

August 09, 2024

To,
BSE Limited,
P. J. Towers,
Dalal Street,
Mumbai - 400001
Scrip Code: 532687

To,
National Stock Exchange of India Ltd.,
Exchange Plaza,
Bandra Kurla Complex,
Bandra East, Mumbai - 400051
Symbol: REPRO

Dear Sir/Madam,

Sub: Outcome of Board Meeting of the Company held on August 09, 2024

Pursuant to the Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 and other regulations if applicable, we hereby inform you that the Board of Directors of the Company at its meeting held on August 09, 2024, inter-alia considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2024.

Accordingly, please find enclosed Unaudited Financial Results (Standalone and Consolidated) alongwith Limited Review Report of the Statutory Auditors for the quarter ended June 30, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors commenced at 12:30 p.m. and concluded at 14:20 p.m.

This is for your information and records.

Thanking you,

Yours faithfully,
For Repro India Limited

Almina Shaikh
Company Secretary & Compliance Officer

Encl: As above

Independent Auditor's Review Report on consolidated unaudited financial results of Repro India Limited for the quarter pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Repro India Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Repro India Limited ('the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended June 30, 2024 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, 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 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. 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 specified under section 143(10) of the Act 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

| Sr. No | Name of the Entity | Relationship with the Holding Company |
|--------|---------------------|--|
| 1. | Repro Books Limited | Wholly-owned Subsidiary |
| 2. | Repro DMCC | Wholly-owned Subsidiary (Incorporated w.e.f May 31, 2023) |



MSKA & Associates

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the financial results of a subsidiary included in the Statement, whose financial results reflect total revenues of Rs. 4,969 lakhs, total net profit after tax of Rs. 4 lakhs and total comprehensive income of Rs. 2 lakhs, for the quarter ended June 30, 2024, as considered in the Statement. These financial results have been reviewed by other auditor whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.
- Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditor.
7. The Statement includes the financial results of a subsidiary which has not been reviewed by their auditor, whose financial results reflect total revenue of Rs. Nil, total net profit/ (loss) after tax of Rs. Nil and total comprehensive income of Rs. Nil for the quarter ended June 30, 2024, as considered in the Statement. These financial results have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such management prepared unaudited financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial results certified by the management.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Amrish Vaidya
Partner
Membership No.: 101739

UDIN: 24101739BKEZTP6455



Place: Mumbai
Date: August 9, 2024

Repro India Limited

CIN: L22200MH1993PLC071431

11th Floor, Sun Paradise Business Plaza, B Wing, Senapati Bapat Marg, Lower Parel, Mumbai - 400013

Statement of Unaudited Consolidated Financial Results for the quarter ended June 30, 2024

Rs. in Lakhs (Except for earnings per share)

