

**Independent Auditor's Report on Audited Standalone Financial Results**

To the Board of Directors of

**SMVD POLY PACK LIMITED** (Formerly known as **SMVD POLY PACK PRIVATE LIMITED**)

**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, 2022 and the year to date results for the period from April 01, 2021 to March 31, 2022, 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 ('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) 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 net profit and other financial information for the half year ended March 31, 2022 and as well as year to date results for the period from April 01, 2021 to March 31, 2022.

**Basis for Opinion**

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

**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 net profit 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 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



# **D. K. Parmanandka & Co.**

Chartered Accountants

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.

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, 2022 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the half year ended on September 30, 2021 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



A handwritten signature in black ink, appearing to read "Rahul Gupta".

**(Rahul Gupta)**  
Partner

Membership No. 308981

UDIN -**22308981AJWXHM3093**

Place: Kolkata  
Date: 30<sup>th</sup> May, 2022

# SMVD POLY PACK LIMITED

Regd. Office : 16, Strand Road, Diamond Heritage, 8th Floor,  
 Suit No.804B, Kolkata - 700 001, INDIA  
 PHONE : 91 33 2235 0460, 2235 4254, Cell : 91 9330866856  
 Fax : 91 33 2235 4254, E-mail : smvd513@gmail.com  
 Website : www.smvdpolypack.com  
 CIN : L25200WB2010PLC141483

**SMVD Poly Pack Limited**  
**Formerly known as SMVD Poly Pack Pvt. Ltd.**  
**Standalone Statement of Assets and Liability**

(Amount in Lacs.)

Particulars	As at 31.03.2022	As at 31.03.2021
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	496.54	496.54
(b) Reserve and Surplus	1,808.09	1,703.47
<b>Total Shareholders' Funds</b>	<b>2,304.63</b>	<b>2,200.01</b>
<b>(2) Non-Current Liabilities</b>		
(a) Long-Term Borrowings	769.73	1,133.02
(b) Deferred Tax Liabilities (net)	224.28	215.25
(c) Long-Term Provisions	24.27	16.00
<b>Total Non-Current Liabilities</b>	<b>1,018.28</b>	<b>1,364.27</b>
<b>(3) Current Liabilities</b>		
(a) Short Term Borrowings	2,453.18	2,175.98
(b) Trade Payables		
Total outstanding of micro enterprises and small enterprises	-	-
Total outstanding dues of creditor other than micro enterprises and small enterprises	1,316.21	553.58
(c) Other Current Liabilities	291.61	190.05
(d) Short-Term Provisions	1.88	4.26
<b>Total Current Liabilities</b>	<b>4,062.88</b>	<b>2,923.87</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>7,385.79</b>	<b>6,488.15</b>
<b>II. ASSETS</b>		
<b>Non-current Assets</b>		
<b>(1) Property, Plant &amp; Equipment</b>		
(a) Tangible Assets	2,516.55	2,625.69
(b) Capital Work in Progress	68.21	0.70
(c) Intangible Assets	-	0.05
<b>(2) Non-Current Investments</b>	45.00	13.00
<b>(3) Long-Term Loans and Advances</b>	-	0.00
<b>(4) Other Non current Assets</b>	41.07	7.51
<b>Total Non-Current Assets</b>	<b>2,670.83</b>	<b>2,646.95</b>
<b>(5) Current assets</b>		
(a) Inventories	2,722.16	2,231.99
(b) Trade Receivables	1,319.87	1,191.41
(c) Cash and Bank Balances	123.31	146.18
(d) Short-Term Loans and Advances	271.03	271.38
(e) Other Current Assets	278.59	0.24
<b>Total Current Assets</b>	<b>4,714.96</b>	<b>3,841.20</b>
<b>TOTAL</b>	<b>7,385.79</b>	<b>6,488.15</b>



For SMVD Poly Pack Ltd.

*(Signature)*  
 Pramod Kumar Agarwal  
 (Managing Director)  
 DIN: 00324999



DATE: 30.05.2022  
 PLACE: KOLKATA

# SMVD POLY PACK LIMITED

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CIN : L25200WB2010PLC141483

## SMVD Poly Pack Limited

### Statement of Audited Standalone Financial Results for the Half Year ended 31st March, 2022 (Amount in Lacs. except for EPS)

