

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/>

November 14, 2024

To,
The Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street, Fort,
Mumbai – 400001.

(ANUROOP | 542865 | INE490Z01012)

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held for approval of Unaudited Standalone and Consolidated Financial Results for the Second Quarter & half year ended September 30, 2024.

Pursuant to Regulation 30 and 33 and such other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that, the Board of Directors of the Company, at its meeting held today being November 14, 2024, has, inter alia, considered and approved the unaudited standalone and consolidated financial results of the Company for the Second Quarter and Six Months ended September 30, 2024.

In the above context, we are enclosing the following documents

- i. Copy of the financial results as recommended and reviewed by the Audit Committee and approved by the Board of Directors. The said financial results are also uploaded on the website of the Company viz., www.anurooppackaging.com
- ii. Copy of the 'Limited Review Report', as received from our Statutory Auditors, Banka & Banka on the Standalone and Consolidated Financial Results.

The above meeting of the Board of Directors commenced at 2:30 P.M and concluded at 3:15 P.M.

Request you to kindly take note of the above.

Thanking you,
Yours faithfully,

**For and on behalf of
Anuroop Packaging Limited**



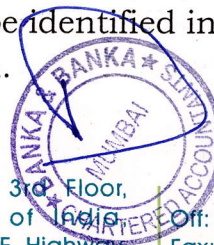
Akash Amarnath Sharma
Managing Director
DIN: 06389102



Independent Auditor's review report on the Quarterly and Year to date unaudited Standalone Financial Results of Anuroop Packaging Limited pursuant to the regulations 33 and 52 of the SEBI (Listing obligation and Disclosure Requirements) Regulations 2015, as amended

To the Board of Director Anuroop Packaging Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of ANUROOP PACKAGING LIMITED (the "Company"), for the Quarter ended September 30, 2024 and for the period From April 01,2024 to September 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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 the aforesaid Indian Accounting Standard and other accounting principles 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BANKA & BANKA

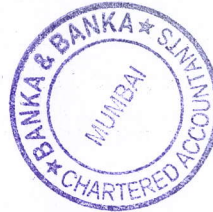
CHARTERED ACCOUNTANTS
ICAI FIRM REG. NO : 100979W

Pradeep P. Banka

(Pradeep P. Banka)

PARTNER

Membership No. 038800



UDIN: 24038800BKAGOG1882

Mumbai :- 14/11/2024

ANUROOP PACKAGING LIMITED

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

Extract of Un-Audited Standalone Financial Results for the quarter ended and half year ended September 30, 2024

Rs. in Lakhs (except earnings per share)

Sr. No.	Particulars	Restated					
		Quarter ended			Half year ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	INCOME						
a.	Revenue from operation	74.39	96.27	109.83	170.66	228.40	1,361.58
b.	Other Income	25.16	8.31	0.99	33.47	6.15	20.37
	Total Income	99.55	104.58	110.82	204.13	234.55	1,381.95
2	Expenses						
	Cost Of materials Consumed	47.65	56.24	55.49	103.89	127.09	1,000.67
	Changes in Inventory of Stock in trade	(4.33)	(2.32)	4.96	(6.65)	(29.55)	(20.80)
	Employee Benefits Expenses	6.35	5.76	5.84	12.11	12.44	31.71
	Depreciation and Amortisation Expenses	5.32	5.32	5.42	10.64	10.85	21.55
	Finance Cost	8.18	9.45	8.69	17.63	16.46	38.31
	Other Expenses	16.80	18.61	18.87	35.41	61.42	147.79
	Total Expenses	79.96	93.06	99.29	173.02	198.71	1,219.24
3	Profit/Loss Before Exceptional Items and tax(1-2)	19.59	11.52	11.54	31.11	35.84	162.71
	Exceptional Items						-
4	Profit/(Loss) before tax	19.59	11.52	11.54	31.11	35.84	162.71
	Tax Expense						
	Current Tax	7.91	4.55	5.19	12.46	11.02	40.89
	Deferre Tax	(0.15)	0.71	(0.05)	0.56	0.75	1.19
5	Total Tax Expenses	7.76	5.26	5.14	13.02	11.77	42.07
6	Net Profit/(Loss) after tax(4-5)	11.83	6.26	6.40	18.09	24.07	120.64
7	Other Comprehensive Income	-	-	-	-	-	-
	Items that will not be reclassified into Profit or Loss	-	-	-	-	-	1.30
8	Total Comprehensive Income for the year (after tax) (5+6)	11.83	6.26	6.40	18.09	24.07	119.34
9	Paid-up Equity Share Capital (Face Value of Re. 10 /- each)	1,066.30	1,066.30	1,066.30	1,066.30	1,066.30	1,066.30
10	Other Equity	1,568.68	603.94	1,568.68	1,568.68	1,568.68	597.67
11	Earnings per Equity Share (of Rs. 10/- each)						
	Basic	0.11	0.06	0.06	0.17	0.23	1.12
	Diluted	0.11	0.06	0.06	0.17	0.23	1.12

