,386.19
II. ASSETS		
Non-current Assets		
(1) Property, Plant, Equipment & Intangible Assets		
(a) Tangible Assets	2,527.48	2,516.55
(b) Intangible Assets	-	-
(c) Capital Work in Progress	27.94	68.21
(2) Non-Current Investments	49.36	45.40
(3) Long-Term Loans and Advances	-	-
(4) Other Non current Assets	52.14	41.06
(5) Current assets		
(a) Inventories	3,077.16	2,722.16
(b) Trade Receivables	753.87	1,319.87
(c) Cash and Bank Balances	44.39	123.31
(d) Short-Term Loans and Advances	310.65	271.03
(e) Other Current Assets	14.31	278.59
TOTAL	6,857.29	7,386.19

For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999



DATE: 15.11.2022

PLACE: KOLKATA

SMVD POLY PACK LIMITED

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SMVD Poly Pack Limited

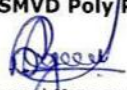
Statement of Unaudited Consolidated Financial Results for the Half Year ended 30th September, 2022

(Amount in Lacs, except for EPS)

Sl. No	Particulars	Half Yearly Ended		Year Ended	
		30-09-2022 Unaudited	31-03-2022 Unaudited	30-09-2021 Unaudited	31-03-2022 Audited
	Income				
I.	Revenue from Operations	3073.03	4613.43	4010.70	8624.13
II.	Other Income	52.39	3.93	1.93	5.86
III.	Total Revenue(I+II)	3125.42	4617.36	4012.62	8,629.99
IV.	Expenditure				
	Cost of Materials Consumed	2625.16	3564.57	3110.17	6674.74
	Purchase of Stock in trade	12.97	18.36	123.59	141.95
	Change in Inventories of Finished Goods, Stock in Process and Stores & Spares and traded Goods	(475.81)	(119.63)	(302.25)	(421.88)
	Employees Benefit Expenses	247.69	242.04	217.93	459.97
	Finance Cost	154.54	223.55	158.25	381.80
	Depreciation & Amortisation Expense	90.24	86.83	86.97	173.81
	Other Expenses	407.17	590.10	485.21	1075.31
	Total Expenses	3061.97	4605.82	3,879.86	8,485.70
V.	Profit before Exceptional Items and Extra Ordinary Items (III-IV)	63.46	11.54	132.76	144.29
VI.	Exceptional Item	-	(5.68)	-	(5.68)
VII.	Profit before Extra Ordinary Items and tax (V-VI)	63.46	5.86	132.76	138.61
VIII.	Extra Ordinary Items	-	-	-	-
IX.	Profit before Tax (VII-VIII)	63.46	5.86	132.76	138.61
X.	Tax expense:				
	(1) Current Tax	(9.90)	(2.61)	(22.16)	(24.77)
	(2) Deferred tax	-	(9.03)	-	(9.03)
	(3) MAT Credit Entitlement	-	(0.10)	-	(0.10)
	(4) Income Tax for Earlier Years	-	(0.08)	-	(0.08)
XI.	Net Profit (Loss) for the period after tax (IX-X)	53.56	(5.97)	110.60	104.63
XII.	Share of Profit/(Loss) from Associate	(0.04)	0.16	(0.16)	0.00
XIII.	Net Profit (Loss) for the period after tax (XI-XII)	53.51	(5.81)	110.44	104.63
	Paid up Equity Share Capital (Face value of Re. 10/- each)	496.54	496.54	496.54	496.54
	Reserve excluding Revaluation Reserve as per Balance Sheet of Previous Accounting Year	1808.50	1703.47	1703.47	1703.47
XIV.	Earning per equity share				
	(1) Basic	1.08	(0.12)	2.22	2.11
	(2) Diluted	1.08	(0.12)	2.22	2.11

DATE: 15.11.2022
PLACE: KOLKATA

For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
DIN : 00324999



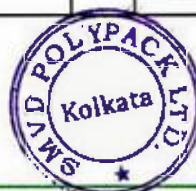
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CIN : L25200WB2010PLC141483

SMVD Poly Pack Limited

Unaudited Consolidated Cash Flow Statement for the Year ended 30th September, 2022 (Amount in Lacs.)

