



11<sup>th</sup> November, 2024

**BSE Limited** 

Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400 001 **National Stock Exchange of India Limited** 

Exchange Plaza, Plot No. C/1, G Block, Bandra – Kurla Complex, Bandra (East), Mumbai 400 051

Scrip Code: 507779 Trading Symbol: KANPRPLA

<u>Sub:- Outcome of Board Meeting: Submission of Standalone and Consolidated Unaudited</u> Financial Results for the Quarter Ended 30/09/2024

Dear Sir,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Standalone and Consolidated Unaudited Financial Results for the Quarter / period ended 30/09/2024 as approved by the Board of Directors in its meeting held today i.e. 11<sup>th</sup> November, 2024 along with the Limited Review Report as submitted by the Statutory Auditors.

The Meeting of the Board of Directors commenced at 11:35AM and concluded at 3:45 PM.

Please take this on record and oblige.

Thanking You.

Yours Faithfully, For **Kanpur Plastipack Limited** 

(Ankur Srivastava) Company Secretary

Encl: A/a

**Manufacturers & Exporters:** 









# RAJIV MEHROTRA & ASSOCIATES

CHARTERED ACCOUNTANTS

H.O.: 3/3A, Vishnupuri, Kanpur - 208 002 • Tel.: 0512-2531806

Fax: 0512-2531806 • E-mail: rma.consult@gmail.com

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

## The Board of Directors of Kanpur Plastipack Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Kanpur Plastipack Limited (the 'Company') for the quarter and half year ended Sept. 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
- 2. The preparation of the Statement is in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The comparative Ind AS financial information of the Company for the corresponding quarter and half year ended Sept 30, 2023 and quarter ended June 30<sup>th</sup>, 2024 included in these standalone Ind AS financial results were reviewed by us and we had expressed an unmodified conclusion on the said financial information.

For Rajiv Mehrotra & Associates,

Chartered Accountants
Firm Registration No.- 9

Nishant Anand

Partner

Membership no.-442746

UDIN: 24442746BKFFHX8022

Place: Kanpur

Date: Nov. 11th, 2024



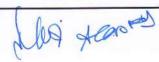
# AN ISO 9001:2008, ISO 22000:2005 BRC Packing Issue 5 ,HACCP & AIB CERTIFIED COMPANY CIN NO.: L25209UP1971PLC003444

REGISTERED OFFICE: D-19-20, PANKI INDUSTRIAL AREA, KANPUR - 208 022

Ph.: +91 512 2691113-6; Fax: +91 512 2691117; Email: secretary@kanplas.com, website : www.kanplas.com

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/ PERIOD ENDED 30th SEPTEMBER 2024

