

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

8th November, 2023

The Deputy Manager,
Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street, Fort,
Mumbai - 400001.

Scrip Code: 542865 (BSE)

Dear Sir,

Subject: Outcome of the Board Meeting held on Wednesday, 8th November, 2023.

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) read with Schedule III to the Listing Regulations, this is to inform you that the Board of Directors of the Company, at its Meeting held today, i.e., on Wednesday, 8th November, 2023 (started at 4.30 p.m. and ended at 6:30p.m.) upon recommendation of the Audit Committee has approved the Unaudited Financial Results (standalone and consolidated) for the quarter and half Year ended 30th September, 2023.

Accordingly, please find enclosed herewith:

- (i) Unaudited standalone financial results of the Company for the quarter and half Year ended 30th September, 2023;
- (ii) Unaudited consolidated financial results of the Company for the quarter and half Year ended 30th September, 2023.

The Report of the Statutory Auditors is with an unmodified opinion with respect to the Unaudited Financial Results of the Company for the half Year ended 30th September, 2023.

Kindly take the same on your record and oblige.

Anuroop Packaging Limited

CIN: L25202MH1995PLC093625

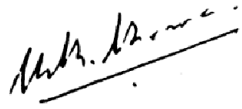
REGISTERED OFFICE – 105, AMBISTE BUDRUK, POST KHANIVALI, TAULKA – WADA, PALGHAR - 421303.
CORPORATE OFFICE – 607, 6TH FLOOR, IJMIMA COMPLEX, OFF. LINK ROAD, MALAD WEST, MUMBAI – 400064.
Contact No.: 022-49240182/83 Email ID: info@anurooppackaging.com

This is for the information of members.

Thanking you,

Yours Faithfully,

For Anuroop Packaging Limited



Akash Amarnath Sharma
Managing Director
DIN: 06389102

Anuroop Packaging Limited

Address: 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:-

Extract of Un-Audited Standalone Financial Results for the half year ended 30th September 2023

| Sr.No | Particulars | Half year | | Year Ended |
|-----------|---|-----------------|-----------------|-----------------|
| | | 30-Sep-23 | 30-Sep-22 | 31-Mar-23 |
| | | (UnAudited) | (UnAudited) | (Audited) |
| I | ASSETS | | | |
| 1 | Non-current assets | | | |
| | (a) Property, plant and equipment | 181.91 | 196.58 | 190.14 |
| | (b) Capital work in-progress | 15.50 | 15.50 | 15.50 |
| | (c) Right to use | 39.17 | 44.39 | 41.78 |
| | (d) Financial assets | | | |
| | (i) Investments | 1,171.27 | 1,165.21 | 1,171.27 |
| | (e) Other non current assets | 46.10 | 89.44 | 46.60 |
| | Total of non current assets | 1,453.94 | 1,511.12 | 1,465.29 |
| 2 | Current Assets | | | |
| | (a) Inventories | 211.21 | 221.08 | 176.71 |
| | (b) Financial assets | | | |
| | (i) Investments | | | |
| | (ii) Trade receivables | 215.70 | 239.68 | 406.42 |
| | (iii) Cash and cash equivalents | 17.38 | 15.64 | 2.03 |
| | (iv) Others financial assets | 267.06 | 396.19 | 153.53 |
| | (c) Other current assets | | | |
| | | 711.35 | 872.59 | 738.68 |
| | Assets held-for-sale/Assets included in disposal group(s) held-for-sale | | | |
| | Total assets | 2,165.29 | 2,383.71 | 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 | 502.38 | 385.80 | 478.31 |
| | (c) Non Controlling Interest | | | |
| | Total equity | 1,568.68 | 1,452.10 | 1,544.61 |
| 2 | Liabilities | | | |
| i | Non-current liabilities | | | |
| | (a) Financial liabilities | | | |
| | (i) Borrowings | 213.08 | 60.47 | 104.64 |
| | (b) Provisions | 0.20 | 2.35 | 3.92 |
| | (c) Deferred tax liabilities (net) | 25.90 | 14.61 | 14.99 |
| | Total of non current liabilities | 239.18 | 77.43 | 123.56 |
| ii | Current Liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | 200.34 | 669.84 | 290.14 |
| | (ii) Trade payables | 79.70 | 109.89 | 152.73 |
| | (b) Other current liabilities | 6.05 | 45.07 | 32.61 |
| | (c) Provisions | 0.06 | 0.05 | 0.05 |
| | (d) Current tax liabilities | 71.27 | 29.33 | 60.26 |
| | | 357.43 | 854.18 | 535.80 |
| | Total liabilities | 596.61 | 931.61 | 659.36 |
| | Total equity and liabilities | 2,165.29 | 2,383.71 | 2,203.97 |