Particulars	AS ON 31.09.2022	AS ON 30.09.2021
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before tax	63.46	138.61
Adjusted for:	-	-
Add: Depreciation	90.24	173.81
Exceptional Item	-	5.68
Interest on Loan Exp	154.54	381.80
Less: Interest Income	(1.51)	(5.86)
TUF Subsidy on Interest & CC	-	-
Operating Profit Before Extra Ordinary item	306.72	694.04
Extra Ordinary Item	-	-
Operating Profit Before Working Capital Changes	306.72	694.04
Changes in Working Capital		
(Increase)/ decrease in Inventories	(355.00)	(490.18)
Decrease/ (increase) in Trade and Other Receivables	524.10	(125.93)
Increase/ (decrease) in Trade and Other Payable	(521.96)	1,178.32
Decrease/ (increase) in other current assets	264.09	(277.94)
	-	-
Cash generated from/ (used in) Operations	217.95	978.31
Direct Taxes Paid (net of refunds)	(2.83)	(30.86)
Net cash flow from/ (used in) Operating Activities	(A) 215.12	947.45
B. Cash Flow from Investing Activities		
Purchase of fixed assets	(60.89)	(144.82)
Sale of fixed assets	-	7.00
Investment in Mutual Fund	(3.96)	(32.00)
Interest received	1.71	5.45
Long term Provisions	-	8.27
Other Non Current Assets	(11.07)	(33.55)
Net Cash Flow from/ (used) in Investing Activities	(B) (74.21)	(189.65)
C. Cash Flow from Financing Activities		
Interest on loan Expenses	(154.54)	(424.29)
Loan taken during the year	127.50	-
Repayment of Loan	(192.75)	(356.38)
	-	-
Net Cash Flow from / (used) in Financing Activities	(C) (219.79)	(780.67)
Net Increase/ in Cash and Cash Equivalents (A+B+C)	(78.87)	(22.87)
Cash and cash equivalents at the beginning of the year	123.31	146.18
Cash and cash equivalents at the end of the year	44.44	123.31



For SMVD Poly Pack Ltd.

Pramod Kumar Adarsh
(Managing Director)
DIN: 00324999

DATE: 15.11.2022
PLACE: KOLKATA

Works : Vill - SRIRAMPUR, P.O. - MULLICKPUR, PS. - BARUIPUR, DIST. - 24 PARGANAS (S), PIN- 700 145 W BENGAL, INDIA

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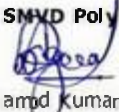
SMVD Poly Pack Limited

Notes:

- 1 The above results were reviewed by the audit committee and were approved and taken on record by Board of Directors in their meeting held on 15-11-2022.
- 2 In accordance with Regulation 33 of SEBI (LODR) Regulations 2015, the Statutory Auditors of the company have carried out limited review of the unaudited results for the half yearly ended 30th September, 2022.
- 3 The figures of the previous period have been regrouped/ rearranged wherever found necessary, to make them comparable with the figures of the current period.
- 4 The figures of the half year ended 31st March 2022 are balancing figures between audited figures for the full year ended 31st March 2022 and unaudited figures upto half year ended 30th September 2021.
- 5 The above financial results are available on the website of the company i.e. www.smvdpolypack.com and on the website of the emerge platform of National Stock Exchange.
- 6 EPS has been calculated, dividing profit after tax/ Number of Shares on each reported date.
The Company operates in under two segments, viz. Plastic products and water coconut, but the later segment doesnot account for more than 10% of the total revenue, result or assets as stated in Accounting Standard 17 (AS-17) issued by the Institute of Chartered Accountants of India, As a result their is only one reportable segment i.e Plastic Product, and hence no additional disclosure are required.
- 7 Provision for Depreciation has been made as per the provisions of the Companies Act, 2013 for six months ended on 30th September 2022.
- 8 Provision for deferred tax has not been made and the same shall be provided at the year end.
- 9 Provision for Gratuity has not been made and the same shall be provided at the year end.
- 10 The Company is listed on the SME Platform of the National Stock Exchange (NSE Emerge). The disclosure as applicable, have been furnished.

