



To
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Date: November 14, 2024

SCRIP CODE: 542666

Dear Sir,

Sub: Outcome of Board Meeting held on today i.e. 14th November 2024 for Unaudited Financial Results of the Company for the Quarter ended 30th September, 2024

Pursuant to Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, and with reference to our Intimation dated 08th November 2024, please find enclosed the following documents, which was approved by the Board of Directors of the Company, at its Meeting held today on 14th November, 2024, through Video Conferencing which was commenced at 10:45 AM and Concluded at 11:10 AM.

1. Unaudited Financial Results of the Company for the Quarter ended 30th September, 2024.
2. Limited Review Report for the Quarter ended 30th September, 2024.

Pursuant to Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we hereby declare that the Statutory Auditor of the Company have issued their report with unmodified opinion for the Quarter ended 30th September, 2024.

You are kindly requested to take the same on your record.

Thanking You

For, G. K. P. PRINTING & PACKAGING LIMITED

K.H. Goradia
Keval Goradia
Managing Director
DIN 07295358



Place: Mumbai
Date: 14.11.2024



Auditor's Limited Review Report on unaudited Standalone Financial results of G.K.P. Printing & Packaging Limited, for the Quarterly ended September 30, '24 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of,
G. K.P. Printing & Packaging Limited

We have reviewed the accompanying the statement of unaudited Standalone financial results of **G.K.P. Printing & Packaging Limited** for the quarter and half year ended September 30, '24. The Financial Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this financial statements based on the review.

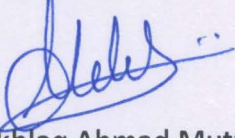
This statement, which is responsibility of the company management and approved by the company board of directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in INDIA. Our responsibility is to express a conclusion on the statement based on our review.

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 primary to inquire of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit 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 have not performed an audit and accordingly, we do not express an audit opinion.



Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable Indian Accounting standard ("Ind AS") and other recognized accounting practices and policies as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information require 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, Keyur Shah & Associates
Chartered Accountants
F.R.No. 333288W



Akhlaq Ahmad Mutvalli
Partner

M. No. 181329

UDIN: - 24181329BKCCLL5632



Date: - 14th November, '24

Place: - Ahmedabad

G. K. P. Printing & Packaging Limited

CIN : L21012MH2018PLC307426

Registered Office: Gala No.1, Ground Floor, Champion Compound, Opp Chachas Dhaba, Vasai, Palghar - 401208
Email: gkpackaging@yahoo.com Website: www.gkpl.in

