AMRK&CO.

Chartered Accountants

Active Business Park
6th Floor, Unit - 601
54/10, D. C. Dey Road, Tangra
Kolkata – 700 015 (W.B.)
96740 03032 / 98364 43677
ca.amrkco@gmail.com



LIMITED REVIEW REPORT ON HALF YEAR ENDED UN-AUDITED FINANCIAL RESULTS

To,
The Board of Directors
ANNAPURNA SWADISHT LIMITED

- We have reviewed the accompanying statement of Unaudited Financial Results of ANNAPURNA SWADISHT LIMITED (the "Company") for the half year ended September 30, 2022 (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 (the listing regulations").
- The preparation of the statement in accordance with recognition and measurement principles laid down in Accounting Standards 34 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibilities of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- 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 Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- Based on our review conducted as above, nothing has come to our attention that causes us to believe
 that the accompanying Statement of Unaudited Financial Results, prepared in accordance with
 applicable Accounting Standards and other recognized accounting practices and policies has not
 disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing
 Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be
 disclosed, or that it contains ant material misstatement.

for AMRK&Co.

Chartered Accountants

Firm Registration Number: 3276

Roshań Lal Khaitan

Partner

Membership Number: 064377

UDIN: 2206 43 77BCVRR J 1502

Place: Kolkata

Date: November 11, 2022

ANNAPURNA SWADISHT LIMITED

Regd. Office: 90, Phears Lanc, Unit No. 604, 6th Floor, PS- Bowbazar, Kolkata - 700 012 (W.B.)