			Quarter Endor		Period Ended		(Rs.in Lacs) Year Ended	
Т	CONTRACTOR MADERAL		Quarter Ended	30.06.2024	30.09.2024 30.09.2023		31.03.2024	
1.	Particulars	30.09.2024	30.09.2023 Unaudited	30.06.2024	Unau		Audited	
1	Let		Ulladuited					
ŀ	Revenue from Operations	15,101.79	11,884.13	13,165.86	28,267.65	21,875.12	48,999.6	
-	a) Net Sales / income from Operations Net of GST	61.24	71.79	55.44	116.68	124.63	272.9	
	b) Other Operating Income	194.77	200.57	406.75	601.52	389.12	1,138.1	
1	Other Income	194.77	200.57	400.75		5.500.000		
١	Total Income (1+2)	15,357.80	12,156.49	13,628.05	28,985.85	22,388.87	50,410.68	
1	Total Income (172)	13,337.00	12,130.43	20/020.00	make arabe (		ASSITITE -	
	Expenses			700000000000000000000000000000000000000	023122228224		20.552.4	
	(a) Cost of materials consumed	8,749.35	6,786.69	8,877.52	17,626.87	13,841.76	30,663.1	
١	(b) Purchase of stock-in-trade	381.70	94.05	359.26	740.96	140.04	602.4	
١	(c) Change in inventory of finished goods, work in progress and stock-in-	(23.93)	47.39	(1,046.98)	(1,070.91)	(1,264.91)		
	(d) Employee benefit expenses	1,594.87	1,520.00	1,561.46	3,156.33	2,900.15	5,927.0	
	(e) Finance costs	546.40	392.49	508.87	1,055.27	694.06	1,680.7	
	(f) Depreciation and amortisation expenses	358.98	308.54	354.54	713.52	594.83	1,284.7	
	(g) Other Expenditure	3,522.61	2,692.26	3,168.22	6,690.83	4,862.18	10,846.9	
-	(h) Impairment Loss	-	-		-		42.8	
١	Total Expenses	15,129.98	11,841.42	13,782.89	28,912.87	21,768.11	50,308.0	
١		227.82	315.07	(154.84)	72.98	620.76	102.6	
	Profit/ (Loss) before exceptional items (3-4)							
١	Exceptional Items	5						
	Profit/ (Loss) before Tax	227.82	315.07	(154.84)	72.98	620.76	102.0	
3	Tax Expenses				(0.55)	450.74	02	
	(1) Current Tax	(0.55)	76.59		(0.55)	150.24	82.	
	(2) Deferred Tax	84.07	12.04	(38.20)	45.87	19.99	(15.	
9	Profit/ (Loss) from Continuing Operation (7-8)	144.30	226.44	(116.64)	27.66	450.53	35.0	
0	Profit/ (Loss) from Discontinuing Operation		*			1.5		
1	Tax from Discontinuing Operation			-	, .			
	Profit/ (Loss) from Discontinuing Operation (10-11)	-	_	-		-		
	1 1	144.20	226.44	(116.64)	27.66	450.53	35.	
3	Net Profit(Loss) for the period (9+12)	144.30	220,44	(110.04)	27.00	130,35		
4	Other Comprehensive Income						35	
	A (i) Items that will not be classified to Profit or Loss					1 2	(8	
	(ii) Income Tax realting to items that will not be re classified Profit or		100	8	1			
	B (i) Items that will be classified to Profit or Loss  (ii) Income Tax realting to items that will not be re classified Profit or	9 <del>*</del>			-	-		
5	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (13+14)	144.30	226.44	(116.64	27.66	450.53	62.	
.6	Equity Share Capital (Face Value of ₹. 10/- each)	2,147.38	2,147.38	2,147.38	2,147.38	2,147.38	2,147	
			*	_		-	15,858	
	Other Equity				-			
18	Earning per Share (for continuing operations)	0.67	1.05	(0.54	0.13	2.10		
	- Basic EPS	0.67	1				3.4	
	- Diluted EPS	0.67	1.05	(0.54	1 0.13	1		
19	Earning per Share (for discontinuing operations)	100			84			
	- Basic EPS					a .		
	- Diluted EPS	7 000	*					
20	Earning per Share (for continuing and discontinuing operations)	5 T/A			0.15	3.0		
	- Basic EPS	0.67			Sales and the sales are the sa			
	- Diluted EPS	0.67	1.05	(0.54	0.13	2.10	) (	



tandalone Statement of Assets and Liabilities  PARTICULARS	AS AT 30.09.2024 Rs. (In Lacs)	AS AT 31.03.2024 Rs. (In Lacs)
	Unaudited	Audited
ASSETS		
Non-Current Assets :		27,371
Property, Plant and Equipment	26,900.98	
Capital Work-in-Progress	98.67	152
Investment in Property	*	*
Goodwill	291	
Other Intangible Assets		
Other Intangible Assets	12.56	13
Intangible Assets Aquired	-	
Biological Assets	- 1	
Investments accounted for using Equity Method	27,012.21	27,537
Turn Investments	1,239.93	828
Long Term Investments	209.23	299
Other Financial Assets	37.57	66
Other Non-Current Assets	1,486.73	1,195
	1,486.73	
Current Assets:	9,859.08	9,804
Inventories	0.02	(
Investments	8,009.98	7,471
Trade Receivables	105.33	147
Cash and Cash Equivalents	134.29	13:
Other Bank balances	2	
Loans	1,316.90	1,195
Other Current Assets	5.80	58
Current Tax Assets (Net)	19,431.40	18,803
	47,930.34	47,536
TOTAL ASSETS EQUITY & LIABILITIES:	,	
Equity:		
Equity Share capital	2,147.38	2,14
Instruments entirely equity in nature	*	
	15,885.97	15,85
Other Equity	40.000.05	18,00
Equity Attributable to Owners	18,033.35	18,00
Non Controlling Interests	40.002.25	18,00
	18,033.35	10,00
LIABILITIES:		
Non-current liabilities	1	
Financial Liabilities :	7,430.25	8,44
(i) Long Term Borrowings	7,430.23	0,1
(ii) Other Financial Liabilities	207.10	8:
Long Term Provisions	807.10	1,7
Deferred Tax Liabilities	1,779.67	
Other Non current Liabilities	980.54	1,00
Non Current Liabilities :	10,997.56	12,00
Financial Liabilities :	177 1842-181	13,9
Borrowings	14,885.06	. 13,9
Trade Payables	1,758.19	1,7
Provisions	11.86	
Other Current Liabilities	1,339.92	1,0
Current Tax Liabilities (Net)	* ·	
Other Financial liabilities	904.40	7
Current Liabilities :	18,899.43	17,5
	47,930.34	47,5
TOTAL EQUITY & LIABILITY		100