Sl. No	Particulars	Half Yearly Ended			Year Ended	
		31-03-2022 Audited	30-09-2021 Unaudited	31-03-2021 Audited	31-03-2022 Audited	31-03-2021 Audited
	<b>Income</b>					
I.	Revenue from Operations	4,613.43	4,010.70	4,023.93	8,624.13	6,830.82
II.	Other Income	3.93	1.93	2.77	5.86	6.06
III.	<b>Total Revenue(I+II)</b>	<b>4,617.36</b>	<b>4,012.63</b>	<b>4,026.70</b>	<b>8,629.99</b>	<b>6,836.89</b>
IV.	<b>Expenditure</b>					
	Cost of Materials Consumed	3,564.57	3,110.17	2,769.78	6,674.74	4,563.33
	Purchase of Stock in trade	18.36	123.59	293.96	141.95	674.80
	Change in Inventories of Finished Goods, Stock in Process and Stores & Spares and traded Goods	(119.63)	(302.25)	(119.66)	(421.88)	(200.14)
	Employees Benefit Expenses	242.04	217.93	179.48	459.97	312.82
	Finance Cost	223.55	158.25	204.15	381.80	384.11
	Depreciation & Amortisation Expense	86.84	86.97	84.62	173.81	169.30
	Other Expenses	590.10	485.21	486.95	1,075.31	882.79
	<b>Total Expenses</b>	<b>4,605.83</b>	<b>3,879.87</b>	<b>3,899.28</b>	<b>8,485.70</b>	<b>6,786.99</b>
V.	<b>Profit before Exceptional Items and Extra Ordinary Items (III-IV)</b>	<b>11.53</b>	<b>132.76</b>	<b>127.42</b>	<b>144.29</b>	<b>49.88</b>
VI.	Exceptional Item	(5.68)	-	-	(5.68)	-
VII.	<b>Profit before Extra Ordinary Items and tax (V-VI)</b>	<b>5.85</b>	<b>132.76</b>	<b>127.42</b>	<b>138.61</b>	<b>49.88</b>
VIII.	Extra Ordinary Items	-	-	-	-	-
IX.	<b>Profit before Tax (VII-VIII)</b>	<b>5.85</b>	<b>132.76</b>	<b>127.42</b>	<b>138.61</b>	<b>49.88</b>
X.	Tax expense:					
	(1) Current Tax	(2.61)	(22.16)	(8.49)	(24.77)	(8.49)
	(2) Deferred tax	(9.03)	-	(3.67)	(9.03)	(3.68)
	(3) MAT Credit Entitlement	(0.10)	-	8.49	(0.10)	8.49
	(4) Income Tax for Earlier Years	(0.08)	-	2.32	(0.08)	2.32
XI.	<b>Net Profit (Loss) for the period (IX-X)</b>	<b>(5.97)</b>	<b>110.60</b>	<b>126.07</b>	<b>104.63</b>	<b>48.53</b>
	Paid up Equity Share Capital (Face value of Re. 10/- each)	496.54	496.54	496.54	496.54	496.54
	Reserve excluding Revaluation Reserve as per Balance Sheet of Previous Accounting Year	1,703.47	1,703.47	1,654.94	1,703.47	1,654.94
XII.	Earning per equity share					
	(1) Basic	(0.12)	2.23	2.54	2.11	0.98
	(2) Diluted	(0.12)	2.23	2.54	2.11	0.98

Date: 30.05.2022  
Place: Kolkata



For SMVD Poly Pack Ltd.

  
Pramod Kumar Agarwal  
(Managing Director)  
DIN : 00324999



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## SMVD Poly Pack Limited

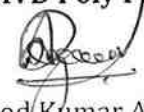
### Audited Standalone Cash Flow Statement for the Year ended 31st March, 2022

(Amount in Lacs.)

