

# KIRAN PRINT PACK LIMITED

CIN: L21010MH1989PLC051274

REGD. OFFICE: W- 166 E, TTC Industrial Area, MIDC Pawane Navi Mumbai Thane MH - 400709

website: kiranprintpack.wix.com/kiran,, Email: kiranprintpack@gmail.com,,Tel/Fax:091 27626427

Date: 30<sup>th</sup> May, 2024

To,  
The Bombay Stock Exchange Limited  
Corporate Relation Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400001

**Script Code – 531413**

**Sub: Outcome of Board Meeting held on Thursday, 30<sup>th</sup> May, 2024**

Dear Sir / Madam,

We would like to inform you that the **01/2024-25** meeting of the Board of Directors of **Kiran Print Pack Limited** was held on **Thursday, 30<sup>th</sup> May, 2024 at 03:00 p.m.** at the Registered Office of the Company at W- 166 E, TTC Industrial Area MIDC Pawane Navi Mumbai Thane 400 709 and transacted the following businesses:

1. The Board of Directors of the Company approved the audited financial results of the Company for the quarter and year ended 31st March, 2024. A copy of the same along with Auditors Report and Declaration regarding Audit Report with unmodified opinion is enclosed herewith for your kind perusal.
2. The Board of Directors of the Company has appointed Yogesh P Rathi & Associates as Internal Auditor of the Company.
3. The Board of Directors of the Company has appointed CS Kavita Raju Joshi as Secretarial Auditor of the Company

The meeting commenced at 03:00 p.m. and concluded at 6:20 p.m.

Kindly take the same on your record.

Thanking you.

**Yours faithfully,**  
**For Kiran Print Pack Limited**

**Karan Kamal Mohta**  
**DIN: 02138590**  
**Managing Director**



Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Ind AS Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To**  
**The Board of Directors of**  
**Kiran Print-Pack Limited.**

### **Opinion**

We have audited the accompanying standalone quarterly financial results of Kiran Print-Pack Limited ("the company") for the quarter and year ended 31<sup>st</sup> March 2024, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

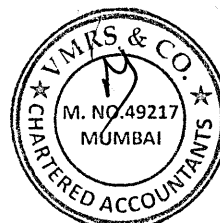
- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net loss and other comprehensive loss for the quarter and of the net profit and other comprehensive profit for the year ended and other financial information for the quarter and year ended 31<sup>st</sup> March 2024.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of standalone Ind AS annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of



adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

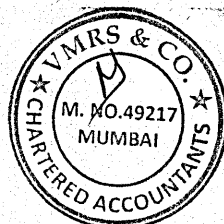
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are



required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

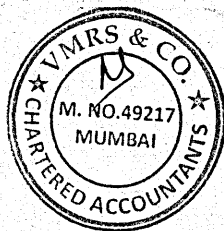
#### **Other Matter**

The Standalone Financial Results includes the results for the quarter ended 31st March, 2024 being the balancing figures between the audited figures in respect of full financial year ended 31st March, 2024 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report on the statement is not modified in respect of this matter.

For VMRS & Co.  
Chartered Accountants



Ramanuj Sodani  
Partner  
Membership No. 049217  
FRN: 122750W  
Place: Mumbai  
Date: 30/05/2024  
UDIN: 24049217BKCMW8101



KIRAN PRINT-PACK LIMITED

CIN- L21010MH1989PLC051274

Registered Office: W-166E TTC Complex, MIDC Pawne. Navi Mumbai . 400709  
Website: kiranprintpack.wix.com/kiran; Email:kiranprintpack@gmail.com.

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31.03.2024

(Amount in lakhs, except equity per share data and ratios)

