SMVD POLY PACK LIMITED

Regd. Office: Imagine Techpark, Plot No.6 ,
DP Block, 24th Floor, Room No- 5A, Sector V,
Bidhan Nagar, West Bengal - 700091
Cell: 919330866856, 91 9903803793
Email: smvd513@gmail.com
Website: www.smvdpolypack.com
CIN No. L25200WB2010PLC141483

Ref: SMVD/SE/2024-25/23 **Date: 30.05.2024**

To,
The Secretary,
The National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra Kurla Complex,
Bandra (E), Mumbai.

Ref: Symbol – SMVD, Script – SMVD Poly Pack Limited

Dear Sir,

Reg : Outcome of Board Meeting held today on 30th May, 2024

The Board of Directors of the Company in its meeting held on date i.e. 30th May, 2024 has inter-alia transacted the following business –

1. Considered & Approved the Audited financial Statements(Standalone & Consolidated) for the half year and year ended on 31st March, 2024 (enclosed below),
2. Considered and taken on record the Audit Report submitted by the Auditors for the half year and year ended on 31st March, 2024.(Audit Report is enclosed below),
3. The Board has decided to set up the manufacturing unit in the state of Odisha, the provisional land allotment letter from Odisha State Government is also received, the receipt of Insurance Claim is awaited.

Further a Declaration regarding the non-applicability of Regulation 23(9) of SEBI (LODR) Regulations, 2015 is annexed.

The Board meeting commenced at 5.15 p.m. and concluded at 7.30 p.m.

Please acknowledge the receipt.

Thanking You,

Yours faithfully,
For SMVD Poly Pack Ltd.
Shikha Agarwal
Company Secretary

SHIKHA AGARWAL
Digitally signed by SHIKHA AGARWAL
Date: 2024.05.30 19:43:08 +05'30'

SMVD POLY PACK LIMITED

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Date: 30.05.2024

Ref: SMVD/SE/2024-25/22

To,
The Secretary,
The National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra Kurla Complex,
Bandra (E), Mumbai.

Ref: Symbol – SMVD, Script – SMVD Poly Pack Limited

Dear Sir,

Sub : Declaration under Regulation 33 (3) (d) of SEBI (LODR) Regulations, 2015

Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued Auditors's report with un-modified opinion on both Standalone & Consolidated Audited financial Statements for the half year and year ended on 31st March, 2024.

Kindly take the same on your records.

Thanking You,

Yours faithfully,
For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
Mg. Director
DIN:00324999

Independent Auditor's Report on Audited Standalone Financial Results

To the Board of Directors of

SMVD POLY PACK LIMITED

Qualified Opinion

We have audited the accompanying standalone half yearly financial results of SMVD POLY PACK LIMITED ('the Company') for the half year ended March 31, 2024 and the year-to-date results for the period from April 01, 2023 to March 31, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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, these standalone financial results as well as year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(ii) except for the possible effect of the matter described in the "Basis for Qualified Opinion" paragraph below, give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the loss and other financial information for the half year ended March 31, 2024 and as well as year to date results for the period from April 01, 2023 to March 31, 2024.

Basis for Qualified Opinion

We draw attention to Note 10 regarding erosion of share capital and reserves and surplus, and the accumulated losses have exceeded the Net Worth of the Company. As more fully explained in the above note, a material uncertainty exists that may cast a significant doubt on the Company's ability to continue as a going concern. However, the standalone financial statements have been prepared by the management on a going concern basis for the reason stated in the aforesaid note.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Statements" section of our report. We are independent of the Company 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 standalone financial statements under the provisions of the Act 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

D. K. PARMANANDKA & CO. KOLKATA Chartered Accountants

Matter of Emphasis

a) We draw attention to Note 9 which describes the effects of fire on the Company's manufacturing facility and its consequential impact on the standalone financial statements and financial position of the Company. Our opinion is not modified in respect of this matter.

b) We draw attention to Note 11 which describes that the secured borrowing facilities used by the company against security of stocks/inventory and property, plant and equipment of the Company, has been considered secured for the reasons as stated in the above note. Our opinion is not modified in respect of this matter.

c) We draw attention to Note 12 where MAT Credit Entitlements have been considered good, to be utilised by the Company based on the future business projections, for the reason stated therein. Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets

of the Company 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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

D. K. PARMANANDKA & CO. KOLKATA Chartered Accountants

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 standalone 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 standalone 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results 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 appropriateness of this assumption. 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 standalone 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 Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results 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 Standalone Financial Results.