Notes:

- The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on November 14, 2024.
- The Statutory auditors have conducted the limited review of the financial statements and have expressed an un qualified audit opinion.
- Previous period figures have been re-grouped / re-classified wherever necessary.

For Anuroop Packaging Limited


Akash Sharma
Managing Director
DIN : 06389102



Date: 14th November 2024
Place: Mumbai

ANUROOP PACKAGING LIMITED

Standalone Ratio Analysis and Its Components

Particulars	As on 30/9/2024	As on 31/03/2024
1. Debt-Equity Ratio	0.20	0.25
2. Debt Service Coverage Ratio	2.23	5.90
3. Interest Service Coverage Ratio	3.37	5.81
4. Outstanding Redeemable Preference Shares	N/A	N/A
5. Capital Redemption Reserve/ Debentures Redemption Reserve	N/A	N/A
6. Net worth	1,682.06	1,663.97
7. Net profit after tax	10.60%	8.77%
8. EPS	0.17	1.12
9. Current Ratio	2.47	1.74
10. Long term debt to working capital	0.33	0.29
11. Bad debts to Accounts receivable ratio	-	-
12. Current Liability Ratio	1.57	0.80
13. Total Debt to Total Receivable Ratio	1.57	1.69
14. Debtors Turnover Ratio	0.79	5.49
15. Inventory Turnover Ratio	0.75	5.96
16. Operating Margin	34.79%	16.35%

Basis of Ratio

Ratio	Numerator	Denominator	As at 30/9/24		As at 31/3/24	
			Numerator	Denominator	Numerator	Denominator
Current Ratio	Current Assets	Current Liabilities	697.19	281.98	825.24	474.62
Debt-Equity Ratio	Total Debt (borrowings)	Total Equity (Equity capital + Reserves & Surplus)	338.83	1,682.06	420.00	1,663.97
Debt Service Coverage Ratio	EBITA	Finance Cost + Principal Repayment	59.38	26.64	222.59	37.75
Interest Service Coverage Ratio	EBITA	Interest Expense	59.38	17.63	222.59	38.31
Inventory turnover ratio	Revenue from operations	Average Inventory {(Opening Inventory + Closing Inventory)/2}	170.66	228.61	1,361.58	228.39
Trade Receivables turnover ratio	Revenue from operations	Average Debtors {(Opening Debtors + Closing Debtors)/2}	170.66	215.55	1,361.58	248.04
Net profit ratio	Net profit after tax	Revenue from operations	18.09	170.66	119.35	1,361.58
Operating Margin	EBIDTA	Revenue from operations	59.38	170.66	222.59	1,361.58
Long term debt to working capital	Long term Debt	Working Capital	137.26	415.21	100.17	350.62
Bad debts to Accounts receivable ratio	Bad Debts	Average Debtors {(Opening Debtors + Closing Debtors)/2}	-	215.55	-	248.04
Current Liability Ratio	Current Liabilities	Total Liabilities	697.19	443.93	474.62	596.97
Total Debt to Total Receivable Ratio	Total Debt (borrowings)	Average Debtors {(Opening Debtors + Closing Debtors)/2}	338.83	215.55	420.00	248.04