For Anuroop Packaging Limited

Akash Sharma

Akash Sharma
Managing Director
DIN : 06389102



Date: 8th November 2023
Place: Mumbai

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 Un-Audited Standalone Financial Results for the quarter ended and half year ended September 30, 2023

| Sr. No. | Particulars | Rs. in Lakhs (except earnings per share) | | | | | |
|---------|--|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | Restated | | | | | |
| | | Quarter ended | | | Half year ended | | Year Ended |
| | | 30-Sep-23 | 30-Jun-23 | 30-Sep-22 | 30-Sep-23 | 30-Sep-22 | 31-Mar-23 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | |
| 1 | INCOME | | | | | | |
| a. | Revenue from operation | 109.83 | 118.57 | 156.41 | 228.40 | 305.35 | 802.13 |
| b. | Other Income | 0.99 | 5.15 | 12.58 | 6.15 | 19.10 | 43.82 |
| | Total Income | 110.82 | 123.72 | 168.99 | 234.55 | 324.45 | 845.94 |
| 2 | Expenses | | | | | | |
| | Cost Of materials Consumed | 55.49 | 71.59 | 107.96 | 127.09 | 212.28 | 437.43 |
| | Changes in Inventory of Stock in trade | 4.96 | (34.51) | (3.72) | (29.55) | (2.52) | (1.23) |
| | Employee Benefits Expenses | 5.84 | 6.60 | 8.55 | 12.44 | 15.89 | 34.70 |
| | Depreciation and Amortisation Expenses | 5.42 | 5.42 | 11.55 | 10.85 | 16.02 | 39.13 |
| | Finance Cost | 8.69 | 7.77 | 3.73 | 16.46 | 11.04 | 21.51 |
| | Other Expenses | 18.87 | 42.54 | 27.25 | 61.42 | 51.24 | 173.69 |
| | Total Expenses | 99.29 | 99.42 | 155.32 | 198.71 | 303.95 | 705.24 |
| 3 | Profit/Loss Before Exceptional Items and tax(1-2) | 11.54 | 24.30 | 13.67 | 35.84 | 20.50 | 140.70 |
| | Exceptional Items | | | | | | |
| 4 | Profit/(Loss)before tax | 11.54 | 24.30 | 13.67 | 35.84 | 20.50 | 140.70 |
| | Tax Expense | | | | | | |
| | Current Tax | 5.19 | 5.82 | 5.16 | 11.02 | 8.92 | 34.71 |
| | Deferred Tax | 0.05 | 0.80 | 1.69 | 0.75 | 3.39 | 3.39 |
| 5 | Total Tax Expenses | 5.14 | 6.63 | 6.85 | 11.77 | 12.31 | 38.10 |
| 6 | Net Profit/(Loss) after tax(4-5) | 6.40 | 17.67 | 6.82 | 24.07 | 8.19 | 102.60 |
| 7 | Other Comprehensive Income | | | | | | |
| | Items that will not be reclassified into Profit or Loss | | | | | | |
| 8 | Total Comprehensive Income for the year (after tax) (5+6) | 6.40 | 17.67 | 6.82 | 24.07 | 8.19 | 102.60 |
| 9 | Paid-up Equity Share Capital (Face Value of Rs. 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 | 1,469.77 | 1,452.10 | 1,568.68 | 1,452.10 | 495.99 |
| 11 | Earnings per Equity Share (of Rs. 10/- each) | | | | | | |
| | Basic | 0.06 | 0.17 | 0.06 | 0.23 | 0.08 | 0.96 |
| | Diluted | 0.06 | 0.17 | 0.06 | 0.23 | 0.08 | 0.96 |

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 8, 2023.
- The Statutory auditors have conducted the audit of the financial statements and have expressed an un qualified audit opinion.
- The Company had migrated to the main board of the Bombay Stock Exchange Limited from its SME platform on April 11, 2023.