D. K. PARMANANDKA & CO. KOLKATA Chartered Accountants

We communicate with those charged with governance 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.

Other Matters

The standalone financial results include the results for the half year ended March 31, 2024 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the half year ended on September 30, 2023 which were subject to limited review by us, as required under the Listing Regulations.

For **D. K. PARMANANDKA & CO.**
Chartered Accountants
Firm Registration No. 322388E

D.K. PARMANANDKA & CO. KOLKATA Chartered Accountants

(Rahul Gupta)
Partner
Membership No. 308981
UDIN- 24308981BKEFCW9939

Place: Kolkata
Date: 30th May, 2024

SMVD POLY PACK LIMITED

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SMVD Poly Pack Limited

Notes to the Audited Standalone Financial result

1 The above results were reviewed by the audit committee and were approved and taken on record by Board of Directors in their meetings held on 30.05.2024

2 The Financial Results have been prepared in accordance with the accounting standards as notified under section 133 of the Companies Act, 2013 (Act), read with the relevant rules made thereunder and other accounting principles generally accepted in India.

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 2024 are balancing figures between audited figures for the full year ended 31st March 2024 and unaudited figures upto half year ended 30th September 2023.

5 The above financial results are available on the website of the company i.e. www.smvdpolypack.com and on the website of the National Stock Exchange Limited.

6 EPS has been calculated, dividing profit after tax/ Number of Shares on each reported date.

7 As per Accounting standard 17 (AS-17) issued by the Institute of Chartered Accountants of India, the segment is reportable only if it account for more than 10% of the total revenue, result or assets. The Company operates under two segment, viz. plastic products and water coconut, but the later segment doesn't account for more than 10% of the total revenue, result or assets. As a result their is only one reportable segment i.e Plastic Product, and hence no additional disclosure are required.

8 The Company is listed on the SME Platform of the National Stock Exchange (NSE Emerge). The disclosure as applicable, have been furnished.

9 A massive fire broke out at the factory premises of the company situated at Champahati Station Road, P.S. Baruipur, Srirampore, 24 Parganas South, PIN - 700145, West Bengal on 29.07.2023 which has destroyed the entire factory of the company. Company's assets consisting of stock and property, plant and equipment were burnt in fire. This matter was immediately informed by the Company to Baruipur Fire Station, Baruipur Police Station and Insurance Company. The information about the incident was given to the National Stock Excange of India Limited on 30.07.2023. The company estimated the loss of stock of Rs.2381.60 lakhs and loss of property, plant and equipment of Rs.2120.60 lakhs excluding the salvage value of materials of Stock of Rs.5.07 lakhs and Property, Plant and Equipment of Rs.119.78 lakhs lying in hand due to fire as at the end of the year. This amount of loss has been recognised as an exceptional item and charged to profit and loss account for the year ended on 31.03.2024. The company has lodged the claim with insurance company namely The Oriental Insurance Company Limited against the policy number 311400/11/2023/715 dated 13.03.2023 for the loss suffered by the company. The company's insurance policy is fully covered against the loss of stock and property, plant and equipment by fire. The amount of loss suffered due to fire is yet to be assessed by the insurance company. This situation has led to the dis-continuance of the production process and business operation of the company.

D. K. PARNAMANDKA & CO. KOLKATA Chartered Accountants

SMVD POLYPACK LTD. Kolkata

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10 The Company has incurred net loss of Rs. 5377.66 lakhs during the year ended 31st March, 2024 and has accumulated losses of Rs.4,590.54 lakhs which has fully eroded the net worth of the company. As of that date, the Company's liabilities has exceeded its total assets by Rs.3,045.83 lakhs. The management of the company has the plans and projects in hand to set up new plant in the state of Odisha and has got the provisional land allotment letter from Odisha State Government for setting up of new project. The managment expects to get the plant commissioned within a period of 13 months from the date of commencement of the project and this situation is dependent on the realisation of insurance claim. Looking to the projects in hand, future cash flow projections and pending realisation of insurance claim from the insurance company, the accounts have been prepared under going concern basis.

