



SHAKTI PRESS LIMITED

MULTICOLOR OFFSET PRINTERS, PACKAGER & STATIONERS



November 14, 2024

Head – Listing Compliance
BSE Limited,
P.J. Tower, Dalal Street,
Fort, Mumbai – 400 001.

Dear Sir,

Sub: Submission of Financial Results for the Quarter Ended 30th September, 2024 under Regulation 33 of SEBI (Listing obligation and disclosure requirement) Regulations, 2015.

Dear Sir/Madam,

In relation to the above mentioned caption, please find enclosed herewith financial result for the Quarter ended 30th September, 2024 under Regulation 33 of SEBI Listing Obligations & Disclosure Requirement, 2015.

The Board meeting commenced at 5:30 PM and ended at 06:15 PM.

Please take the above information on record.

Thanking you,

For Shakti Press Limited

Raghav Sharma
Managing Director
(DIN: 0588740)

Regd. Off. & Works : Plot No. 49, Khasra No. 69, Kanholibara Road, Vill-Mondha,
Tah. Hingna, Dist. Nagpur - 441 110

Mob.: 9371162925 | 9130004573

Email : shaktipresslimited@gmail. com | Website : www.shaktipresslimited.com



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

To The Board of Directors
Shakti Press Limited, Nagpur

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s **Shakti Press Limited** for the **quarter and six months ended 30th September, 2024** attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FACI 6212016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review. Our responsibility is to express a conclusion on these financial statements based on our review.
2. We conducted our review 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, matters as specified in Paragraph 4 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 (Ind As) under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D P Sarda & Co
Chartered Accountants

CA Mukund D Sarda
Partner
MRN - 149588
FRN - 117227W
UDIN: 24149588BKDODL9677
Date: 14.11.2024

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2024

Rs. In lakhs

Sr. No.	Particulars	For the Quarter Ended on			For the six months Ended on		For the year ended on
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	307.58	253.26	281.53	560.85	598.00	1,158.08
2	Other Income	2.14	-	1.78	2.14	1.78	1.78
3	Total Revenue (1 + 2)	309.72	253.26	283.31	562.98	599.78	1,159.86
4	Expenses						
a	Cost of Material Consumed			-		-	658.59
b	Purchase of Stock-in-trade	180.30	198.97	164.19	379.27	341.52	-
c	Change in inventories of Finished goods, WIP and Stock in trade	16.67	(14.05)	11.54	2.62	36.99	54.48
d	Employee benefit exp	14.72	3.33	6.94	18.04	14.23	38.33
e	Finance Cost	30.62	25.06	19.81	55.68	39.18	96.13
f	Depreciation and amortization exp	15.00	15.00	17.50	30.00	37.50	84.67
g	Other expenditure	47.80	21.18	32.36	68.99	50.04	179.80
4	Total expenses (a to g)	305.12	249.49	252.34	554.61	519.46	1,112.00
5	Profit before tax (5-6)	4.61	3.77	30.97	8.38	80.32	47.86
6	Tax expense						
i)	Current tax	-			-		
ii)	Deferred tax						
	Total Tax expenses	-	-	-	-	-	
7	Net Profit after tax (7-8)	4.61	3.77	30.97	8.38	80.32	47.86
8	Other Comprehensive income (net of tax)						
9	Total Comprehensive income for the period (10+11)	4.61	3.77	30.97	8.38	80.32	47.86
10	Net profit attributable to						
(a)	Owners of the company	4.61	3.77	30.97	8.38	80.32	47.86
11	Other comprehensive income attributable to						
12	Total comprehensive income attributable to	4.61	3.77	30.97	8.38	80.32	47.86
13	Paid up Equity Share Capital (Face Value of Rs.10/- each)	352	352	352	352	352	352
14	Earning per equity share of Rs.10/- each						
(a)	Basic	0.13	0.11	0.88	0.24	2.28	1.36
(b)	Diluted	0.13	0.11	0.88	0.24	2.28	1.36

NOTES :

- 1 The above financial results were reviewed by Audit Committee and approved at the Meeting of Board of Directors held on 14.11.2024
- 2 There were no changes in the Accounting Policies of the company.
- 3 The figures pertaining to the previous year have been regrouped/rearranged wherever necessary.