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".

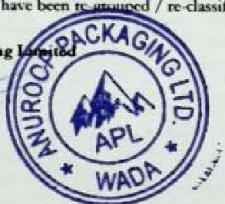
Reconciliation between Profit as previously reported and total comprehensive income as per Ind AS

| Particulars | For the half year ended -30th September 2023 | For the year ended March 31, 2023 |
|--|--|-----------------------------------|
| Profit under previous GAAP | 24.20 | 102.06 |
| Impact of Right to use | -0.80 | -1.62 |
| Remeasurement of defined benefit plan | -0.80 | -1.59 |
| Expected credit loss | -14.79 | 2.99 |
| Income tax relating to the above items | 0.38 | 0.77 |
| Net profit after tax as per Ind AS | 8.19 | 102.61 |

- 7 The company operates in a single segment. Hence, segment reporting is not applicable.
- 8 Previous period figures have been re-arranged / re-classified wherever necessary.

For Anuroop Packaging Limited

Akash Sharma
 Akash Sharma
 Managing Director
 DIN : 06389102



Date: 8th November 2023
 Place: Mumbai

Cash Flow statement for the half year ended September 30, 2023

| | Half year | | Year Ended |
|--|----------------|-----------------|-----------------|
| | 30-Sep-23 | 30-Sep-22 | 31-Mar-23 |
| Cash flow from operating activities | | | |
| Profit before tax and exceptional items | 35.84 | 20.50 | 140.71 |
| Profit before tax from dis continuing operations | - | - | - |
| Profit before tax | 35.84 | 20.50 | 140.71 |
| Non-cash adjustment to reconcile profit before tax to net cash flows | | | |
| Depreciation/ amortization on continuing operation | 10.85 | 16.02 | 21.51 |
| Interest expense | - | 11.64 | 33.40 |
| Interest income | - | (19.10) | (11.12) |
| Operating profit before working capital changes | 46.69 | 48.96 | 184.50 |
| Movements in working capital: | | | |
| Increase / (decrease) in trade payables | -73.03 | 0.36 | 43.21 |
| Increase / (decrease) in long term provisions | -3.72 | - | 1.57 |
| Increase / (decrease) in short term provisions | - | 0.02 | 0.01 |
| Increase / (decrease) in other current liabilities | -26.56 | 33.34 | 20.87 |
| Increase / (decrease) in other long term liabilities | - | - | - |
| Decrease / (Increase) in other non current assets | 0.50 | (46.31) | (3.47) |
| Decrease / (Increase) in other current assets | -113.53 | (10.71) | 437.30 |
| Decrease / (increase) in trade receivables | 190.72 | 37.00 | (129.74) |
| Decrease / (increase) in inventories | -34.51 | 21.46 | 65.83 |
| Decrease / (increase) in short term loans and advances | - | 1.06 | - |
| Decrease / (increase) in other current assets | - | 186.19 | - |
| Cash generated from / (used in) operations | (13.44) | 271.36 | 620.09 |
| Direct taxes paid (net of refunds) | 10.15 | (27.58) | (14.49) |
| Net cash flow from/ (used in) operating activities (A) | (3.28) | 243.78 | 605.60 |
| Cash flows from investing activities | | | |
| Purchase of fixed assets, including CWIP and capital advances | - | 1.81 | (1.71) |
| Proceeds of non-current investments | - | - | (739.17) |
| Proceeds of current investments | - | (733.11) | - |
| Interest received | - | 19.10 | 11.12 |
| Net cash flow from/ (used in) investing activities (B) | - | (712.20) | (729.76) |
| Cash flows from financing activities | | | |
| Proceeds from long-term borrowings | - | (9.43) | 34.74 |
| Proceeds from short-term borrowings | - | 428.87 | 49.18 |
| Proceeds from Long Term Borrowing | 108.44 | - | - |
| Repayment of Short-term borrowings | -89.80 | - | - |
| Interest paid | - | (11.04) | (33.40) |
| Net cash flow from/ (used in) in financing activities (C) | 18.64 | 408.40 | 50.52 |
| Net increase / (decrease) in cash and cash equivalents (A + B + C) | 15.35 | (60.02) | (73.63) |
| Effect of exchange differences on cash & cash equivalents held in foreign currency | - | - | - |
| Cash and cash equivalents at the beginning of the year | 2.03 | 75.66 | 75.66 |
| Cash and cash equivalents at the end of the year | 17.38 | 15.64 | 2.03 |
| | (0.00) | (0.00) | (0.00) |
| Components of cash and cash equivalents | | | |
| Cash on hand | 3.53 | 1.82 | 0.47 |
| With banks- on current account | 13.85 | 13.82 | 1.55 |
| FD's | - | - | - |
| Total cash and bank balances | 17.38 | 15.64 | 2.03 |
| Less: Fixed Deposits (under lien) | - | - | - |
| Cash & Cash Equivalents in Cash Flow Statement: | 17.38 | 15.64 | 2.03 |