11 The company has given a detailed intimation of fire which broke out at the factory premises of the company on 29.07.2023 to the bankers of the Company. Appropriate disclosure was being given in the monthly stock statement given to bank containing the Insurance Claim Receivable of Rs.3000.00 lakhs for which the stock insurance policy was taken by the Company. Further, the company has been regular in serving the principal and interest of the term loans during the year except in one case, where Company defaulted in payment of principal of Rs.15.91 lakhs and interest of Rs.2.52 which was due for payment on 25th March, 2024. The same was subsequently paid by the Company on 16.04.2024. The insurance policy "Standard Fire & Special Perils Policy Schedule" taken by the company from The Oriental Insurance Company Limited is fully covered against the loss sufferd by the company and included agreed bank clause and contains the name of two bankers of the Company namely Standard Chartered Bank and Axis Bank. Accordingly, insurance claim receivable will be credited to these bank accounts as per agreed terms and conditions of the policy. In view of the above loan is fully secured though the securities against which loan was obtained has been destroyed by fire.

12 The management of the company strongly believes that the Company will have sufficent future taxable profits in the years to come against which the MAT Credit Entitlememts of Rs.101.67 lakhs will be utilised looking to the projects in hand though presently the Company's production has dis-continued. Accordingly, the same has not been written off in the statement of profit and loss account and shown under the head Other Non-current Assets in Note 15 to the financial statements.

13 Deferred tax assets at the current financial year end have not been accounted for in the books in view of present uncertaininty regarding generation of sufficient future income against which carried forward losses and allowances can be set off in near future on prudent basis. Accordingly, the deferred tax liability brought forward from previous year have been reversed in books in current year.

D. K. PARMANANDKA & CO. KOLKATA Chartered Accountants

For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

SMVD POLYPACK LTD. Kolkata

DATE: 30.05.2024
PLACE: KOLKATA

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SMVD Poly Pack Limited
Standalone Statement of Assets and Liabilities for the year ending 31st March, 2024

(Amount in Lacs.)

Particulars	As at 31.03.2024	As at 31.03.2023
I. EQUITY AND LIABILITIES		
(1) **Shareholder's Funds**		
(a) Share Capital	1,003.01	1,003.01
(b) Reserve and Surplus	(4,048.83)	1,328.83
Total Shareholders' Funds	**(3,045.82)**	**2,331.84**
(2) **Non-Current Liabilities**		
(a) Long-Term Borrowings	332.66	639.57
(b) Deferred Tax Liabilities (net)	-	234.55
(c) Long-Term Provisions	13.33	28.28
Total Non-Current Liabilities	**345.99**	**902.40**
(3) **Current Liabilities**		
(a) Short Term Borrowings	2,474.28	2,642.34
(b) Trade Payables		
Total outstanding of micro enterprises and small enterprises	565.74	-
Total outstanding dues of creditor other than micro enterprises and small enterprises	76.02	1,971.41
(c) Other Current Liabilities	542.08	81.50
(d) Short-Term Provisions	11.53	2.08
Total Current Liabilities	**3,669.65**	**4,697.33**
TOTAL EQUITY & LIABILITIES	**969.82**	**7,931.57**
II. ASSETS		
Non-current Assets		
(1) **Property, Plant & Equipment**		
(a) Tangible Assets	287.83	2,505.08
(b) Capital Work in Progress	-	38.30
(c) Intangible Assets	0.00	0.00
(2) **Non-Current Investments**	49.00	49.00
(3) **Other Non current Assets**	136.24	63.38
Total Non-Current Assets	**473.07**	**2,655.76**
(5) **Current assets**		
(a) Inventories	227.46	3,172.47
(b) Trade Receivables	129.37	1,744.40
(c) Cash and Bank Balances	22.72	67.67
(d) Short-Term Loans and Advances	112.35	286.54
(e) Other Current Assets	4.85	4.73
Total Current Assets	**496.75**	**5,275.81**
TOTAL	**969.82**	**7,931.57**

For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

D. K. PARMANANDKA & CO. KOLKATA Chartered Accountants

SMVD POLYPACK LTD. Kolkata

DATE: 30.05.2024
PLACE: KOLKATA

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SMVD Poly Pack Limited

Statement of Audited Standalone Financial Results for the Half Year ended 31st March, 2024

(Amount in Lacs. except for EPS)

