

ANUROOP PACKAGING LIMITED

CIN: L25202MH1995PLC093625

REGISTERED OFFICE – 105, AMBISTE BUDRUK, POST KHANIVALI, TAULKA – WADA, PALGHAR - 421303.

CORPORATE OFFICE – 607, 6TH FLOOR, IJMIMA COMPLEX, OFF. LINK ROAD, MALAD (WEST), MUMBAI – 400064.

Contact No.: 022-49240182/83 Email ID: info@anurooppackaging.com Website: <https://anurooppackaging.com/>

To,
Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai 400 001

October 16, 2024

(ANUROOP | 542865 | INE490Z01012)

Dear Sir/Madam,

Sub: Submission of Certificate from Statutory Auditor in terms of Regulation 169(5) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“ICDR Regulations”

Pursuant to Regulation 169(5) of the ICDR Regulations, please find enclosed herewith, a certificate issued by M/s Banka & Banka. Chartered Accountants (Firm’s Registration No: 100979W) Statutory Auditors of the Company, certifying that Anuroop Packaging Limited (“Issuer” or “Company”) is in compliance with Regulation 169(4) of ICDR Regulations and the relevant documents thereof are maintained by the Issuer as on the date of the certificate.

This is for your information and record.

Thanking You,
Yours faithfully,

**For and on behalf of the Board of Directors
of Anuroop Packaging Limited**




Akash Amarnath Sharma
Managing Director
DIN 06389102



Date: October 16, 2024

To,
The Board of Directors,
Anuroop Packaging Limited,
Ambiste (Bk) Post Khani Tal Wada,
Thane, Maharashtra – 421303.

Independent Auditor's certificate as per Regulation 169(5) of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations").

We Banka & Banka, Chartered Accountants are the Statutory Auditors of Anuroop Packaging Limited (the "Company"). This Statutory Auditor's certificate is issued in accordance with the requirements of Regulation 169(5) of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") and is issued for onward submission to the Bombay Stock Exchange of India Limited ('BSE') in connection with certificate issued to the Company, wherein the Company is in receipt of consideration amount of Rs.1,56,00,000 (Indian Rupees One Crore Fifty-Six Lakh only) towards allotment of Rs. 3,90,000 Equity Shares and 1,23,50,000 (One Crore Twenty-Three Lakh Fifty Thousand Only), being 25% of the issue price per Warrant as upfront payment ("Warrant Subscription Price") towards allotment of 12,35,000 Warrants (the "Warrants") on preferential basis each convertible into, or exchangeable for, one equity share of face value of Rs. 10/- each at an issue price (including the Warrant Subscription Price and the Warrant Exercise Price) of Rs 40 each by the Company.

The accompanying statement of funds received contains details of receipt of consideration against allotment of specified securities as required by sub para (4) of para 169 of Part VI of Chapter V of the ICDR Regulations in respect of the preferential issue; which we have initialed for identification purposes only.

Management's Responsibility for the Statement

The preparation of the accompanying Statement and compliance with the terms and conditions contained in the ICDR Regulations therein is the responsibility of the management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the compliance with the terms and conditions contained in the ICDR Regulations specified therein and making estimates that are reasonable in the circumstances.

- That the Company provides all relevant information to the BSE Limited.



- The consideration for allotment of warrant is received from respective allottee's bank account and there is no circulation of funds or mere passing of book entries in this regard.
- Maintenance of relevant records in relation to point (ii) and (iii) above.
- Compliance with the requirements of the ICDR Regulations.

Auditor's Responsibility

Pursuant to the requirements of sub para (5) of para 169 of Part VI of chapter V of the ICDR Regulations, it is our responsibility to provide limited assurance as to whether the details provided in the Statement-A is in accordance with by sub para (4) of para 169 of Part VI of Chapter V of the ICDR Regulations and the relevant documents thereof are maintained by the Company as on the date of issue of the certificate.

Our scope of work did not include verification of compliance with other requirements of the ICDR Regulations, other circulars, notifications, etc. as issued by relevant regulatory authorities from time to time, and any other laws and regulations applicable to the Company. Further, our scope of work did not involve performing audit tests for the purpose of expressing an opinion on the fairness or accuracy of any of the financial information or financial statements of the Company taken as a whole.

A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the applicable criteria mentioned in the above paragraph. The procedures performed vary in nature, timing and extent from, and are less extent than for, a reasonable assurance. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we have performed the following procedures in relation to the Statement.

- Obtained and read the certified true copy of the resolution passed for allotment of warrants at the meeting of the Board of Directors of the Company held on October 15, 2024.
- Obtained list of allottees together with 25% upfront amount received from each applicant from the management.
- With respect to 25% money received by the Company for allotment of equity warrant, obtained bank statement of the Company from the period from 01-10-2024 to 15-10-2024 and traced the name of the person and the amounts appearing in the bank statement and there is no circulation of funds or mere passing of book entries in this regard. We have relied on the information obtained from the management in this regard and have not performed any independent procedures.
- With respect to balance 75% money to be received by the Company, obtained list of allottees together with amount to be received from the applicants from management and,



- Made necessary inquiries with the management and obtained relevant representations.

We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (the 'ICAI'). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI. We have complied with the relevant applicable requirements of the Standard on Quality Control ('SQC') 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements".

Conclusion

Based on our examination as above, and the information, explanations and management representations provided to us, nothing has come to our attention that causes us to believe that the details provided in the attached Statement-A are not in accordance with the requirements of sub para (4) of para 169 of Part VI of chapter V of the ICDR Regulations and the relevant documents thereof are not maintained by the Company as on the date of issue of certificate.

Restriction on use

This report is intended solely for the use of the Management for the purpose of submission to the BSE in connection with the receipt of consideration amount towards Equity Shares & that of 25% upfront money by the Company pursuant to the allotment of share warrants convertible into Equity Shares on preferential basis to the allottees under the ICDR Regulations and is not to be used for any other purpose or distributed to any other person without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior written consent. We have no responsibility to update this certificate.

Thanking you,

Yours faithfully,

For BANKA & BANKA
CHARTERED ACCOUNTANTS
ICAI FIRM REG. NO. 100979W

Pradeep P. Banka



(Pradeep P. Banka)

Partner

Membership No.038800

MUMBAI: - 16.10.2024