

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

May 30, 2024

To,
The Deputy Manager,
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.

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 May 30, 2024, has, inter alia, approved the following: -

1. Audited Standalone and Consolidated Financial Results of the Company for the Fourth Quarter and Financial year ended March 31, 2024.
2. Appointment of M/s Bhatia Bhandari & Associates, Chartered Accountants (FRN 146499W), as the Internal Auditors of the Company for the Financial Year 2024-2025.
3. Appointment of Alpi Nehra & Associates, Practising Company Secretaries, as the Secretarial Auditor of the Company for the Financial Year 2024-2025.

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.



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- ii. Copy of the Independent Auditors Report, as received from our Statutory Auditors, Banka & Banka on the Standalone and Consolidated Financial Results.
- iii. The disclosure required pursuant to Regulation 30 read with Para A of Part A of Schedule III of SEBI Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 is enclosed as "Annexures".

In compliance with Regulation 33(3)(d) of LODR as amended by the SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Banka & Banka, Chartered Accountants (*Firm Registration No. 100979W*), have issued an Audit Report with unmodified opinion in respect of the Audited (Standalone & Consolidated) Financial Results of the Company for the fourth quarter and year ended March 31, 2024.

The above meeting of the Board of Directors commenced at 3:30 p.m. and concluded at 5:10 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 Report on Standalone Financial Result for Half Yearly Financial Results and Year ended March 31, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

To,

**The Board of Directors
Anuroop Packaging Limited**

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.

CIN: - L25202MH1995PLC093625

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of Anuroop Limited (the Company) for the half year and year ended March 31, 2024 (the statement) and its subsidiary company Sara Solutions Limited for the half year and year ended March 31, 2024, including the Standalone statement of assets & liabilities and Standalone statement of cash flows and the Notes thereon ("the Standalone Financial Results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI circulars in this regard ("SEBI Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- II. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and year ended March 31, 2024.

Basis of 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 ethics



- 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 Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the Accounting and Auditing Standards and matters which are required to be included in the Audit Report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

The Standalone financial results include the results for the Half Year and Year ended March 31, 2024 and March 31, 2023 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the first half year of the respective financial year. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit.

Yours faithfully,

For BANKA & BANKA

CHARTERED ACCOUNTANTS

ICAI FIRM REG. NO. 100979W



(Pradeep P. Banka)

PARTNER

Membership No. 038800

UDIN: 24038800BKAGEB8301

Mumbai :- 30/05/2024



**Independent Auditor's Report On Consolidated Financial Result for
Half Yearly Financial Results and Year ended March 31, 2024 of the
Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation
and Disclosure Requirement) Regulations, 2015**

To,

**The Board of Directors
Anuroop Packaging Limited**

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.

CIN: - L25202MH1995PLC093625

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated Financial Results of Holding Company Anuroop Limited('the Company') for the half year and year ended March 31, 2024 (the statement) and its subsidiary company Sara Solutions Limited for the half year and year ended March 31, 2024, including the consolidated statement of assets & liabilities and consolidated statement of cash flows and the Notes thereon ("the Consolidated Financial Results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI circulars in this regard ("SEBI Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- II. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and year ended March 31, 2024.

Basis of 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 consolidated 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 ethics



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- 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 Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the Accounting and Auditing Standards and matters which are required to be included in the Audit Report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

The consolidated financial results include the results for the Half Year and Year ended March 31, 2024 and March 31, 2023 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the first half year of the respective financial year. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit.

Yours faithfully,

For BANKA & BANKA

CHARTERED ACCOUNTANTS
ICAI FIRM REG. NO. 100979W



(Pradeep P. Banka)

PARTNER

Membership No. 038800

UDIN: 24038800BKAGEA4709

Mumbai :- 30/05/2024

Anuroop Packaging Limited

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 CIN: L25202MH11995PLC093625
 Tel No : 022-49240182/83, Email id:- info@anurooppackaging.com, website:- https://anurooppackaging.com/

Extract of Audited Standalone Statement of Assets and Liabilities for the year ended March 31, 2024