Financial Results For The Quarter Ended 30th Sept '24

| Sr. No. | Particulars | Rs. in Lakhs (unless otherwise stated) | | | | | |
|---------|--|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | Quarter Ended | | | Half Year Ended | | Year Ended |
| | | 30th Sept '24 | 30th June '24 | 30th Sept '23 | 30th Sept '24 | 30th Sept '23 | 31st March '24 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | |
| I | Income From Operations | | | | | | |
| | a) Revenue from Operations | 790.02 | 656.56 | 799.41 | 1,446.58 | 1,706.81 | 2,820.23 |
| | b) Other Income | 5.28 | 2.82 | 5.71 | 8.10 | 6.89 | 13.01 |
| | Total Income | 795.30 | 659.38 | 805.12 | 1,454.68 | 1,713.70 | 2,833.24 |
| II | Expenses | | | | | | |
| | a) Cost of Materials Consumed | 389.63 | 371.31 | 264.92 | 760.94 | 591.80 | 1,242.37 |
| | b) Purchase of Stock-In-Trade | 258.44 | 185.26 | 363.88 | 443.70 | 743.77 | 1,004.55 |
| | c) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade | (28.28) | (76.28) | (0.68) | (104.56) | (0.20) | 65.56 |
| | d) Employee Benefit Expense | 42.93 | 47.59 | 62.81 | 90.52 | 96.39 | 192.96 |
| | e) Finance Costs | 8.87 | 7.61 | 10.97 | 16.48 | 13.45 | 41.64 |
| | f) Depreciation and Amortisation Expense | 21.89 | 21.36 | 15.50 | 43.25 | 30.71 | 68.08 |
| | g) Other Expenses | 81.40 | 82.18 | 84.76 | 163.58 | 215.76 | 394.69 |
| | Total Expenses | 774.88 | 639.03 | 802.16 | 1,413.91 | 1,691.68 | 3,009.85 |
| III | Profit Before Prior Period Items and Tax (PBT) (I-II) | 20.42 | 20.35 | 2.96 | 40.77 | 22.02 | (176.61) |
| IV | Prior Period Items | - | - | - | - | - | - |
| III | Profit Before Tax (PBT) (I-II) | 20.42 | 20.35 | 2.96 | 40.77 | 22.02 | (176.61) |
| IV | Tax Expense | | | | | | |
| | a) Current Tax | - | - | 0.93 | - | 6.50 | - |
| | b) Deferred Tax (Asset)/Liabilities | (1.34) | 0.26 | (0.22) | (1.07) | (0.99) | 0.85 |
| | c) Income Tax Prior Period | - | 2.33 | - | 2.33 | - | - |
| | Total Tax Expense | (1.34) | 2.59 | 0.71 | 1.26 | 5.51 | 0.85 |
| V | Net Profit/ (Loss) After Tax for the Period (III-IV) | 21.76 | 17.76 | 2.25 | 39.51 | 16.51 | (177.46) |
| VI | Other Comprehensive Income/ (Loss) | | | | | | |
| | Items that will not be reclassified to profit & loss (net of tax) | - | - | - | - | - | - |
| | Items that will be reclassified to profit & loss (net of tax) | - | - | - | - | - | - |
| | Total Other Comprehensive Income/ (Loss) | - | - | - | - | - | - |
| VII | Total Comprehensive Income/ (Loss) for the period (V + VI) | 21.76 | 17.76 | 2.25 | 39.51 | 16.51 | (177.46) |
| VIII | Paidup Equity Share Capital (Facevalue Rs 10 each) | 2,199.88 | 2,199.88 | 2,199.88 | 2,199.88 | 2,199.88 | 2,199.88 |
| IX | Earnings Per Share | | | | | | |
| | Earnings Per Share (not annualised for quarter/ year / period ended) | | | | | | |
| | Basic / Diluted | 0.10 | 0.08 | 0.01 | 0.18 | 0.08 | (0.81) |

For GKP Printing & Packaging Ltd.

K. H. Goradia

Director



Notes to Accounts - Standalone Financial Statement

[1] The above financial results for the half year ended September 30, 2024 have been prepared by the Company in accordance with regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the board of directors in their meeting held on November 14, 2024. The Limited Review of the above results has been carried out by the Statutory Auditor of the Company.

[2] Previous Year's /period's figures have been regrouped/rearranged/ restated/adjusted/rectified wherever considered necessary.

[3] Basis of Preparation of the Statement and Adoption of Indian Accounting Standards. The Company has adopted Indian Accounting Standard (IND AS) specified under companies (Indian) Accounting Standard Rules, 2015 [as ammended] precribed under section 133 of the Companies Act, 2013.

[4] The Management is in process of identifying parties which are covered under MSME, The Amount relating to MSME are disclosed to the extent identified.

[5] The Company is mainly operating in the business of Manufacturing of Corrugated Box & Trading of Kraft Paper, hence looking into the nature of business company is operating under single segment due to which segment reporting is not applicable to company.

[6] The Financial includes result for the quarter ended as on September 30, 2024 is the balancing figure between unaudited figures for the period ended as on June 30, 2024 & the unaudited year to date figures upto the second quarter ended on September 30, 2024 which were subject to limited review.