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

Extract of Un-Audited Standalone Financial Results for the half year ended Sep- 2024

Rs. in Lakhs

Sr.No	Particulars	Half year ended		Year Ended
		30-Sep-24	30-Sep-23	31-Mar-24
		(UnAudited)	(UnAudited)	(Audited)
I	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	166.14	181.91	173.67
	(b) Capital work-in-progress	15.50	15.50	15.50
	(c) Right to use	29.95	39.17	32.26
	(d) Financial assets			
	(i) Investments	1,169.83	1,171.27	1,169.83
	(e) Other non current assets	47.37	46.10	44.45
	Total of non current assets	1,428.79	1,453.94	1,435.70
2	Current Assets			
	(a) Inventories	228.84	211.21	228.39
	(b) Financial assets			
	(i) Investments	-	-	-
	(ii) Trade receivables	183.05	215.70	248.04
	(iii) Cash and cash equivalents	6.59	17.38	21.00
	(iv) Others financial assets	-	-	-
	(c) Other current assets	278.71	267.06	327.80
		697.19	711.35	825.24
	Assets held-for-sale/Assets included in disposal group (i) held-for-sale			
	Total assets	2,125.98	2,165.29	2,260.93
II	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	1,066.30	1,066.30	1,066.30
	(b) Instruments entirely equity in nature	-	-	-
	(c) Other equity	615.76	502.38	597.67
	(c) Non Controlling Interest	-	-	-
	Total equity	1,682.06	1,568.68	1,663.97
2	Liabilities			
i	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	137.26	213.08	100.17
	(b) Provisions	8.39	0.20	6.44
	(c) Deferred tax liabilities (net)	16.30	25.90	15.74
	Total of non current liabilities	161.95	239.18	122.35
ii	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	201.57	200.34	319.83
	(ii) Trade payables	-	79.70	-
	Total outstanding dues of micro enterprises and small enterprises	17.34	-	101.74
	Total outstanding dues of creditors other than micro enterprises and small enterprises	0.85	0	5.73
	(b) Other current liabilities	9.97	6.05	8.61
	(c) Provisions	4.60	0.06	0.08
	(d) Current tax liabilities	47.64	71.27	38.63
		281.98	357.43	474.62
	Total liabilities	443.93	596.61	596.97
	Total equity and liabilities	2,125.98	2,165.29	2,260.93

