

Seksaria Tibrewal & Co.

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE HALF YEAR ENDED FINANCIAL RESULTS OF SMVD POLY PACK LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

TO
THE BOARD OF DIRECTORS,
SMVD POLY PACK LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ('the Statement') of **M/s SMVD POLY PACK LIMITED** ('the Company') for the half year ended 30th September, 2024 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as "the Regulation") read with relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 14th November, 2023, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We have 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 Accountants 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 procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable. Based on our review



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conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

5. 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 2024 regarding temporary discontinuance of production activity of the company due to fire broke out at the works premises of the company in the previous financial year. This situation has temporary shut-down of the production and normal working operations of the company. Pending disposal of the insurance claim by insurance company 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.
6. We draw attention to note no. 14 to the notes to the unaudited standalone financial statements for the half year ended 30th September 2024 regarding erosion of net worth of the Company and 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.

Kolkata
14th November, 2024



For Seksaria Tibrewal & Co
Firm Registration No.: 329660E
Chartered Accountants

Harsh Seksaria

Harsh Seksaria
Partner

Membership No. 300249
UDIN - 24300249BKERSCS310

SMVD POLY PACK LIMITED

Regd. Office : Imagine Techpark, Plot No. 6,
DP BLOCK, 24th Floor, Room No. 5A, Sector - V
Bidhan Nagar, West Bengal - 700 091
Cell : 91 9330866856, 91 9903803793
Email : smvd513@gmail.com
Website : www.smvdpolypack.com
CIN No. : 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 14.11.2024
- 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, 2024.
- 3 The figures of the previous period have been regrouped/ rearranged wherever found necessary, to make them comparable with the figures of the current period.
- 4 The figures of the half year ended 31st March 2024 are balancing figures between audited figures for the full year ended 31st March 2024 and unaudited figures upto half year ended 30th September 2023.
- 5 The above financial results are available on the website of the company i.e. www.smvdpolypack.com and on the website of the 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, 2024.
- 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, 2024, the company has received an insurance claim of Rs.1600.00/- lakhs in part against the insurance claim lodged with the insurance company and the same has been shown as an exceptional item in the statement of profit and loss account.
- 13 The management of the Company is hopeful of getting the remaining portion of the insurance claim lodged by the company from the insurance company in near future.
- 14 The Company's net worth is still negative though the company has received a portion of insurance claim against the loss due to fire and remaining portion of the claim is yet to be realised, amount of which is yet to be assessed by the insurance company. The Company's current liabilities exceed its current assets. This situation indicates existence of material uncertainty which may cast significant doubt on company's ability to continue as going concern. However the management has adopted going concern basis for preparation of financial statements based on the financial projections for the future years and business outlook and for the reasons stated in the para no 13 above.
- 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 were informed about the fire incident which took place in the previous financial year. The Company is generally regular in serving its debts to the bankers. Further the amount received from the insurance company have been utilised for repayment of debts to the bankers.

For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999



DATE: 14.11.2024
PLACE: KOLKATA

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SMVD Poly Pack Limited

Unaudited Standalone Statement of Assets and Liability

(Amount in Lacs.)

Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,003.01	1,003.01
(b) Reserve and Surplus	(2,746.37)	(4,048.83)
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	201.81	332.66
(b) Deferred Tax Liabilities (net)	-	-
(c) Long-Term Provisions	12.20	13.33
(3) Current Liabilities		
(a) Short Term Borrowings	953.33	2,474.28
(b) Trade Payables		
Total outstanding of micro enterprises and small enterprises	552.45	565.74
Total outstanding dues of creditor other than micro enterprises and small enterprises	75.25	76.02
(c) Other Current Liabilities	552.96	542.08
(d) Short-Term Provisions	11.53	11.53
TOTAL	616.17	969.82
II. ASSETS		
Non-current Assets		
(1) Property, Plant, Equipment & Intangible Assets		
(a) Tangible Assets	283.78	287.83
(b) Intangible Assets	-	0.00
(c) Capital Work in Progress	-	-
(2) Non-Current Investments	49.00	49.00
(3) Long-Term Loans and Advances	-	-
(4) Other Non current Assets	34.57	136.24
(5) Current assets		
(a) Inventories	69.71	227.46
(b) Trade Receivables	60.81	129.37
(c) Cash and Bank Balances	20.31	22.72
(d) Short-Term Loans and Advances	93.87	112.35
(e) Other Current Assets	4.12	4.85
TOTAL	616.17	969.82

For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

DATE: 14.11.2024

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SMVD Poly Pack Limited

Statement of Unaudited Standalone Financial Results for the Half Year ended 30th September, 2024