Sr.No	Particulars	As at		
		31-Mar-24 (Audited)	30-Sep-23 (UnAudited)	31-Mar-23 (Audited)
I	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	173.67	181.91	190.14
	(b) Capital work-in-progress	15.50	15.50	15.50
	(c) Right to use	32.26	39.17	41.78
	(h) Financial assets			
	(i) Investments	1,169.83	1,171.27	1,171.27
	(k) Other non current assets	44.45	46.10	46.60
	Total of non current assets	1,435.70	1,453.94	1,465.29
2	Current Assets			
	(a) Inventories	228.39	211.21	176.71
	(b) Financial assets			
	(i) Investments			
	(ii) Trade receivables	248.04	215.70	406.42
	(iii) Cash and cash equivalents	21.00	17.38	2.03
	(iv) Others financial assets			
	(c) Other current assets	327.80	267.06	153.53
	Assets held-for-sale/Assets included in disposal group(s) held-for-sale	825.24	711.35	738.68
	Total assets	2,260.93	2,165.29	2,203.97
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	597.67	502.38	478.31
	(c) Non Controlling Interest			
	Total equity	1,663.97	1,568.68	1,544.61
2	Liabilities			
1	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	100.17	213.08	101.64
	(ii) Trade payables			
	Total outstanding dues of micro enterprises and small enterprises			
	Total outstanding dues of creditors other than micro enterprises and small enterprises			
	(b) Provisions	6.44	0.20	3.92
	(c) Deferred tax liabilities (net)	15.74	25.90	14.99
	(d) Other non current liabilities			
	Total of non current liabilities	122.35	239.18	123.56
ii	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	319.83	200.34	290.14
	(ii) Trade payables			
	Total outstanding dues of micro enterprises and small enterprises	101.74		2.85
	Total outstanding dues of creditors other than micro enterprises and small enterprises	5.73	79.70	149.88
	(iii) Other financial liabilities			
	(b) Other financial liabilities			
	(c) Other current liabilities	8.61	6.05	32.61
	(d) Provisions	0.08	0.06	0.05
	Current tax liabilities	38.63	71.27	60.26
	Liabilities classified as held for sale / liabilities included in disposal group held for sale	474.62	357.43	535.80
	Total liabilities	596.97	596.61	659.36
	Total equity and liabilities	2,260.93	2,165.29	2,203.97

For Anuroop Packaging Limited

Alkash Sharma
 Managing Director
 DIN : 06389102

Place: Mumbai
 Date: 30/05/2024



Anuroop Packaging Limited

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Tel No : 022-49240182/83, Email id:- info@anurooppackaging.com, website:- <https://anurooppackaging.com/>

Extract of Audited Standalone Financial Results for the year ended March 31, 2024

		Rs. in Lakhs (except earnings per share)						
		Quarter ended		Half year ended			Year Ended	Year Ended
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	30-Sep-23	31-Mar-24	31-Mar-23
		(Audited)	Unaudited	(Audited)	(Audited)	Unaudited	(Audited)	(Audited)
1	INCOME							
a.	Revenue from operation	753.39	379.79	321.24	1,133.18	228.40	1,361.58	802.13
b.	Other Income	12.72	1.51	18.72	14.23	6.15	20.37	43.82
	Total Income	766.11	381.30	339.96	1,147.41	234.55	1,381.95	845.94
2	Expenses							
	Cost Of materials Consumed	600.21	273.37	118.42	873.59	127.09	1,000.67	437.43
	Changes in Inventory of Stock in trade	50.44	(41.70)	53.69	8.74	(29.55)	(20.80)	(1.23)
	Employee Benefits Expenses	12.22	7.05	11.24	19.27	12.44	31.71	34.70
	Depreciation and Amortisation Expenses	5.27	5.42	4.08	10.70	10.85	21.55	39.13
	Finance Cost	12.53	9.33	10.17	21.86	16.46	38.31	21.51
	Other Expenses	13.51	72.86	52.71	86.37	61.42	147.79	173.69
	Total Expenses	694.18	326.33	250.30	1,020.52	198.71	1,219.24	705.24
3	Profit/Loss Before Exceptional Items and tax(1-2)	71.93	54.97	89.66	126.89	35.84	162.71	140.70
	Exceptional Items							
4	Profit/(Loss)before tax	71.93	54.97	89.66	126.89	35.84	162.71	140.70
	Tax Expense							
	Current Tax	13.81	16.06	20.48	29.87	11.02	40.89	34.71
	Deferred Tax	0.44	(0.00)	0.06	0.44	0.75	1.19	3.39
5	Total Tax Expenses	14.25	16.06	20.54	30.31	11.77	42.07	38.10
6	Net Profit/(Loss) after tax(4-5)	57.68	38.91	69.12	96.58	24.07	120.64	102.60
7	Other Comprehensive Income							
	Items that will not be reclassified into Profit or Loss	1.30			1.30		1.30	
8	Total Comprehensive Income for the year (after tax) (5+6)	56.38	38.91	69.12	95.28	24.07	119.34	102.60
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	1,066.30
10	Other Equity	597.68	541.29			1,568.68	597.67	478.31
11	Earnings per Equity Share (of Rs. 10/- each)							
	Basic	0.53	0.36	0.65	0.89	0.23	1.12	0.96
	Diluted	0.53	0.36	0.65	0.89	0.23	1.12	0.96