For Anuroop Packaging Limited

Akash Sharma
Managing Director
DIN : 06389102


Date: 14th November 2024
Place: Mumbai



Standalone Cash Flow statement for the half year ended

	Half year		Year Ended
	30-Sep-24	30-Sep-23	31-Mar-24
Cash flow from operating activities			
Profit before tax and exceptional items	31.11	35.84	162.72
Profit before tax from dis-continuing operations			-
Profit before tax	31.11	35.84	162.72
Non-cash adjustment to reconcile profit before tax to net cash flows			-
Depreciation/ amortization on continuing operation	10.64	10.85	21.55
Other comprehensive income	-	-	(1.73)
Interest expense	17.63	8.69	37.75
Interest income	33.47	(0.99)	(20.37)
Operating profit before working capital changes	92.85	54.39	199.91
Movements in working capital :			-
Increase / (decrease) in trade payables	(89.28)	(73.03)	(45.27)
Increase / (decrease) in long-term provisions	1.95	(3.72)	2.51
Increase / (decrease) in short-term provisions	4.52	-	0.03
Increase/ (decrease) in other current liabilities	1.36	(26.56)	(24.00)
Increase / (decrease) in other long-term liabilities			
Decrease/(Increase) in other non current assets	(2.92)	0.50	2.15
Decrease/(Increase) in other current assets	49.09	(113.53)	(174.28)
Decrease / (increase) in trade receivables	64.99	190.72	158.38
Decrease / (increase) in inventories	(0.45)	(34.51)	(51.69)
Decrease / (increase) in short-term loans and advances			-
Decrease / (increase) in other current assets			-
Cash generated from / (used in) operations	122.10	(5.74)	67.76
Direct taxes paid (net of refunds)	(3.45)	10.15	(62.52)
Net cash flow from/ (used in) operating activities (A)	118.65	4.42	5.24
Cash flows from investing activities			
Purchase of fixed assets, including CWIP and capital advances	(0.80)	-	4.45
Proceeds of current investments	-	-	1.44
Interest received	(33.47)	0.99	20.37
Net cash flow from/ (used in) investing activities (B)	(34.27)	0.99	26.27
Cash flows from financing activities			
Proceeds from long-term borrowings (Net)	37.09	108.44	(4.47)
Proceeds from short-term borrowings (Net)	(118.26)	-	29.68
Expenses related to issue of shares	-	(89.80)	-
Interest paid	(17.63)	(8.69)	(37.75)
			-
Net cash flow from/ (used in) in financing activities (C)	(98.80)	9.95	(12.54)
Net increase / (decrease) in cash and cash equivalents (A + B + C)	(14.42)	15.35	18.97
Effect of exchange differences on cash & cash equivalents held in foreign currency			-
Cash and cash equivalents at the beginning of the year	21.00	2.03	2.03
Cash and cash equivalents at the end of the year	6.59	17.38	21.00
Components of cash and cash equivalents			
Cash on hand	4.40	3.53	0.66
With banks - on current account	2.18	13.85	20.34
FD's	-	-	-
Total cash and bank balances	6.59	17.38	21.00
Less: Fixed Deposits (under lien)			-
Cash & Cash Equivalents in Cash Flow Statement:	6.59	17.38	21.00

For Anuroop Packaging Limited


Akash Sharma
Managing Director
DIN : 06389102



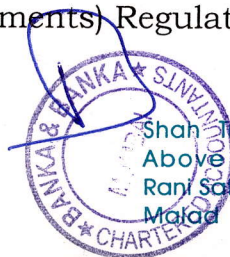
Date: 14th November 2024
Place: Mumbai



Independent Auditor's review report on the Quarterly and Year to date unaudited Consolidated Financial Results of Anuroop Packaging Limited pursuant to the regulations 33 and 52 of the SEBI (Listing obligation and Disclosure Requirements) Regulations 2015, as amended

To the Board of Director Anuroop Packaging Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of ANUROOP PACKAGING LIMITED (the "Company"), and its Subsidiary (the company and its subsidiary together referred to as "the Group") for the Quarter ended September 30, 2024 and for the period From April 01,2024 to September 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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 SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended, to the extent applicable.



4. The statement includes the financial results of the following entity: -
- a. Sara Solutions Limited
5. 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 including that of the subsidiary, which we have reviewed, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We have review the interim financial information of subsidiary included in the unaudited consolidated financial results, whose interim financial statement/financials information/ financial result reflect total revenue of ₹332.97 Lakhs and ₹652.43 Lakhs for the quarter ended 30th Sept 2024 and for the Period from April 01, 2024 to September 30, 2024, total net profit after tax ₹87.14 Lakhs and ₹120.19 and for the quarter ended 30th Sept 2024 and for the Period from April 01, 2024 to September 30, 2024, total comprehensive income of ₹87.14 Lakhs and ₹120.19 and for the quarter ended 30th Sept 2024 and for the Period from April 01, 2024 to September 30, 2024, as consider in the statement.

Our conclusion on the statement is not modified in respect of our reliance on the interim financial information certified by the management.