For Anuroop Packaging Limited

Akash Sharma
Managing Director
DIN : 06389102



Date: 8th November 2023
Place: Mumbai

ANUROOP PACKAGING LIMITED

Standalone Ratio Analysis and Its Components

| Particulars | As on 30/9/2023 | As on 31/3/2023 |
|--|-----------------|-----------------|
| 1. Debt-Equity Ratio | 0.26 | 0.26 |
| 2. Debt Service Coverage Ratio | 0.51 | 3.58 |
| 3. Interest Service Coverage Ratio | 3.84 | 9.36 |
| 4. Outstanding Redeemable Preference Shares | N/A | N/A |
| 5. Capital Redemption Reserve/ Debentures Redemption Reserve | N/A | N/A |
| 6. Net worth | 1,568.68 | 1,544.61 |
| 7. Net profit after tax | 10.54% | 12.79% |
| 8. EPS | 0.23 | 0.96 |
| 9. Current Ratio | 1.99 | 1.38 |
| 10. Long term debt to working capital | 0.60 | 0.52 |
| 11. Bad debts to Accounts receivable ratio | - | - |
| 12. Current Liability Ratio | 1.19 | 0.81 |
| 13. Total Debt to Total Receivable Ratio | 1.33 | 1.16 |
| 14. Debtors Turnover Ratio | 0.73 | 2.35 |
| 15. Inventory Turnover Ratio | 1.18 | 3.83 |
| 16. Operating Margin | 27.65% | 25.10% |

Basis of Ratio

| Ratio | Numerator | Denominator | As at 30/9/23 | | As at 31/3/23 | |
|--|-------------------------|---|---------------|-------------|---------------|-------------|
| | | | Numerator | Denominator | Numerator | Denominator |
| Current Ratio | Current Assets | Current Liabilities | 711.35 | 357.43 | 738.68 | 535.80 |
| Debt-Equity Ratio | Total Debt (borrowings) | Total Equity (Equity capital + Reserves & Surplus) | 413.42 | 1,568.68 | 394.79 | 1,544.61 |
| Debt Service Coverage Ratio | EBITDA | Finance Cost + Principal Repayment | 63.14 | 124.90 | 201.34 | 56.25 |
| Interest Service Coverage Ratio | EBITDA | Interest Expense | 63.14 | 16.46 | 201.34 | 21.51 |
| Inventory turnover ratio | Revenue from operations | Average Inventory ((Opening Inventory + Closing Inventory)/2) | 228.40 | 193.96 | 802.13 | 209.62 |
| Trade Receivables turnover ratio | Revenue from operations | Average Debtors ((Opening Debtors + Closing Debtors)/2) | 228.40 | 311.06 | 802.13 | 341.55 |
| Net profit ratio | Net profit after tax | Revenue from operations | 24.07 | 228.40 | 102.60 | 802.13 |
| Operating Margin | EBIDTA | Revenue from operations | 63.14 | 228.40 | 201.34 | 802.13 |
| Long term debt to working capital | Long term Debt | Working Capital | 213.08 | 353.93 | 104.64 | 202.88 |
| Bad debts to Accounts receivable ratio | Bad Debts | Average Debtors ((Opening Debtors + Closing Debtors)/2) | - | 311.06 | | 341.55 |
| Current Liability Ratio | Current Liabilities | Total Liabilities | 711.35 | 596.61 | 535.80 | 659.36 |
| Total Debt to Total Receivable Ratio | Total Debt (borrowings) | Average Debtors ((Opening Debtors + Closing Debtors)/2) | 413.42 | 311.06 | 394.79 | 341.55 |