Particulars	AS ON 31.03.2022	AS ON 31.03.2021
<b>A. Cash Flow from Operating Activities</b>		
Net Profit / (Loss) before tax	138.61	49.88
<b>Adjusted for:</b>		
Add: Depreciation	173.81	169.30
Exceptional Item	5.68	-
Interest on Loan Exp	381.80	384.12
Less: Interest Income	(5.86)	(6.06)
TUF Subsidy on Interest & CC	-	-
<b>Operating Profit Before Extra Ordinary item</b>	<b>694.04</b>	<b>597.24</b>
Extra Ordinary Item	-	-
<b>Operating Profit Before Working Capital Changes</b>	<b>694.04</b>	<b>597.24</b>
<b>Movement in Working Capital</b>		
(Increase)/decrease in Inventories	(490.18)	(296.10)
Decrease/ (increase) in Trade and Other Receivables	(125.93)	(214.56)
Increase/ (decrease) in Trade and Other Payable	1,178.32	(2.67)
Decrease/ (increase) in other current assets	(277.94)	-
<b>Cash generated from/ (used in) Operations</b>	<b>978.31</b>	<b>83.91</b>
Direct Taxes Paid (net of refunds)	(30.86)	(23.68)
<b>Net cash flow from/ (used in) Operating Activities</b>	<b>947.45</b>	<b>60.23</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of fixed assets	(144.82)	(46.27)
Sale of fixed assets	7.00	-
Investment in Mutual Funds	(32.00)	-
Interest received	5.45	6.27
Long term Provisions	8.27	4.37
Loan Term Loans And Advance (Assets)	-	(4.08)
Other Non Current Assets	(33.55)	34.18
<b>Net Cash Flow from/ (used) in Investing Activities</b>	<b>(189.65)</b>	<b>(5.52)</b>
<b>C. Cash Flow from Financing Activities</b>		
Interest on loan Expenses	(424.29)	(341.62)
Loan taken during the year	-	563.00
Repayment of Loan	(356.38)	(252.49)
<b>Net Cash Flow from / (used) in Financing Activities</b>	<b>(780.67)</b>	<b>(31.11)</b>
<b>Net Increase/ in Cash and Cash Equivalents (A+B+C)</b>	<b>(22.87)</b>	<b>23.59</b>
Cash and cash equivalents at the beginning of the year	146.18	122.59
Cash and cash equivalents at the end of the year	<b>123.31</b>	<b>146.18</b>

For SMVD Poly Pack Ltd.



  
 Pramod Kumar Agarwal  
 (Managing Director)  
 DIN: 00324999

Date: 30.05.2022  
 Place: Kolkata

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## SMVD Poly Pack Limited

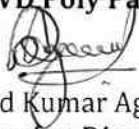
### Notes to the Audited Standalone Financial result

- 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 30.05.2022
- 2 The Financial Results have been prepared in accordance with the accounting standard 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 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.
- 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.

DATE: 30.05.2022  
PLACE: KOLKATA



For SMVD Poly Pack Ltd.

  
Pramod Kumar Agarwa  
(Managing Director)  
DIN: 00324999



**Independent Auditor's Report on Audited Consolidated Financial Results**

To the Board of Directors of

**SMVD POLY PACK LIMITED (Formerly known as SMVD POLY PACK PRIVATE LIMITED)**

**Opinion**

We have audited the accompanying consolidated half yearly financial results of **SMVD POLY PACK LIMITED** ('the Company') and its One Associate Company for the half year ended March 31, 2022 and the year to date results for the period from April 01, 2021 to March 31, 2022 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 ('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) 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 net profit and other financial information for the half year ended March 31, 2022 and as well as year to date results for the period from April 01, 2021 to March 31, 2022.

**Basis for Opinion**

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 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~

**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 net profit 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.

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

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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. 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.



# **D. K. Parmanandka & Co.**

Chartered Accountants

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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.

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, 2022 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the half year ended on September 30, 2021 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



A handwritten signature in black ink, appearing to read "Rahul Gupta".

**(Rahul Gupta)**

Partner

Membership No. 308981

UDIN - **22308981AJWYAG9540**

Place: Kolkata

Date: 30<sup>th</sup> May, 2022

# SMVD POLY PACK LIMITED

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 Website : www.smvdpolypack.com  
 CIN : L25200WB2010PLC141483 SMVD Poly Pack Limited

Formerly known as SMVD Poly Pack Pvt. Ltd.

## Consolidated Statement of Assets and Liability

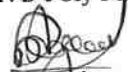
(Amount in Lacs.)

Particulars	As at 31.03.2022	As at 31.03.2021
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	496.54	496.54
(b) Reserve and Surplus	1,808.50	1,703.87
<b>Total Shareholders' Funds</b>	<b>2,305.04</b>	<b>2,200.41</b>
<b>(2) Non-Current Liabilities</b>		
(a) Long-Term Borrowings	769.73	1,133.02
(b) Deferred Tax Liabilities (net)	224.28	215.25
(c) Long-Term Provisions	24.27	16.00
<b>Total Non-Current Liabilities</b>	<b>1,018.28</b>	<b>1,364.27</b>
<b>(3) Current Liabilities</b>		
(a) Short Term Borrowings	2,453.18	2,175.98
(b) Trade Payables		
Total outstanding of micro enterprises and small enterprises	-	-
Total outstanding dues of creditor other than micro enterprises and small enterprises	1,316.21	553.58
(c) Other Current Liabilities	291.61	190.05
(d) Short-Term Provisions	1.88	4.26
<b>Total Current Liabilities</b>	<b>4,062.88</b>	<b>2,923.87</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>7,386.20</b>	<b>6,488.55</b>
<b>II. ASSETS</b>		
<b>Non-current Assets</b>		
<b>(1) Property, Plant &amp; Equipment</b>		
(a) Tangible Assets	2,516.55	2,625.69
(b) Capital Work in Progress	68.21	0.70
(c) Intangible Assets	-	0.05
<b>(2) Non-Current Investments</b>	45.40	13.40
<b>(3) Long-Term Loans and Advances</b>	-	0.00
<b>(4) Other Non current Assets</b>	41.07	7.51
<b>Total Non-Current Assets</b>	<b>2,671.24</b>	<b>2,647.35</b>
<b>(5) Current assets</b>		
(a) Inventories	2,722.16	2,231.99
(b) Trade Receivables	1,319.87	1,191.41
(c) Cash and Bank Balances	123.31	146.18
(d) Short-Term Loans and Advances	271.03	271.38
(e) Other Current Assets	278.59	0.24
<b>Total Current Assets</b>	<b>4,714.96</b>	<b>3,841.20</b>
<b>TOTAL</b>	<b>7,386.20</b>	<b>6,488.55</b>