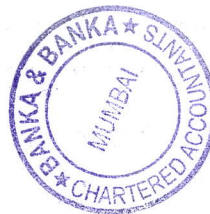
For BANKA & BANKA

CHARTERED ACCOUNTANTS
ICAI FIRM REG. NO : 100979W

(Pradeep P. Banka)

PARTNER

Membership No.038800



UDIN: 24038800BKAG016293

Mumbai :- 14/11/2024

ANUROOP PACKAGING LIMITED

CIN: L25202MH1995PLC093625

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

Extract of Un-Audited Consolidated Financial Results for the quarter and half year ended Sept -2024

Rs. in Lakhs (except earnings per share)

Sr. No.	Particulars	Restated					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	INCOME						
a.	Revenue from operation	332.97	319.46	543.13	652.43	768.15	2,784.86
b.	Other Income	49.97	33.07	4.27	83.04	20.93	84.47
	Total Income	382.94	352.53	547.40	735.47	789.08	2,869.33
2	Expenses						
	Cost Of materials Consumed	47.65	56.24	55.49	103.89	127.09	1,000.67
	Changes in Inventory of Stock in trade	(4.33)	(2.32)	4.96	(6.65)	(29.55)	(20.80)
	Employee Benefits Expenses	42.79	58.69	38.99	101.48	82.02	184.01
	Depreciation and Amortisation Expenses	26.17	28.64	14.61	54.81	31.39	81.75
	Finance Cost	38.10	39.18	31.29	77.28	56.56	130.26
	Other Expenses	118.00	129.48	272.95	247.48	329.85	984.77
	Total Expenses	268.38	309.91	418.30	578.29	397.35	2,360.66
3	Profit/Loss Before Exceptional Items and tax(1-2)	114.56	42.62	129.10	157.18	191.73	508.67
	Exceptional Items						
4	Profit/(Loss) before tax	114.56	42.62	129.10	157.18	191.73	508.67
	Tax Expense						
	Current Tax	27.56	7.29	40.88	34.85	46.70	104.43
	Deferred Tax	(0.14)	2.28	2.88	2.14	4.86	(3.63)
	Total Tax Expenses	27.41	9.57	43.75	36.98	51.56	100.80
6	Net Profit/(Loss) after tax(4-5)	87.14	33.05	85.35	120.19	140.17	407.87
7	Other Comprehensive Income	-	-				-
	Items that will not be reclassified into Profit or Loss	-	-				(1.74)
8	Total Comprehensive Income for the year (after tax) (5+6)	87.14	33.05	85.35	120.19	140.17	409.61
9	Paid-up Equity Share Capital (Face Value of Re. 10 /- each)	1,066.30	1,066.30	1,066.30	1,066.30	1,066.30	1,066.30
10	Other Equity	2,692.31	1,558.87	2,302.69	2,692.31	2,302.69	1,505.82
11	Earnings per Equity Share (of Rs. 10/- each)						
	Basic	0.82	0.31	0.80	1.13	1.31	3.84
	Diluted	0.82	0.31	0.80	1.13	1.31	3.84

Notes:

- The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on November 14, 2024.
- The Statutory auditors have conducted the limited review of the financial statements and have expressed an un qualified audit opinion.
- Previous period figures have been re-grouped / re-classified wherever necessary.

For Anuroop Packaging Limited

Akash Sharma
Managing Director
DIN : 06389102



Date: 14th November 2024
Place: Mumbai

ANUROOP PACKAGING LIMITED

Consolidated Ratio Analysis and Its Components

Particulars	As on 30/9/2024	As on 31/3/2024
1. Debt-Equity Ratio	0.58	0.56
2. Debt Service Coverage Ratio	2.82	2.41
3. Interest Service Coverage Ratio	3.74	5.53
4. Outstanding Redeemable Preference Shares	N/A	N/A
5. Capital Redemption Reserve/ Debentures Redemption Reserve	N/A	N/A
6. Net worth	2,692.31	2,572.12
7. Net profit after tax	18.42%	14.65%
8. EPS	0.17	1.12
9. Current Ratio	2.06	1.95
10. Long term debt to working capital	1.20	1.18
11. Bad debts to Accounts receivable ratio	-	-
12. Current Liability Ratio	0.43	0.46
13. Total Debt to Total Receivable Ratio	2.97	2.72
14. Debtors Turnover Ratio	1.24	5.22
15. Inventory Turnover Ratio	2.85	12.19
16. Operating Margin	44.34%	25.88%