[7] The Status of investor's complaints during the quarter ended on September 30, 2024 as under:-

| | |
|---|-----|
| Complaints pending at the beginning of the period | Nil |
| Complaints received during the period | Nil |
| Complaints disposed during the period | Nil |
| Complaints resolved at the end of the period | Nil |

For, G. K. P. Printing & Packaging Limited,
For GKP Printing & Packaging Ltd.

Keval Harshad Goradia
(Managing Director)
DIN: 07295358

K. H. Goradia

Director



Date : 14th November '24
Place : Mumbai

G. K. P. Printing & Packaging Limited

CIN : L21012MH2018PLC307426

Registered Office: Gala No.1, Ground Floor, Champion Compound, Opp Chachas Dhaba, Vasai, Palghar - 401208

Email: gkpackaging@yahoo.com Website: www.gkpl.in

Balance Sheet As At 30th September, 24

| Sr. No. | Particulars | Rs. in Lakhs (unless otherwise stated) | |
|------------|---|--|---------------------------|
| | | As at | |
| | | 30th Sept '24 Unaudited | 31st March '24 Audited |
| I | ASSETS | | |
| A | Non-Current Assets | | |
| | a) Property Plant & Equipment | 562.25 | 584.94 |
| | b) Right Of Use Asset | 47.75 | 57.33 |
| | c) Capital Work-In-Progress | - | - |
| | d) Financial Assets | | |
| | - Other Financial Assets | 82.50 | 82.07 |
| | e) Other Tax Assets (Net) | 13.65 | 15.26 |
| | f) Deferred Tax Assets (Net) | 5.77 | 4.69 |
| | g) Other Non-Current Assets | - | - |
| | Total Non-Current Assets | 711.92 | 744.29 |
| B | Current Assets | | |
| | a) Inventories | 674.40 | 669.68 |
| | b) Financial Assets | | |
| | - Trade Receivables | 1,270.35 | 983.53 |
| | - Cash and Cash Equivalents | 145.02 | 209.02 |
| | - Bank Balances other than Cash and Cash Equivalents | - | 2.34 |
| | - Loans | 86.55 | 85.95 |
| | c) Other current assets | 679.82 | 731.98 |
| | Total Current Assets | 2,856.14 | 2,682.50 |
| | TOTAL ASSETS | 3,568.06 | 3,426.79 |
| II | EQUITY AND LIABILITIES | | |
| 1 | EQUITY | | |
| | a) Equity Share Capital | 2,199.88 | 2,199.88 |
| | b) Other Equity - attributable to owners of the Company | (5.24) | (44.75) |
| | TOTAL EQUITY | 2,194.64 | 2,155.13 |
| 2 | LIABILITIES | | |
| A | Non-Current Liabilities | | |
| | a) Financial Liabilities | | |
| | - Long Term Borrowings | 145.76 | 191.06 |
| | - Lease Liabilities | 38.84 | 49.58 |
| | Total Non-Current Liabilities | 184.60 | 240.64 |
| B | Current liabilities | | |
| | a) Financial Liabilities | | |
| | - Short Term Borrowings | 70.64 | 70.55 |
| | - Lease liabilities | 19.56 | 17.21 |
| | - Trade Payables: | | |
| | (i) Total Outstanding Dues of Micro Enterprise and Small Enterprise | 299.65 | 239.96 |
| | (ii) Total Outstanding Dues of Creditors other than Micro Enterprise and Small Enterprise | 724.22 | 649.69 |
| | - Other financial liabilities | 0.60 | 1.86 |
| | b) Short Term Provisions | 54.87 | 44.94 |
| | c) Other Current Liabilities | 19.28 | 6.81 |
| | d) Current Tax Liabilities (Net) | - | - |
| | Total Current Liabilities | 1,188.82 | 1,031.02 |
| | TOTAL LIABILITIES | 1,373.42 | 1,271.66 |
| | TOTAL EQUITY AND LIABILITIES | 3,568.06 | 3,426.79 |

See accompanying notes to the financial results

For, G. K. P. Printing & Packaging Limited,
For GKP Printing & Packaging Ltd.

