

Auditor's Report on Half Yearly Financial Results and Year to Date Results of
SMVD Poly Pack Limited Pursuant to the Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulation, 2015.

To
Board of Directors of
SMVD Poly Pack Limited
Kolkata

We have audited the half yearly financial results of **SMVD Poly Pack Limited** ("the Company") for the half year ended March 31, 2019 and the financial results for the period 01.10.2018 to 31.03.2019 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

These half yearly financial result as well as year to date financial results has been prepared on the basis of interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which has been prepared in accordance with the accounting principles generally accepted in India, including Accounting Standards specified under section 133 of the Companies Act, 2013 read with relevant rules issued there under.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for your opinion.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:

- (i) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- (ii) give a true and fair view of the net profit/loss and other financial information for the half year ended March 31, 2019 as well as the year to date results for the period from 01.10.2018 to 31.03.2019.

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



Rahul Gupta
(Rahul Gupta)
Partner
Membership No.:308981

Place : Kolkata
Date : 30th May, 2019

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
 REGISTERED OFFICE: 16 STRAND ROAD, DIAMOND HERITAGE, SUIT NO 804B, KOLKATA-700001
 CIN NO. - L25200WB2010PLC141483

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2019

(Amount in Lacs.)

Sl. No	Particulars	Year Ended	
		31-03-2019 Audited	31-03-2018 Audited
A. EQUITY AND LIABILITIES			
(1)	Shareholder's Fund		
(a)	Share Capital	496.54	496.54
(b)	Reserve & Surplus	1,582.37	1,337.07
		2,078.91	1,833.61
(2)	Non-Current Liabilities		
(a)	Long Term Borrowings	1,014.34	681.48
(b)	Deffered Tax Liabilities (Net)	181.14	136.66
(c)	Long term Provisions	5.67	4.13
		1,201.16	822.27
(3)	Current Liabilities		
(a)	Short Term Borrowings	1,561.91	752.97
(b)	Trade payables	424.39	413.55
(c)	Other Current Liabilities	531.61	428.72
(d)	Short Term provisions	26.12	48.73
		2,544.01	1,643.97
	TOTAL -EQUITY AND LIABILITIES	5,824.08	4,299.85
B. ASSETS			
(1)	Non -Current Assets		
(a)	Fixed Assets		
	-Tangible Assets	2,189.82	1,499.09
	-Intangible Assets	0.15	0.20
	-Capital Work in	597.60	679.75
(b)	Non -Current Investments	13.00	13.00
(c)	Long Term Loans and Advances	2.21	1.01
		2,802.77	2,193.05
(2)	Current Assets		
(a)	Inventories	1,855.39	1,201.82
(b)	Trade Receivables	589.45	410.85
(c)	Cash and Bank Balances	156.64	69.17
(d)	Short Term Loans and Advances	355.36	393.88
(e)	Other Current Assets	64.46	31.08
		3,021.31	2,106.80
	TOTAL -ASSETS	5,824.08	4,299.85

For SMVD POLY PACK LIMITED


 Pramod Kumar Agarwal
 (Chairman & Managing Director)
 DIN : 00324999



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SMVD POLY PACK LIMITED

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CIN NO. - L25200WB2010PLC141483

STATEMENT OF STAND ALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in Lacs.)