Basis of Ratio

Ratio	Numerator	Denominator	As at 30/9/24		As at 31/3/24	
			Numerator	Denominator	Numerator	Denominator
Current Ratio	Current Assets	Current Liabilities	1,813.84	882.02	1,549.1	795.4
Debt-Equity Ratio	Total Debt (borrowings)	Total Equity (Equity capital + Reserves & Surplus)	1,564.05	2,692.31	1,451.49	2,572.12
Debt Service Coverage Ratio	EBITA	Finance Cost + Principal Repayment	289.27	102.46	720.68	299.52
Interest Service Coverage Ratio	EBITA	Interest Expense	289.27	77.28	720.68	130.25
Inventory turnover ratio	Revenue from operations	Average Inventory $\{(Opening\ Inventory + Closing\ Inventory)/2\}$	652.43	228.61	2,784.86	228.39
Trade Receivables turnover ratio	Revenue from operations	Average Debtors $\{(Opening\ Debtors + Closing\ Debtors)/2\}$	652.43	526.46	2,784.86	533.29
Net profit ratio	Net profit after tax	Revenue from operations	120.19	652.43	407.87	2,784.86
Operating Margin	EBIDTA	Revenue from operations	289.27	652.43	720.68	2,784.86
Long term debt to working capital	Long term Debt	Working Capital	1,116.29	931.82	890.93	753.63
Bad debts to Accounts receivable ratio	Bad Debts	Average Debtors $\{(Opening\ Debtors + Closing\ Debtors)/2\}$	-	526.46	-	533.29
Current Liability Ratio	Current Liabilities	Total Liabilities	882.02	2,030.08	795.45	1,723.07
Total Debt to Total Receivable Ratio	Total Debt (borrowings)	Average Debtors $\{(Opening\ Debtors + Closing\ Debtors)/2\}$	1,564.05	526.46	1,451.49	533.29



ANUROOP PACKAGING LIMITED

CIN: L25202MH1995PLC093625

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

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

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

Extract of Un-Audited Consolidated Financial Results for the half year ended 30th September 2024

Rs. in Lakhs

Sr.No	Particulars	Consolidated		
		Half year		Year Ended
		30-Sep-24 (UnAudited)	30-Sep-23 (UnAudited)	31-Mar-24 (Audited)
I	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	1,023.71	797.85	1,071.46
	(b) Capital work-in-progress	416.35	161.72	208.34
	(c) Right to use	39.09	80.29	43.86
	(d) Goodwill	-	1.25	-
	(e) Financial assets			
	(i) Investments	1,352.49	1,350.94	1,349.49
	(ii) Other financial assets	76.90	84.15	72.95
	(k) Other non current assets	-	-	-
	Total of non current assets	2,908.55	2,476.20	2,746.10
2	Current Assets			
	(a) Inventories	228.84	211.21	228.39
	(b) Financial assets			
	(i) Trade receivables	519.63	819.70	533.29
	(ii) Cash and cash equivalents	20.05	21.32	31.01
	(iii) Loans	333.21	290.75	407.66
	(iv) Other financial assets	112.16	200.71	348.72
	(c) Other current assets	399.95	-	-
		1,813.84	1,543.69	1,549.07
	Assets held-for-sale/ Assets included in disposal group(s) held-for-sale			
	Total assets	4,722.39	4,019.89	4,295.17
II	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	1,066.30	1,066.30	1,066.30
	(b) Other equity	1,626.01	1,236.39	1,505.82
	Total equity	2,692.31	2,302.69	2,572.12
2	Liabilities			
i	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	1,116.29	870.95	890.93
	(b) Provisions	19.65	0.02	12.06
	(c) Deferred tax liabilities (net)	12.12	43.25	14.65
	(d) Other non current liabilities	-	0.18	9.98
	Total of non current liabilities	1,148.06	914.41	927.62
ii	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	447.76	318.02	560.57
	(ii) Trade payables			
	Total outstanding dues of micro enterprises and small enterprises	57.85	189.70	101.74
	Total outstanding dues of creditors other than micro enterprises and small enterprises	0.85	-	5.73
	(c) Other current liabilities	278.51	157.92	139.87
	(d) Provisions	40.22	65.88	2.45
	(e) Current tax liabilities	56.83	71.27	-14.91
		882.02	802.79	795.45
	Total liabilities	2,030.08	1,717.20	1,723.07
	Total equity and liabilities	4,722.39	4,019.89	4,295.17