| | Particulars | Unaudited | Audited | Unaudited | Audited |
|-----------|---|-------------------------------|---|-------------------------------|-----------------------------|
| | | Quarter Ended 30 June 2024 | Quarter Ended 31 March 2024 (Refer note 3) | Quarter Ended 30 June 2023 | Year Ended 31 March 2024 |
| 1 | Income | | | | |
| a) | Revenue from Operations | 11,229 | 12,715 | 11,953 | 47,946 |
| b) | Other Income | 53 | 83 | 35 | 215 |
| | Total Income | 11,282 | 12,798 | 11,988 | 48,161 |
| 2 | Expenses | | | | |
| a) | Cost of materials consumed and purchase of goods | 6,524 | 6,462 | 6,022 | 25,797 |
| b) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | (247) | 970 | 681 | 746 |
| c) | Employee benefits expense | 1,037 | 999 | 956 | 4,030 |
| d) | Finance costs | 214 | 212 | 279 | 973 |
| e) | Depreciation and amortisation expense | 758 | 751 | 730 | 2,967 |
| f) | Other expenses | 2,982 | 2,868 | 3,012 | 12,201 |
| | Total expenses | 11,268 | 12,262 | 11,680 | 46,714 |
| 3 | Profit before tax (1-2) | 14 | 536 | 308 | 1,447 |
| 4 | Tax Expenses | | | | |
| a) | - Current tax | 1 | 184 | - | 184 |
| b) | - Deferred tax charge/(credit) | - | 94 | 4 | 102 |
| c) | - Tax expense for earlier period | - | - | (31) | (31) |
| d) | - MAT credit | - | (49) | 31 | (18) |
| | Total tax expenses | 1 | 229 | 4 | 237 |
| 5 | Profit for the period/year after tax (3-4) | 13 | 307 | 304 | 1,210 |
| 6 | Other comprehensive income ('OCI') | | | | |
| | Items that will not be reclassified to statement of profit or loss : | | | | |
| (i) | Remeasurement gain/(loss) of defined benefit plans | (3) | (38) | 14 | (12) |
| (ii) | Income tax related to above | 0 | 11 | (4) | 3 |
| | Total other comprehensive income (net of tax) | (3) | (27) | 10 | (9) |
| 7 | Total comprehensive income for the year/period (5+6) | 10 | 280 | 314 | 1,201 |
| 8 | Paid-up equity share capital (Face value Rs. 10/- per share) | 1,430 | 1,430 | 1,325 | 1,430 |
| 9 | Other Equity | - | - | - | 37,308 |
| 10 | Earnings Per Share | | | | |
| a) | Basic | 0.09 | 2.15 | 2.30 | 8.77 |
| b) | Diluted | 0.09 | 2.13 | 2.28 | 8.66 |



Repro India Limited

CIN: L22200MH1993PLC071431

11th Floor, Sun Paradise Business Plaza, B Wing, Senapati Bapat Marg, Lower Parel,
Mumbai - 400013

Notes to the unaudited Consolidated Financial results :

- 1) The Consolidated unaudited financial results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of Repro India Limited ("the Company") at their meeting held on August 09, 2024 and are available on the Company's website - www.reproindia.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com). The Statutory auditors of the Company have expressed an unmodified opinion on the Consolidated unaudited financial results for the quarter ended June 30, 2024.
- 2) The workers of Mahape factory are on strike since April 08, 2017. Repro India Limited ("the Holding Company") has declared the factory as closed consequent upon the order from Hon'ble High Court of Bombay for closure of the factory as applied for is deemed to have been granted and as such the closure of the factory is confirmed and came into effect from May 06, 2020.
- 3) The figures for the quarter ended March 31, 2024 are the balancing figures between audited results in respect of full financial year and unaudited published year to date reviewed figures upto the quarter and nine months ended December 31, 2023.
- 4) As the Group's business activity falls within one segment viz. value added print solutions, the disclosure requirements of Ind AS 108 Operating Segment, are not applicable.
- 5) Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever necessary, to correspond with the current period's classification and disclosures.

For REPRO INDIA LIMITED



Mukesh Dhruve
Whole time Director
DIN No. 00081424



Place: Mumbai

Date: August 09, 2024

Independent Auditor's Review Report on Standalone unaudited financial results of Repro India Limited for the quarter pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Repro India Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Repro India Limited ('the Company') for the quarter ended June 30, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations 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 Company's Board of Directors, 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 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. 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 specified under section 143(10) of the Act 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Amrish Vaidya
Partner

Membership No.: 101739

UDIN: 24101739BKEZT04830

Place: Mumbai

Date: August 9, 2024



Repro India Limited
CIN: L22200MH1993PLC071431

11th Floor, Sun Paradise Business Plaza, B Wing, Senapati Bapat Marg, Lower Parel, Mumbai - 400013
Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2024