		Half Yearly Ended			Year Ended	
Sl. No	Particulars	31-03-2024 Audited	30-09-2023 Unaudited	31-03-2023 Audited	31-03-2024 Audited	31-03-2023 Audited
	Income					
I.	Revenue from Operations	156.27	2,323.05	4,893.17	2,479.32	7,966.20
II.	Other Income	6.52	0.69	2.44	7.21	54.83
III.	**Total Revenue(I+II)**	**162.79**	**2,323.74**	**4,895.61**	**2,486.53**	**8,021.03**
IV.	**Expenditure**					
	Cost of Materials Consumed	4.39	1,668.02	3,141.93	1,672.41	5,767.09
	Purchase of Stock in trade	-	-	699.18	-	712.15
	Change in Inventories of Finished Goods , Stock in Process and Stores & Spares and traded Goods	270.72	325.06	115.17	595.78	(360.64)
	Employees Benefit Expenses	40.37	169.94	235.73	210.31	483.42
	Finance Cost	181.95	190.43	195.37	372.38	349.91
	Depreciation & Amortisation Expense	4.10	62.47	88.75	66.57	178.99
	Other Expenses	34.43	334.96	431.78	369.39	838.95
	Total Expenses	**535.96**	**2,750.88**	**4,907.91**	**3,286.84**	**7,969.87**
V.	**Profit before Exceptional Items and Extra Ordinary Items (III-IV)**	**(373.17)**	**(427.14)**	**(12.30)**	**(800.31)**	**51.16**
VI.	Exceptional Item	**293.37**	(5,105.20)	(12.75)	**(4,811.83)**	(12.75)
VII.	**Profit before Extra Ordinary Items and tax (V-VI)**	**(79.80)**	**(5,532.34)**	**(25.05)**	**(5,612.14)**	**38.41**
VIII.	Extra Ordinary Items	-	-	-	-	-
IX.	**Profit before Tax (VII-VIII)**	**(79.80)**	**(5,532.34)**	**(25.05)**	**(5,612.14)**	**38.41**
X.	Tax expense:					
	(1) Current Tax	-	-	3.30	-	(6.60)
	(2) Deferred tax	234.55	-	(10.27)	234.55	(10.27)
	(3) MAT Credit Entitlement	-	-	6.60	-	6.60
	(4) Income Tax for Earlier Years	(0.08)	-	(0.93)	(0.08)	(0.93)
XI	**Net Profit (Loss) for the period (IX-X)**	**154.68**	**(5,532.34)**	**(26.36)**	**(5,377.66)**	**27.21**
	Paid up Equity Share Capital (Face value of Re. 10/- each)	**1,003.01**	**1,003.01**	**1,003.01**	**1,003.01**	**1,003.01**
	Reserve excluding Revaluation Reserve as per Balance Sheet of Previous Accounting Year	**1,328.83**	**1,328.83**	**1,808.09**	**1,328.83**	**1,808.09**
XII	Earning per equity share					
	1) Basic/Diluted (Rs.)	1.54	(55.16)	(0.26)	(53.62)	0.27
	2) Basic/Diluted after considering issue of bonus equity shares (Rs.)	1.54	(55.16)	(0.26)	(53.62)	0.27

Date: 30.05.2024
Place: Kolkata

D. K. PARMANANDKA & CO. KOLKATA Chartered Accountants

For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
(Managing Director)
DIN : 00324999

SMVD POLYPACK LTD. Kolkata

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SMVD Poly Pack Limited

Audited Standalone Cash Flow Statement for the Year ended 31st March, 2024

(Amount in Lacs.)

Particulars		Year ended 31.03.2024	Year ended 31.03.2023
A. Cash Flow from Operating Activities			
Net Profit / (Loss) before tax		(5,612.14)	38.41
Adjusted for:			
Add: Depreciation		66.57	178.99
Exceptional Item		4,811.83	12.75
Interest on Loan		372.38	349.91
Less: Interest Income		(1.83)	(3.53)
Less: Exceptional item related to investment activities		(2,120.60)	
Operating Profit Before Extra Ordinary item		**(2,483.79)**	**576.53**
Adjustment for exceptional items		(440.30)	-
Operating Profit Before Working Capital Changes		**(2,924.09)**	**576.53**
Changes in Working Capital			
(Increase)/decrease in Inventories		683.19	(450.31)
Decrease/ (increase) in Trade and Other Receivables		1,792.58	(435.73)
Increase/ (decrease) in Trade and Other Payable		(965.15)	629.39
Decrease/ (increase) in other current assets		-	273.94
Cash generated from/ (used in) Operations		**(1,413.47)**	**593.81**
Direct Taxes Paid (net of refunds)		(3.77)	(4.90)
Net cash flow from/ (used in) Operating Activities	**(A)**	**(1,417.24)**	**588.91**
B. Cash Flow from Investing Activities			
Purchase of fixed assets		(51.48)	(163.35)
Sale of fixed assets		130.74	13.00
Exceptional item		2,120.60	
Investment in Mutual Fund		-	(4.00)
Interest received		1.71	3.45
Long term Provisions		(14.95)	4.01
Other Non Current Assets		(72.86)	(22.31)
Net Cash Flow from/ (used) in Investing Activities	**(B)**	**2,113.76**	**(169.19)**
C. Cash Flow from Financing Activities			
Interest on Loan		(372.67)	(345.20)
Loan taken during the year		-	255.00
Repayment of Loan		(368.80)	(385.17)
Net Cash Flow from / (used) in Financing Activities	**(C)**	**(741.47)**	**(475.37)**
Net Increase/ in Cash and Cash Equivalents (A+B+C)		**(44.95)**	**(55.64)**
Cash and cash equivalents at the beginning of the year		67.67	123.31
Cash and cash equivalents at the end of the year		**22.72**	**67.67**