For Anuroop Packaging Limited

Akash Sharma
Managing Director
DIN : 06389102

Date: 14th November 2024
Place: Mumbai



ANUROOP PACKAGING LIMITED

Rs. in Lakhs

Consolidated Cash Flow statement

	Half year ended		Year Ended
	30-Sep-24	30-Sep-23	31-Mar-24
	(Unaudited)	(Unaudited)	(Audited)
Cash flow from operating activities			
Profit before tax	157.18	191.73	508.67
Non-cash adjustment to reconcile profit before tax to net cash flows			
Depreciation/ amortization on continuing operation	54.81	31.39	81.75
Other comprehensive income			(1.74)
Interest expense	77.28	56.56	130.26
Interest income	83.04	(20.93)	(84.47)
Operating profit before working capital changes	372.31	258.75	634.47
Movements in working capital:			
Increase/ (decrease) in trade payables	(48.77)	36.96	(45.27)
Increase / (decrease) in long-term provisions	7.59	(13.18)	(1.32)
Increase / (decrease) in short-term provisions	37.77	64.40	0.97
Increase / (decrease) in other current liabilities	138.64	(513.75)	(531.80)
Increase/ (decrease) in other long-term liabilities	(9.98)	(11.30)	(1.32)
Decrease/(Increase) in other non current assets	(3.95)	(0.93)	
Decrease/(Increase) in other current assets	(399.95)		10.26
Decrease / (increase) in trade receivables	13.66	29.86	316.26
Decrease / (increase) in inventories	(0.45)	(34.51)	(51.68)
Decrease / (increase) in short-term loans and advances	(125.55)	18.82	102.62
Decrease / (increase) in other current assets	236.56		(348.72)
Cash generated from / (used in) operations	217.88	(164.89)	84.46
Direct taxes paid (net of refunds)	34.75	(113.82)	(237.17)
Net cash flow from/ (used in) operating activities (A)	252.63	(278.71)	(152.71)
Cash flows from investing activities			
Purchase of fixed assets, including CWIP and capital advances	(210.31)		(377.31)
Proceeds from sale of fixed assets	0.00		
Purchase of current investments	(3.00)	(100.24)	(98.79)
Interest received	(83.04)	20.93	84.47
Net cash flow from/ (used in) investing activities (B)	(296.35)	(79.31)	(391.63)
Cash flows from financing activities			
Proceeds from long-term borrowings	225.36		306.74
Proceeds from short-term borrowings	(112.81)		390.41
Repayment of long-term borrowings	(2.53)	279.56	-
Repayment of long-term borrowings			
Repayment of Short-term borrowings		147.85	
Interest paid	(77.28)	(56.56)	(130.26)
Net cash flow from/ (used in) in financing activities (C)	32.74	370.85	566.88
Net increase / (decrease) in cash and cash equivalents (A + B + C)	-10.97	12.83	22.53
Effect of exchange differences on cash & cash equivalents held in foreign currency			
Cash and cash equivalents at the beginning of the year	31.02	8.49	8.49
Cash and cash equivalents at the end of the year	20.05	21.32	31.02
Components of cash and cash equivalents			
Cash on hand	11.88	6.88	1.88
With banks- on current account	8.17	14.44	29.14
FD's			
Total cash and bank balances	20.05	21.32	31.02
Less: Fixed Deposits (under lien)			
Cash & Cash Equivalents in Cash Flow Statement:	20.05	21.32	31.02

For Anuroop Packaging Limited

Akash Sharma
 Akash Sharma
 Managing Director
 DIN : 06389102



Date: 14th November 2024
 Place: Mumbai