Rs. in Lakhs (Except for earnings per share)

| | Particulars | Unaudited | Audited | Unaudited | Audited |
|------|---|-------------------------------|---|-------------------------------|-----------------------------|
| | | Quarter Ended 30 June 2024 | Quarter Ended 31 March 2024 (Refer note 3) | Quarter Ended 30 June 2023 | Year Ended 31 March 2024 |
| 1 | Income | | | | |
| a) | Revenue from Operations | 6,887 | 8,158 | 8,080 | 31,767 |
| b) | Other Income | 52 | 82 | 35 | 209 |
| | Total Income | 6,939 | 8,240 | 8,115 | 31,976 |
| 2 | Expenses | | | | |
| a) | Cost of materials consumed | 3,745 | 4,556 | 3,738 | 16,483 |
| b) | Changes in inventories of finished goods & work-in-progress | 76 | (22) | 1,026 | 1,603 |
| c) | Employee benefits expense | 647 | 696 | 720 | 2,849 |
| d) | Finance costs | 211 | 209 | 277 | 966 |
| e) | Depreciation and amortisation expense | 724 | 721 | 689 | 2,819 |
| f) | Other expenses | 1,526 | 1,771 | 1,514 | 6,490 |
| | Total expenses | 6,929 | 7,931 | 7,964 | 31,210 |
| 3 | Profit before tax (1-2) | 10 | 309 | 151 | 766 |
| 4 | Tax Expenses | | | | |
| a) | - Current tax | - | - | - | - |
| b) | - Deferred tax charge/(credit) | - | - | - | - |
| c) | - Tax expense for earlier period | - | - | (31) | (31) |
| d) | - MAT credit | - | - | 31 | 31 |
| | Total tax expenses | - | - | - | - |
| 5 | Profit for the period/year after tax (3-4) | 10 | 309 | 151 | 766 |
| 6 | Other comprehensive income ('OCI') Items that will not be reclassified to statement of profit or loss : | | | | |
| (i) | Remeasurement gain/(loss) of defined benefit plans | (2) | (31) | 14 | (7) |
| (ii) | Income tax related to above | (0) | 9 | (4) | 2 |
| | Total other comprehensive income (net of tax) | (2) | (22) | 10 | (5) |
| 7 | Total comprehensive income for the year/period (5+6) | 8 | 287 | 161 | 761 |
| 8 | Paid-up equity share capital (Face value Rs. 10/- per share) | 1,430 | 1,430 | 1,325 | 1,430 |
| 9 | Other Equity | - | - | - | 36,274 |
| 10 | Earnings Per Share: | | | | |
| a) | Basic | 0.07 | 2.17 | 1.14 | 5.56 |
| b) | Diluted | 0.07 | 2.14 | 1.13 | 5.49 |



Repro India Limited

CIN: L22200MH1993PLC071431

11th Floor, Sun Paradise Business Plaza, B Wing, Senapati Bapat Marg, Lower Parel,
Mumbai - 400013

Notes to the unaudited Standalone Financial results:

- 1) The Standalone unaudited financial results for the quarter ended June 30, 2024 ("the statement") were reviewed by the Audit Committee and approved by the Board of Directors of Repro India Limited ("Company") at their meeting held on August 09, 2024 and are available on the Company's website - www.reproindia.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com). The Statutory auditors of the Company have expressed an unmodified opinion on the standalone unaudited financial results for the quarter ended June 30, 2024.
- 2) The workers of Mahape factory are on strike since April 08, 2017. The Company has declared the factory as closed consequent upon the order from Hon'ble High Court of Bombay for closure of the factory as applied for is deemed to have been granted and as such the closure of the factory is confirmed and came into effect from May 06, 2020.
- 3) The figures for the quarter ended March 31, 2024 are the balancing figures between audited results in respect of full financial year and unaudited published year to date reviewed figures upto the quarter and nine months ended December 31, 2023.
- 4) As the Company's business activity falls within one segment viz. value added print solutions, the disclosure requirements of Ind AS 108 Operating Segment, are not applicable.
- 5) Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever necessary, to correspond with the current period's classification and disclosures.

For REPRO INDIA LIMITED



Mukesh Dhruve
Whole time Director
DIN No. 00081424



Place: Mumbai

Date: August 09, 2024