A Govt. Recognised Trading House
SANWARIA CONSUMER LIMITED
(Formerly known as Sanwaria Agro Oils Limited)
CIN - L15143MP1991PLC006395

SANWARIA GROUP
Serving society through Industry

(Under Corporate Insolvency Resolution Process vide Order of Hon'ble NCLT dated 29.05.2020)

13th August, 2026

Bombay Stock Exchange Ltd. Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001. BSE Scrip Code: 519260	National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor Plot No. C/1, G Block Bandra – Kurla Complex (BKC), Bandra (E) Mumbai-400051. NSE Scrip Symbol: SANWARIA

Dear Sir / Madam,

Sub: Statement of Un-audited IndAS Standalone and Consolidated Financial Results for the quarter ended on June 30, 2026 along with Auditor Report thereon as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33 and other related regulations of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, please find enclosed herewith Statement of Un-audited IndAS Standalone and Consolidated Financial Results for the quarter ended on June 30, 2026 along with Auditor Limited Review Report signed by Statutory Auditors of the Company viz. Hussain shabbir and Co, Chartered Accountants (ICAI Firm Registration No. 006601C) pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and signed by the Chief Financial Officer of the Company.

We hereby request you to take the above said item on your record.

Thanking You

For Sanwaria Consumer Limited

SANWARIA CONSUMER LIMITED BHOPAL

Authorised Signatory

HUSAIN SHABBIR & CO.
CHARTERED ACCOUNTANTS

H.O.: 103-104, BHOPAL PLAZA,
HAMIDIA ROAD,
BHOPAL 462001 (M.P.) INDIA .

0755-4255027,4288027
ca.shabbirhusain@gmail.com
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Independent Auditor's Review Report on Quarterly ended Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Members of the Suspended Board of Directors.
SANWARIA CONSUMERS LIMITED.

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of SANWARIA CONSUMERS LIMITED ("the Company") for the quarter ended 30th June, 2026 ("the Statement"). being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015. as amended. including relevant circulars issued by the SEBI from time to time.

2. This Statement. which is the responsibility of the Company's Management and the suspended Board of Directors, 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 there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity'. issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries. primarily of the Company's personnel responsible for financial and accounting matters. and applying analytical and other review 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 Companies Act, 2013 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.

4. Based on our review conducted as stated in paragraph 3 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

HUSAIN SHABBIR & CO.
FRN-006601C
BHOPAL
Chartered Accountants

5. One creditor Mr. Kishor Ramniklal Unadikat, sole proprietor of M/s Shakti Clearing Agency has filed company petition under section 9 of The Insolvency and Bankruptcy Code, 2016 read with the rule 6 of The Insolvency and Bankruptcy Rules, 2016 to initiate Corporate Insolvency Resolution process against the Company before the NCLT and the said application has been admitted by the Authority wide no. (MP) CP (IB) No. 7 / 9 / NCLT / AHM / 2019 at 29th of May 2020 and NCLT has appointed Mr. Rajiv Goyal as Insolvency Resolution Professional (IRP). The CoC approved the replacement of IRP with 100% voting and IA No. 111 of 2020 is allowed as prayed by the Applicant. With the Order of National Law Company tribunal (NCLT), no. (MP) CP (IB) 7 of 2019 with IA 111 of 2020, Dated 04 September 2020, and The Court give order to Mr. Rajiv Goyal, IRP to handed over the documents/papers & give charge to Mr. Gautam Mittal, as Resolution Professional.

6. RP had invited expression of interest from interested parties for revival of the Company. Five eligible EOI's were received after-which Resolution Plans were invited. The Resolution Plans received from these PRAs were discussed and put on vote before the COC for approval. None of the Resolution Plans were approved by the members of the COC. While rejecting the Resolution Plans, the COC further decided to Liquidate the Company for the initiation of Liquidation Process of the Company has been filed with hon'ble NCLT.

7. All expenses have been treated on Cash Basis in the books of accounts whereas it is against the policy of the Company.

8. Bank Balances are subject to confirmation from the management. There have been no transactions in bank accounts in past period except for two banks accounts and same balances have been carried forward.

