



ASIA PACK LIMITED

CIN : L74950RJ1985PLC003275

REGISTERED OFFICE
3rd Floor, Miraj Campus, Uper Ki Oden, Nathdwara,
Rajsamand, Rajasthan, India, PIN-313301

1800 120 3699

www.asiapackltd.com
Ref.: APL/SEC/BM/2024-25

Date: 13th November, 2024

Corporate Relationship Department,
BSE Limited,
25th Floor, P J Towers, Dalal Street,
Mumbai, Maharashtra, India, PIN-400001
Email: corp.relations@bseindia.com, corp.compliance@bseindia.com
Scrip Code: 530899

Dear Sir / Madam,

Subject: Outcome of Meeting of Board of Directors held on Wednesday, 13th November, 2024 and Submission of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2024.

Reference: Regulation 30 read with Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

With reference to the captioned subject and pursuant to regulation 30 read with regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we send herewith the following:

- Unaudited Financial Results of the Company for the quarter and Half Year ended 30th September, 2024.
- Limited Review Report from M/s. Rakesh Ajmera & Associates, Chartered Accountants, for the Quarter and Half Year ended 30th September, 2024.
- Further, the Board of Directors of the Company has reconstituted the Audit Committee of the Company as follows:

Sr. No.	Name of Person	Category	Designation in Committee
1	Mr. Kapil Paliwal	Non-Executive Independent Director	Chairperson
2.	Mrs. Jyotsana Vishnu Joshi	Non-Executive Independent Director	Member
3.	Mr. Prakash Chandra Purohit	Non-Executive Non-Independent Director	Member

The Meeting of Board of Directors of the Company commenced at 01:00 P.M. and concluded at 02:20 P.M.

You are requested to take the same on records, upload at your website & intimate the same to the members of the Stock Exchange.

Thanking You,
Yours faithfully,
For Asia Pack Limited

Name: Lakshit Samar
Designation: Company Secretary and Compliance Officer
ICSI Membership No.: A64788



Encl.: a/a



RAKESH AJMERA & ASSOCIATES

CHARTERED ACCOUNTANTS

Office: O- 303/304, Milestone Vibrant, Opp. Apple Hospital, Udhna Darwaja, Ring Road, Surat (Gujarat) 395002
Mobile: 92276-80100 E-Mail:- r.ajmera123@gmail.com

LIMITED REVIEW REPORT

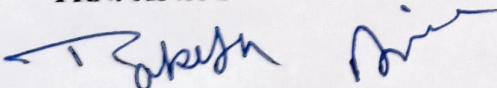
To,
The Board of Directors,
Asia Pack Limited
3rd Floor, Miraj Campus,
Uper Ki Oden, Nathdwara,
Rajsamand, Rajasthan, India, PIN - 313301

We have reviewed the accompanying Statement of Unaudited Financial Results of ASIA PACK LIMITED ("The Company") for the Quarter ended 30th September 2024 ("the Statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR RAKESH AJMERA AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 013433C


FCA RAKESH AJMERA
PARTNER

M. NO. 406062

DATE: 13-11-2024

PLACE: NATHDWARA

UDIN: 24406062BKCRJK1366





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Rs. In Lakhs except EPS

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 TH SEPTEMBER, 2024							
S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sep-24	Jun-24	Sep-23	Sep-24	Sep-23	Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	5.26	5.98	0.60	11.24	1.60	8.35
2	Other Income	25.69	29.64	22.27	55.33	45.88	88.75
3	Total Income (1+2)	30.95	35.62	22.87	66.57	47.48	97.10
4	Expenses						
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee Benefit Expenses	8.00	6.60	6.32	14.60	12.56	27.51
	(e) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and Amortisation Expense	1.34	1.31	1.33	2.65	2.65	5.31
	(g) Other Expenses	5.21	3.77	3.89	8.98	6.07	15.09
	Total Expenses	14.55	11.68	11.54	26.23	21.28	47.91
5	Profit / (Loss) before exceptional items and tax (3-4)	16.40	23.94	11.33	40.34	26.20	49.19
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before tax (5-6)	16.40	23.94	11.33	40.34	26.20	49.19
8	Tax Expenses						
	Current Tax	3.18	3.59	3.97	6.77	6.29	12.20
	Deferred Tax	0.96	3.73	(4.05)	4.69	0.00	0.13
9	Net Profit / (Loss) for the period (7-8)	12.26	16.62	11.41	28.88	19.92	36.86
10	Other Comprehensive Income, net of income tax						
	a)(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	1817.03
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(376.40)
	b) (i) items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other comprehensive Income for the year, net of tax	0.00	0.00	0.00	0.00	0.00	1440.63
11	Total comprehensive Income for the period (10+11)	12.26	16.62	11.41	28.88	19.92	1477.49
12	Paid-up equity share capital(Face Value Rs 10 each)	263.74	263.74	263.74	263.74	263.74	263.74
13	Other Equity	-	-	-	-	-	3120.70
14	Earning per share (of Rs 10 each) (not annualised)						
	(a) Basic	0.46	0.63	0.43	1.09	0.76	1.40
	(b) Diluted	0.46	0.63	0.43	1.09	0.76	1.40

Notes:

- The results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- The above unaudited financial results have been reviewed by Audit Committee and approved by Board of Directors in its meeting held on 13th November, 2024. The same have also been subjected to Limited Review by the Statutory Auditors
- Figures of the previous period have been regrouped, wherever considered necessary to make them comparable to current period's figures.
- The Board of Directors has authorised Mr. Pushpendra Jain (DIN: 03228950), Director and Chief Financial Officer of the Company in terms of Regulation 33(2)(b) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 to sign the unaudited Financial Results for the quarter and half year ended 30th September, 2024 for and on behalf of the Board of Directors of the Company.