Website: www.annapurnasnacks.in, Email: cs@annapurnasnacks.in

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Particulars Sep 30, 2022 Unaudited	Standalone Statement of Assets and Liabilities		(Rs. in Lakhs) As at
1. Shareholder's Fund	Particulars	Sep 30, 2022	Mar 31, 2022
1. Shareholder's Fund	EQUITY & LIABILITIES		
(a) Share Capital (b) Reserves & Surplus 53,930.17 55.35 5,572.37 65.35 Share Application Money pending Allotment 2. Non Current Liabilities (a) Long Term Borrowings (b) Deferred Tax Liabilities (Net) 3. Current Liabilities (a) Short Term Borrowings (b) Trade Payables (c) Other Current Liabilities (d) Short Term Provisions 380.43 381.2 (e) Other Current Liabilities (f) Spo.79 347.51 380.43 381.2 (a) Short Term Borrowings (b) Trade Payables (c) Other Current Liabilities (d) Short Term Provisions 380.43 381.2 (e) Other Current Liabilities (f) Spo.79 586.2 (g) Trade Payables (h) Property, Plant and Equipment (h) Capital Work in Progress (h) Long Term Loans & Advances (h) Long Term Loans & Advances (h) Long Term Loans & Advances (h) Trade Receivable (h) Trade Receiva	-		10.00
Share Application Money pending Allotment S,572.37 65.39	(a) Share Capital	· ·	
2. Non Current Liabilities 347.44	(b) Reserves & Surplus	The same of the sa	65.39
(a) Long Term Borrowings (b) Deferred Tax Liabilities (Net) 3. Current Liabilities (a) Short Term Borrowings (b) Trade Payables (c) Other Current Liabilities (d) Short Term Provisions (d) Short Term Provisions 380.43 381.22 786.22 786.23 786.24 786.25 786.26 786.26 786.26 786.26 786.26 786.26 786.26 786.26 786.26 787.18.40 788.27 786.26 786.26 786.26 786.26 788.27 786.26 786.26 786.26 786.26 788.27 786.26 786.26 786.26 788.27 786.26 786.26 786.26 788.27 786.26 786.26 786.26 788.27 786.26 786.26 786.26 788.27 786.26 786.26 788.27 786.26 786.26 788.27 786.26 786.26 788.27 786.26 786	Share Application Money pending Allotment	•	780.00
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(b) Deferred Tax Liabilities (Net) 580.79 347.51 3. Current Liabilities 380.43 381.22 (a) Short Term Borrowings 1,025.29 786.22 (b) Trade Payables 520.67 619.52 (c) Other Current Liabilities 192.01 102.6 (d) Short Term Provisions 192.01 102.6 (d) Short Term Provisions 2,118.40 1,889.62 (e) Other Current Assets (a) Property, Plant & Equipments and Intangible Assets i) Property, Plant and Equipment i) Capital Work in Progress 667.86 164.75 31.32 (e) Long Term Loans & Advances 51.90.84 808.87 (e) Cash & Cash Equivalents (e) Cash & Cash Equivalents 2,904.94 178.07 (d) Short Term Loans & Advances 441.68 249.96 (e) Other Current Assets 1010.31 95.22 (e) Other Current Assets 101			0.14
(a) Short Term Borrowings 380.43 381.25 (b) Trade Payables 1,025.29 786.22 (c) Other Current Liabilities 520.67 619.55 (d) Short Term Provisions 192.01 102.6 ASSETS 1. Non-Current Assets 8,271.56 3,082.6 (a) Property, Plant & Equipments and Intangible Assets 1,303.64 928.46 (i) Capital Work in Progress 667.86 164.75 (b) Long Term Loans & Advances 61.55 31.32 2. Current Assets 2,033.05 1,124.52 2. Current Assets 1,900.84 808.87 (a) Inventories 1,900.84 808.87 (b) Trade Receivable 889.73 625.94 (c) Cash & Cash Equivalents 2,904.94 178.07 (d) Short Term Loans & Advances 441.68 249.96 (e) Other Current Assets 101.31 95.22 6,238.51 1,958.07	(b) Deferred Tax Liabilities (Net)		347.58
(a) Short Term Borrowings 1,025.29 786.20 (b) Trade Payables 520.67 619.5 (c) Other Current Liabilities 192.01 102.6 (d) Short Term Provisions 2,118.40 1,889.6 ASSETS 1. Non-Current Assets 8,271.56 3,082.6 (a) Property, Plant & Equipments and Intangible Assets 1,303.64 928.46 (i) Property, Plant and Equipment 1,303.64 928.46 (b) Long Term Loans & Advances 667.86 164.75 (b) Long Term Loans & Advances 61.55 31.32 2. Current Assets 1,900.84 808.87 (a) Inventories 1,900.84 808.87 (b) Trade Receivable 889.73 625.94 (c) Cash & Cash Equivalents 2,904.94 178.07 (d) Short Term Loans & Advances 441.68 249.96 (e) Other Current Assets 101.31 95.22 6,238.51 1,958.07	3. Current Liabilities	200.42	281 28
(b) Trade Payables	(a) Short Term Borrowings		
(c) Other Current Liabilities (d) Short Term Provisions 192.01 102.6 2,118.40 1,889.6 8,271.56 3,082.6 ASSETS 1. Non-Current Assets (a) Property, Plant & Equipments and Intangible Assets i) Property, Plant and Equipment ii) Capital Work in Progress (b) Long Term Loans & Advances 2. Current Assets (a) Inventories (b) Trade Receivable (c) Cash & Cash Equivalents (d) Short Term Loans & Advances 441.68 249.96 (e) Other Current Assets (e) Other Current Assets 1,958.07	(b) Trade Payables	•	