For HUSAIN SHABBIR & CO.
Chartered Accountants

HUSAIN SHABBIR & CO.
CA INDIA
FRN-006601C
BHOPAL
Chartered Accountants

CA SHABBIR HUSAIN
(Partner)
M.No-075293
FRN-006601C
UDIN- 26075293NWERZZ7639
Date-12.08.2026
Place-Bhopal

HUSAIN SHABBIR & CO.

CHARTERED ACCOUNTANTS

H.O.: 103-104, BHOPAL PLAZA,
HAMIDIA ROAD,
BHOPAL 462001 (M.P.) INDIA .

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Independent Auditor's Review Report on Quarterly ended Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Members of the Suspended Board of Directors.
SANWARIA CONSUMERS LIMITED.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of SANWARIA CONSUMERS LIMITED ("the Parent") and its subsidiary(the Parent Company and its subsidiary together referred as "the Group") for the quarter ended 30th June, 2026 ("the Statement"). being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015. as amended. including relevant circulars issued by the SEBI from time to time.

2. This Statement. which is the responsibility of the Parent Company's Management and the suspended Board of Directors, 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 there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity'. issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries. primarily of the Company's personnel responsible for financial and accounting matters. and applying analytical and other review 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 Companies Act, 2013 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.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement. prepared in accordance

HUSAIN SHABBIR & CO. CA INDIA FRN-006601C BHOPAL Chartered Accountants with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. One creditor Mr. Kishor Ramniklal Unadikat, sole proprietor of M/s Shakti Clearing Agency has filed company petition under section 9 of The Insolvency and Bankruptcy Code, 2016 read with the rule 6 of The Insolvency and Bankruptcy Rules, 2016 to initiate Corporate Insolvency Resolution process against the Company before the NCLT and the said application has been admitted by the Authority wide no. (MP) CP (IB) No. 7 / 9 / NCLT / AHM / 2019 at 29th of May 2020 and NCLT has appointed Mr. Rajiv Goyal as Insolvency Resolution Professional (IRP). The CoC approved the replacement of IRP with 100% voting and IA No. 111 of 2020 is allowed as prayed by the Applicant. With the Order of National Law Company tribunal (NCLT), no. (MP) CP (IB) 7 of 2019 with IA 111 of 2020, Dated 04 September 2020, and The Court give order to Mr. Rajiv Goyal, IRP to handed over the documents/papers & give charge to Mr. Gautam Mittal, as Resolution Professional.

6. RP had invited expression of interest from interested parties for revival of the Company. Five eligible EOI's were received after-which Resolution Plans were invited. The Resolution Plans received from these PRAs were discussed and put on vote before the COC for approval. None of the Resolution Plans were approved by the members of the COC. While rejecting the Resolution Plans, the COC further decided to Liquidate the Company for the initiation of Liquidation Process of the Company has been filed with hon'ble NCLT.

7. All expenses have been treated on Cash Basis in the books of accounts whereas it is against the policy of the Company.

8. Bank Balances are subject to confirmation from the management. There have been no transactions in bank accounts in past period except for two banks accounts and same balances have been carried forward.

For HUSAIN SHABBIR & CO.
Chartered Accountants

HUSAIN SHABBIR & CO.
CA INDIA
FRN-006601C
BHOPAL
Chartered Accountants

CA SHABBIR HUSAIN
(Partner)
M.No-075293
FRN-006601C
UDIN- 26075293VZSTPM8285
Date-12.08.2026
Place-Bhopal

(Under Corporate Insolvency Resolution Process vide Order of Hon'ble NCLT dated 29.05.2020)

UN-AUDITED FINANCIAL RESULTS FOR PERIOD ENDED ON 30TH JUNE 2026 (Rs. In Lacs)