Keval Harshad Goradia
(Managing Director)
DIN: 07295358

K.H. Goradia
Director



Date : 14th November '24
Place : Mumbai

G. K. P. Printing & Packaging Limited

CIN : L21012MH2018PLC307426

Registered Office: Gala No.1, Ground Floor, Champion Compound, Opp Chachas Dhaba, Vasai, Palghar - 401208

Email: gkpackaging@yahoo.com Website: www.gkpl.in

Cash Flow Statement for the Year Ended 30th September, 24

| Sr. No. | Particulars | Rs. in Lakhs (unless otherwise stated) Year Ended | |
|------------|---|--|-----------------|
| | | 30th Sept '24 | 30th Sept '23 |
| | | Unaudited | Unaudited |
| A. | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Net profit Before Tax and Extraordinary Items | 40.77 | 22.02 |
| | Adjustments For: | | |
| | Depreciation | 43.25 | 30.71 |
| | Interest and Finance Charges | 16.48 | 13.45 |
| | Prior Period Item | | - |
| | Operating profit/(loss) before working capital changes | 100.50 | 66.18 |
| | Changes in working capital: | | |
| | Adjustments for (increase) / decrease in operating assets: | | |
| | Decrease/(Increase) in Inventories | (4.72) | (35.51) |
| | Decrease/(Increase) in Trade receivables | (286.82) | 720.06 |
| | Decrease/(Increase) in Bank Balances other than Cash and Cash Equivalents | 2.34 | (56.62) |
| | Decrease/(Increase) in Short-term loans and advances | (0.60) | (106.09) |
| | Decrease/(Increase) in Other Current Asset | 52.15 | (550.83) |
| | (Decrease)/Increase in Trade Payables | 134.22 | (106.04) |
| | (Decrease)/Increase in Other Financial Liabilities | (1.26) | (6.55) |
| | (Decrease)/Increase in Other Current Liabilities | 12.47 | (0.24) |
| | (Decrease)/Increase in Short Term Provisions | 8.83 | 19.52 |
| | Cash generated from operations | 17.11 | (56.12) |
| | Income taxes paid (net of refunds) | (0.72) | (9.97) |
| | Net cash flow from / (utilised in) operating activities (A) | 16.39 | (66.09) |
| B. | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | (Purchase) / Sale of Fixed Assets/ Capital Work In Progress | (10.98) | (149.54) |
| | Decrease/(Increase) in Other Non-Current Financial Asset | (0.43) | (0.75) |
| | Net cash flow from / (used in) investing activities (B) | (11.41) | (150.29) |
| C. | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | (Decrease)/Increase in Short term and Long term Finance Lease | (8.39) | (12.18) |
| | Interest and Finance Charges | (16.48) | (13.45) |
| | (Decrease)/Increase in Short Term Borrowing | 0.09 | 51.83 |
| | Increase In Long term Borrowing | - | 264.30 |
| | Repayment of Long term Borrowing | (44.20) | (158.79) |
| | Net cash flow from / (used in) financing activities (C) | (68.98) | 131.71 |
| D. | Net increase / (Decrease) in Cash and Cash Equivalents (A+B+C) | (64.00) | (84.67) |
| E. | Opening Balance of Cash and Cash Equivalents | 209.02 | 224.88 |
| F. | Closing Balance of Cash and Cash Equivalents | 145.02 | 140.21 |

1 The statement of cash flows has been prepared in accordance with the Indirect method as set out in the Indian Accounting Standard (Ind AS) - 7 - 'Statement of Cash Flows'.

For, G. K. P. Printing & Packaging Limited,
For GKP Printing & Packaging Ltd.

K. H. Goradia

Keval Harshad Goradia
(Managing Director)

Director

DIN: 07295358



Date : 14th November '24
Place : Mumbai