

INDEPENDENT AUDITOR'S REVIEW REPORT

To

The Board of Directors of,

SMVD Poly Pack Ltd.

Kolkata.

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s SMVD Poly Pack Ltd ("the company") for the half year ended 30th September 2023 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors. The Statement, as it relates to the half year ended 30th September, 2023 has been compiled from the related interim condensed standalone financial statement prepared in accordance with Accounting Standard 25 "Interim Financial Reporting" ("AS 25") and as it relates to the half year ended September 30, 2023 has been compiled from the related annual standalone financial statements prepared in accordance with Accounting Standards, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue express a conclusion on the statement based on the review.

2. We conducted our review of the statement in accordance with the standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other relevant procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing



specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

3. Emphasis of Matter

(a) We draw attention to note no 12 and 13 to the notes to the unaudited standalone financial statements for the half year ended 30th September 2023 regarding temporary discontinuance of production activity of the company due to fire broke out at the works premises of the company on 29th July 2023. This situation has temporary shut down of the production and normal working operation of the company. Pending disposal by insurance company of the replacement cost for installation of plant & machinery the company cannot commence its business operations. However, the standalone financial statements have been prepared on going concern basis for the reasons stated by the management as mentioned in the above note.

(b) We draw attention to note no. 14 to the notes to the unaudited standalone financial statements for the half year ended 30th September 2023 that the Company has incurred net loss of Rs.5532.34 lakhs during the half year ended 30th September 2023 and its net worth has been fully eroded. The Company's current liabilities exceed its current assets for the half year ended on that date, due to which the Company may be unable to discharge its liabilities in the normal course of business. This condition indicates the existence of material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, the financial statements of the Company have been prepared on a going concern basis for the reasons in the said note no. 14 to the notes to the unaudited standalone financial statements by the management.

Place: Kolkata
Date: 14.11.2023



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

(Rahul Gupta)

Partner

Membership No: 308981

UDIN - 23308981BGXGAI9496

SMVD POLY PACK LIMITED

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

SMVD Poly Pack Limited

Notes to the Unaudited 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 14.11.2023
- 2 In accordance with Regulation 33 of SEBI (LODR) Regulation 2015, the Statutory Auditors of the company have carried out limited review of the unaudited results for the half yearly ended 30th September, 2023.
- 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 2023 are balancing figures between audited figures for the full year ended 31st March 2023 and unaudited figures upto half year ended 30th September 2022.
- 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 The Company operates under two segments, viz. plastic products and water coconut, but the later segment doesnot account for more than 10% of the total revenue, result or assets as stated in Accounting Standard 17 (AS-17) issued by the Institute of Chartered Accountants of India. As a result there is only one reportable segment i.e Plastic product, and hence no additional disclosure is required.
- 8 Provision for Depreciation has been made as per the provisions of the Companies Act, 2013 for six months ended on 30th September, 2023.
- 9 Provision for Deferred Tax has not been made and the same shall be provided at the year end.
- 10 Provision for Gratuity has not been made and the same shall be provided at the year end.
- 11 The Company is listed on the SME Platform of the National Stock Exchange (NSE Emerge). The disclosure as applicable, have been furnished.
- 12 On July 29, 2023, production plant of the Company located at Champahati Station Road, Village: Srirampur, P.O. - Mullickpur, P.S - Baruipur, District - 24 Parganas (South), Kolkata, West Bengal caught major fire. There were no human casualties. Evacuation team conducted successful evacuation of all persons present in the factory at the time of fire. After preliminary investigation, it was found that the cause of fire was due to short circuit.

Except for a small amount of inventory, fixed assets and certain toolings, all items of fixed assets including plant & machinery, equipments and inventories at floor and work-in-progress, documents, vouchers, were burnt in fire. The assets of the company were adequately covered by a fire insurance policy with the Oriental Insurance Company Limited and the insurance company was immediately informed about the mis-happenings at the works premises of the Company. The Company has already initiated the process of filing insurance claim for the loss incurred.

Consequent to the above, during the half year ended September 30, 2023, the carrying value of inventories of Rs 2821.65 lakhs (including expenses incurred and GST reversals) and carrying value of property plant and equipment (including capital work-in-progress and GST reversals) of Rs 2283.55 lakhs has been written off in the statement of profit and loss as an exceptional items.