Particulars	Standalone				Consolidated	
	Quarter Ended			Period Ended on	Quarter Ended	Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026	30.06.2026	31.03.2026
	Un-audited	Audited	Un-audited	Audited	Un-audited	Audited
1. Income from Operations						
(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
(b) Other Operating Income	26.52	26.80	27.03	107.68	26.52	107.68
Total Income (net)	26.52	26.80	27.03	107.68	26.52	107.68
2. Expenditure						
(a) Cost of Materials consumed and	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of stock-in-trade						
(b) Changes in inventories of finished goods, work-in- progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(c) Employee benefits expense	0.00	0.00	0.00	0.00	1.05	4.20
(d)Depreciation and amortisation exp	80.87	86.50	86.50	346.01	114.29	480.56
(e) Finance Cost	0.00	0.01	0.00	0.03	0.00	0.03
(f)Other expenses	0.43	96.92	16.77	113.72	0.43	113.75
Total Expenses	81.31	183.43	103.27	459.76	115.77	598.54
3. Profit / (Loss) Before Exceptional items (1-2)	-54.79	-156.63	-76.24	-352.08	-89.25	-490.86
4. Exceptional Items						
5. Profit/(Loss) Before Tax (3-4)	-54.79	-156.63	-76.24	-352.08	-89.25	-490.86
6. Tax Expenses						
Current Tax (incl Deferred Tax)	0.00	-70.54	0.00	-70.54	0.00	-70.54
7. Net Profit/(Loss) from ordinary activities after tax (5-6)	-54.79	-86.09	-76.24	-281.54	-89.25	-420.32
8. Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Total other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
9. Net Profit / (Loss) for the period (7 ± 8)	-54.79	-86.09	-76.24	-281.54	-89.25	-420.32
10. Paid-up equity share capital (Face Value of Rs. 1 Each)	7361.00	7361.00	7361.00	7361.00	7361.00	7361.00
11. Earnings Per Share (after extraordinary items)						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-

Notes:

1. The Above Audited Results were reviewed by Audit Committee (headed by Independent Director) and taken on records at the meeting with Board of Directors (suspended) held on 13.08.2026
2. Figures are re-arranged and re-grouped wherever found necessary.
3. The Company is under CIRP since 29th May 2020 hence Commercial activities, specifically warehousing, leasing and job work are going on at Limited permitted level Under the Resolution Professional and Committee of Creditors
4. The Company is engaged in FMCG Sector hence reporting its results in single segment.
5. The Audited Financial Results of the Company have been prepared in accordance with the Indian Accounting Standard (Ind-AS) as prescribed under section 133 of the Companies Act, 2013

Place: Bhopal
Date: 13.08.2026

For SANWARIA CONSUMER LIMITED — For SANWARIA CONSUMER LIMITED — For SANWARIA CONSUMER LIMITED

Gautam Mittal, Resolution Professional — Ashok Agrawal, Director (Suspended under CIRP) — Satish Agrawal, Director (Suspended under CIRP) — Anil Vishwakarma, C.F.O. Chief Financial Officer

HUSAIN SHABBIR & CO. Chartered Accountants FRN 006601C BHOPAL

Scanned with CamScanner

(Under Corporate Insolvency Resolution Process vide Order of Hon'ble NCLT dated 29.05.2020)

SANWARIA CONSUMER LIMITED (Formerly Known as Sanwaria Agro Oils Limited)
CIN No. L15143MP1991PLC006395
Consolidated Cash Flow Statement for the Year Ending 30th June 2026- Consolidated
(Rupees in INR , unless otherwise stated)