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Anuroop Packaging Limited
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CIN: L25202MH1995PLC093625

Tel No : 022-49240182/83, Email id:- info@anurooppackaging.com, website:-
Extract of Un-Audited Consolidated Financial Results for the half year ended 30st September 2023

| Sr.No | Particulars | Standalone | | |
|-----------|---|---------------------------|---------------------------|------------------------|
| | | Half year | | Year Ended |
| | | 30-Sep-23 (UnAudited) | 30-Sep-22 (UnAudited) | 31-Mar-23 (Audited) |
| I | ASSETS | | | |
| 1 | Non-current assets | | | |
| | (a) Property, plant and equipment | 797.85 | 458.96 | 736.24 |
| | (b) Capital work-in-progress | 161.72 | 203.25 | 203.25 |
| | (c) Right to use | 80.29 | 82.76 | 86.11 |
| | (d) Goodwill | 1.25 | 5.01 | 2.50 |
| | (e) Financial assets | | | |
| | (i) Investments | 1,350.94 | 1,239.45 | 1,250.70 |
| | (ii) Other financial assets | 84.15 | 81.98 | 83.21 |
| | Total of non current assets | 2,476.20 | 2,071.41 | 2,362.02 |
| 2 | Current Assets | | | |
| | (a) Inventories | 211.21 | 221.08 | 176.71 |
| | (b) Financial assets | | | |
| | (i) Trade receivables | 819.70 | 900.90 | 849.55 |
| | (ii) Cash and cash equivalents | 21.32 | 16.25 | 8.48 |
| | (iii) Loans | 290.75 | 1,454.64 | 510.28 |
| | (iv) Others financial assets | 200.71 | - | - |
| | Assets held-for-sale/Assets included in disposal group(s) held-for-sale | 1,543.69 | 2,592.87 | 1,545.02 |
| | Total assets | 4,019.89 | 4,664.28 | 3,907.04 |
| II | EQUITY AND LIABILITIES | | | |
| 1 | Equity | | | |
| | (a) Equity share capital | 1,066.30 | 1,066.30 | 1,066.30 |
| | (b) Other equity | 1,236.39 | 985.57 | 1,096.21 |
| | Total equity | 2,302.69 | 2,051.87 | 2,162.51 |
| 2 | Liabilities | | | |
| i | Non-current liabilities | | | |
| | (a) Financial liabilities | | | |
| | (i) Borrowings | 870.96 | 490.42 | 591.41 |
| | (b) Provisions | 0.20 | 9.26 | 13.38 |
| | (c) Deferred tax liabilities (net) | 43.25 | - | 14.57 |
| | (d) Other non current liabilities | - | 8.80 | 11.30 |
| | Total of non current liabilities | 914.41 | 508.48 | 630.65 |
| ii | Current Liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | 318.02 | 779.97 | 170.16 |
| | (ii) Trade payables | 189.70 | 109.89 | 152.74 |
| | (c) Other current liabilities | 157.92 | 1,093.98 | 671.67 |
| | (d) Provisions | 65.88 | 98.72 | 1.48 |
| | (e) Current tax liabilities | 71.27 | 21.37 | 117.83 |
| | | 802.79 | 2,103.93 | 1,113.88 |
| | Total liabilities | 1,717.20 | 2,612.41 | 1,744.53 |
| | Total equity and liabilities | 4,019.89 | 4,664.28 | 3,907.04 |