DATE: 30.05.2022  
 PLACE: KOLKATA

For SMVD Poly Pack Ltd.

  
 Pramod Kumar Agarwal  
 (Managing Director)  
 DIN: 00324999



# SMVD POLY PACK LIMITED

Regd. Office : 16, Strand Road, Diamond Heritage, 8th Floor,  
 Suit No 804B, Kolkata - 700 001, INDIA  
 PHONE : 91 33 2235 0460, 2235 4254, Cell : 91 9330866856  
 Fax : 91 33 2235 4254, E-mail : smvd513@gmail.com  
 Website : www.smvdpolypack.com  
 CIN : L25200WB2010PLC141483

## SMVD Poly Pack Limited

### Statement of Audited Consolidated Financial Results for the Half Year ended 31st March, 2022 (Amount in Lacs. except for EPS)

Sl. No	Particulars	Half Yearly Ended			Year Ended	
		31-03-2022 Audited	30-09-2021 Unaudited	31-03-2021 Audited	31-03-2022 Audited	31-03-2021 Audited
	<b>Income</b>					
I.	Revenue from Operations	4,613.43	4,010.70	4,023.93	8,624.13	6,830.82
II.	Other Income	3.93	1.93	2.77	5.86	6.06
III.	<b>Total Revenue(I+II)</b>	<b>4,617.36</b>	<b>4,012.63</b>	<b>4,026.70</b>	<b>8,629.99</b>	<b>6,836.89</b>
IV.	<b>Expenditure</b>					
	Cost of Materials Consumed	3,564.57	3,110.17	2,769.78	6,674.74	4,563.33
	Purchase of Stock in trade	18.36	123.59	293.96	141.95	674.80
	Change in Inventories of Finished Goods, Stock in Process and Stores & Spares and traded Goods	(119.63)	(302.25)	(119.66)	(421.88)	(200.14)
	Employees Benefit Expenses	242.04	217.93	179.48	459.97	312.82
	Finance Cost	223.55	158.25	204.15	381.80	384.11
	Depreciation & Amortisation Expense	86.84	86.97	84.62	173.81	169.30
	Other Expenses	590.10	485.21	486.95	1,075.31	882.79
	<b>Total Expenses</b>	<b>4,605.83</b>	<b>3,879.87</b>	<b>3,899.28</b>	<b>8,485.70</b>	<b>6,786.99</b>
V.	<b>Profit before Exceptional Items and Extra Ordinary Items (III-IV)</b>	<b>11.53</b>	<b>132.76</b>	<b>127.42</b>	<b>144.29</b>	<b>49.88</b>
VI.	Exceptional Item	(5.68)	-	-	(5.68)	-
VII.	<b>Profit before Extra Ordinary Items and tax (V-VI)</b>	<b>5.85</b>	<b>132.76</b>	<b>127.42</b>	<b>138.61</b>	<b>49.88</b>
VIII.	Extra Ordinary Items	-	-	-	-	-
IX.	<b>Profit before Tax (VII-VIII)</b>	<b>5.85</b>	<b>132.76</b>	<b>127.42</b>	<b>138.61</b>	<b>49.88</b>
X.	Tax expense:					
	(1) Current Tax	(2.61)	(22.16)	(8.49)	(24.77)	(8.49)
	(2) Deferred tax	(9.03)	-	(3.67)	(9.03)	(3.68)
	(3) MAT Credit Entitlement	(0.10)	-	8.49	(0.10)	8.49
	(4) Income Tax for Earlier Years	(0.08)	-	2.32	(0.08)	2.32
XI.	<b>Net Profit (Loss) for the period (IX-X)</b>	<b>(5.97)</b>	<b>110.60</b>	<b>126.07</b>	<b>104.63</b>	<b>48.53</b>
XII.	Share of profit from Associates	0.16	(0.16)	0.16	0.00	(0.01)
XIII.	<b>Net Profit (Loss) for the period (XI+XII)</b>	<b>(5.81)</b>	<b>110.44</b>	<b>126.23</b>	<b>104.63</b>	<b>48.52</b>
	Paid up Equity Share Capital (Face value of Re. 10/- each)	496.54	496.54	496.54	496.54	496.54
	Reserve excluding Revaluation Reserve as per Balance Sheet of Previous Accounting Year	1,703.87	1,703.87	1,654.94	1,703.87	1,654.94
XII	Earning per equity share					
	(1) Basic	(0.12)	2.23	2.54	2.11	0.98
	(2) Diluted	(0.12)	2.23	2.54	2.11	0.98

