

INDEPENDENT AUDITOR'S REVIEW REPORT

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

We have reviewed the accompanying statement of Unaudited Financial Results of M/s SMVD Poly Pack Ltd ("the company") for the half year ended 30th September 2018.

This Financial Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this financial 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 misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of unaudited financial result prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Chartered Accountants

Firm Registration No: 322388E



D.K. Parmanandka

(Dilip Kumar Parmanandka)

Partner

Membership No: 056252

Place: Kolkata

Date: 14.11.2018

SMVD POLY PACK LIMITED

71 BRB BASU ROAD, BLOCK -A 513,5TH FLOOR

KOLKATA – 700001 INDIA

PHONE: 9133 22350460, 22354254, Cell: 91 9330866856

Email: smvd513@gmail.com

Website: www.smvdpolypack.com

CIN No. L25200WB2010PLC141483

SMVD Poly Pack Limited

Statement of Assets and Liabilities

(Amount in Lacs.)

Particulars	As at 30.09.2018	As at 31.03.2018
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	496.54	496.54
(b) Reserves and Surplus	1,538.37	1,337.07
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	1,689.94	681.49
(b) Deffered Tax Liabilities (net)	136.66	136.66
(c) Long-Term Provisions	4.45	4.13
(3) Current Liabilities		
(a) Short Term Borrowings	732.33	752.97
(b) Trade Payables	319.17	413.55
(c) Other Current Liabilities	69.93	428.72
(d) Short-Term Provisions	152.26	49.12
TOTAL	5,139.63	4,300.24
II. ASSETS		
Non-current Assets		
(1) Fixed Assets		
(a) Tangible Assets	1,879.46	1,499.29
(b) Capital Work in Progress	852.81	679.75
(2) Non-Current Investments	13.00	13.00
(3) Long-Term Loans and Advances	0.66	1.01
(4) Current assets		
(a) Inventories	1,410.88	1,201.82
(b) Trade Receivables	540.79	410.85
(c) Cash and Bank Balances	140.92	69.17
(d) Short-Term Loans and Advances	270.04	394.27
(e) Other Current Assets	31.08	31.08
TOTAL	5,139.63	4,300.24

Date: 14.11.2018

Place: Kolkata

For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
DIN : 00324999



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SMVD Poly Pack Limited

Statement of Unaudited Financial Results for the Half Year ended 30th September, 2018

(Amount in Lacs.)

Sl. No	Particulars	Half Yearly Ended			Year Ended
		30-09-2018 Unaudited	31-03-2018 Unaudited	30-09-2017 Unaudited	31-03-2018 Audited
	Income				
I.	Revenue from Operations	2,196.87	2,415.35	2,307.29	4,722.63
II.	Other Income	8.25	14.05	9.50	23.55
III.	Total Revenue(I+II)	2,205.13	2,429.40	2,316.78	4,746.18
IV.	Expenditure				
	Cost of Materials Consumed	1,832.93	1,462.63	1,803.53	3,266.16
	Purchase of Trading Goods	202.40	506.91	74.11	581.01
	Change in Inventories of Finished Goods , Stock in Process and Stores & Spares and traded Goods	(601.78)	(50.77)	(111.97)	(162.74)
	Employees Benefit Expenses	72.20	54.80	44.69	99.49
	Finance Cost	78.35	96.04	92.85	188.89
	Depreciation & Amortisation Expense	47.92	44.72	44.66	89.38
	Other Expenses	292.40	209.40	233.08	442.48
	Total Expenses	1,924.41	2,323.73	2,180.94	4,504.68
V.	Profit before Exceptional Items and Extra Ordinary Items (III-IV)	280.71	105.67	135.84	241.50
VI.	Exceptional Item	(1.82)	(0.76)	-	(0.76)
VII.	Profit before Extra Ordinary Items and tax (V-VI)	278.89	104.91	135.84	240.74
VIII.	Extra Ordinary Items	-	-	-	-
IX.	Profit before Tax (VII-VIII)	278.89	104.91	135.84	240.74
X.	Tax expense:				
	(1) Current Tax	(77.59)	(23.28)	(25.81)	(49.08)
	(2) Deferred tax	-	(8.88)	-	(8.88)
	(3) MAT Credit Entitlement	-	31.08	-	31.08
XI.	Net Profit (Loss) for the period (IX-X)	201.30	103.83	110.03	213.86
XII.	Earning per equity share				
	(1) Basic	4.05	3.33	5.48	6.85
	(2) Diluted	4.05	3.33	5.48	6.85

Notes:

- 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 14-11-2018.
- 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, 2018.
- The figures of the previous period have been regrouped/ rearranged wherever found necessary, to make them comparable with the figures of the current period.
- The figures of the half year ended 31st March 2018 are balancing figures between audited figures for the full year ended 31st March 2018 and unaudited figures upto half year ended 30th September 2017.
- 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.
- EPS has been calculated, dividing profit after tax/ Number of Shares on each reported date.
- Provision for Depreciation has been made as per the provisions of the Companies Act, 2013 for 6 months.
- The company operates under two segments, viz. Plastic Products & Water Coconut.
- No Provision for deferred tax has been made and the same shall be provided at the year end. .
- The Company is listed on the SME Platform of the National Stock Exchange (NSE Emerge). The disclosure as applicable, have been furnished.

Date: 14.11.2018

Place: Kolkata


 Pramod Kumar Agarwal
 (Managing Director)
 DIN : 00324999



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UNAUDITED SEGMENT INFORMATION FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2018

(Amount in Lacs.)

Sl. No	Particulars	Half Yearly Ended	Year Ended
		30-09-2018 Unaudited	31-03-2018 Audited
1	Segment Assets		
	Plastic Products	5,010.17	4,258.24
	Water Coconut	76.02	18.33
	Unallocated	53.45	23.67
	Total Assets	5,139.64	4,300.24
2	Segment Liabilities		
	Plastic Products	2,973.03	2,417.52
	Water Coconut	82.62	-
	Unallocated	49.08	49.12
	Total Liabilities	3,104.73	2,466.64

Date: 14.11.2018
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UNAUDITED SEGMENT INFORMATION FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2018

(Amount in Lacs.)

Sl. No	Particulars	Half Yearly Ended		Year Ended	
		30-09-2018 Unaudited	31-03-2018 Unaudited	30-09-2017 Unaudited	31-03-2018 Audited
1	Segment Revenue				
	Plastic Products	1,798.24	2,258.28	2,215.72	4,474.00
	Water Coconut	406.89	171.12	101.06	272.18
	Net Sale/ Income from Operation	2,205.13	2,429.40	2,316.78	4,746.18
2	Segment Expenditure				
	Plastic Products	1,652.84	2,218.9	2,058.41	4,277.35
	Water Coconut	266.29	104.6	110.99	215.64
	Total Expenditure	1,919.13	2,323.59	2,169.40	4,492.99
3	Segment Results				
	Plastic Products	145.40	39.33	157.32	196.65
	Water Coconut	140.60	66.48	(9.94)	56.54
	Total Segment Profit before Tax	286.00	105.81	147.38	253.19
	Other Unallocated Expenditure	7.11	0.9	11.54	12.45
	Profit Before Tax	278.89	104.90	135.84	240.74
	Tax expense:				
	(1) Current Tax	(77.59)	(23.28)	(25.81)	(49.08)
	(2) Deferred tax	-	(8.88)	-	(8.88)
	(3) MAT Credit Entitlement	-	31.08	-	31.08
	Profit After Tax	201.30	103.83	110.03	213.86

Date: 14.11.2018
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