Sl. No	Particulars	Half Yearly Ended			Year Ended	
		31.03.2019	30.09.2018	31.03.2018	31.03.2019	31.3.2018
		(AUDITED)	(UN AUDITED)	(AUDITED)	(AUDITED)	(AUDITED)
1	Income from Operation					
	(a) Net Sales/ Income from Operation (Net Excise Duty /GST)	2,789.06	2,196.87	2,415.35	4,985.93	4,722.63
	Total Income from Operation (net)	2,789.06	2,196.87	2,415.35	4,985.93	4,722.63
2	Expenses					
(a)	Cost of Material Consumed	1,776.08	1,861.45	1,481.01	3,637.52	3,305.32
(b)	Purchase of Stock in Trade	549.98	202.40	506.91	752.38	581.01
(c)	Changes in Inventories of Finished Goods & Work-in-Progress	(143.18)	(601.78)	(50.77)	(744.96)	(162.74)
(d)	Employees Benefits Expenses	116.86	72.20	54.80	189.06	99.49
(e)	Depreciation & Amortization Expenses	67.39	47.92	44.72	115.31	89.38
(f)	Other Expenses	241.29	263.88	191.02	505.17	403.32
	Total Expenses	2,608.42	1,846.07	2,227.69	4,454.49	4,315.78
	Profit/(Loss) from operation before oter income, finance cost and exceptional items(1-2)	180.64	350.80	187.66	531.44	406.85
3	Other Income	11.20	8.25	14.05	19.45	23.55
	Profit/(Loss) from ordinary activities before finance cost and exceptional items (3+4)	191.84	359.05	201.71	550.89	430.39
5	Finance Cost	147.84	78.35	96.05	226.19	188.89
	Profit/(Loss) from ordinary activities after finance cost but before exceptional items (5-6)	44.00	280.70	105.66	324.70	241.50
8	Exceptional Items	-	1.82	0.76	1.82	0.76
	Profit/(Loss) from ordinary activities before tax (7-8)	44.00	278.88	104.90	322.87	240.74
10	Less: Tax Expenses					
	- Current Tax/MAT	11.12	(77.59)	(23.28)	(66.47)	(49.08)
	- Deffered Tax Liability/(Assets)	(44.48)	-	(3.99)	(44.48)	(8.88)
	- MAT Credit Entitlement	33.38	-	31.08	33.38	31.08
	Profit/(Loss) from ordinary activities after tax (9+10)	44.01	201.29	108.71	245.30	213.86
12	Extra Ordinary items (net of tax Rs. NIL Expenses NIL)	-	-	-	-	-
	Net Profit/(Loss) for the period (11+12)	44.01	201.29	108.71	245.30	213.86
14	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	49.65	49.65	49.65	49.65	49.65
15	Reserve excluding Revaluation Reservsas per Balance Sheet of previous accounting Year	1,337.07	1,337.07	587.22	1,337.07	587.22
16	Earing Per Share (EPS) (in Rs.)					
	(a) Basic & Diluted before Extra ordinary items	0.89	4.05	2.56	4.94	6.85
	(b) Basic & Diluted after Extra ordinary items	0.89	4.05	2.56	4.94	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 30.05.2019
- 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.
- 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 2019 are balancing figures between audited figures for the full year ended 31st March 2019 and unaudited figures upto half year ended 30th September 2018.
- 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.
- The company operates under two segments, viz. Plastic Products & Water Coconut.
- The Company is listed on the SME Platform of the National Stock Exchange (NSE Emerge). The disclosure as applicable, have been furnished.

Date: 30.05.2019
Place: Kolkata



For SMVD POLY PACK LIMITED

(Signature)

Pramod Kumar Agarwal
(Chairman & Managing Director)
DIN : 00324999

D. K. Parmanandka & Co.

Chartered Accountants

Auditor's Report on Year to date Consolidated Financial Results of
SMVD Poly Pack Limited Pursuant to the Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulation, 2015.

To
Board of Directors of
SMVD Poly Pack Limited
Kolkata

We have audited the consolidated financial results of **SMVD Poly Pack Limited** ("the Company") for the half year ended March 31, 2019 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

The consolidated financial result has been prepared on the basis of interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which has been prepared in accordance with the accounting principles generally accepted in India, including Accounting Standards specified under section 133 of the Companies Act, 2013 read with relevant rules issued there under.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for your opinion.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:

- (i) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- (ii) give a true and fair view of the net profit/loss and other financial information for the year ended March 31, 2019

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



Rahul Gupta

(Rahul Gupta)
Partner

Membership No.:308981

Place : Kolkata
Date : 30th May, 2019

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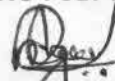
SMVD POLY PACK LIMITED
 REGISTERED OFFICE: 16 STRAND ROAD, DIAMOND HERITAGE, SUIT NO 804B, KOLKATA-700001
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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2019

(Amount in Lacs.)

