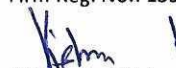


**Independent Auditor, Review Report on Half yearly Unaudited Standalone Financial Result of Sonalis Consumer Products Limited pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 (2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.**

To,  
The Board of Directors,  
**Sonalis Consumer Products Limited**

1. We have reviewed the accompanying statements of unaudited IND-AS Financial Results of **Sonalis Consumer Products Limited** ("the Company") for the half year ended September 30, 2024 ("The Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This Statement which is the responsibility of the Company's Management and has been approved by the Board of Director's, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and in compliance with Listing Obligations. Our responsibility is to issue a report these financial statements 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. A review of interim financial information consists of making inquiries, primarily of persons 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 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 and procedures performed 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 Ind AS 34, prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, 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.

For SSRV & Associates  
(Chartered Accountants)  
Firm Reg. No.: 135901W

  
Vishnu Kant Kabra  
(Partner)

M. No.: 403437


Place: Mumbai

Date: 31<sup>st</sup> October, 2024

UDIN: 24403437BKAKYY8897





SONALIS CONSUMER PRODUCTS LIMITED		
CIN: U15490MH2022PLC378461		
Unaudited Standalone Balancesheet for the half year ended 30th September, 2024		
(Rs. In Lakhs)		
Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment	1.99	7.30
(b) Capital work-in-progress		
(c) Investment Property		
(c) Investment Property		
(e) Other Intangible assets		
(f) Intangible assets under evelopment		
(g) Biological Assets other than bearer plants		
(h) Financial Assets		
(i) Investments		
(ii) Trade receivables		
(iii) Loans		
(iv) Others (to be specified)		
(i) Deferred tax assets (net)		
(j) Other non-current assets		
<b>(2) Current assets</b>	355.18	408.36
(a) Inventories		
(b) Financial Assets		
(i) Investments	4,097.28	94.36
(ii) Trade receivables	106.56	111.70
(iii) Cash and cash equivalents		
(iv) Bank balances other than (iii) above		1.84
(v) Loans	17.63	-
(vi) Others (Advance to Suppliers)	101.48	
(c) Current Assets (Net)	-	405.61
(d) Other current assets		
<b>Total Assets</b>	<b>4,680.11</b>	<b>1,029.19</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(i) Equity Share capital	199.90	199.90
(ii) Other Equity & Reserves	384.19	366.20
<b>(2) LIABILITIES</b>		
<b>(i) Non-current liabilities</b>		
(a) Financial Liabilities	227.72	195.82
(i) Borrowings		
(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
(b) Provisions		
(c) Deferred tax liabilities (Net)	2.55	1.60
(d) Other non-current liabilities		
<b>(ii) Current liabilities</b>		
(a) Financial Liabilities		1.15
(i) Short Term Borrowings		245.72
(ii) Trade payables	3,837.20	
(iii) Other financial liabilities (other than those specified in item (c))		
(b) Other current liabilities	10.90	-
(c) Provisions	10.98	5.91
(d) Current Tax Liabilities (Net)	6.66	12.89
<b>Total Equity and Liabilities</b>	<b>4,680.11</b>	<b>1,029.19</b>
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  </div> <div style="text-align: right;"> <p>For &amp; On Behalf of the Board SONALIS CONSUMER PRODUCTS LTD</p> <p><i>S. N. Kocharekar</i> <i>S. Shashikant Shah</i></p> <p>SONALI NILESH KOCHAREKAR SMITA SHASHIKANT SHAH Managing Director Whole Time Director DIN: 09536461 DIN: 09536462</p> </div> </div>		