For Anuroop Packaging Limited

Akash Sharma
Managing Director
DIN : 06389102

Date: 8th November 2023
Place: Mumbai



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 Un-Audited Consolidated Financial Results for the quarter and half year ended Sept -23

| Sr. No. | Particulars | Rs. in Lakhs (except earnings per share) | | | | | |
|---------|--|--|---------------|---------------|-----------------|-----------------|-----------------|
| | | Restated | | | | | |
| | | Quarter Ended | | | Half Year Ended | | Year Ended |
| | | 30-Sep-23 | 30-Jun-23 | 30-Sep-22 | 30-Sep-23 | 30-Sep-22 | 31-Mar-23 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | |
| 1 | INCOME | | | | | | |
| a. | Revenue from operation | 543.13 | 225.02 | 631.73 | 768.15 | 1,108.38 | 2,179.21 |
| b. | Other Income | 4.27 | 16.67 | 36.37 | 20.93 | 57.66 | 74.99 |
| | Total Income | 547.40 | 241.69 | 668.10 | 789.08 | 1,166.04 | 2,254.20 |
| 2 | Expenses | | | | | | |
| | Cost Of materials Consumed | 55.49 | 71.59 | 107.96 | 127.09 | 212.28 | 437.43 |
| | Changes in Inventory of Stock in trade | 4.96 | (34.51) | (3.72) | 29.55 | (2.52) | (1.23) |
| | Employee Benefits Expenses | 38.99 | 43.03 | 160.08 | 82.02 | 322.40 | 552.06 |
| | Depreciation and Amortisation Expenses | 14.61 | 16.78 | 16.15 | 31.39 | 25.22 | 55.57 |
| | Finance Cost | 31.29 | 25.27 | 24.97 | 56.56 | 37.59 | 100.94 |
| | Other Expenses | 272.95 | 56.90 | 181.59 | 329.85 | 357.16 | 742.35 |
| | Total Expenses | 418.30 | 179.06 | 487.03 | 597.35 | 952.13 | 1,887.12 |
| 3 | Profit/Loss Before Exceptional Items and tax(1-2) | 129.10 | 62.63 | 181.07 | 191.73 | 213.91 | 367.08 |
| | Exceptional Items | | | | | | |
| 4 | Profit/(Loss)before tax | 129.10 | 62.63 | 181.07 | 191.73 | 213.91 | 367.08 |
| | Tax Expense | | | | | | |
| | Current Tax | 40.88 | 5.82 | 33.07 | 46.70 | 52.53 | 80.60 |
| | Deferred Tax | 2.88 | 1.98 | 6.57 | 4.86 | 7.99 | 22.44 |
| | Total Tax Expenses | 43.75 | 7.80 | 39.64 | 51.56 | 60.52 | 103.04 |
| 6 | Net Profit/(Loss) after tax(4-5) | 85.35 | 54.83 | 141.43 | 140.17 | 153.39 | 264.04 |
| 7 | Other Comprehensive Income | | | | | | |
| | Items that will not be reclassified into Profit or Loss | | | | | | |
| 8 | Total Comprehensive Income for the year (after tax) (5+6) | 85.35 | 54.83 | 141.43 | 140.17 | 153.39 | 264.04 |
| 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 | 2,302.69 | 2,217.34 | 2,051.87 | 2,302.69 | 2,051.87 | 2,162.51 |
| 11 | Earnings per Equity Share (of Rs. 10/- each) | | | | | | |
| | Basic | 0.80 | 0.51 | 1.33 | 1.31 | 1.44 | 2.48 |
| | Diluted | 0.80 | 0.51 | 1.33 | 1.31 | 1.44 | 2.48 |

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 August 12, 2023.
- 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 half year ended September 30, 2023 | For the year ended March 31, 2023 |
|--|--|-----------------------------------|
| Profit under previous GAAP | 176.15 | 271.78 |
| Impact of Right to use | -3.35 | -6.94 |
| Remeasurement of defined benefit plan | -2.20 | -4.39 |
| Expected credit loss | -19.94 | -7.08 |
| Income tax relating to the above items | 2.73 | 10.68 |
| Net profit after tax as per Ind AS | 153.39 | 264.04 |

- 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
Akash Sharma
Managing Director
DIN : 06389102