Sl. No	Particulars	Year Ended	
		31-03-2019 Audited	31-03-2018 Audited
A.	EQUITY AND LIABILITIES		
(1)	Shareholder's Fund		
(a)	Share Capital	496.54	496.54
(b)	Reserve & Surplus	1,582.38	1,337.05
		2,078.92	1,833.59
(2)	Non-Current Liabilities		
(a)	Long Term Borrowings	1,014.34	681.48
(b)	Deffered Tax Liabilities (Net)	181.14	136.66
(c)	Long term Provisions	5.67	4.13
		1,201.16	822.27
(3)	Current Liabilities		
(a)	Short Term Borrowings	1,561.91	752.97
(b)	Trade payables	424.39	413.55
(c)	Other Current Liabilities	531.61	428.72
(d)	Short Term provisions	26.12	48.73
		2,544.01	1,643.97
	TOTAL -EQUITY AND LIABILITIES	5,824.09	4,299.83
B.	ASSETS		
(1)	Non -Current Assets		
(a)	Fixed Assets		
	-Tangible Assets	2,189.82	1,499.09
	-Intangible Assets	0.15	0.20
	-Capital Work in	597.60	679.75
(b)	Non -Current Investments	13.01	12.98
(c)	Long Term Loans and Advances	2.21	1.01
		2,802.78	2,193.03
(2)	Current Assets		
(a)	Inventories	1,855.39	1,201.82
(b)	Trade Receivables	589.45	410.85
(c)	Cash and Bank Balances	156.64	69.17
(d)	Short Term Loans and Advances	355.36	393.88
(e)	Other Current Assets	64.46	31.08
		3,021.31	2,106.80
	TOTAL -ASSETS	5,824.09	4,299.83

For SMVD POLY PACK LIMITED



Pramod Kumar Agarwal
 (Chairman & Managing Director)
 DIN : 00324999



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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2019


(Amount in Lacs.)

Sl. No	Particulars	Year Ended	
		31.03.2019 (AUDITED)	31.3.2018 (AUDITED)
1	Income from Operation		
	(a) Net Sales/ Income from Operation (Net Excise Duty /GST)	4,985.93	4,722.63
	Total Income from Operation (net)	4,985.93	4,722.63
2	Expenses		
(a)	Cost of Material Consumed	3,637.52	3,305.32
(b)	Purchase of Stock in Trade	752.38	581.01
(c)	Changes in Inventories of Finished Goods, Work-in-Progress & Stock In Trade	(744.96)	(162.74)
(d)	Employees Benefits Expenses	189.06	99.49
(e)	Depreciation & Amortization Expenses	115.31	89.38
(f)	Other Expenses	505.17	403.34
	Total Expenses	4,454.49	4,315.80
	Profit/(Loss) from operation before oter income, finance cost and exceptional items(1-2)	531.44	406.83
3	Other Income	19.45	23.55
	Profit/(Loss) from ordinary activities before finance cost and exceptional items (3+4)	550.89	430.38
5	Finance Cost	226.19	188.89
	Profit/(Loss) from ordinary activities after finance cost but before exceptional items (5-6)	324.70	241.49
7	Exceptional Items	1.82	0.76
	Profit/(Loss) from ordinary activities before tax (7-8)	322.87	240.73
10	Less: Tax Expenses		
	- Current Tax/MAT	(66.47)	(49.08)
	- Deferred Tax Liability/(Assets)	(44.48)	(8.88)
	- MAT Credit Entitlement	33.38	31.08
	Profit/(Loss) from ordinary activities after tax (9+10)	245.30	213.85
12	Extra Ordinary items (net of tax Rs. NIL Expenses NIL)	-	-
	Net Profit/(Loss) for the period after tax (11+12)	245.30	213.85
14	Share of Profit from Associates	0.03	0.04
	Net Profit/(Loss) for the period (13+14)	245.33	213.90
15	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	49.65	49.65
16	Reserve excluding Revaluation Resersvas per Balance Sheet of previous accounting Year	1,337.07	587.22
17	Earing Per Share (EPS) (in Rs.)		
	(a) Basic & Diluted before Extra ordinary items	4.94	6.85
	(b) Basic & Diluted after Extra ordinary items	4.94	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 30.05.2019
- The Financial Results have been prepared in accordance with the accounting standard as notified under section 133 of the Compansy Act, 2013 (Act), read with the relevant rules made thereunder and other accounting principles generally accepted in India.
- 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 2019 are balancing figures between audited figures for the full year ended 31st March 2019 and unaudited figures upto half year ended 30th September 2018.
- 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.
- The company operates under two segments, viz. Plastic Products & Water Coconut.
- The Company is listed on the SME Platform of the National Stock Exchange (NSE Emerge). The disclosure as applicable, have been furnished.