Particulars	30-Jun-26		31-Mar-26	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
A. CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit Before Tax and Extraordinary Items	(8,925,841)		(42,031,351)	
Adjustment for Depreciation	11,429,030		48,055,958	
for Other Comprehensive Income	-		-	
for Interest Received	(128,067)		(634,993)	
for Misc. Balance W/o	-		-	
for Finance cost	-		-	
Operating Profit Before Working Capital Changes		2,375,122		5,389,614
Adjustments for changes in working capital				
(Increase) / Decrease in Other Non Current Assets	-		-	
(Increase) / Decrease in Inventories	-		-	
(Increase) / Decrease in Financial Assets	(2,522,614)		1,118,329	
(Increase) / Decrease in Other Current Assets	450,414		1,175,694	
Increase / (Decrease) in Financial Liabilities	(153,635)		683,770	
Increase / (Decrease) in Other Current Liabilities	(265,165)		(1,068,598)	
(Increase) / Decrease in Loans and Advances		(2,491,000)		1,909,195
Cash generated from Operations		(115,879)		7,298,809
Income Taxes refund / (paid) during the year		-		-
Net Cash flow from /(used in) Operating Activities		(115,879)		7,298,809
B. CASH FLOW FROM INVESTING ACTIVITIES :				
(Addition) / Release of Fixed Deposit	-		(532,180)	
(Addition) / Deduction of Fixed Assets	-		462,463	
Interest Received	128,066		634,992	
Net Cash flow from/(used in) Investing Activities		128,066		565,275
C. CASH FLOW FROM FINANCING ACTIVITIES :				
Share Application Money	-		-	
Proceeds of Long Term Borrowings	-		-	
Repayment of Long Term Borrowings	-		(7,054,136)	
Proceeds of Long Term Capital Subsidy	-		-	
Proceeds / (Repayment) of Short Term Borrowings (Net)	0		0	
Dividend Paid	-		-	
Interest paid	-		-	
Net Cash flow from /(used in) Financing Activities		0		(7,054,136)
Net Increase/ (decrease) in Cash & Cash Equivalents		12,188		809,949
Cash and Cash Equivalents at the beginning of the period		2,479,705		1,669,756
Cash and Cash Equivalents at the end of the period		2,491,893		2,479,705

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For Husain Shabbir & Co.
Chartered Accountants

(CA Shabbir Husain)
Partner
M. No. 075293
FRN No. 006601C

For SANWARIA CONSUMER LIMITED

For and on behalf of the Board of Directors

Ashok Agrawal
Director
Suspended under CIRP
Director

Satish Agrawal
Director
Suspended under CIRP
Director

For SANWARIA CONSUMER LIMITED

Gautam Mittal
(Resolution Professional)

Anil Vishwakarma
Chief Financial Officer
Chief Financial Officer

Date 07.08.2026
Place Bhopal

(Under Corporate Insolvency Resolution Process vide Order of Hon'ble NCLT dated 29.05.2020)

SANWARIA CONSUMER LIMITED (Formerly Known as Sanwaria Agro Oils Limited)
CIN No. L15143MP1991PLC006395
Standalone Cash Flow Statement for the Period Ending on 30th June 2026
(Rupees in INR , unless otherwise stated)

Particulars	30-Jun-26		31-Mar-26	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
A. CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit Before Tax and Extraordinary Items	(5,479,117)		(28,153,323)	
Adjustment for Depreciation	8,087,306		34,601,430	
for Other Comprehensive Income	-		-	
for Interest Received	(128,067)		(634,993)	
for Misc. Balance W/o	-		-	
for Finance cost	-		-	
Operating Profit Before Working Capital Changes		2,480,122		5,813,114
Adjustments for changes in working capital				
(Increase) / Decrease in Other Non Current Assets	-		-	
(Increase) / Decrease in Inventories	-		-	
(Increase) / Decrease in Financial Assets	(2,520,975)		1,118,329	
(Increase) / Decrease in Other Current Assets	450,414		1,175,690	
Increase / (Decrease) in Financial Liabilities	(260,273)		260,272	
Increase / (Decrease) in Other Current Liabilities	(265,165)		(1,068,598)	
(Increase) / Decrease in Loans and Advances		(2,595,999)		1,485,693
Cash generated from Operations		(115,877)		7,298,807
Income Taxes refund / (paid) during the year		-		-
Net Cash flow from /(used in) Operating Activities		(115,877)		7,298,807
B. CASH FLOW FROM INVESTING ACTIVITIES :				
(Addition) / Release of Fixed Deposit	-		(532,180)	
(Addition) / Deduction of Fixed Assets	-		462,463	
Interest Received	128,067		634,993	
Net Cash flow from/(used in) Investing Activities		128,067		565,276
C. CASH FLOW FROM FINANCING ACTIVITIES :				
Share Application Money	-		-	
Proceeds of Long Term Borrowings	-		-	
Repayment of Long Term Borrowings	-		(7,054,136)	
Proceeds of Long Term Capital Subsidy	-		-	
Proceeds / (Repayment) of Short Term Borrowings (Net)	0		0	
Dividend Paid	-		-	
Interest paid	-		-	
Net Cash flow from /(used in) Financing Activities		0		(7,054,135)
Net increase/ (decrease) in Cash & Cash Equivalents		12,190		809,947
Cash and Cash Equivalents at the beginning of the period		1,843,063		1,033,116
Cash and Cash Equivalents at the end of the period		1,855,254		1,843,063