DATE 15.11.2022
PLACE: KOLKATA

For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
DIN : 00324999



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This Statement which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors. The Statement, as it relates to the half year ended 30th September, 2022 has been compiled from the related interim condensed consolidated financial statement prepared in accordance with Accounting Standard 25 "Interim Financial Reporting" ("AS 25") and as it relates to the half year ended September 30, 2022 has been compiled from the related annual consolidated financial statements prepared in accordance with Accounting Standards, 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 issue express a conclusion on the statement based on the review.

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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.

Based on our review conducted as stated above, nothing has come to our attention, that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information require to be disclosed in term of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 including the manner in which is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 15.11.2022



For **D. K. Parmanandka & Co.**
Chartered Accountants
Firm Registration No 322388E

(Rahul Gupta)
Partner

Membership No: 308981

UDIN -22308981BDDVMA3161

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SMVD Poly Pack Limited

Unaudited Consolidated Statement of Assets and Liability

(Amount in Lacs.)

Particulars	As at 30.09.2022 Unaudited	As at 31.03.2022 Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	496.54	496.54
(b) Reserve and Surplus	1,862.01	1,808.50
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(a) Long-Term Borrowings	704.49	769.73
(b) Deferred Tax Liabilities (net)	224.28	224.28
(c) Long-Term Provisions	24.27	24.27
(3) Current Liabilities		
(a) Short Term Borrowings	2,510.42	2,453.18
(b) Trade Payables		
Total outstanding of micro enterprises and small enterprises	-	-
Total outstanding dues of creditor other than micro enterprises and small enterprises	867.47	1,316.20
(c) Other Current Liabilities	161.72	291.61
(d) Short-Term Provisions	6.08	1.88
TOTAL	6,857.29	7,386.19
II. ASSETS		
Non-current Assets		
(1) Property, Plant, Equipment & Intangible Assets		
(a) Tangible Assets	2,527.48	2,516.55
(b) Intangible Assets	-	-
(c) Capital Work in Progress	27.94	68.21
(2) Non-Current Investments	49.36	45.40
(3) Long-Term Loans and Advances	-	-
(4) Other Non current Assets	52.14	41.06
(5) Current assets		
(a) Inventories	3,077.16	2,722.16
(b) Trade Receivables	753.87	1,319.87
(c) Cash and Bank Balances	44.39	123.31
(d) Short-Term Loans and Advances	310.65	271.03
(e) Other Current Assets	14.31	278.59
TOTAL	6,857.29	7,386.19

For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

DATE: 15.11.2022

PLACE: KOLKATA

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SMVD Poly Pack Limited

Statement of Unaudited Consolidated Financial Results for the Half Year ended 30th September, 2022

(Amount in Lacs, except for EPS)

Sl. No	Particulars	Half Yearly Ended		Year Ended	
		30-09-2022 Unaudited	31-03-2022 Unaudited	30-09-2021 Unaudited	31-03-2022 Audited
	Income				
I.	Revenue from Operations	3,073.03	4,613.43	4,010.70	8,624.13
II.	Other Income	52.39	3.93	1.93	5.86
III.	Total Revenue(I+II)	3,125.42	4,617.36	4,012.62	8,629.99
IV.	Expenditure				
	Cost of Materials Consumed	2,625.16	3,564.57	3,110.17	6,674.74
	Purchase of Stock in trade	12.97	18.36	123.59	141.95
	Change in Inventories of Finished Goods, Stock in Process and Stores & Spares and traded Goods	(475.81)	(119.63)	(302.25)	(421.88)
	Employees Benefit Expenses	247.69	242.04	217.93	459.97
	Finance Cost	154.54	223.55	158.25	381.80
	Depreciation & Amortisation Expense	90.24	86.83	86.97	173.81
	Other Expenses	407.17	590.10	485.21	1,075.31
	Total Expenses	3,061.97	4,605.82	3,879.86	8,485.70
	Profit before Exceptional Items and Extra Ordinary Items (III-IV)	63.46	11.54	132.76	144.29
VI.	Exceptional Item	-	(5.68)	-	(5.68)
VII.	Profit before Extra Ordinary Items and tax (V-VI)	63.46	5.86	132.76	138.61
VIII.	Extra Ordinary Items	-	-	-	-
IX.	Profit before Tax (VII-VIII)	63.46	5.86	132.76	138.61
X.	Tax expense:				
	(1) Current Tax	(9.90)	(2.61)	(22.16)	(24.77)
	(2) Deferred tax	-	(9.03)	-	(9.03)
	(3) MAT Credit Entitlement	-	(0.10)	-	(0.10)
	(4) Income Tax for Earlier Years	-	(0.08)	-	(0.08)
XI.	Net Profit (Loss) for the period after tax (IX-X)	53.56	(5.97)	110.60	104.63
XII.	Share of Profit/(Loss) from Associate	(0.04)	0.16	(0.16)	0.00
XIII.	Net Profit (Loss) for the period after tax (XI-XII)	53.51	(5.81)	110.44	104.63
	Paid up Equity Share Capital (Face value of Re. 10/- each)	496.54	496.54	496.54	496.54
	Reserve excluding Revaluation Reserve as per Balance Sheet of Previous Accounting Year	1,808.50	1,703.47	1,703.47	1,703.47
XII	Earning per equity share				
	(1) Basic	1.08	(0.12)	2.22	2.11
	(2) Diluted	1.08	(0.12)	2.22	2.11