Date: 8th November 2023
Place: Mumbai

ANUROOP PACKAGING LIMITED

Cash Flow statement for the half year ended September 30, 2023

| | Half year ended | | Year Ended |
|--|-----------------|------------------|------------------|
| | 30 Sep-23 | 30 Sep-22 | 31-Mar-23 |
| | (Unaudited) | (Unaudited) | (Audited) |
| Cash flow from operating activities | | | |
| Profit before tax | 213.91 | 213.91 | 167.08 |
| Non-cash adjustment to reconcile profit before tax to net cash flow | | | |
| Depreciation/ amortization on continuing operation | 25.22 | 25.22 | 53.57 |
| Other comprehensive income | | | |
| Interest expense | 56.56 | 37.59 | 88.67 |
| Interest income | -20.93 | -57.66 | 42.30 |
| Operating profit before working capital changes | 274.75 | 219.06 | 553.63 |
| Movements in working capital: | | | |
| Increase/ (decrease) in trade payables | 36.96 | 0.36 | 43.21 |
| Increase / (decrease) in long term provisions | -13.18 | 98.69 | 4.12 |
| Increase / (decrease) in short-term provisions | 64.40 | | 1.44 |
| Increase/ (decrease) in other current liabilities | 513.75 | 636.94 | 214.63 |
| Increase/ (decrease) in other long term liabilities | -11.30 | 8.80 | - |
| Decrease/ (Increase) in other non-current assets | 0.93 | 6.58 | 7.81 |
| Decrease / (increase) in trade receivables | 29.86 | -350.95 | -299.61 |
| Decrease / (increase) in inventories | -34.51 | 21.46 | 65.83 |
| Decrease / (increase) in short-term loans and advances | 18.82 | 380.95 | 1,325.31 |
| Cash generated from / (used in) operations | -148.88 | 1,008.73 | 1,900.76 |
| Direct taxes paid (net of refunds) | -129.84 | -123.17 | -54.58 |
| Net cash flow from/ (used in) operating activities (A) | -278.72 | 885.56 | 1,846.18 |
| Cash flows from investing activities | | | |
| Purchase of fixed assets, including CWIP and capital advances | | -23.02 | -353.29 |
| Proceeds from sale of fixed assets | | | 32.98 |
| Purchase of current investments | -100.24 | -1,233.11 | - |
| Interest received | 20.93 | 57.66 | -42.30 |
| Net cash flow from/ (used in) investing activities (B) | -79.30 | -1,198.47 | -1,606.96 |
| Cash flows from financing activities | | | |
| Proceeds from long-term borrowings | | 357.27 | 458.25 |
| Repayment of long-term borrowings | 279.56 | | |
| Repayment of Short-term borrowings | 147.85 | -67.20 | -677.00 |
| Interest paid | -56.56 | -37.59 | -88.67 |
| Net cash flow from/ (used in) in financing activities (C) | 370.85 | 252.48 | -307.42 |
| Net increase/(decrease) in cash and cash equivalents (A + B + C) | 12.83 | -60.43 | -68.20 |
| Effect of exchange differences on cash & cash equivalents held in foreign currency | | | |
| Cash and cash equivalents at the beginning of the year | 8.48 | 76.69 | 76.69 |
| Cash and cash equivalents at the end of the year | 21.32 | 16.25 | 8.48 |
| | -0.00 | 0.00 | 0.00 |
| Components of cash and cash equivalents | | | |
| Cash on hand | 6.88 | 2.53 | 2.76 |
| With banks- on current account | 14.44 | 13.72 | 5.72 |
| FD's | | | |
| Total cash and bank balances | 21.32 | 16.25 | 8.48 |
| Less: Fixed Deposits (under lien) | | | |
| Cash & Cash Equivalents in Cash Flow Statement: | 21.32 | 16.25 | 8.48 |

For Anuroop Packaging Limited

Akash Sharma
Managing Director
DIN : 06389102



Date: 8th November 2023
Place: Mumbai

ANUROOP PACKAGING LIMITED
Consolidated Ratio Analysis and Its Components

| Particulars | As on 30/9/2023 | As on 31/3/2023 |
|--|-----------------|-----------------|
| 1. Debt-Equity Ratio | 0.46 | 0.34 |
| 2. Debt Service Coverage Ratio | 1.18 | 2.98 |
| 3. Interest Service Coverage Ratio | 4.94 | 5.19 |
| 4. Outstanding Redeemable Preference Shares | N/A | N/A |
| 5. Capital Redemption Reserve/ Debentures Redemption Reserve | N/A | N/A |
| 6. Net worth | 2,302.69 | 2,162.51 |
| 7. Net profit after tax | 18.25% | 12.12% |
| 8. EPS | 0.23 | 0.96 |
| 9. Current Ratio | 1.92 | 1.39 |
| 10. Long term debt to working capital | 1.18 | 1.37 |
| 11. Bad debts to Accounts receivable ratio | - | - |
| 12. Current Liability Ratio | 0.47 | 0.64 |
| 13. Total Debt to Total Receivable Ratio | 1.27 | 1.06 |
| 14. Debtors Turnover Ratio | 0.92 | 3.11 |
| 15. Inventory Turnover Ratio | 3.96 | 10.40 |
| 16. Operating Margin | 36.41% | 24.03% |