Sl. No	Particulars	Half Yearly Ended			(Amount in Lacs. except for EPS)
		30-09-2024 Unaudited	31-03-2024 Unaudited	30-09-2023 Unaudited	Year Ended 31-03-2024 Audited
	Income				
I.	Revenue from Operations	29.04	156.27	2,323.05	2,479.32
II.	Other Income	0.31	6.52	0.69	7.21
III.	Total Revenue(I+II)	29.36	162.79	2,323.73	2,486.53
IV.	Expenditure				
	Cost of Materials Consumed	8.04	4.39	1,668.02	1,672.41
	Purchase of Stock in trade	0.99	-	-	-
	Change in Inventories of Finished Goods, Stock in Process and Stores & Spares and traded Goods	24.86	270.72	325.06	595.78
	Employees Benefit Expenses	33.26	40.37	169.94	210.31
	Finance Cost	126.25	181.95	190.43	372.38
	Depreciation & Amortisation Expense	4.22	4.10	62.47	66.57
	Other Expenses	24.08	34.43	334.96	369.39
	Total Expenses	221.70	535.96	2,750.88	3,286.84
V.	Profit before Exceptional Items and Extra Ordinary Items (III-IV)	(192.34)	(373.17)	(427.14)	(800.31)
VI.	Exceptional Item	1,596.47	293.37	(5,105.20)	(4,811.83)
VII.	Profit before Extra Ordinary Items and tax (V-VI)	1,404.13	(79.80)	(5,532.34)	(5,612.14)
VIII.	Extra Ordinary Items	-	-	-	-
IX.	Profit before Tax (VII-VIII)	1,404.13	(79.80)	(5,532.34)	(5,612.14)
X.	Tax expense:				
	(1) Current Tax	-	-	-	-
	(2) Deferred tax	-	234.55	-	234.55
	(3) MAT Credit Entitlement	(101.66)	-	-	-
	(4) Income Tax for Earlier Years	-	(0.08)	-	(0.08)
XI.	Net Profit (Loss) for the period (IX-X)	1,302.47	154.67	(5,532.34)	(5,377.66)
	Paid up Equity Share Capital (Face value of Re. 10/- each)	1,003.01	1,003.01	1,003.01	1,003.01
	Reserve excluding Revaluation Reserve as per Balance Sheet of Previous Accounting Year	(4,048.84)	1,328.83	1,328.83	1,328.83
XII.	Earning per equity share				
	(1) Basic	12.99	1.54	(55.16)	(53.62)
	(2) Diluted	12.99	1.54	(55.16)	(53.62)
XIII.	Earning per equity share (after adjusting historic EPS numbers for Bonus issue of October 2022)				
	(1) Basic	12.99	1.54	(55.16)	(53.62)
	(2) Diluted	12.99	1.54	(55.16)	(53.62)

DATE 14.11.2024
PLACE: KOLKATA

For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
DIN : 00324999



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SMVD Poly Pack Limited

Unaudited Standalone Cash Flow Statement for the Year ended 30th September, 2024

(Amount in Lacs.)

Particulars	AS ON 30.09.2024	AS ON 31.03.2024
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before tax	1,404.13	(5,612.14)
Adjusted for:		
Add: Depreciation	-	-
Exceptional Item	4.22	66.57
Interest on Loan Exp	-	4,811.83
Less: Interest Income	126.25	372.38
(0.31)	(0.31)	(1.83)
Add: Exceptional item related to investment activities	(124.85)	(2,120.60)
Operating Profit Before Extra Ordinary item	1,409.44	(2,483.79)
Extra Ordinary Item	-	(440.30)
Operating Profit Before Working Capital Changes	1,409.44	(2,924.09)
Changes in Working Capital		
(Increase)/decrease in Inventories	157.75	683.19
Decrease/ (increase) in Trade and Other Receivables	87.10	1,792.58
Increase/ (decrease) in Trade and Other Payable	(1,524.15)	(965.15)
Decrease/ (increase) in other current assets	-	-
Cash generated from/ (used in) Operations	130.14	(1,413.47)
Direct Taxes Paid (net of refunds)	(0.05)	(3.77)
Net cash flow from/ (used in) Operating Activities	130.09	(1,417.24)
B. Cash Flow from Investing Activities		
Purchase of fixed assets	(0.16)	(51.48)
Sale of fixed assets	-	130.74
Exceptional item	124.85	2,120.60
Investment in Mutual Fund	-	-
Interest received	1.05	1.71
Long term Provisions	(1.13)	(14.95)
Other Non Current Assets	-	(72.86)
Net Cash Flow from/ (used) in Investing Activities	124.61	2,113.76
C. Cash Flow from Financing Activities		
Interest on loan Expenses	(126.25)	(372.67)
Loan taken during the year	-	-
Repayment of Loan	(130.85)	(368.80)
Net Cash Flow from / (used) in Financing Activities	(257.10)	(741.47)
Net Increase/ in Cash and Cash Equivalents (A+B+C)	(2.41)	(44.95)
Cash and cash equivalents at the beginning of the year	22.72	67.67
Cash and cash equivalents at the end of the year	20.31	22.72