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ASSETS 1. Non-Current Assets 1.303.64 928.46 164.75 1.55 1.303.64 164.75 1.55 1.303.65 1	(d) Short Term Provisions		
ASSETS 1. Non-Current Assets (a) Property, Plant & Equipments and Intangible Assets i) Property, Plant and Equipment ii) Capital Work in Progress (b) Long Term Loans & Advances 2. Current Assets (a) Inventories (b) Trade Receivable (c) Cash & Cash Equivalents (d) Short Term Loans & Advances (e) Other Current Assets 1, Non-Current Assets 1,303.64 928.46 164.75 31.32 2,033.05 1,124.54 2,003.05 1,124.54 1,900.84 808.87 625.94 (c) Cash & Cash Equivalents (d) Short Term Loans & Advances (e) Other Current Assets 101.31 95.22		2,118.40	1,003.03
1. Non-Current Assets (a) Property, Plant & Equipments and Intangible Assets 1,303.64 928.46 i) Property, Plant and Equipment 1,303.64 928.46 ii) Capital Work in Progress 667.86 164.75 (b) Long Term Loans & Advances 61.55 31.32 2. Current Assets 2,033.05 1,124.54 2. Current Assets 1,900.84 808.87 (b) Trade Receivable 889.73 625.94 (c) Cash & Cash Equivalents 2,904.94 178.07 (d) Short Term Loans & Advances 441.68 249.96 (e) Other Current Assets 101.31 95.22 6,238.51 1,958.07		8,271.56	3,082.61
(a) Property, Plant & Equipments and Intangible Assets 1,303.64 928.46 i) Property, Plant and Equipment 1,303.64 928.46 ii) Capital Work in Progress 667.86 164.75 (b) Long Term Loans & Advances 61.55 31.32 2. Current Assets 1,900.84 808.87 (a) Inventories 1,900.84 808.87 (b) Trade Receivable 889.73 625.94 (c) Cash & Cash Equivalents 2,904.94 178.07 (d) Short Term Loans & Advances 441.68 249.96 (e) Other Current Assets 101.31 95.22 6,238.51 1,958.07	<u>ASSETS</u>		
i) Property, Plant and Equipment ii) Capital Work in Progress (b) Long Term Loans & Advances 2,033.05 1,124.54 2. Current Assets (a) Inventories (b) Trade Receivable (c) Cash & Cash Equivalents (d) Short Term Loans & Advances (e) Other Current Assets 1,303.64 928.46 164.75 1627.86 164.75 2,033.05 1,124.54 1,900.84 808.87 625.94 178.07 1,900.84 178.07 1,900.84 178.07 1,900.84			
1) Property, Flant and Equipment ii) Capital Work in Progress (b) Long Term Loans & Advances 2,033.05 1,124.54 2. Current Assets (a) Inventories (b) Trade Receivable (c) Cash & Cash Equivalents (d) Short Term Loans & Advances (e) Other Current Assets 1,900.84 889.73 625.94 625.94 625.94 69 Other Current Assets 101.31 95.22 6,238.51 1,958.07	(a) Property, Plant & Equipments and Intangible Assets		
(b) Long Term Loans & Advances (a) Inventories (b) Trade Receivable (c) Cash & Cash Equivalents (d) Short Term Loans & Advances (e) Other Current Assets (a) Inventories (b) Trade Receivable (c) Cash & Cash Equivalents (d) Short Term Loans & Advances (e) Other Current Assets (e) Other Current Assets (f) Trade Receivable (g) Short Term Loans & Advances (g) Short Term Loans & Advances (g) Other Current Assets (h) Trade Receivable (g) Short Term Loans & Advances (h) Trade Receivable (h)	i) Property, Plant and Equipment	-	
2,033.05 1,124.54 2. Current Assets 1,900.84 808.87 (a) Inventories 1,900.84 808.87 (b) Trade Receivable 889.73 625.94 (c) Cash & Cash Equivalents 2,904.94 178.07 (d) Short Term Loans & Advances 441.68 249.96 (e) Other Current Assets 101.31 95.22 6,238.51 1,958.07	ii) Capital Work in Progress		
2. Current Assets (a) Inventories 1,900.84 808.87 (b) Trade Receivable 889.73 625.94 (c) Cash & Cash Equivalents 2,904.94 178.07 (d) Short Term Loans & Advances 441.68 249.96 (e) Other Current Assets 101.31 95.22 6,238.51 1,958.07	(b) Long Term Loans & Advances	· · · · · · · · · · · · · · · · · · ·	
(a) Inventories 1,900.84 808.87 (b) Trade Receivable 889.73 625.94 (c) Cash & Cash Equivalents 2,904.94 178.07 (d) Short Term Loans & Advances 441.68 249.96 (e) Other Current Assets 101.31 95.22 6,238.51 1,958.07		2,033.05	1,124.54
(b) Trade Receivable 889.73 625.94 (c) Cash & Cash Equivalents 2,904.94 178.07 (d) Short Term Loans & Advances 441.68 249.96 (e) Other Current Assets 101.31 95.22 6,238.51 1,958.07			
(c) Cash & Cash Equivalents 2,904.94 178.07 (d) Short Term Loans & Advances 441.68 249.96 (e) Other Current Assets 101.31 95.22 6,238.51 1,958.07		•	
(d) Short Term Loans & Advances 441.68 249.96 (e) Other Current Assets 101.31 95.22 6,238.51 1,958.07			
(e) Other Current Assets 101.31 95.22 6,238.51 1,958.07	•		
6,238.51 1,958.07			
	(e) Other Current Assets		95.22
8,271.56 3,082.61		6,238.51	1,958.07
		8,271.56	3,082.61