Basis of Ratio

| Ratio | Numerator | Denominator | As at 30/9/23 | | As at 31/3/23 | |
|--|-------------------------|---|---------------|-------------|---------------|-------------|
| | | | Numerator | Denominator | Numerator | Denominator |
| Current Ratio | Current Assets | Current Liabilities | 1,543.69 | 802.79 | 1,545.02 | 1,113.88 |
| Debt-Equity Ratio | Total Debt (borrowings) | Total Equity (Equity capital + Reserves & Surplus) | 1,060.66 | 2,302.69 | 744.15 | 2,162.51 |
| Debt Service Coverage Ratio | EBITDA | Finance Cost + Principal Repayment | 279.67 | 236.11 | 523.59 | 175.94 |
| Interest Service Coverage Ratio | EBITDA | Interest Expense | 279.67 | 56.56 | 523.59 | 100.94 |
| Inventory turnover ratio | Revenue from operations | Average Inventory {(Opening Inventory + Closing Inventory)/2} | 768.15 | 193.96 | 2,179.21 | 209.62 |
| Trade Receivables turnover ratio | Revenue from operations | Average Debtors {(Opening Debtors + Closing Debtors)/2} | 768.15 | 834.63 | 2,179.21 | 699.75 |
| Net profit ratio | Net profit after tax | Revenue from operations | 140.17 | 768.15 | 264.04 | 2,179.21 |
| Operating Margin | EBIDTA | Revenue from operations | 279.67 | 768.15 | 523.59 | 2,179.21 |
| Long term debt to working capital | Long term Debt | Working Capital | 870.96 | 740.90 | 591.41 | 431.14 |
| Bad debts to Accounts receivable ratio | Bad Debts | Average Debtors {(Opening Debtors + Closing Debtors)/2} | - | 834.63 | - | 699.75 |
| Current Liability Ratio | Current Liabilities | Total Liabilities | 802.79 | 1,717.20 | 1,113.88 | 1,744.53 |
| Total Debt to Total Receivable Ratio | Total Debt (borrowings) | Average Debtors {(Opening Debtors + Closing Debtors)/2} | 1,060.66 | 834.63 | 744.15 | 699.75 |





**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
STANDALONE FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF
ANUROOP PACKAGING LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of ANUROOP PACKAGING LIMITED (the "Company"), for the quarter ended September 30, 2023 (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.
5. The company has migrated to the Main Board from SME platform on 11th April 2023 , the company used to publish half yearly results. Attention is drawn to the fact that the company has adopted IND AS reporting taking the date of convergence as 1st April 2022. The difference in profits due to the adoption of Ind-AS has been reconciled and disclosed separately.

Yours Faithfully,

For BANKA & BANKA

CHARTERED ACCOUNTANTS

ICAI FIRM REG. NO.: 100979W



Pradeep P. Banka

(Pradeep P. Banka)

PARTNER

Membership No.038800

UDIN: 23038800BGVOQN3956

Mumbai:- 08.11.2023



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF ANUROOP PACKAGING LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of ANUROOP PACKAGING LIMITED (the "Company"), for the quarter ended September 30, 2023 (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. The company has migrated to the Main Board from SME platform on 11th April 2023, the company used to publish half yearly results. Attention is drawn to the fact that the company and its subsidiary has adopted IND AS reporting taking the date of convergence as 1st April 2022. The difference in profits due to the adoption of Ind-AS has been reconciled and disclosed separately.

Yours Faithfully,

For BANKA & BANKA

CHARTERED ACCOUNTANTS

ICAI FIRM REG. NO.: 100979W



Pradeep Banka

(Pradeep P. Banka)

PARTNER

Membership No. 038800

UDIN: 23038800BGVOQ09769

Mumbai:- 08.11.2023