The accompanying notes are an integral part of the financial statements

As per our report of even date
For Husain Shabbir & Co.
Chartered Accountants

(CA Shabbir Husain)
Partner
M. No. 075293
FRN No. 006601C

Date 07.08.2026
Place Bhopal

For and on behalf of the Board of Directors

For SANWARIA CONSUMER LIMITED

Ashok Agrawal
Director
Suspended under CIRP

Satish Agrawal
Director
Suspended under CIRP

For SANWARIA CONSUMER LIMITED

Gautam Mittal
(Resolution Professional)

Anil Vishwakarma
Chief Financial Officer

SANWARIA CONSUMER LIMITED

(Under Corporate Insolvency Resolution Process vide Order of Hon'ble NCLT dated 29.05.2020)

Notes to the Accounts

1. We have followed Cash basis accounting policy. Hence following expenses that are cumulative upto the current financial year ended on 30.06.2026 but have not been paid hence, are not being provided in books of accounts

Professional Expenses	9975770
Security Expenses	9060365
Advertisement Expenses	33425
Salary Expenses	10635323
Audit Fee	542800
Total	**30247683**

2. The National Company Law Tribunal ("NCLT"), Indore Bench, vide order dated on 29th May, 2020 ("Insolvency Commencement Date") has initiated Corporate Insolvency Resolution Process ("CIRP") under the provisions of the Insolvency and Bankruptcy Code, 2016 ("the Code") based on application filed by one creditor Mr. Kishor Ramniklal Unadikat, sole proprietor of M/s Shakti Clearing Agency under section 9 of The Insolvency and Bankruptcy Code, 2016 read with the rule 6 of The Insolvency and Bankruptcy Rules, 2016 and the said application has been admitted by the Authority wide no. (MP) CP (IB) No. 7 / 9 / NCLT / AHM / 2019 on 29th of May 2020 and NCLT has appointed Mr. Rajiv Goel as Insolvency Resolution Professional (IRP) to manage affairs of the Company in accordance with the provisions of Code.

   In the first meeting of Committee of Creditors ("CoC") held on July 28, 2020 and in terms of Section 22 (2) of the Code, resolved with 100% voting share, to replace the existing Interim Resolution Professional with Mr. Gautam Mittal as the resolution professional (RP) for the Company. As per section 134 of the Companies Act, 2013, the Un-audited financial statements of the Company are required to be authenticated by the Chairperson of the Board of Directors, where authorised by the Board or at least two directors, of which one shall be managing director or the CEO (being a director), the CFO and Company Secretary where they are appointed. Pursuant to the NCLT order for commencement of the CIRP and in line with the provisions of the Code, the powers of the Board of Directors stand suspended and be exercised by IRP / RP. These Un-audited Financial Results for the quarter ended 30th June 2026 have been prepared by the management of the company and certified by

For SANWARIA CONSUMER LIMITED | For SANWARIA CONSUMER LIMITED | For SANWARIA CONSUMER LIMITED

Gautam Mittal	Ashok Agrawal	Satish Agrawal	Anil Vishwakarma
Resolution Professional	Director	Director	C.F.O.
	(Suspended under CIRP)	(Suspended under CIRP)	Chief Financial Officer
		Director	Director

HUSAIN SHABBIR & CO. Chartered Accountants BHOPAL

SANWARIA CONSUMER LIMITED

(Under Corporate Insolvency Resolution Process vide Order of Hon'ble NCLT dated 29.05.2020)

Mr. Anil Vishwakarma, Chief Financial Officer ('CFO') of the Company in accordance with Regulation 33 (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. This Un-audited Financial Results were placed before the RP, the CFO on 05th August 2026 for their consideration. Accordingly, the Un-audited Financial Statements were considered and recommended in the meeting. In view thereof, the RP, in reliance of such examination by and the representations, clarifications and explanations provided by the CFO, has approved the same. The CFO has provided the certifications and representations with responsibility in respect of various secretarial, compliance and broad matters pertaining to the period prior to Insolvency Commencement Date. The RP is relying on the management representation letter dated 05th August 2026 for all information and confirmations in relation to the day to day functioning of the company.