- 13 The management of the Company is hopeful of getting the replacement cost from the insurance company .
- 14 The Company has incurred net loss of Rs.5532.34 lakhs during the half year ended 30th September 2023 and its net worth has been fully eroded. The Company's current liabilities exceed its current assets. This situation indicates existence of material uncertainty which may cast significant doubt on companie's ability to continue as going concern. However the management has adopted going concern basis for preparation of financial statements based on the financial projection for the future years and business outlook.
- 15 The Company is availing credit facilities under multiple banking from Standard Chartered Bank and Axis Bank Limited against hypothecation of plant & machinery and current assets of the Company. The bankers have been informed about the fire incident took place at the production unit of the company and the account is under observations of the bank. The Company is regular in serving its debts to the bankers.

For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999



DATE: 14.11.2023
PLACE: KOLKATA

SMVD POLY PACK LIMITED

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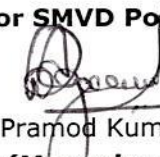
SMVD Poly Pack Limited

Unaudited Standalone Statement of Assets and Liability

(Amount in Lacs.)

Particulars	As at 30.09.2023 Unaudited	As at 31.03.2023 Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,003.01	1,003.01
(b) Reserve and Surplus	(4,203.52)	1,328.82
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	478.26	639.57
(b) Deferred Tax Liabilities (net)	234.55	234.55
(c) Long-Term Provisions	28.28	28.28
(3) Current Liabilities		
(a) Short Term Borrowings	2,472.04	2,642.34
(b) Trade Payables		
Total outstanding of micro enterprises and small enterprises	-	-
Total outstanding dues of creditor other than micro enterprises and small enterprises	645.93	1,971.41
(c) Other Current Liabilities	510.41	81.50
(d) Short-Term Provisions	1.22	2.08
TOTAL	1,170.18	7,931.57
II. ASSETS		
Non-current Assets		
(1) Property, Plant, Equipment & Intangible Assets		
(a) Tangible Assets	283.06	2,505.08
(b) Intangible Assets	-	-
(c) Capital Work in Progress	7.79	38.30
(2) Non-Current Investments	49.00	49.00
(3) Long-Term Loans and Advances	-	-
(4) Other Non current Assets	36.07	63.38
(5) Current assets		
(a) Inventories	375.87	3,172.47
(b) Trade Receivables	135.53	1,744.40
(c) Cash and Bank Balances	60.49	67.67
(d) Short-Term Loans and Advances	218.09	286.54
(e) Other Current Assets	4.27	4.73
TOTAL	1,170.18	7,931.57

For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
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SMVD Poly Pack Limited

Statement of Unaudited Standalone Financial Results for the Half Year ended 30th September, 2023

(Amount in Lacs. except for EPS)

Sl. No	Particulars	Half Yearly Ended		Year Ended	
		30-09-2023 Unaudited	31-03-2023 Unaudited	30-09-2022 Unaudited	31-03-2023 Audited
	Income				
I.	Revenue from Operations	2,323.05	4,893.18	3,073.03	7,966.21
II.	Other Income	0.69	2.44	52.39	54.83
III.	Total Revenue(I+II)	2,323.73	4,895.61	3,125.42	8,021.03
	Expenditure				
	Cost of Materials Consumed	1,668.02	3,141.93	2,625.16	5,767.09
	Purchase of Stock in trade	-	699.18	12.97	712.15
	Change in Inventories of Finished Goods , Stock in Process and Stores & Spares and traded Goods	325.06	115.17	(475.81)	(360.64)
	Employees Benefit Expenses	169.94	235.73	247.69	483.42
	Finance Cost	190.43	195.37	154.54	349.91
	Depreciation & Amortisation Expense	62.47	88.75	90.24	178.99
	Other Expenses	334.96	431.78	407.17	838.95
	Total Expenses	2,750.87	4,907.91	3,061.96	7,969.87
V.	Profit before Exceptional Items and Extra Ordinary Items (III-IV)	(427.14)	(12.30)	63.46	51.16
VI.	Exceptional Item	(5,105.20)	(12.75)	-	(12.75)
VII.	Profit before Extra Ordinary Items and tax (V-VI)	(5,532.34)	(25.05)	63.46	38.41
VIII.	Extra Ordinary Items	-	-	-	-
IX.	Profit before Tax (VII-VIII)	(5,532.34)	(25.05)	63.46	38.41
X.	Tax expense:				
	(1) Current Tax	-	3.30	(9.90)	(6.60)
	(2) Deferred tax	-	(10.27)	-	(10.27)
	(3) MAT Credit Entitlement	-	6.60	-	6.60
	(4) Income Tax for Earlier Years	-	(0.93)	-	(0.93)
XI.	Net Profit (Loss) for the period (IX-X)	(5,532.34)	(26.36)	53.56	27.21
	Paid up Equity Share Capital (Face value of Re. 10/- each)	1,003.01	1,003.01	496.54	1,003.01
	Reserve excluding Revaluation Reserve as per Balance Sheet of Previous Accounting Year	1,328.82	1,808.09	1,808.09	1,808.09
XII.	Earning per equity share				
	(1) Basic	(55.16)	(0.26)	1.08	0.27
	(2) Diluted	(55.16)	(0.26)	1.08	0.27
XIII.	Earning per equity share (after adjusting historic EPS numbers for Bonus issue of October 2022)				
	(1) Basic	(55.16)	(0.26)	0.53	0.27
	(2) Diluted	(55.16)	(0.26)	0.53	0.27