Place: Kolkata
Date: 30th May, 2024

D.K. PARMANANDKA & CO. KOLKATA Chartered Accountants

For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
(Managing Director)
DIN : 00324999

SMVD POLYPACK LTD. Kolkata

Independent Auditor's Report on Audited Consolidated Financial Results

To the Board of Directors of

SMVD POLY PACK LIMITED

Qualified Opinion

We have audited the accompanying consolidated half yearly financial results of **SMVD POLY PACK LIMITED** ('the Company') and it's One Associate Company for the half year ended March 31, 2024 and the year to date results for the period from April 01, 2023 to March 31, 2024 prepared and being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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 audit report of the other auditor on separate financial statement of the Associate company referred to in Other Matters section below, these Consolidated financial results as well as year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(ii) except for the possible effect of the matter described in the "Basis for Qualified Opinion" paragraph below, give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the loss and other financial information for the half year ended March 31, 2024 and as well as year to date results for the period from April 01, 2023 to March 31, 2024.

Basis for Qualified Opinion

We draw attention to Note 10 regarding erosion of share capital and reserves and surplus, and the accumulated losses have exceeded the Net Worth of the Company. As more fully explained in the above note, a material uncertainty exists that may cast a significant doubt on the Company's ability to continue as a going concern. However, the consolidated financial statements have been prepared by the management on a going concern basis for the reason stated in the aforesaid note.

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 SAs 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 Company, 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 Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of

D.K. PARMANANDKA & CO. KOLKATA Chartered Accountants

Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated financial result.

Matter of Emphasis

a) We draw attention to Note 9 which describes the effects of fire on the Company's manufacturing facility and its consequential impact on the consolidated financial statements and financial position of the Company. Our opinion is not modified in respect of this matter.

b) We draw attention to Note 11 which describes that the secured borrowing facilities used by the company against security of stocks/inventory and property, plant and equipment of the Company, has been considered secured for the reasons as stated in the above note. Our opinion is not modified in respect of this matter.

c) We draw attention to Note 12 where MAT Credit Entitlements have been considered good, to be utilised by the Company based on the future business projections, for the reason stated therein. Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

These half yearly consolidated financial results as well as year to date consolidated financial results have been prepared on the basis of the audited consolidated financial statements. The 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 loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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.

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

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for 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.

D. K. PARMANANDKA & CO. KOLKATA Chartered Accountants

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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results 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 appropriateness of this assumption. 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 Company 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 presentation.

- Obtain sufficient appropriate audit evidence regarding the consolidated financial results of the Company to express an opinion on the consolidated financial results.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results 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 consolidated financial results.

D. K. PARMANANDKA & CO. KOLKATA Chartered Accountants

We communicate with those charged with governance 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.

Other Matters

The consolidated financial results include the results for the half year ended March 31, 2024 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the half year ended on September 30, 2023 which were subject to limited review by us, as required under the Listing Regulations.

For **D. K. PARMANANDKA & CO.**
Chartered Accountants
Firm Registration No. 322388E

D. K. PARMANANDKA & CO. KOLKATA Chartered Accountants

(Rahul Gupta)
Partner
Membership No. 308981
UDIN- 24308981BKEFCX4846

Place: Kolkata
Date: 30th May, 2024

SMVD POLY PACK LIMITED

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Email : smvd513@gmail.com
Website : www.smvdpolypack.com
CIN No. : L25200WB2010PLC141483

SMVD Poly Pack Limited

Notes to the Audited Consolidated Financial result

1 The above results were reviewed by the audit committee and were approved and taken on record by Board of Directors in their meetings held on 30.05.2024

2 The Consolidated Financial Results have been prepared in accordance with the accounting standards as notified under section 133 of the Companies Act, 2013 (Act), read with the relevant rules made thereunder and other accounting principles generally accepted in India.

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 2024 are balancing figures between audited figures for the full year ended 31st March 2024 and unaudited figures upto half year ended 30th September 2023.