For D P Sarda & Co.
Chartered Accountants

By Order of the Board of Directors

CA Mukund D Sarda
Partner
MRN 149588
FRN 117227W
Date: 14.11.2024
UDIN: 24149588BKDODL9677
Place: Nagpur

Raghav Sharma
Managing Director
DIN : 00588740

Bernard Wong
Chief Finance Officer
PAN : AAYPW9156F

Balance Sheet
As at September 30, 2024

Figure in lakhs

Particulars	As at September 30, 2024	As at March 31, 2024
A ASSETS	(Unaudited)	(Audited)
1 Non-current assets		
(a) Property, Plant and Equipment	827.15	823.53
(b) Capital Work in Progress		-
(c) Investment Property		
(d) Intangible Assets	0.07	0.07
(e) Investments in wholly owned subsidiary		
(f) Financial Assets		
(i) Other Investments	25.36	20.36
(ii) Other Financial Assets	211.18	207.04
(g) Non current tax assets		-
(h) Other Non Current Assets	72.43	72.36
Total Non - Current Assets	1,136.19	1,123.35
2 Current assets		
(a) Inventories	295.79	298.41
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivables	2,057.46	2,033.67
(iii) Cash and Cash Equivalent	16.11	13.08
(iv) Other Financial Assets		
(c) Other current assets	62.25	56.21
Total Current Assets	2,431.60	2,401.37
Total Assets (1+2)	3,567.80	3,524.72
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share capital	352.02	352.02
(b) Other Equity	1,528.06	1,519.68
Total Equity	1,880.08	1,871.70
LIABILITIES		
2 Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	172.74	391.02
(ii) Trade Payable	75.95	75.95
(iii) Other Financial Liabilities	101.80	110.18
(b) Deferred tax liabilities		
(c) Other financial liabilities		
Total Non - Current Liabilities	350.49	577.15
3 Current liabilities		
(a) Financial Liabilities		
(i) Trade payables	299.73	242.69
(ii) Borrowings	986.06	789.74
(iii) Other financial liabilities	5.62	5.62
(b) Other current liabilities	11.82	15.06
(c) Provisions	34.00	22.75
(d) Current tax liabilities		
Total Current Liabilities	1,337.23	1,075.87
Total Equity and Liabilities (1+2+3)	3,567.80	3,524.72

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Raghav Sharma **Bernard Wong**
Managing Director **Chief Finance Officer**
DIN : 00588740 **PAN : AAYPW9156F**

Statement of Cash Flows
For the period 1.4.2024 to 30.9.2024

Rs. In lakhs

Particulars	Period Ending September 30,2024	Year Ending March 31,2024
	(Unaudited)	(Audited)
A Cash flows from operating activities		
Profit for the period	8.38	47.86
Adjustments for:		
Depreciation and amortisation of non-current assets	30.00	84.67
Gain on sale of Fixed assets		-
Interest Expense	55.68	96.13
Dividend Received	(2.14)	(1.78)
	83.54	179.02
Movements in working capital:		
(Increase)/decrease in trade receivables	(23.79)	(325.55)
(Increase)/decrease in inventory	2.62	54.48
(Increase)/decrease in other assets	(6.04)	11.01
Increase/(decrease) in trade payables	57.04	23.76
(Decrease)/increase in other financial liabilities	(8.38)	(2.29)
(Decrease)/increase in other current liabilities	(3.24)	5.47
Increase/(decrease) in provisions	11.25	(2.92)
	29.46	(236.04)
Cash generated from operations	121.39	(9.16)
Income taxes paid	-	-
Net cash generated by operating activities	121.39	(9.16)
B Cash flows from investing activities		
Capital expenditure on fixed assets	(33.63)	-
Proceeds from sale of fixed assets	-	(22.96)
Purchase of current investments	(5.00)	-
Change in Other Financial Assets	(4.14)	17.79
Change in other non-current assets	(0.07)	(0.65)
Dividend received	2.14	1.78
Interest received	-	-
Net cash (used in)/generated by investing activities	(40.70)	(4.05)
C Cash flows from financing activities		
Amount borrowed	(218.28)	93.58
Share application money repaid		
Share Application money received		
Interest Paid	(55.68)	(96.13)
Repayment of Trade Payable		
Net cash used in financing activities	(273.97)	(2.55)
Net increase in cash and cash equivalents	(193.28)	(15.76)
Cash and cash equivalents at the beginning of the year	(776.66)	(760.90)
Cash and cash equivalents at the end of the year	(969.94)	(776.66)

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