For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
(Managing Director)
DIN : 00324999



DATE 14.11.2023
PLACE: KOLKATA

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SMVD Poly Pack Limited

Unaudited Standalone Cash Flow Statement for the Year ended 30th September, 2023

(Amount in Lacs.)

Particulars	AS ON 30.09.2023	AS ON 31.03.2023
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before tax	(5,532.34)	38.40
Adjusted for:	-	-
Add: Depreciation	62.47	178.99
Exceptional Item	5,105.20	12.75
Interest on Loan Exp	190.43	349.91
Less: Interest Income	(0.69)	(3.53)
TUF Subsidy on Interest & CC	-	-
Operating Profit Before Extra Ordinary item	(174.94)	576.52
Extra Ordinary Item	-	-
Operating Profit Before Working Capital Changes	(174.94)	576.52
Changes in Working Capital		
(Increase)/decrease in Inventories	409.93	(450.31)
Decrease/ (increase) in Trade and Other Receivables	1,681.17	(435.73)
Increase/ (decrease) in Trade and Other Payable	(1,540.82)	629.39
Decrease/ (increase) in other current assets	-	273.94
Cash generated from/ (used in) Operations	375.35	593.81
Direct Taxes Paid (net of refunds)	(4.20)	(4.90)
Net cash flow from/ (used in) Operating Activities	(A) 371.14	588.91
B. Cash Flow from Investing Activities		
Purchase of fixed assets	(50.31)	(163.35)
Sale of fixed assets	-	13.00
Investment in Mutual Fund	-	(4.00)
Interest received	1.14	3.45
Long term Provisions	-	4.03
Other Non Current Assets	27.30	(22.31)
Net Cash Flow from/ (used) in Investing Activities	(B) (21.86)	(169.19)
C. Cash Flow from Financing Activities		
Interest on loan Expenses	(195.14)	(345.20)
Loan taken during the year	-	255.00
Repayment of Loan	(161.31)	(385.17)
Net Cash Flow from / (used) in Financing Activities	(C) (356.46)	(475.37)
Net Increase/ in Cash and Cash Equivalents (A+B+C)	(7.17)	(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	60.49	67.67

For SMVD Poly Pack Ltd.



Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

DATE: 14.11.2023
PLACE: KOLKATA

INDEPENDENT AUDITOR'S REVIEW REPORT

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

1. We have reviewed the accompanying statement of unaudited consolidated financial results of M/s SMVD Poly Pack Ltd ("the parent") and its associate (the Parent and its associate together referred to as "the Group) for the half year ended 30th September 2023 ("the statement"), attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

This Statement which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors. The Statement, as it relates to the half year ended 30th September, 2023 has been compiled from the related interim condensed consolidated financial statement prepared in accordance with Accounting Standard 25 "Interim Financial Reporting" ("AS 25") and as it relates to the half year ended September 30, 2023 has been compiled from the related annual consolidated financial statements prepared in accordance with Accounting Standards, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue express a conclusion on the statement based on the review.

2. We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other relevant procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act, and consequently does not enable



us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

3. Emphasis of Matter

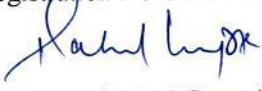
(a) We draw attention to note no 12 and 13 to the notes to the unaudited consolidated financial statements for the half year ended 30th September 2023 regarding temporary discontinuance of production activity of the company due to fire broke out at the works premises of the company on 29th July 2023. This situation has temporary shut-down of the production and normal working operation of the company. Pending disposal by insurance company of the replacement cost for installation of plant & machinery the company cannot commence its business operations. However, the consolidated financial statements have been prepared on going concern basis for the reasons stated by the management as mentioned in the above note.

(b) We draw attention to note no 14 to the notes to the unaudited consolidated financial statements for the half year ended 30th September 2023 that the Company has incurred net loss of Rs.5532.66 lakhs during the half year ended 30th September 2023 and its net worth has been fully eroded. The Company's current liabilities exceed its current assets for the half year ended on that date, due to which the Company may be unable to discharge its liabilities in the normal course of business. This condition indicates the existence of material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, the financial statements of the Company have been prepared on a going concern basis for the reasons in the said note no 14 to the notes to the unaudited consolidated financial statements by the management.