### STANDALONE SEGMENT WISE REVENUE, RESULT, ASSETS AND LIABILITIES QUARTER/ PERIOD ENDED 30th SEPTEMBER, 2024

		Quarter Ended		Period	Year Ended	
Particulars	30.09.2024	30.09.2023	30.06.2024	30.09.2024	30.09.2023	31.03.2024
Segment Revenue (Sales and Other Operating Income)						
RAFFIA Division #	12,975.17	12,125.27	12,041.09	25,016.26	22,357.65	48,384.58
CPP Division*	2,382.63	31.22	1,586.96	3,969.59	31.22	2,026.10
Total Segment Revenue	15,357.80	12,156.49	13,628.05	28,985.85	22,388.87	50,410.68
Segment Result :						
RAFFIA Division #	724.57	836.36	423.99	1,148.56	1,443.65	2,075.05
CPP Division*	49.65	(128.80)	(69.96)	-20.31	(128.80)	(291.65)
Total Segment Results (Before Tax & Interest)	774.22	707.56	354.03	1,128.25	1,314.85	1,783.40
Finance Cost						
RAFFIA Division #	381.00	352.80	347.59	728.59	654.37	1,339.63
CPP Division*	165.40	39.69	161.28	326.68	39.69	341.12
Total Finance Cost	546.40	392.49	508.87	1,055.27	694.06	1,680.75
Add: Other unallocated Income		-	-	-	-	-
Total Profit Before tax From Continuing Operations						
RAFFIA Division #	343.57	483.56	76.40	419.97	789.28	735.42
CPP Division*	(115.75)	(168.49)	(231.24)	(346.99)	(168.49)	(632.77)
Total Segment Results (Before Tax)	227.82	315.07	(154.84)	72.98	620.79	102.65
Segment Assets						
RAFFIA Division #	37,935.79	37,347.18	37,513.69	37,935.79	37,347.18	36,767.90
CPP Division*	9,994.55	11,015.45	10,388.38	9,994.55	11,015.45	10,768.31
Total Assets	47,930.34	48,362.63	47,902.07	47,930.34	48,362.63	47,536.21
Segment Liabilities						-
RAFFIA Division #	18,906.00	18,768.01	18,743.95	18,906.00	18,768.01	18,112.76
CPP Division*	10,990.99	11,200.62	11,269.07	10,990.99	11,200.62	11,417.76
Total Outside Liabilities	29,896.99	29,968.63	30,013.02	29,896.99	29,968.63	29,530.52

- # Raffia Raffia includes FIBC (Flexible Intermediate Bulk Containers), FABRIC, MFY (Multi filament Yarn), Granule trading etc.
  \*CPP Cast Polypropylene Film
- 3. Segment revenue, results, assets and labilities represent amounts identiable to each of the segments.
- 4. The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11.11.2024 and a Limited Review was carried by the Statutory Auditors of the Company.
- 5. The figures of previous period/year have been re-grouped/ re-arranged and /or recast wherever found necessary.
- 6. The EPS has been calculated on the basis of Weighted Average Number of Shares outstanding in the given year.

FOR KANPUR PLASTIPACK LTD.