4. The RP has approved these Un-audited financial Statements only to the extent of discharging the powers of the Board of Directors of the Company (suspended during CIRP) which has been conferred upon him in terms of provisions of Section 17 of the Code.

5. The carrying value of tangible assets as at 30th June 2026 is Rs. 5410.96 Lacs As explained in note no. 1 above the Company is under CIRP and the RP has invited submission of resolution plans from potential resolution applicants, and put up for necessary approvals before the Committee of Creditor ('CoC') and the NCLT. The CIRP is concluded and COC propose for liquidation. And the RP has Filed the Application before Hon'ble NCLT. in preparation of Financial Statements as required by Ind-AS 10 on "Events after the reporting period".

6. In accordance with the Code, public announcement was made calling upon the financial creditors and operational creditors of the company to submit their claims with the Interim Resolution Professional ('IRP) by 15.06.2020. In accordance with the Code, the IRP/RP has to receive, collate and admit the claims submitted against the Company. Such claims can be submitted to the IRP/RP during CIRP, till the approval of a resolution plan by the CoC. Pursuant to the claims received on 15.06.2020, the CoC was formed on 01.07.2020, and the list of such creditors was duly notified to the NCLT and uploaded on the company website. Thereafter, there could be regular revisions to the list in view of the claims received and the RP is in the process of receiving, collating, verifying, seeking clarifications, sending communications for un-reconciled balance, seeking additional documents to substantiate

Gautam Mittal Resolution Professional	For SANWARIA CONSUMER LIMITED Ashok Agrawal Director (Suspended under CIRP) Director	For SANWARIA CONSUMER LIMITED Satish Agrawal Director (Suspended under CIRP) Director	For SANWARIA CONSUMER LIMITED Anil Vishwakarma C.F.O Chief Financial Officer

HUSAIN SHABBIR & CO. Chartered Accountants BHOPAL

(Under Corporate Insolvency Resolution Process vide Order of Hon'ble NCLT dated 29.05.2020)

whole or part of the un-reconciled balances on such claims. In respect of claims submitted by the financial creditors as on 15.06.2020, the same is exceeding amount appearing in the books of accounts. To the extent the process for submission and reconciliation of claims as on the Insolvency Commencement Date remains an on-going process, no accounting impact in the books of accounts has been made in respect of excess, short or non-receipts of claims for operational and financial creditors.

7. The carrying value of tangible assets is Rs. 5410.96 Lacs. As explained in note no 5 above, the Company is under CIRP. As such, the Company has not taken into consideration any impact on the value of the tangible assets, if any, in preparation of Financial statements as required by Ind-AS 10 on "Events after the reporting period". Further, the Company has also not made full assessment of impairment as required by Ind AS 36 on Impairment of Assets, if any, as at 30th June 2026 in the value of tangible assets.

8. The Company has not recognised interest payable, after the insolvency commencement date i.e. 29th May, 2020, on borrowings from banks and financial institutions, customer advance, inter corporate deposits received. The same is not in compliance with Ind AS - 23 on "Borrowing Cost" read with Ind AS – 109 on "Financial Instruments".

	For SANWARIA CONSUMER LIMITED	For SANWARIA CONSUMER LIMITED	For SANWARIA CONSUMER LIMITED
Gautam Mittal	Ashok Agrawal	Satish Agrawal	Anil Vishwakarma
Resolution Professional	Director	Director	C.F.O.
	Director	Director	Chief Financial Officer
	(Suspended under CIRP)	(Suspended under CIRP)	

HUSAIN SHABBIR & CO. Chartered Accountants FRN 006601C BHOPAL