Notes:

- 1 The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on May 30, 2024.
- 2 The Statutory auditors have conducted the audit of the financial statements and have expressed an un qualified audit opinion.
- 3 The Company had migrated to the main board of the Bombay Stock Exchange Limited from its SME platform on April 11, 2023.
- 4 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind AS from 1st April, 2023, and accordingly, these financial results (Including for all the periods presented in accordance with Ind AS 101 - First-time Adoption of Indian Accounting Standards) have been prepared
- 5 The format for Un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's Circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- 6 Consequent to transition from the previous IGAAP to Ind AS, the reconciliation of Equity and Standalone Net Profit is provided below for the previous period in accordance with the requirements of Paragraph 32 of Ind AS 101, "First Time Adoption of Ind AS".



Reconciliation between Profit as previously reported and total comprehensive income as per Ind AS

Particulars	For the year ended 31/3/2023
Profit under previous GAAP	271.78
Impact of Right to use	-6.94
Remeasurement of defined benefit plan	-4.39
Expected credit loss	-7.08
Income tax relating to the above items	10.68
Net profit after tax as per Ind AS	264.05

- 7 The Ind AS compliant corresponding figures in the previous year have not been subjected to audit. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 8 The group operates in a single segment. Hence, segment reporting is not applicable.
- 9 Previous period figures have been re-grouped / re-classified wherever necessary.

For Anuroop Packaging Limited


Akash Sharma
Managing Director
DIN : 06389102

Place: Mumbai
Date: 30/05/2024

Anuroop Packaging Limited

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Tel No : 022-49240182/83, E-mail id:- info@anurooppackaging.com, website:- https://anurooppackaging.com

Extract of Audited Standalone Cash Flow Statement for the year ended March 31, 2024

	Half year ended		Year ended	
	31-Mar-24	30-Sep-23	31-Mar-24	31-Mar-23
Cash flow from operating activities				
Profit before tax and exceptional items	126.89	35.84	162.72	140.71
Profit before tax from dis-continuing operations	-	-	-	-
Profit before tax	126.89	35.84	162.72	140.71
Non-cash adjustment to reconcile profit before tax to net cash flows				
Depreciation/ amortization on continuing operation	10.70	10.85	21.55	21.51
Other comprehensive income	-1.73	-	-1.73	-
Prior Period Expenses/(Income)	-	-	-	-
Interest expense	29.06	8.69	37.75	33.40
Interest income	-19.38	-0.99	-20.37	-11.12
Operating profit before working capital changes	145.52	54.39	199.91	184.50
Movements in working capital :				
Increase/ (decrease) in trade payables	27.76	-73.03	-45.27	43.21
Increase / (decrease) in long-term provisions	6.24	-3.72	2.51	1.57
Increase / (decrease) in short-term provisions	0.03	-	0.03	0.01
Increase/ (decrease) in other current liabilities	2.56	-26.56	-24.00	20.87
Increase/ (decrease) in other long-term liabilities	-	-	-	-
Decrease/(Increase) in other non current assets	1.65	0.50	2.15	-3.47
Decrease/(Increase) in other current assets	-60.75	#####	#####	437.30
Decrease / (increase) in trade receivables	-32.34	***	158.38	***
Decrease / (increase) in inventories	-17.18	**	**	**
Decrease / (increase) in Deferred Tax	-	-	-	-
Decrease / (increase) in short-term loans and advances	-	-	-	-
Decrease / (increase) in other current assets	-	-	-	-
Cash generated from / (used in) operations	73.50	-5.74	67.76	620.09
Direct taxes paid (net of refunds)	-72.68	10.15	-62.52	14.49
Net cash flow from/ (used in) operating activities (A)	0.83	4.42	5.24	605.60
Cash flows from investing activities				
Purchase of fixed assets, including CWIP and capital advances	-4.45	-	-4.45	-1.71
Proceeds of current investments	1.44	-	1.44	739.17
Interest received	20.37	-	20.37	11.12
Dividends received from subsidiary company	-	-	-	-
Dividends received	-0.99	0.99	-	-
Net cash flow from/ (used in) investing activities (B)	25.28	0.99	26.27	-729.76
Cash flows from financing activities				
Proceeds from long-term borrowings	112.91	108.44	-4.47	34.74
Proceeds from short-term borrowings	29.68	-	29.68	49.18
Expenses related to issue of shares	89.80	-89.80	-	-
Interest paid	-29.06	-8.69	-37.75	-33.40
Net cash flow from/ (used in) in financing activities (C)	-22.48	9.95	-12.54	50.52
Net increase/(decrease) in cash and cash equivalents (A + B + C)	3.62	15.35	18.97	-73.63
Effect of exchange differences on cash & cash equivalents held in foreign currency				
Cash and cash equivalents at the beginning of the year	17.38	2.03	2.03	75.66
Cash and cash equivalents at the end of the year	21.00	17.38	21.00	2.03
Components of cash and cash equivalents				
Cash on hand	0.66	3.53	0.66	0.47
With banks- on current account	20.34	13.85	20.34	1.55
FD's	-	-	-	-
Total cash and bank balances	21.00	17.38	21.00	2.03
Less: Fixed Deposits (under lien)	-	-	-	-
Cash & Cash Equivalents in Cash Flow Statement:	21.00	17.38	21.00	2.03