For and on behalf of the Board of Directors Annapurna Swadisht Limited

Shooman

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Date: November 11, 2022

Place: Kolkata

Shreeram Bagla (Managing Director)

(DIN: 01895499)

ANNAPURNA SWADISHT LIMITED

Regd. Office: 90, Phears Lane, Unit No. 604, 6th Floor, PS-Bowbazar, Kolkata - 700 012 (W.B.)

Website: www.annapurnasnacks.in, Email: cs@annapurnasnacks.in

CIN - L15133WB2022PLC251553

Standalone Financial Results for the Half Year ended September 30, 2022

(Rs. in Lakhs)

	H	Half Year Ended		
Particulars Particulars	30.09.22	31.03.22	30.09.21	31.03.22
	Unaudited	Unaudited	Unaudited	Audited
1. lncome:		2 (72 14	2,432.20	6,104.66
(a) Revenue From Operation	6,561,90	3,672.46	1	0.80
(b) Other Income	8.13	0.63	0.17	6,105.46
Total Income	6,570.03	3,673.09	2,432.37	0,103.40
2. Expense:				
(a) Cost of Materials Consumed	5,080.09	2,634.54	2,108.93	4,743.46
(b) Change in Inventories of Finished Goods & Stock-in-Trade	(471.24)	(77.52)	(332.80)	(410.32)
(c) Employee Benefit Expenses	269.62	159.89	107.99	267.88
(d) Finance Cost	40.11	65.97	20.31	86.28
(e) Depreciation / Amortization. Expense	78.08	49.01	35,26	84.27
	1,196.37	664.23	326.02	990.25
(f) Other Expenses Total Expenses	6,193.03	3,496.11	2,265.70	5,761.81
3. Profit before Exceptional Item & Tax	377.00	176.99	166.67	343.65
4. Exceptional Item	-	-	-	-
5. Profit Before Tax	377.00	176.99	166.67	343.65
6. Tax Expenses	89.39	61.82	40.94	102.76
7. Profit for the Period	287.61	115.17	125.73	240.90
8. Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1,642.20	10.00		10.00
	1,012.20		į	
Earning Per Equity Share	1.75	115.17	.	240.90
(a) Basic (in Rs.)	1 1	1.65	_	3.44
(b) Diluted (in Rs.)	1.75	1.03	1	3,44

Notes on Standalone Financials Results:

- 1. The above results which are published in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 11, 2022. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules 2014 by the Ministry of Corporate Affairs and ammendments thereof.
- 2. As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are Listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
- 3. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.
- 4. The Company was formed on 11-02-22 as a result of Conversion from Partnership Firm. Therefore, EPS of Half Year ended September 30, 2021 can not be derived. Diluted EPS for the period ended March 31, 2022 has been calculated considering Number of Equity Shares as 70,00,000 i.e. Capital Balance of Partners to whom Share Allotment was done on April 04, 2022 after conversion.
- 5. The balances appearing under Trade Payables, Loans and Advances, Other Current Liabilities are subject to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation.