For SMVD Poly Pack Ltd.



Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

DATE: 14.11.2024
PLACE: KOLKATA

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Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED CONSOLIDATED HALF YEAR ENDED FINANCIAL RESULTS OF SMVD POLY PACK LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

TO
THE BOARD OF DIRECTORS,
SMVD POLY PACK LIMITED

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ('the Statement') of **M/s SMVD POLY PACK LIMITED** ('the Company') and its Associate (the Company and its Associate together referred to as "the Group") for the half year ended 30th September, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as "the Regulation") read with relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 14th November, 2024, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We have 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 Accountants 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 procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes consolidation of results pertaining to one associates, as follows:
 - a. Aasha Kiran Commodeal Private Limited
5. Based on our review conducted as stated above based on the consideration of the review reports of the other auditors referred to in paragraph 8 below, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of SEBI Regulations, including the manner in which it is to be disclosed, or that it contains any material mis-statement.
6. The Statement also includes the Company's share of net loss of Rs. 44,090/- for the half year ended 30th September, 2024, as considered in the Statement, in respect of one associate based on their unaudited half yearly financial statement, which are not being audited by us. The report on the financial statements and financial information of these entities has been furnished to us by the management and our review on the Statement in so far as it relates to the amounts and disclosures included in respect of these associates in based solely on the reports of such management and the procedures performed by us as stated in paragraph above.

Emphasis of Matter

7. 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 2024 regarding temporary discontinuance of production activity of the company due to fire broke out at the works premises of the company in the previous financial year. This situation has temporary shut-down of the production and normal working operations of the company. Pending disposal of the insurance claim by insurance company 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.
8. We draw attention to note no. 14 to the notes to the unaudited consolidated financial statements for the half year ended 30th September 2024 regarding erosion of net worth of the Company and Company's current liabilities exceed its current assets for the half



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Chartered Accountants

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.

Kolkata
14th November, 2024



For Seksaria Tibrewal & Co
Firm Registration No.: 329660E
Chartered Accountants

Harsh Seksaria.

Harsh Seksaria
Partner

Membership No. 300249
UDIN - 24300249BKERSD2235

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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 14.11.2024
- 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, 2024.
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Consequent to the above, during the half year ended September 30, 2024, the company has received an insurance claim of Rs.1600.00/- lakhs in part against the insurance claim lodged with the insurance company and the same has been shown as an exceptional item in the statement of profit and loss account.

- The management of the Company is hopeful of getting the remaining portion of the insurance claim lodged by the
- 13 company from the insurance company in near future.
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For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999



DATE: 14.11.2024
PLACE: KOLKATA

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SMVD Poly Pack Limited

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(Amount in Lacs.)

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For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

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

SMVD Poly Pack Limited

Statement of Unaudited Consolidated Financial Results for the Half Year ended 30th September, 2024

(Amount in Lacs. except for EPS)