For Anuroop Packaging Limited

Akash Sharma
Managing Director
DIN : 06389102

Date: 30-05-2024
Palace: Mumbai



Anuroop Packaging Limited

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Extract of Audited Consolidated Statement of Assets and Liabilities for the year ended March - 24

Sr No.	Particulars	As at March 31, 2024	As at September 30, 2023	As at March 31, 2023
		Rs.	Rs.	Rs.
I	ASSETS			
1)	Non-current assets			
	(a) Property, plant and equipment	1,071.46	797.85	736.24
	(b) Capital work in progress	208.34	161.72	203.25
	(c) Right to Use	43.86	80.29	86.11
	(d) Goodwill	-	1.25	2.50
	(e) Investments	1,349.49	1350.94	1,250.70
	(f) Other Financial Assets	72.95	84.15	83.21
	Total non current assets	2,746.10	2,476.20	2,362.01
2)	Current assets			
	a) Inventories	228.39	211.21	176.71
	b) Financial assets	-	-	-
	(i) Trade receivables	533.29	819.7	849.55
	(ii) Cash and cash equivalents	31.01	21.32	8.48
	(iii) Loans	407.66	290.75	510.28
	(iv) Other current assets	348.72	200.71	-
	Total current assets	1,549.07	1,543.69	1,545.02
	Total assets	4,295.17	4,019.89	3,907.03
II	Equity and liabilities			
	Equity			
	a) Equity share capital	1,066.30	1066.3	1,066.30
	b) Other equity	1,505.82	1236.39	1,096.21
	Total equity	2,572.12	2,302.69	2,162.51
	Liabilities			
1)	Non-Current Liabilities			
	a) Financial liabilities			
	(i) Borrowings	890.93	870.96	591.41
	b) Provisions	12.06	0.2	13.38
	c) Deferred tax liabilities (net)	14.65	43.25	14.57
	d) Other non current liabilities	9.98	0	11.30
	Total non current liabilities	927.62	914.41	630.66
2)	Current liabilities			
	a) Financial liabilities			
	(i) Short term borrowings	560.57	318.02	170.16
	(ii) Trade payables			
	Total outstanding dues of micro enterprises and small enterprises	101.74	189.7	2.85
	Total outstanding dues of creditors other than micro enterprises and small enterprises	5.73		149.88
	b) Other current liabilities	139.87	157.92	671.67
	c) Short term provisions	2.45	65.88	1.48
	d) Current tax liabilities (net)	-14.91	71.27	117.83
	Total current liabilities	795.45	802.79	1,113.87
	Liabilities associated with group(s) of assets held for disposal			
	Total equity and liabilities	4,295.17	4,019.89	3,907.03

The accompanying notes are an integral part of these standalone financial statements

For Anuroop Packaging Limited

Akash Sharma
 Managing Director
 DIN : 06389102

Place: Mumbai
 Date: 30/05/2024



Anuroop Packaging Limited

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.
CIN: L25202MH1995PLC093625

Tel No : 022-49240182/83, Email id:- info@anurooppackaging.com, website:- <https://anurooppackaging.com/>

Extract of Audited Consolidated Financial Results for the quarter and year ended March - 24

Rs. in Lakhs (except earnings per share)