Date: 30-05-2022  
 Place: Kolkata



For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal  
 (Managing Director)  
 DIN: 00324999



# SMVD POLY PACK LIMITED

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SMVD Poly Pack Limited

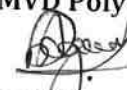
## Audited Consolidated Cash Flow Statement for the Year ended 31st March, 2022

(Amount in Lacs.)

Particulars	AS ON 31.03.2022	AS ON 31.03.2021
<b>A. Cash Flow from Operating Activities</b>		
Net Profit / (Loss) before tax	138.61	49.88
<b>Adjusted for:</b>		
Add: Depreciation	173.81	169.30
Exceptional Item	5.68	-
Interest on Loan Exp	381.80	384.12
Less: Interest Income	(5.86)	(6.06)
TUF Subsidy on Interest & CC	-	-
<b>Operating Profit Before Extra Ordinary item</b>	<b>694.04</b>	<b>597.24</b>
Extra Ordinary Item	-	-
<b>Operating Profit Before Working Capital Changes</b>	<b>694.04</b>	<b>597.24</b>
<b>Movement in Working Capital</b>		
(Increase)/decrease in Inventories	(490.18)	(296.10)
Decrease/ (increase) in Trade and Other Receivables	(125.93)	(214.56)
Increase/ (decrease) in Trade and Other Payable	1,178.32	(2.67)
Decrease/ (increase) in other current assets	(277.94)	-
<b>Cash generated from/ (used in) Operations</b>	<b>978.31</b>	<b>83.91</b>
Direct Taxes Paid (net of refunds)	(30.86)	(23.68)
<b>Net cash flow from/ (used in) Operating Activities</b>	<b>(A) 947.45</b>	<b>60.23</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of fixed assets	(144.82)	(46.27)
Sale of fixed assets	7.00	-
Investment in Mutual Funds	(32.00)	-
Interest received	5.45	6.27
Long term Provisions	8.27	4.37
Loan Term Loans And Advance (Assets)	-	(4.08)
Other Non Current Assets	(33.55)	34.18
<b>Net Cash Flow from/ (used) in Investing Activities</b>	<b>(B) (189.65)</b>	<b>(5.52)</b>
<b>C. Cash Flow from Financing Activities</b>		
Interest on loan Expenses	(424.29)	(341.62)
Loan taken during the year	-	563.00
Repayment of Loan	(356.38)	(252.49)
<b>Net Cash Flow from / (used) in Financing Activities</b>	<b>(C) (780.67)</b>	<b>(31.11)</b>
<b>Net Increase/ in Cash and Cash Equivalents (A+B+C)</b>	<b>(22.87)</b>	<b>23.59</b>
Cash and cash equivalents at the beginning of the year	146.18	122.59
Cash and cash equivalents at the end of the year	<b>123.31</b>	<b>146.18</b>



For SMVD Poly Pack Ltd.

  
Pramod Kumar Agarwal  
(Managing Director)  
DIN: 00324999

Date: 30-05-2022  
Place: Kolkata

# SMVD POLY PACK LIMITED

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## SMVD Poly Pack Limited

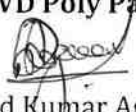
### Notes to the Audited Consolidated Financial result

- 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 30.05.2022
- 2 The Financial Results have been prepared in accordance with the accounting standard 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 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.
- 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.

DATE: 30.05.2022  
PLACE: KOLKATA



For SMVD Poly Pack Ltd.

  
Pramod Kumar Agarwal  
(Managing Director)  
DIN: 00324999