Sl. No	Particulars	Half Yearly Ended		Year Ended	
		30-09-2024 Unaudited	31-03-2024 Unaudited	30-09-2023 Unaudited	31-03-2024 Audited
	Income				
I.	Revenue from Operations	29.04	156.27	2,323.05	2,479.32
II.	Other Income	0.31	6.52	0.69	7.21
III.	Total Revenue(I+II)	29.36	162.79	2,323.73	2,486.53
IV.	Expenditure				
	Cost of Materials Consumed	8.04	4.39	1,668.02	1,672.41
	Purchase of Stock in trade	0.99	-	-	-
	Change in Inventories of Finished Goods, Stock in Process and Stores & Spares and traded Goods	24.86	270.72	325.06	595.78
	Employees Benefit Expenses	33.26	40.37	169.94	210.31
	Finance Cost	126.25	181.95	190.43	372.38
	Depreciation & Amortisation Expense	4.22	4.10	62.47	66.57
	Other Expenses	24.08	34.43	334.96	369.39
	Total Expenses	221.70	535.96	2,750.88	3,286.84
V.	Profit before Exceptional Items and Extra Ordinary Items (III-IV)	(192.34)	(373.17)	(427.14)	(800.31)
VI.	Exceptional Item	1,596.47	293.37	(5,105.20)	(4,811.83)
VII.	Profit before Extra Ordinary Items and tax (V-VI)	1,404.13	(79.80)	(5,532.34)	(5,612.14)
VIII.	Extra Ordinary Items	-	-	-	-
IX.	Profit before Tax (VII-VIII)	1,404.13	(79.80)	(5,532.34)	(5,612.14)
X.	Tax expense:				
	(1) Current Tax	-	-	-	-
	(2) Deferred tax	-	234.55	-	234.55
	(3) MAT Credit Entitlement	(101.66)	-	-	-
	(4) Income Tax for Earlier Years	-	(0.08)	-	(0.08)
XI.	Net Profit (Loss) for the period (IX-X)	1,302.47	154.67	(5,532.34)	(5,377.66)
XII.	Share of Profit/(Loss) from Associate	(0.44)	0.33	(0.32)	0.01
XIII.	Net Profit (Loss) for the period (XI+XII)	1,302.03	155.00	(5,532.66)	(5,377.65)
	Paid up Equity Share Capital (Face value of Re. 10/- each)	1,003.01	1,003.01	1,003.01	1,003.01
	Reserve excluding Revaluation Reserve as per Balance Sheet of Previous Accounting Year	(4,048.06)	1,329.60	1,329.60	1,329.60
XIV.	Earning per equity share				
	(1) Basic	12.99	1.54	(55.16)	(53.62)
	(2) Diluted	12.99	1.54	(55.16)	(53.62)
	Earning per equity share (after adjusting historic EPS numbers for Bonus issue of October 2022)				
	(1) Basic	12.99	1.54	(55.16)	(53.62)
	(2) Diluted	12.99	1.54	(55.16)	(53.62)

DATE 14.11.2024
PLACE: KOLKATA

For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
(Managing Director)
DIN : 00324999



SMVD POLY PACK LIMITED

Regd. Office : Imagine Techpark, Plot No. 6,
DP BLOCK, 24th Floor, Room No. 5A, Sector - V
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SMVD Poly Pack Limited

Unaudited Consolidated Cash Flow Statement for the Year ended 30th September, 2024

(Amount in Lacs.)

Particulars	AS ON 30.09.2024	AS ON 31.03.2024
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before tax	1,404.13	(5,612.14)
Adjusted for:		
Add: Depreciation	-	-
Exceptional Item	4.22	66.57
Interest on Loan Exp	-	4,811.83
Less: Interest Income	126.25	372.38
Less: Exceptional item related to investment activities	(0.31)	(1.83)
Operating Profit Before Extra Ordinary item	(124.85)	(2,120.60)
Extra Ordinary Item	1,409.44	(2,483.79)
Operating Profit Before Working Capital Changes	-	(440.30)
Changes in Working Capital	1,409.44	(2,924.09)
(Increase)/decrease in Inventories	157.75	683.19
Decrease/ (increase) in Trade and Other Receivables	87.10	1,792.58
Increase/ (decrease) in Trade and Other Payable	(1,524.15)	(965.15)
Decrease/ (increase) in other current assets	-	-
Cash generated from/ (used in) Operations	130.14	(1,413.47)
Direct Taxes Paid (net of refunds)	(0.05)	(3.77)
Net cash flow from/ (used in) Operating Activities	130.09	(1,417.24)
B. Cash Flow from Investing Activities		
Purchase of fixed assets	(0.16)	(51.48)
Sale of fixed assets	-	130.74
Exceptional item	124.85	2,120.60
Investment in Mutual Fund	-	-
Interest received	1.05	1.71
Long term Provisions	(1.13)	(14.95)
Other Non Current Assets	-	(72.86)
Net Cash Flow from/ (used) in Investing Activities	124.61	2,113.76
C. Cash Flow from Financing Activities		
Interest on loan Expenses	(126.25)	(372.67)
Loan taken during the year	-	-
Repayment of Loan	(130.85)	(368.80)
Net Cash Flow from / (used) in Financing Activities	(257.10)	(741.47)
Net Increase/ in Cash and Cash Equivalents (A+B+C)	(2.41)	(44.95)
Cash and cash equivalents at the beginning of the year	22.72	67.67
Cash and cash equivalents at the end of the year	20.31	22.72

For SMVD Poly Pack Ltd.



Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

DATE: 14.11.2024
PLACE: KOLKATA