Place: Kolkata
Date: 14.11.2023



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


(Rahul Gupta)

Partner
Membership No: 308981

UDIN - 23308981BGXGAJ8218

SMVD POLY PACK LIMITED

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SMVD Poly Pack Limited

Notes to the Unaudited 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 14.11.2023
- 2 In accordance with Regulation 33 of SEBI (LODR) Regulation 2015, the Statutory Auditors of the company have carried out limited review of the unaudited results for the half yearly ended 30th September, 2023.
- 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.
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- 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 The Company operates under two segments, viz. plastic products and water coconut, but the later segment doesnot account for more than 10% of the total revenue, result or assets as stated in Accounting Standard 17 (AS-17) issued by the Institute of Chartered Accountants of India. As a result there is only one reportable segment i.e Plastic product, and hence no additional disclosure is required.
- 8 Provision for Depreciation has been made as per the provisions of the Companies Act, 2013 for six months ended on 30th September, 2023.
- 9 Provision for Deferred Tax has not been made and the same shall be provided at the year end.
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- 11 The Company is listed on the SME Platform of the National Stock Exchange (NSE Emerge). The disclosure as applicable, have been furnished.
- 12 On July 29, 2023, production plant of the Company located at Champahati Station Road, Village: Srirampur, P.O. - Mullickpur, P.S - Baruipur, District - 24 Parganas (South), Kolkata, West Bengal caught major fire. There were no human casualties. Evacuation team conducted successful evacuation of all persons present in the factory at the time of fire. After preliminary investigation, it was found that the cause of fire was due to short circuit.

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Consequent to the above, during the half year ended September 30, 2023, the carrying value of inventories of Rs 2821.65 lakhs (including expenses incurred and GST reversals) and carrying value of property plant and equipment (including capital work-in-progress and GST reversals) of Rs 2283.55 lakhs has been written off in the consolidated statement of profit and loss as an exceptional items.

- 13 The management of the Company is hopeful of getting the replacement cost from the insurance company .
- 14 The Company has incurred net loss of Rs.5532.34 lakhs during the half year ended 30th September 2023 and its net worth has been fully eroded. The Company's current liabilities exceed its current assets. This situation indicates existence of material uncertainty which may cast significant doubt on companie's ability to continue as going concern. However the management has adopted going concern basis for preparation of consolidated financial statements based on the financial projection for the future years and business outlook.
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For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999



DATE: 14.11.2023
PLACE: KOLKATA

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

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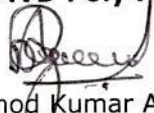
SMVD Poly Pack Limited

Unaudited Consolidated Statement of Assets and Liability

(Amount in Lacs.)

Particulars	As at 30.09.2023 Unaudited	As at 31.03.2023 Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,003.01	1,003.01
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(a) Long-Term Borrowings	478.26	639.57
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(c) Long-Term Provisions	28.28	28.28
(3) Current Liabilities		
(a) Short Term Borrowings	2,472.04	2,642.34
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Total outstanding dues of creditor other than micro enterprises and small enterprises	645.93	1,971.41
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Non-current Assets		
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(b) Trade Receivables	135.53	1,744.40
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TOTAL	1,170.63	7,932.34

For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)

DIN: 00324999



DATE: 14.11.2023

PLACE: KOLKATA

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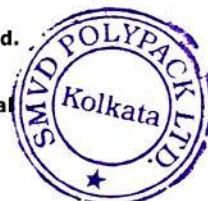
Statement of Unaudited Consolidated Financial Results for the Half Year ended 30th September, 2023 (Amount in Lacs. except for EPS)