DATE: 15.11.2022
PLACE: KOLKATA

For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
DIN : 00324999



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SMVD Poly Pack Limited

Unaudited Consolidated Cash Flow Statement for the Year ended 30th September, 2022

(Amount in Lacs.)

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A. Cash Flow from Operating Activities		
Net Profit/ (Loss) before tax	63.46	138.61
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Add: Depreciation	90.24	173.81
Exceptional Item	-	5.68
Interest on Loan Exp	154.54	381.80
Less: Interest Income	(1.51)	(5.86)
TUF Subsidy on Interest & CC	-	-
Operating Profit Before Extra Ordinary item	306.72	694.04
Extra Ordinary Item	-	-
Operating Profit Before Working Capital Changes	306.72	694.04
Changes in Working Capital		
(Increase)/ decrease in Inventories	(355.00)	(490.18)
Decrease/ (increase) in Trade and Other Receivables	524.10	(125.93)
Increase/ (decrease) in Trade and Other Payable	(521.96)	1,178.32
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Purchase of fixed assets	(60.89)	(144.82)
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Net Cash Flow from/ (used) in Investing Activities	(B) (74.25)	(189.65)
C. Cash Flow from Financing Activities		
Interest on loan Expenses	(154.54)	(424.29)
Loan taken during the year	127.50	-
Repayment of Loan	(192.75)	(356.38)
	-	-
Net Cash Flow from / (used) in Financing Activities	(C) (219.79)	(780.67)
Net Increase/ in Cash and Cash Equivalents (A+B+C)	(78.91)	(22.87)
Cash and cash equivalents at the beginning of the year	123.31	146.18
Cash and cash equivalents at the end of the year	44.39	123.31



For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

DATE: 15.11.2022
PLACE: KOLKATA

Works: VIII- SRIRAMPUR, P.O. - MULLICKPUR, P.S. - BARUIPUR, DIST. - 24 PARGANAS (S), PIN - 700 145 W. BENGAL, INDIA

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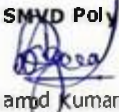
SMVD Poly Pack Limited

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- 6 EPS has been calculated, dividing profit after tax/ Number of Shares on each reported date.
- 7 The Company operates in under two segments, viz. Plastic products and water coconut, but the later segment doesnot account for more than 10% of the total revenue, result or assets as stated in Accounting Standard 17 (AS-17) issued by the Institute of Chartered Accountants of India, As a result their is only one reportable segment i.e Plastic Product, and hence no additional disclosure are required.
- 8 Provision for Depreciation has been made as per the provisions of the Companies Act, 2013 for six months ended on 30th September 2022.
- 9 Provision for deferred tax has not been made and the same shall be provided at the year end.
- 10 Provision for Gratuity has not been made and the same shall be provided at the year end.
- 11 The Company is listed on the SME Platform of the National Stock Exchange (NSE Emerge). The disclosure as applicable, have been furnished.

DATE 15.11.2022
PLACE: KOLKATA

For SMVD Poly Pack Ltd.


Pramp Kumar Agarwal
(Managing Director)
DIN : 00324999