5 The above consolidated financial results are available on the website of the company i.e. www.smvdpolypack.com and on the website of the National Stock Exchange Limited.

6 EPS has been calculated, dividing profit after tax/ Number of Shares on each reported date.

7 As per Accounting standard 17 (AS-17) issued by the Institute of Chartered Accountants of India, the segment is reportable only if it account for more than 10% of the total revenue, result or assets. The Company operates under two segment, viz. plastic products and water coconut, but the later segment doesn't account for more than 10% of the total revenue, result or assets. As a result their is only one reportable segment i.e Plastic Product, and hence no additional disclosure are required.

8 The Company is listed on the SME Platform of the National Stock Exchange (NSE Emerge). The disclosure as applicable, have been furnished.

9 A massive fire broke out at the factory premises of the company situated at Champahati Station Road, P.S. Baruipur, Srirampore, 24 Parganas South, PIN - 700145, West Bengal on 29.07.2023 which has destroyed the entire factory of the company. Company's assets consisting of stock and property, plant and equipment were burnt in fire. This matter was immediately informed by the Company to Baruipur Fire Station, Baruipur Police Station and Insurance Company. The information about the incident was given to the National Stock Excange of India Limited on 30.07.2023. The company estimated the loss of stock of Rs.2381.60 lakhs and loss of property, plant and equipment of Rs.2120.60 lakhs excluding the salvage value of materials of Stock of Rs.5.07 lakhs and Property, Plant and Equipment of Rs.119.78 lakhs lying in hand due to fire as at the end of the year. This amount of loss has been recognised as an exceptional item and charged to profit and loss account for the year ended on 31.03.2024. The company has lodged the claim with insurance company namely The Oriental Insurance Company Limited against the policy number 311400/11/2023/715 dated 13.03.2023 for the loss suffered by the company. The company's insurance policy is fully covered against the loss of stock and property, plant and equipment by fire. The amount of loss suffered due to fire is yet to be assessed by the insurance company. This situation has led to the dis-continuance of the production process and business operation of the company.

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SMVD POLYPACK LTD. Kolkata

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10 The Company has incurred net loss of Rs. 5377.66 lakhs during the year ended 31st March, 2024 and has accumulated losses of Rs.4,590.54 lakhs which has fully eroded the net worth of the company. As of that date, the Company's liabilities has exceeded its total assets by Rs.3,045.83 lakhs. The management of the company has the plans and projects in hand to set up new plant in the state of Odisha and has got the provisional land allotment letter from Odisha State Government for setting up of new project. The managment expects to get the plant commissioned within a period of 13 months from the date of commencement of the project and this situation is dependent on the realisation of insurance claim. Looking to the projects in hand, future cash flow projections and pending realisation of insurance claim from the insurance company, the accounts have been prepared under going concern basis.

11 The company has given a detailed intimation of fire which broke out at the factory premises of the company on 29.07.2023 to the bankers of the Company. Appropriate disclosure was being given in the monthly stock statement given to bank containing the Insurance Claim Receivable of Rs.3000.00 lakhs for which the stock insurance policy was taken by the Company. Further, the company has been regular in serving the principal and interest of the term loans during the year except in one case, where Company defaulted in payment of principal of Rs.15.91 lakhs and interest of Rs.2.52 which was due for payment on 25th March, 2024. The same was subsequently paid by the Company on 16.04.2024. The insurance policy "Standard Fire & Special Perils Policy Schedule" taken by the company from The Oriental Insurance Company Limited is fully covered against the loss sufferd by the company and included agreed bank clause and contains the name of two bankers of the Company namely Standard Chartered Bank and Axis Bank. Accordingly, insurance claim receivable will be credited to these bank accounts as per agreed terms and conditions of the policy. In view of the above loan is fully secured though the securities against which loan was obtained has been destroyed by fire.

12 The management of the company strongly believes that the Company will have sufficent future taxable profits in the years to come against which the MAT Credit Entitlememts of Rs.101.67 lakhs will be utilised looking to the projects in hand though presently the Company's production has dis-continued. Accordingly, the same has not been written off in the statement of profit and loss account and shown under the head Other Non-current Assets in Note 15 to the financial statements.

13 Deferred tax assets at the current financial year end have not been accounted for in the books in view of present uncertaininty regarding generation of sufficient future income against which carried forward losses and allowances can be set off in near future on prudent basis. Accordingly, the deferred tax liability brought forward from previous year have been reversed in books in current year.