Sr. No.	Particulars	Restated					
		Quarter Ended		Half year ended		Year Ended	Year Ended
		31-Mar-24 (Audited)	31-Dec-23 Unaudited	31-Mar-23 (Audited)	31-Mar-24 (Audited)	30-Sep-23 Unaudited	31-Mar-24 (Audited)
1	INCOME						
a.	Revenue from operation	1,488.86	752.87	514.69	2,241.73	543.13	2,784.86
b.	Other Income	72.88	7.32	7.37	80.20	4.27	84.47
	Total Income	1,561.74	760.19	522.06	2,321.93	547.40	2,869.33
2	Expenses						
	Cost Of materials Consumed	671.81	273.37	118.42	945.18	55.49	1,000.67
	Changes in Inventory of Stock in trade	15.94	-41.70	53.69	-25.76	4.96	-20.80
	Employee Benefits Expenses	110.95	34.07	112.41	145.02	38.99	184.01
	Depreciation and Amortisation Expenses	47.87	19.27	13.58	67.14	14.61	81.75
	Finance Cost	65.46	33.51	36.80	98.97	31.29	130.26
	Other Expenses	443.65	268.17	102.60	711.82	272.95	984.77
	Total Expenses	1,355.68	586.70	437.49	1,942.37	418.30	2,360.66
3	Profit/Loss Before Exceptional Items and tax(1-2)	206.06	173.49	84.57	379.56	129.10	508.67
	Exceptional Items						
4	Profit/(Loss)before tax	206.06	173.49	84.57	379.56	129.10	508.67
	Tax Expense						
	Current Tax	24.10	39.45	20.73	63.55	40.88	104.43
	Deferred Tax	-9.44	2.93	-1.82	-6.51	2.88	-3.63
	Total Tax Expenses	14.66	42.38	18.91	57.04	43.76	100.80
6	Net Profit/(Loss) after tax(4-5)	191.40	131.11	65.66	322.52	85.34	407.87
7	Other Comprehensive Income						
	Items that will not be reclassified into Profit or Loss	-1.74			-1.74		
8	Total Comprehensive Income for the year (after tax) (5+6)	189.66	131.11	65.66	320.78	85.34	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	1,505.82	1,316.16	1,096.21	1,505.82	1,185.04	1,505.82
11	Earnings per Equity Share (of Rs. 10/- each)						
	Basic	1.23	1.23	0.62	3.01	0.80	3.84
	Diluted	1.23	1.23	0.62	3.01	0.80	3.84

Notes:

- 1 The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on May 30, 2024.
- 2 The Statutory auditors have conducted the audit of the financial statements and have expressed an un qualified audit opinion.
- 3 The Company had migrated to the main board of the Bombay Stock Exchange Limited from its SME platform on April 11, 2023.
- 4 The financial results of the Company and its subsidiaries have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind AS from 1st April, 2023, and accordingly, these financial results (Including for all the periods presented in accordance with Ind AS 101 - First-time Adoption of Indian Accounting Standards) have been prepared.
- 5 The format for Un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's Circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- 6 Consequent to transition from the previous IGAAP to Ind AS, the reconciliation of Equity and Standalone Net Profit is provided below for the previous period in accordance with the requirements of Paragraph 32 of Ind AS 101, "First Time Adoption of Ind AS".




Reconciliation between Profit as previously reported and total comprehensive income as per Ind AS

Particulars	For the year ended March 31, 2023
Profit under previous GAAP	102.06
Impact of Right to use	-1.62
Remeasurement of defined benefit plan	-1.59
Expected credit loss	2.99
Income tax relating to the above items	0.77
Net profit after tax as per Ind AS	102.61

- 7 The Ind AS compliant corresponding figures in the previous year have not been subjected to review/audit. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 8 The company operates in a single segment. Hence, segment reporting is not applicable.
- 9 Previous period figures have been re-grouped / re-classified wherever necessary.