For SMVD POLY PACK LIMITED


 Pramod Kumar Agarwal
 (Chairman & Managing Director)
 DIN : 00324999



Date: 30.05.2019
 Place: Kolkata

SMVD POLY PACK LIMITED

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AUDITED SEGMENT INFORMATION FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in Lacs.)

Sl. No	Particulars	Half Yearly Ended			Year Ended	
		31-3-2019 Audited	30-09-2018 Unaudited	31-3-2018 Audited	31-03-2019 Audited	31-03-2018 Audited
1	Segment Revenue					
	Plastic Products	2,747.04	1,798.24	2,258.28	4,545.28	4,474.00
	Water Cocnut	53.20	406.89	171.12	460.09	272.18
	Net Sale/ Income from Operation	2,800.25	2,205.13	2,429.40	5,005.38	4,746.18
2	Segment Expenditure					
	Plastic Products	2,723.12	1,652.8	2,218.9	4,375.96	4,277.35
	Water Cocnut	24.51	266.3	104.6	290.80	215.64
	Total Expenditure	2,747.63	1,919.13	2,323.50	4,666.76	4,492.99
3	Segment Results					
	Plastic Products	23.92	145.40	39.33	169.32	196.65
	Water Cocnut	28.70	140.60	66.48	169.30	56.54
	Total Segment Profit before Tax	52.62	286.00	105.81	338.62	253.19
	Other Unallocated Expenditure	8.64	7.1	0.9	15.75	12.45
	Profit Before Tax	43.98	278.89	104.91	322.87	240.74
	Tax expense:					
	(1) Current Tax	11.12	(77.59)	(23.28)	(66.47)	(49.08)
	(2) Deferred tax	(44.48)	-	(8.88)	(44.48)	(8.88)
	(3) MAT Credit Entitlement	33.38	-	31.08	33.38	31.08
	Profit After Tax	44.00	201.30	103.83	245.30	213.86



For SMVD POLY PACK LIMITED


 Pramod Kumar Agarwal
 (Chairman & Managing Director)
 DIN : 00324999

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AUDITED SEGMENT INFORMATION FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in Lacs.)

Sl. No	Particulars	Year Ended	
		31-03-2019 Audited	31-03-2018 Audited
1	Segment Assets		
	Plastic Products	5,807.48	4,257.85
	Water Cocnut	3.60	18.33
	Unallocated	13.00	23.67
	Total Assets	5,824.08	4,299.85
2	Segment Liabilities		
	Plastic Products	3,719.21	2,417.12
	Water Cocnut	0.23	-
	Unallocated	25.74	49.12
	Total Liabilities	3,745.17	2,466.25

For SMVD POLY PACK LIMITED


Pramod Kumar Agarwal
(Chairman & Managing Director)
DIN : 00324999