For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

DATE: 30.05.2024
PLACE: KOLKATA

D. K. PARMANANDKA & CO. KOLKATA Chartered Accountants

SMVD POLYPACK LTD. Kolkata

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SMVD Poly Pack Limited
Consolidated Statement of Assets and Liabilities for the year ending 31st March, 2024

(Amount in Lacs.)

Particulars	As at 31.03.2024	As at 31.03.2023
I. EQUITY AND LIABILITIES		
(1) **Shareholder's Funds**		
(a) Share Capital	1,003.01	1,003.01
(b) Reserve and Surplus	(4,048.05)	1,329.60
Total Shareholders' Funds	**(3,045.04)**	**2,332.61**
(2) **Non-Current Liabilities**		
(a) Long-Term Borrowings	332.66	639.57
(b) Deferred Tax Liabilities (net)	-	234.55
(c) Long-Term Provisions	13.33	28.28
Total Non-Current Liabilities	**345.99**	**902.40**
(3) **Current Liabilities**		
(a) Short Term Borrowings	2,474.28	2,642.34
(b) Trade Payables		
Total outstanding of micro enterprises and small enterprises	565.74	-
Total outstanding dues of creditor other than micro enterprises and small enterprises	76.02	1,971.41
(c) Other Current Liabilities	542.08	81.50
(d) Short-Term Provisions	11.53	2.08
Total Current Liabilities	**3,669.65**	**4,697.33**
TOTAL EQUITY & LIABILITIES	**970.60**	**7,932.34**
II. ASSETS		
Non-current Assets		
(1) **Property, Plant & Equipment**		
(a) Tangible Assets	287.83	2,505.08
(b) Intangible Assets	0.00	0.00
(c) Capital Work in Progress	-	38.30
(2) **Non-Current Investments**	49.77	49.77
(3) **Other Non current Assets**	136.24	63.38
Total Non-Current Assets	**473.84**	**2,656.53**
(5) **Current assets**		
(a) Inventories	227.46	3,172.47
(b) Trade Receivables	129.37	1,744.40
(c) Cash and Bank Balances	22.72	67.67
(d) Short-Term Loans and Advances	112.35	286.54
(e) Other Current Assets	4.85	4.73
Total Current Assets	**496.75**	**5,275.81**
TOTAL	**970.60**	**7,932.34**

D.K. PARMANANDKA & CO. KOLKATA Chartered Accountants

For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

SMVD POLYPACK LTD. Kolkata

DATE: 30.05.2024
PLACE: KOLKATA

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SMVD Poly Pack Limited

Statement of Audited Consolidated Financial Results for the Half Year ended 31st March, 2024

(Amount in Lacs. except for EPS)

Sl. No	Particulars	Half Yearly Ended			Year Ended	
		31-03-2024 Audited	30-09-2023 Unaudited	31-03-2023 Audited	31-03-2024 Audited	31-03-2023 Audited
	Income					
I.	Revenue from Operations	156.27	2,323.05	4,893.17	2,479.32	7,966.20
II.	Other Income	6.52	0.69	2.44	7.21	54.83
III.	**Total Revenue(I+II)**	**162.79**	**2,323.74**	**4,895.61**	**2,486.53**	**8,021.03**
IV.	**Expenditure**					
	Cost of Materials Consumed	4.39	1,668.02	3,141.93	1,672.41	5,767.09
	Purchase of Stock in trade	-	-	699.18	-	712.15
	Change in Inventories of Finished Goods , Stock in Process and Stores & Spares and traded Goods	270.72	325.06	115.17	595.78	(360.64)
	Employees Benefit Expenses	40.37	169.94	235.73	210.31	483.42
	Finance Cost	181.95	190.43	195.37	372.38	349.91
	Depreciation & Amortisation Expense	4.10	62.47	88.75	66.57	178.99
	Other Expenses	34.43	334.96	431.78	369.39	838.95
	Total Expenses	**535.96**	**2,750.88**	**4,907.91**	**3,286.84**	**7,969.87**
V.	**Profit before Exceptional Items and Extra Ordinary Items (III-IV)**	**(373.17)**	**(427.14)**	**(12.30)**	**(800.31)**	**51.16**
VI.	Exceptional Item	**293.37**	(5,105.20)	(12.75)	**(4,811.83)**	(12.75)
VII.	**Profit before Extra Ordinary Items and tax (V-VI)**	**(79.80)**	**(5,532.34)**	**(25.05)**	**(5,612.14)**	**38.41**
VIII.	Extra Ordinary Items	-	-	-	-	-
IX.	**Profit before Tax (VII-VIII)**	**(79.80)**	**(5,532.34)**	**(25.05)**	**(5,612.14)**	**38.41**
X.	Tax expense:					
	(1) Current Tax	-	-	3.30	-	(6.60)
	(2) Deferred tax	234.55	-	(10.27)	234.55	(10.27)
	(3) MAT Credit Entitlement	-	-	6.60	-	6.60
	(4) Income Tax for Earlier Years	(0.08)	-	(0.93)	(0.08)	(0.93)
XI	**Net Profit (Loss) for the period (IX-X)**	**154.68**	**(5,532.34)**	**(26.36)**	**(5,377.66)**	**27.21**
XII	Share of Profit from Associate	0.33	(0.32)	0.41	0.01	0.37
XII	**Net Profit (Loss) for the period (VII+VIII)**	**155.00**	**(5,532.66)**	**(25.95)**	**(5,377.66)**	**27.58**
	Paid up Equity Share Capital (Face value of Re. 10/- each)	**1,003.01**	**1,003.01**	**1,003.01**	**1,003.01**	**1,003.01**
	Reserve excluding Revaluation Reserve as per Balance Sheet of Previous Accounting Year	**1,329.60**	**1,329.60**	**1,808.50**	**1,329.60**	**1,808.50**
XIV	Earning per equity share					
	1) Basic/Diluted (Rs.)	1.54	(55.16)	(0.26)	(53.62)	0.27
	2) Basic/Diluted after considering issue of bonus equity shares (Rs.)	1.54	(55.16)	(0.26)	(53.62)	0.27