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year ended	Year ended
		01/01/2024-31/03/2024	01/10/2023-31/12/2023	01/01/2023-31/03/2023	31/03/2024	31/03/2023
		Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Income</b>					
	Revenue from Operations	2.33	38.96	16.22	87.35	90.00
	Other Incomes	24.13	13.31	4.52	90.14	36.44
	<b>Total Income</b>	<b>26.46</b>	<b>52.27</b>	<b>20.74</b>	<b>177.48</b>	<b>126.44</b>
<b>2</b>	<b>Expenses:</b>					
	Purchase of stock-in-trade	11.90	43.80	17.03	100.54	90.38
	Change in inventories of stock-in-trade	-	-	(0.88)	0.88	(0.88)
	Employee benefits expense	9.07	7.95	7.10	31.27	28.38
	Finance Cost	0.23	0.45	0.49	0.68	0.49
	Depreciation and amortization expense	0.42	0.42	0.46	1.73	1.83
	Other expense	29.19	6.65	7.25	40.64	26.26
	<b>Total Expenses</b>	<b>50.80</b>	<b>59.27</b>	<b>31.45</b>	<b>175.73</b>	<b>146.47</b>
	<b>Profit before Exceptional Items and Tax (1-2)</b>	<b>(24.33)</b>	<b>(7.00)</b>	<b>(10.71)</b>	<b>1.75</b>	<b>(20.02)</b>
<b>3</b>						
<b>4</b>	Exceptional items	-	-	-	-	-
<b>5</b>	<b>Profit before Tax (3-4)</b>	<b>(24.33)</b>	<b>(7.00)</b>	<b>(10.71)</b>	<b>1.75</b>	<b>(20.02)</b>
<b>6</b>	Tax Expense:					
	(1) Current tax	-	-	-	-	-
	(2) Deferred Tax	(1.23)	(0.10)	(0.11)	(1.57)	(0.46)
	(3) Excess/Short provision of tax	-	-	-	-	-
<b>7</b>	<b>Profit/ (Loss) for the period from Continuing Operations (5-6)</b>	<b>(23.11)</b>	<b>(6.89)</b>	<b>(10.59)</b>	<b>3.32</b>	<b>(19.57)</b>
<b>8</b>	Profit/Loss from Discontinuing Operations	-	-	-	-	-
<b>9</b>	Tax Expense of Discontinuing Operations	-	-	-	-	-
<b>10</b>	<b>Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11</b>	<b>Profit for the period (7+10)</b>	<b>(23.11)</b>	<b>(6.89)</b>	<b>(10.59)</b>	<b>3.32</b>	<b>(19.57)</b>
<b>12</b>	<b>Other Comprehensive Income</b>					
	A (i) Items that will not be reclassified to Statement of profit and loss	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	-	-	-	-	-
	B (i) Items that will be reclassified to statement of profit and loss	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit and loss	-	-	-	-	-
<b>13</b>	<b>Total comprehensive income for the year (11+12)</b>	<b>(23.11)</b>	<b>(6.89)</b>	<b>(10.59)</b>	<b>3.32</b>	<b>(19.57)</b>
<b>14</b>	Paid-up Equity Share Capital (F.V. of Rs. 10 each)	500.29	500.29	500.29	500.29	500.29
<b>15</b>	Other equity					(224.63)
<b>16</b>	Earnings Per Equity Share					
	(1) Basic	(0.46)	(0.14)	(0.21)	0.07	(0.39)
	(2) Diluted	(0.46)	(0.14)	(0.21)	0.07	(0.39)

**Notes :-**

- 1 The above standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting standards) Rules as amended from time to time and other relevant provisions of the Act.
- 2 The above standalone financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on May 30, 2024.
- 3 The audit as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the auditors of the Company.

- 4 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

<b>Particulars</b>	<b>No. of Complaints</b>
No. of investor complaints pending at the beginning of quarter	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil

- 5 The Company has evaluated its Operating segment in accordance with IND AS 108 and has concluded that it is engaged in a single operating segment.
- 6 Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period.
- 7 As the company do not have any Holding/Subsidiary/Joint Venture/ Associate concern, no reporting have been made in this regards.

**For Kiran Print Pack Limited**

**Karan Mohta**  
**Managing Director**  
**DIN 02138590**

**DATE: 30/05/2024**  
**PLACE: MUMBAI**

**Kiran Print Pack Limited****Note 9****Audited Standalone Balance Sheet as at March 31, 2024.**

(Rs. in lakhs)

<b>Particulars</b>	<b>As at March 31, 2024 (Audited)</b>	<b>As at March 31, 2023 (Audited)</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	2.21	8.24
(b) Financial Assets		
(i) Others Financial Asset	240.03	10.20
(c) Deferred Tax Assets (Net)	28.82	27.25
<b>Current assets</b>		
(a) Financial Assets:		
(i) Inventories		0.88
(ii) Trade receivables	2.49	13.52
(iii) Cash and cash equivalents	15.90	231.63
(iv) Other Financial Assets	0.04	4.53
Current Tax Assets	13.62	-
<b>Total Assets</b>	<b>303.11</b>	<b>296.25</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	500.29	500.29
(b) Other Equity	(221.31)	(224.63)
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Other Financial Liabilities	14.02	-
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Trade payables		
Total outstanding dues of		
- Micro Enterprises and Small Enterprises	-	-
- Others	0.98	5.77
(b) Other current liabilities	9.14	14.82
<b>Total Equity and Liabilities</b>	<b>303.11</b>	<b>296.25</b>