SONALIS CONSUMER PRODUCTS LIMITED				
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED AS ON 30th September 2024				
(Rs. In Lakhs)				
Sr. No.	Particulars	Six month Ended as on 30.09.2024	Six month Ended as on 30.09.2023	For The Year Ended as on 31.03.2024
		Unaudited	Unaudited	Audited
I	Revenue from Operations	4,590.51	344.92	408.12
II	Other Income		3.20	2.75
III	<b>Total Income (I+II)</b>	<b>4,590.51</b>	<b>348.12</b>	<b>410.87</b>
IV	<b>Expenses</b>			
	(a) Cost of materials consumed	-	-	-
	(b) Purchases of stock in trade	4,490.31	531.97	453.85
	(c) Changes in inventories of finished goods, work in progress and Stock-in-Trade	53.18	259.95	(108.15)
	(d) Employee benefits expense	8.96	11.12	19.85
	(e) Finance costs	0.30	0.37	0.47
	(f) Depreciation and amortisation expense	5.31	3.61	2.29
	(g) Other expenses	6.84	27.68	40.00
V	<b>Total Expenses</b>	<b>4,564.90</b>	<b>314.80</b>	<b>408.31</b>
VI	Profit before exceptional, extraordinary and prior period items and tax (III-V)	25.61	33.32	2.56
VII	Exceptional items, Extraordinary and Prior Period Items		-	-
VIII	<b>Profit before tax (VI-VII)</b>	<b>25.61</b>	<b>33.32</b>	<b>2.56</b>
IX	<b>Tax Expenses:</b>			
	(a) Current Tax	6.66	10.00	0.55
	(b) Deferred Tax	0.95	0.86	(0.12)
X	Profit/(loss) for the period from continuing operations (VIII-IX)	<b>18.00</b>	<b>22.46</b>	<b>2.13</b>
XI	Profit/(loss) from discontinuing operations	-	-	-
XII	Tax expense from discontinuing operations	-	-	-
XIII	Profit/(loss) from discontinuing operations (after tax)	-	-	-
XIV	<b>Profit / (Loss) for the Period</b>	<b>18.00</b>	<b>22.46</b>	<b>2.13</b>
	Reserves excluding revaluation reserves as per balancesheet of previous accounting year	366.20	389.78	175.56
XV	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	199.90	199.90	199.90
XVI	Earnings per equity share of Rs 10/- each			
	Basic	0.09	1.12	0.01
	Diluted	0.09	1.12	0.01



For & On Behalf of the Board  
SONALIS CONSUMER PRODUCTS LTD

*S. Shaha*

SONALI NILESH  
KOCHAREKAR  
Managing Director

DIN: 09536461

*S. Shab*

SMITA SHASHIKANT  
SHAH

Whole Time Director  
DIN: 09536462





**SONALIS CONSUMER PRODUCTS LIMITED**  
CIN : U15499MH2022PLC378461  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2024**

(Amt in "Lakhs")

Particulars	For the Year ended September 30, 2024 (Unaudited)	For the Year ended March 31, 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax and extraordinary items	25.61	2.13
Adjustments for:		
Depreciation and amortisation expense	5.31	2.29
Interest expenses	0.30	0.47
Sundry Balances Written Off	-	2.43
	<b>31.22</b>	<b>7.32</b>
Operating profit / (loss) before working capital changes		
<b>Changes in working capital:</b>	3,591.48	165.66
Increase / (Decrease) in trade payable	(1.15)	(32.87)
Increase / (Decrease) in short term borrowing	5.07	(15.07)
Increase / (Decrease) in provisions	-	(0.12)
Increase / (Decrease) in Financial liabilities	4.67	1.54
Increase / (Decrease) in other current liabilities		
(Increase) / Decrease in short term loan and advances	(4,002.91)	(8.08)
(Increase) / Decrease in trade receivables	53.18	(109.15)
(Increase) / Decrease in inventories	405.61	(311.79)
(Increase) / Decrease in other current assets	(117.26)	
(Increase) / Decrease in Advances	<b>(61.32)</b>	<b>(308.48)</b>
	<b>(30.10)</b>	<b>(301.15)</b>
<b>CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>(5.66)</b>	<b>-</b>
Less: Taxes paid	<b>(36.76)</b>	<b>(301.15)</b>
<b>NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>		
	-	(3.67)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of tangible / intangible assets	-	<b>(3.67)</b>
<b>NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES</b>		
	-	
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest expenses	(0.30)	94.40
Proceeds from issue of equity shares	-	188.80
Securities Premium from issue of equity shares	-	
(Increase) / Decrease in long term loan and advances	31.90	
Increase / (Decrease) in long term borrowing		
	<b>31.61</b>	<b>283.20</b>
<b>NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES</b>	<b>(5.15)</b>	<b>(21.62)</b>
<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>111.70</b>	<b>133.32</b>
Cash and Cash equivalents at beginning period	106.55	111.70
Cash and Cash equivalents at end of period		

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

For & On Behalf of the Board  
**SONALIS CONSUMER PRODUCTS LTD**



*S. N. Shah*  
**SONALI NILESH**  
KOCHAREKAR  
Managing Director  
Din :09536461

*S. Shashikant Shah*  
**SMITA SHASHIKANT SHAH**  
Whole Time Director  
DIN:09536462