For Anuroop Packaging Limited


Akash Sharma
Managing Director
DIN : 06389102




Place: Mumbai
Date: 30/05/2024

Extract of Audited Consolidated Cash Flow statement the year ended March - 24

	Half year ended		Year ended	
	31-Mar-24	30-Sep-23	31-Mar-24	31-Mar-23
Cash flow from operating activities				
Profit before tax	316.93	191.73	508.67	367.08
Non-cash adjustment to reconcile profit before tax to net cash flows				
Depreciation/ amortization on continuing operation	50.36	31.39	81.75	55.57
Other comprehensive income	-1.74		-1.74	
Interest expense	73.70	56.56	130.26	88.67
Interest income	-63.51	-20.93	-84.47	-42.30
Operating profit before working capital changes	375.72	258.75	634.47	553.62
Movements in working capital :				
Increase/ (decrease) in trade payables	-82.22	36.96	-45.27	43.21
Increase / (decrease) in long-term provisions	11.86	-13.18	-1.32	4.12
Increase / (decrease) in short-term provisions	-63.44	64.40	0.97	1.44
Increase/ (decrease) in other current liabilities	-18.05	-513.75	531.80	214.65
Increase/ (decrease) in other long-term liabilities	9.98	-11.30	-1.32	
Decrease/(Increase) in other non current assets	0.93	-0.93		-7.81
Decrease/(Increase) in other current assets	10.26		10.26	
Decrease / (increase) in trade receivables	286.40	29.86	316.26	-299.61
Decrease / (increase) in inventories	-17.17	-34.51	-51.68	65.83
Decrease / (increase) in short-term loans and advances	83.80	18.82	102.62	1,325.31
Decrease / (increase) in other current assets	-348.72		-348.72	
Cash generated from / (used in) operations	249.36	-164.89	84.46	1,900.74
Direct taxes paid (net of refunds)	-123.35	-113.82	-237.17	-54.58
Net cash flow from/ (used in) operating activities (A)	126.00	-278.71	-152.71	1,846.16
Cash flows from investing activities				
Purchase of fixed assets, including CWIP and capital advances	-377.31		-377.31	-353.29
Proceeds from sale of fixed assets	-		-	32.98
Purchase of current investments	1.45	-100.24	-98.79	-1,244.35
Proceeds of current investments	-		-	
Interest received	63.53	20.93	84.47	-42.30
Net cash flow from/ (used in) investing activities (B)	-312.33	-79.31	-391.63	-1,606.96
Cash flows from financing activities				
Proceeds from long-term borrowings	306.74		306.74	458.25
Proceeds from short-term borrowings	390.41		390.41	
Repayment of long-term borrowings	-279.56	279.56		
Repayment of Short-term borrowings	-147.85	147.85		-677.00
Interest paid	-73.70	-56.56	-130.26	-88.67
Net cash flow from/ (used in) in financing activities (C)	196.03	370.85	566.88	-307.42
Net increase/(decrease) in cash and cash equivalents (A + B + C)	9.70	12.83	22.53	-68.22
Effect of exchange differences on cash & cash equivalents held in foreign currency				
Cash and cash equivalents at the beginning of the year	21.32	8.49	8.49	76.69
Cash and cash equivalents at the end of the year	31.02	21.32	31.02	8.47
Components of cash and cash equivalents				
Cash on hand	1.88	6.88	1.88	2.75
With banks- on current account	29.13	14.44	29.14	5.72
FD's				
Total cash and bank balances	31.01	21.32	31.02	8.47
Less: Fixed Deposits (under lien)				
Cash & Cash Equivalents in Cash Flow Statement:	31.01	21.32	31.01	8.47

For Anuroop Packaging Limited


Akash Sharma
Managing Director
DIN : 06389102



Place: Mumbai
Date: 30/05/2024

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

ANNEXURE – A

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015.

Sr No.	Particulars	Details
1.	Name of Internal Auditor	M/s Bhatia Bhandari & Associates, Chartered Accountants having FRN 146499W.
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Re- appointment to comply with the Companies Act 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
3.	Date of re-appointment	May 30, 2024.
4.	Term of appointment	For Financial Year 2024-2025
5.	Brief profile	The firm is rendering wide range of services inter alia Direct taxes (Income Tax, TDS), Indirect taxes (GST, Professional Tax), Taxation Advisory—both Direct and Indirect, Internal Audit, Statutory Audit, Stock & Inspection Audit, Management Advisory Services, etc.
6.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable



Anuroop Packaging Limited

CIN: L25202MH1995PLC093625

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Sr No.	Particulars	Details
1.	Name of Secretarial Auditor	Alpi Nehra & Associates
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Re- appointment to comply with the Companies Act 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
3.	Date of re-appointment	May 30, 2024.
4.	Term of appointment	For Financial Year 2024-2025
5.	Brief profile	The firm provides various professional services in the field of Corporate Legal Compliance, Secretarial Audit, Corporate Governance Audit, Obtaining Regulatory Approvals, Incorporation of Limited Companies, LLP, etc.
6.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