For and on behalf of the Board of Directors

MANOJ AGARWAL

CHAIRMAN Cum MANAGING DIRECTOR AND

PLACE: KANPUR DATED: 11.11.2024

# KANPUR PLASTIPACK LIMITED CIN: L25209UP1971PLC003444

#### REGD. OFFICE: D-19-20, PANKI INDUSTRIAL AREA, KANPUR - 208 022 STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30th SEPTEMBER 2024

		(Rs. In Lacs)
Particulars	Period Ended 30.09.2024	Year Ended 31.03.2024
() CASH FROM OPERATIONS		
A. PROFIT BEFORE TAX	72.98	102.65
B. ADJUSTEMENTS:		
Depreciation	713.52	1,284.71
Impairment	*	42.85
Provision under OCI		35.53
Loss/(Profit) on disposal of PPE, intangible assets & non-current assets	39.07	0.30
Interest Income	(51.19)	(147.86
Finance Costs	1,055.27	1,680.75
Loss/(Profit) on sale of mutual funds	H	(2.41
Gain on Revaluation of Investments		(0.57
Operating Profit Before working capital changes	1,829.65	2,995.95
Adjustments for Changes in working Capital		
Decrease/(Increase) in Inventories	(54.81)	(1,523.52
Decrease/(Increase) in Trade Receivable	(538.53)	(2,513.46
Decrease/(Increase) in other Current Assets	(68.50)	49.99
Decrease/(Increase) in other Financial Assets	90.73	(0.29
Increase/(Decrease) in Trade Payables	(17.51)	341.73
Decrease/(Increase) in other Other Bank Balances	(2.94)	88.43
Increase/(Decrease) in Current Liabilities including Financial Liab	2 ( 1	167.01
Increase/(Decrease) in Provisions	2.03	(16.83
Increase/(Decrease) in Long term Provisions	(10.48)	50.79
Cash Generated from/(used) in Operations	1,696.30	(360.20
Less: Income Tax Paid	(0.55)	82.42
NET CASH INFLOW/(OUTFLOW) FROM OPERATIONS	1,696.85	(442.62
(I) CASH FROM INVESTING ACTIVITIES		
Purchase of PPE & Intangible assets (incl. Capital WIP)	(188.06)	(4,781.37
Investment in Shares of Subsidiary Company / Others	(464.95)	(50.00
Sale of Shares of Subsidiary	14.23	100.00
Purchase of Mutual Funds		(6.51
Redemption proceeds of Mutual Funds		24.74
Sale of PPE & Intangible assets		1.73
Interest Received	51.19	147.86
Decrease/(Increase) in other Non Current Assets	29.28	582.12
NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITY		(3,981.43)
(II) CASH FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	2	
Net Increase/(Decrease) in long term borrowings	(1,019.15)	1.153.75
rect increase, (Decrease) in long term borrowings	(1,013.13)	4,694.28
Net Increase/(Decrease) in short term horrowings	923 12	
Net Increase/(Decrease) in short term borrowings Payment of dividend	923.12	(107.33
Payment of dividend		
할 것 하게 되었다면 가게 되었다면 하게 되었다면 하게 되었다면 하게 하는 이 아니라 하나 하는 사람이 하는 사람이 하는 사람이 아니라 가게 되었다면 하는 것이다.	923.12 - (24.06) (1,055.27)	452.45
Payment of dividend Capital Subsidy received	(24.06) (1,055.27)	452.45 (1,680.78
Payment of dividend Capital Subsidy received Finance Costs  NET CASH FROM FINANCING ACTIVITIES	(24.06) (1,055.27) (1,175.36)	452.45 (1,680.78 4,512.37
Payment of dividend Capital Subsidy received Finance Costs  NET CASH FROM FINANCING ACTIVITIES  let Increase in cash and cash equivalents	(24.06) (1,055.27) (1,175.36) (36.82)	452.45 (1,680.78 4,512.37
Payment of dividend Capital Subsidy received Finance Costs  NET CASH FROM FINANCING ACTIVITIES  let Increase in cash and cash equivalents ash and Cash equivalents as at the beginning of the year	(24.06) (1,055.27) (1,175.36) (36.82) 142.15	452.45 (1,680.78 4,512.37 88.32 53.83
Payment of dividend Capital Subsidy received Finance Costs  NET CASH FROM FINANCING ACTIVITIES  let Increase in cash and cash equivalents cash and Cash equivalents as at the beginning of the year cash and Cash equivalents as at the end of the Period	(24.06) (1,055.27) (1,175.36) (36.82)	452.45 (1,680.78 4,512.37 88.32 53.83
Payment of dividend Capital Subsidy received Finance Costs  NET CASH FROM FINANCING ACTIVITIES  let Increase in cash and cash equivalents ash and Cash equivalents as at the beginning of the year ash and Cash equivalents as at the end of the Period omponents Of Cash and Cash Equivalents	(24.06) (1,055.27) (1,175.36) (36.82) 142.15 105.33	452.45 (1,680.78 4,512.37 88.32 53.83
Payment of dividend Capital Subsidy received Finance Costs  NET CASH FROM FINANCING ACTIVITIES  Net Increase in cash and cash equivalents Cash and Cash equivalents as at the beginning of the year Cash and Cash equivalents as at the end of the Period Components Of Cash and Cash Equivalents Balances with Banks- In current Accounts	(24.06) (1,055.27) (1,175.36) (36.82) 142.15 105.33	452.45 (1,680.78 4,512.37 88.32
Payment of dividend Capital Subsidy received Finance Costs  NET CASH FROM FINANCING ACTIVITIES  Net Increase in cash and cash equivalents Cash and Cash equivalents as at the beginning of the year Cash and Cash equivalents as at the end of the Period Components Of Cash and Cash Equivalents	(24.06) (1,055.27) (1,175.36) (36.82) 142.15 105.33	53.83 142.15