Date: 30.05.2024
Place: Kolkata

D.K. PARMANANDKA & CO. KOLKATA Chartered Accountants

For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

SMVD POLYPACK LTD. Kolkata

SMVD POLY PACK LIMITED

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SMVD Poly Pack Limited

Audited Consolidated Cash Flow Statement for the Year ended 31st March, 2024

(Amount in Lacs.)

	Particulars		Year ended 31.03.2024	Year ended 31.03.2023
A.	**Cash Flow from Operating Activities**			
	Net Profit / (Loss) before tax		(5,612.14)	38.41
	Adjusted for:			
	Add: Depreciation		66.57	178.99
	Exceptional Item		4,811.83	12.75
	Interest on Loan		372.38	349.91
	Less: Interest Income		(1.83)	(3.53)
	Less: Exceptional item related to investment activities		(2,120.60)	-
	Operating Profit Before Extra Ordinary item		**(2,483.79)**	**576.53**
	Adjustment for exceptional items		(440.30)	-
	Operating Profit Before Working Capital Changes		**(2,924.09)**	**576.53**
	Changes in Working Capital			
	(Increase)/decrease in Inventories		683.19	(450.31)
	Decrease/ (increase) in Trade and Other Receivables		1,792.58	(435.73)
	Increase/ (decrease) in Trade and Other Payable		(965.15)	629.39
	Decrease/ (increase) in other current assets		-	273.94
	Cash generated from/ (used in) Operations		**(1,413.47)**	**593.81**
	Direct Taxes Paid (net of refunds)		(3.77)	(4.90)
	Net cash flow from/ (used in) Operating Activities	(A)	**(1,417.24)**	**588.91**
B.	**Cash Flow from Investing Activities**			
	Purchase of fixed assets		(51.48)	(163.35)
	Sale of fixed assets		130.74	13.00
	Exceptional item		2,120.60	
	Investment in Mutual Fund		(0.01)	(4.00)
	Interest received		1.71	3.45
	Long term Provisions		(14.95)	4.01
	Other Non Current Assets		(72.86)	(22.31)
	Net Cash Flow from/ (used) in Investing Activities	(B)	**2,113.76**	**(169.19)**
C.	**Cash Flow from Financing Activities**			
	Interest on Loan		(372.67)	(345.20)
	Loan taken during the year		-	255.00
	Repayment of Loan		(368.80)	(385.17)
	Net Cash Flow from / (used) in Financing Activities	(C)	**(741.47)**	**(475.37)**
	Net Increase/ in Cash and Cash Equivalents (A+B+C)		**(44.95)**	**(55.64)**
	Cash and cash equivalents at the beginning of the year		67.67	123.31
	Cash and cash equivalents at the end of the year		**22.72**	**67.67**

Place: Kolkata
Date: 30th May, 2024

D.K. PARMANANDKA & CO. KOLKATA Chartered Accountants

For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
(Managing Director)
DIN : 00324999

SMVD POLYPACK LTD. Kolkata