Sl. No	Particulars	Half Yearly Ended		Year Ended	
		30-09-2023 Unaudited	31-03-2023 Unaudited	30-09-2022 Unaudited	31-03-2023 Audited
	Income				
I.	Revenue from Operations	2,323.05	4,893.18	3,073.03	7,966.21
II.	Other Income	0.69	2.44	52.39	54.83
III.	Total Revenue(I+II)	2,323.73	4,895.61	3,125.42	8,021.03
IV.	Expenditure				
	Cost of Materials Consumed	1,668.02	3,141.93	2,625.16	5,767.09
	Purchase of Stock in trade	-	699.18	12.97	712.15
	Change in Inventories of Finished Goods , Stock in Process and Stores & Spares and traded Goods	325.06	115.17	(475.81)	(360.64)
	Employees Benefit Expenses	169.94	235.73	247.69	483.42
	Finance Cost	190.43	195.37	154.54	349.91
	Depreciation & Amortisation Expense	62.47	88.75	90.24	178.99
	Other Expenses	334.96	431.78	407.17	838.95
	Total Expenses	2,750.87	4,907.91	3,061.96	7,969.87
V.	Profit before Exceptional Items and Extra Ordinary Items (III-IV)	(427.14)	(12.30)	63.46	51.16
VI.	Exceptional Item	(5,105.20)	(12.75)	-	(12.75)
VII.	Profit before Extra Ordinary Items and tax (V-VI)	(5,532.34)	(25.05)	63.46	38.41
VIII.	Extra Ordinary Items	-	-	-	-
IX.	Profit before Tax (VII-VIII)	(5,532.34)	(25.05)	63.46	38.41
X.	Tax expense:				
	(1) Current Tax	-	3.30	(9.90)	(6.60)
	(2) Deferred tax	-	(10.27)	-	(10.27)
	(3) MAT Credit Entitlement	-	6.60	-	6.60
	(4) Income Tax for Earlier Years	-	(0.93)	-	(0.93)
XI.	Net Profit (Loss) for the period (IX-X)	(5,532.34)	(26.36)	53.56	27.21
XII.	Share of Profit/(Loss) from Associate	(0.32)	0.41	(0.04)	0.37
XIII.	Net Profit (Loss) for the period (XI-XII)	(5,532.66)	(25.95)	53.52	27.58
	Paid up Equity Share Capital (Face value of Re. 10/- each)	1,003.01	1,003.01	496.54	1,003.01
	Reserve excluding Revaluation Reserve as per Balance Sheet of Previous Accounting Year	1,329.59	1,808.09	1,808.09	1,808.09
XIV.	Earning per equity share				
	(1) Basic	(55.16)	(0.26)	1.08	0.27
	(2) Diluted	(55.16)	(0.26)	1.08	0.27
XIII.	Earning per equity share (after adjusting historic EPS numbers for Bonus issue of October 2022)				
	(1) Basic	(55.16)	(0.26)	0.53	0.27
	(2) Diluted	(55.16)	(0.26)	0.53	0.27

DATE 14.11.2023
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 4254, E-mail : smvd513@gmail.com
Website : www.smvdpolypack.com
CIN : L25200WB2010PLC141483

SMVD Poly Pack Limited

Unaudited Consolidated Cash Flow Statement for the Year ended 30th September, 2023

(Amount in Lacs.)

Particulars	AS ON 30.09.2023	AS ON 31.03.2023
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before tax	(5,532.34)	38.40
Adjusted for:	-	-
Add: Depreciation	62.47	178.99
Exceptional Item	5,105.20	12.75
Interest on Loan Exp	190.43	349.91
Less: Interest Income	(0.69)	(3.53)
TUF Subsidy on Interest & CC	-	-
Operating Profit Before Extra Ordinary item	(174.94)	576.52
Extra Ordinary Item	-	-
Operating Profit Before Working Capital Changes	(174.94)	576.52
Changes in Working Capital		
(Increase)/decrease in Inventories	409.93	(450.31)
Decrease/ (increase) in Trade and Other Receivables	1,681.17	(435.73)
Increase/ (decrease) in Trade and Other Payable	(1,540.82)	629.39
Decrease/ (increase) in other current assets	-	273.94
	-	-
Cash generated from/ (used in) Operations	375.35	593.81
Direct Taxes Paid (net of refunds)	(4.20)	(4.90)
Net cash flow from/ (used in) Operating Activities	(A) 371.14	588.91
B. Cash Flow from Investing Activities		
Purchase of fixed assets	(50.31)	(163.35)
Sale of fixed assets	-	13.00
Investment in Mutual Fund	-	(4.00)
Interest received	1.14	3.45
Long term Provisions	-	4.03
Other Non Current Assets	27.30	(22.31)
Net Cash Flow from/ (used) in Investing Activities	(B) (21.86)	(169.19)
C. Cash Flow from Financing Activities		
Interest on loan Expenses	(195.14)	(345.20)
Loan taken during the year	-	255.00
Repayment of Loan	(161.31)	(385.17)
Net Cash Flow from / (used) in Financing Activities	(C) (356.46)	(475.37)
Net Increase/ in Cash and Cash Equivalents (A+B+C)	(7.17)	(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	60.49	67.67

For SMVD Poly Pack Ltd.



Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

DATE: 14.11.2023
PLACE: KOLKATA