**For and on behalf of the Board of Directors of  
Kiran Print Pack Limited**

**Karan Mohta**  
**Managing Director**  
DIN 02138590

May 30, 2024  
Navi Mumbai

Reg Office : W-166E TTC Complex, MIDC Pawne. Navi Mumbai . 400709  
CIN No. : L21010MH1989PLC051274, E-Mail : kiranprintpack@gmail.com., Website : kiranprintpack.wix.com/kiran

**Kiran Print Pack Limited****Note 10****Statement of Cash Flow**

(Rs. in lakhs)

Particulars	Year ended 31-03-2024 (Audited)	Year ended 31-03-2023 (Audited)
<b>Profit before tax</b>	1.75	(20.02)
Adjustment to reconcile net profit to net cash provided by operating activities		
Depreciation expenses	1.73	1.83
Interest & dividend Income	(16.67)	(6.97)
Profit on sale of fixed asset	(33.71)	-
Finance cost	0.68	0.49
<b>Change in assets &amp; liabilities</b>		
Trade receivables	11.04	1.11
Inventories	0.88	(0.88)
Other non current asset	(229.83)	
Other Assets	(9.14)	20.43
Trade payables & other liabilities	3.54	1.19
<b>Cash generated from operating activities</b>	<b>(269.73)</b>	<b>(2.82)</b>
Interest Paid	(0.68)	(0.49)
Income Tax Paid	-	-
<b>Net Cash generated from operating activities</b>	<b>(270.41)</b>	<b>(3.31)</b>
<b>Cash flow from investing activities</b>		
Sale of Fixed Assets	38.02	-
Interest Income	16.67	6.97
<b>Net Cash generated from investing activities</b>	<b>54.69</b>	<b>6.97</b>
<b>Cash flow from financing activities</b>		
Borrowings	-	-
<b>Net Cash generated from financing activities</b>	<b>-</b>	<b>-</b>
<b>Net cash generated</b>	<b>(215.73)</b>	<b>3.66</b>
Cash & cash equivalents at the beginning of the year	231.63	227.97
<b>Cash &amp; cash equivalents at the end of the year</b>	<b>15.90</b>	<b>231.63</b>

For and on behalf of the Board of Directors of  
Kiran Print Pack Limited

**Karan Mohta**  
Managing Director  
DIN 02138590

May 30, 2024  
Navi Mumbai



# KIRAN PRINT PACK LIMITED

CIN: L21010MH1989PLC051274

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Date: 30<sup>th</sup> May, 2024

To,  
The Bombay Stock Exchange Limited  
Corporate Relation Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400001

## **Script Code – 531413**

**Ref: Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**  
**Sub: Declaration in respect of Auditors Report with unmodified opinion on the Standalone Audited Financial Results of the Company for the financial Year ended March 31, 2024**

Dear Sir / Madam,

Pursuant to Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification no. SEBI/ LADNRO/GN/2016-17/001 dated 25th May, 2016; we hereby declare and confirm that the Statutory Auditors of the Company, M/s. VMRS & Co., Chartered Accountants, Mumbai (Registration No. 122750W), have issued an Audit Report with unmodified/unqualified opinion on the Standalone Audited Financial Results for the financial year ended March 31, 2024.

Kindly take the same on your record.

Thanking you.

**Yours faithfully,**  
**For Kiran Print Pack Limited**

**Karan Kamal Mohta**  
**DIN: 02138590**  
**Managing Director**

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Date: 30<sup>th</sup> May, 2024

To,  
The Bombay Stock Exchange Limited  
Corporate Relation Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400001

**Ref: Script Code - 531413**

**Sub: Non-Applicability of Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 31<sup>st</sup> March, 2024**

Dear Sir / Madam,

Pursuant to Regulation 15(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance with the Corporate Governance provisions as specified in Regulations 17 to 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V shall not apply in respect of listed entity having Paid up Equity Share Capital not exceeding Rupees Ten Crores and Net Worth not exceeding Rupees Twenty Five Crores as on the last day of the previous financial year.

As at 31<sup>st</sup> March, 2024, the Paid up Equity Share Capital of the Company is Rs. 500.29 Lakhs and the Net Worth is Rs. 278.98 Lakhs which does not exceed the prescribed limits. Therefore, the Company is not required to submit the Disclosures of Related Party Transactions under Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 31<sup>st</sup> March, 2024.

Kindly take the same on your record.

Thanking you.  
Yours faithfully,  
**For Kiran Print Pack Limited**

**Karan Kamal Mohta**  
**DIN: 02138590**  
**Managing Director**