For and on behalf of the Board of Directors Annapurna Swadisht Limited

Loven

Shreeram Bagla (Managing Director)

(DIN: 01895499)

Date: November 11, 2022

Place: Kolkata

ANNAPURNA SWADISHT LIMITED

Regd. Office: 90, Phears Lane, Unit No. 604, 6th Floor, PS-Bowbazar, Kolkaia - 700 012 (W.B.)

Website: www.annapurnasnacks.in, Email: cs@annapurnasnacks.in

CIN - L15133WB2022PLC251553

Standalone Cash Flow Statement for the Half Year ended September 30, 2022

(Rs. in Lakhs)

Particulars	September 30, 2022	March 31, 2022
Cash flow from Operating Activities		
Net Profit after tax as per Statement of Profit & Loss	287.61	240.90
Adjustments for:		
Depreciation & Amortisation Exp.	78.08	84.27
Interest Income	-	(0.13)
Provision for Income Tax & Deferred Tax	89.39	102.76
Operating Profit before Working Capital Changes	455.09	427.79
Changes in Working Capital		
Trade Receivable	(263.78)	(530,05)
Short Term Loans and Advances	(191.72)	(194.15
Other Current Assets	(6.09)	(22.14
Inventories	(1,091.97)	(567.13
Trade Payables	239.10	518.47
Other Current Liabilities	(98.87)	569.26
Net Cash Flow from Operations	(958.26)	202.05
Less: Income Tax Paid	-	(28.19
Net Cash Flow from Operating Activities (A)	(958.26)	173.86
Cash Flow from Investing Activities		
Purchase of Fixed Assets	(452.26)	(504.36
Changes in Capital Works in Progress	(453.26)	(594.25
(Purchase) / Sale of Investments	(503.11)	15.37 61.00
Movement in Loans & Advances	(30.23)	
Interest Income	(30.23)	(17.89
Net Cash Flow from Investing Activities (B)	(986.60)	0.13 (535.63
Cash Flow From Pinnesing Assistation		
Cash Flow From Financing Activities Proceeds / (Repayment) - Partner's Capital		
Proceeds From Share Capital Issue	•	(416.72
Proceeds From Share Capital Issue - Share Premium (Net of IPO Exp)	1,632.20	10.00
Share Application Money (Pending Allotment) Received	3,587.18	-
Proceeds / (Repayment) from Long Term Borrowing	(780.00)	780.00
Proceeds / (Repayment) from Short Term Borrowing	233.20	(45.24
Net Cash Flow from Financing Activities (C)	(0.85)	206,89
	4,671.73	534.93
Net (Decrease) / Increase in Cash & Cash Equivalents (A+B+C)	2,726.87	173.16
Opening Cash & Cash Equivalents	178.08	4.92
Cash and Cash Equivalents at the end of the period	2,904.95	178.08
Cash and Cash Equivalents Comprises:		
Cash in Hand	206.05	104.11
Fixed Deposits	17.28	5.88
Bank Balances in Current Account	2,681.61	68.08
Total Notes:	2,904.94	178.07

⁽i) Figures in brackets are outflows / deductions

For and on behalf of the Board of Directors

Annapurna Swadisht Limited

Shreeram Bagia (Managing Director) (DIN: 01895499)

Date: November 11, 2022

Place: Kolkata

⁽ii) The above Cash Flow Statement is prepared under the indirect method as set out in the Accounting Standards (AS-3) - Statement of Cash Flows