For and on Behalf of Board of Directors
of Asia Pack Limited

Pushpendra Jain
Director and Chief Financial Officer

DIN: 03228950

Place: Nathdwara
Date: 13th November, 2024



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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

S. No.	Particulars	As at	
		September 30, 2024 Unaudited	March 31, 2024 Audited
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	8.12	9.09
	(b) Capital work-in-progress	0.00	0.00
	(c) Investment Property	154.62	156.29
	(d) Other Intangible assets	0.03	0.03
	(e) Intangible assets under development	-	-
	(f) Financial assets		
	(i) Investments	2627.99	2626.80
	(ii) Loans	848.58	737.77
	(iii) Other financial assets	0.10	0.10
	Total non - current assets	3639.43	3530.08
(2)	Current assets		
	(a) Financial assets		
	(i) Investments	182.63	2.14
	(ii) Trade receivables	5.66	0.93
	(iii) Cash and cash equivalents	2.53	266.64
	(iv) Loans	19.33	7.07
	(b) Other current assets	0.00	0.00
	Total current assets	210.15	276.78
	TOTAL ASSETS	3849.58	3806.86
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	273.09	273.09
	(b) Other equity	3149.58	3120.70
	Total equity	3422.67	3393.78
	LIABILITIES		
(1)	Non-current liabilities		
	(a) Provisions	12.48	11.10
	(b) Deferred tax liabilities (net)	401.37	396.68
	Total non - current liabilities	413.85	407.78
(2)	Current liabilities		
	(a) Financial liabilities		
	(i) Trade payables	0.00	0.00
	(b) Other current liabilities	5.20	4.27
	(c) Provisions	7.86	1.02
	Total current liabilities	13.06	5.30
	TOTAL EQUITY AND LIABILITIES	3849.58	3806.86

For and on Behalf of Board of Directors
of Asia Pack Limited



Pushpendra Jain
Director and Chief Financial Officer
DIN: 03228950

Place: Nathdwara
Date: 13th November, 2024



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Cash Flow Statement For the Period Ended 30th September, 2024

(Rs. in Lakhs)

S. No	Particulars	Half Year ended	
		September 30, 2024	September 30, 2023
		Unaudited	Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Profit before tax	40.34	26.20
	Adjustment for reconcile profit (loss)		
	Adjustments for depreciation and amortisation expense	2.65	2.65
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	(1.19)	-1.19
	Fair Valuation of Investments	(13.64)	
	Adjustments for interest income -Interest income on Loans & Advances	(34.81)	(40.20)
	Other adjustments for which cash effects are investing or financing cash flow - Profit on sale of Investments in Mutual fund	(6.85)	-
		(53.84)	(38.74)
	Operating Profit before Working Capital Changes	(13.50)	(12.54)
	Adjustment for		
	Decrease/(Increase) trade receivables, current	(4.73)	(0.87)
	Adjustments for decrease (increase) in other non-current assets -	(12.26)	(6.57)
	Decrease/(Increase) Loans and advances and other assets		
	Adjustments for increase (decrease) in trade payables, current -	9.15	1.61
	Increase/(Decrease) Trade payable & other Liabilities & provisions		
	Adjustments for decrease (increase) in other current assets - Decrease/(Increase) Other current assets	-	0.01
		(7.84)	(5.82)
	Cash Generated from Operations before Extraordinary Items	(21.34)	(18.36)
	Cash Flow Before Taxes	(21.34)	(18.36)
	Taxes on Income Paid	(6.77)	(4.09)
	Net Cash flow from operating activities	A (28.11)	A (22.45)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Cash advances and loans made to other parties - Loans and advances given to Related Parties	(100.00)	-
	Other inflows (outflows) of cash -Loans and advances received back from Related Parties	24.00	22.61
	Other inflows (outflows) of cash - Purchase of Mutual Funds	(260.00)	-
	Other inflows (outflows) of cash - Proceeds from Sale of Mutual Funds	93.15	-
	Gain on Sale of Mutual Fund	6.85	-
	Net Cash flow from investing activities	B (236.00)	B 22.61
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Net Cash flow from financing activities	C 0.00	C 0.00
	Net Increase/(Decrease) in Cash and Cash equivalents	A+B+C -264.11	A+B+C 0.16
	Cash and Cash equivalents (Opening Balance)	266.64	1.04
	Cash and Cash equivalents (Closing Balance)	2.53	1.20

Notes:

- Cash and Cash Equivalents represent Cash and Bank Balances.
- The previous year's figures have been regrouped wherever necessary as per current year presentation.
- The above Cash Flow Statement has been prepared as per Indirect Method as set out in Indian Accounting Standard -7 Statement of Cash Flow.

Place: Nathdwara
Date: 13th November, 2024



For and on Behalf of Board of Directors
of Asia Pack Limited

Pushpendra Jain
Pushpendra Jain
Director and Chief Financial Officer
DIN: 03228950