1 The Cash Flow Statement has been prepared in accordance with the "Indirect Method" specified in the Ind-AS-7- "Statement of Cash Flows"

2 Cash & Cash equivalents comprise cash balances and balances with banks, including current deposit account and short term fixed deposits having original maturity period of three months only.



## RAJIV MEHROTRA & ASSOCIATES

CHARTERED ACCOUNTANTS

H.O.: 3/3A, Vishnupuri, Kanpur - 208 002 • Tel.: 0512-2531806

Fax: 0512-2531806 • E-mail: rma.consult@gmail.com

Independent Auditor's Review Report on the Consolidated Quarterly and year to date Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

# The Board of Directors Kanpur Plastipack Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of Kanpur Plastipack Limited (the 'Holding Company') and its Subsidiaries (the Holding Company and its Subsidiaries are together referred to as "the Group") for the quarter and half year ended Sept 30, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,
- 2. The preparation of the Statement is in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and is the responsibility of the Holding Company's management and has been approved by the Board of Directors of the Holding Company. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters and application of analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain an 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 No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

- 4. The Statement includes the results of the following entities:
  - a. <u>Holding Company</u> Kanpur Plastipack Limited
  - b. Subsidiaries:
    - (i) Bright Choice Ventures Private Limited



### (ii) Kanplas Earning Solutions Private Limited

Based on our review conducted as 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The comparative Ind AS financial information of the Group for the corresponding quarter and half year ended Sept 30, 2023 and quarter ended June 30<sup>th</sup>, 2024 included in these consolidated Ind AS financial results were reviewed by us and we have expressed an unmodified conclusion on the said financial information.

For Rajiv Mehrotra & Associates,

Chartered Accountants

Firm Registration No.- 002253C

Reg. No.

Nishant Anand

Partner

Membership no.- 442746 UDIN: 24442746BKFFHY7582

Place: Kanpur

Date: Nov. 11th, 2024



## AN ISO 9001:2008, ISO 22000:2005 BRC Packing Issue 5 ,HACCP & AIB CERTIFIED COMPANY CIN NO.: L25209UP1971PLC003444

REGISTERED OFFICE: D-19-20, PANKI INDUSTRIAL AREA, KANPUR - 208 022

Ph.: +91 512 2691113-6; Fax: +91 512 2691117; Email: secretary@kanplas.com, website: www.kanplas.com

### STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER/ PERIOD ENDED 30th SEPTEMBER 2024

		Quarter Ended				Ended	Year Ended	
SI.	Particulars	30.09.2024	30.09.2023	30.06.2024	30.09.2024	30.09.2023	31.03.2024	
			Unaudited		Unau	dited	Audited	
1	Revenue from Operations	45 404 70		12.155.55	20 267 65	24 050 57	40 460 30	
	(a) Net Sales / income from Operations Net of GST	15,101.79	11,971.10	13,165.86	28,267.65	21,950.57	49,468.29	
	(b) Other Operating Income	61.24	71.79	55.44	116.68	124.63	272.94	
2	Other Income	198.03	200.74	404.96	602.99	393.07	1,145.38	
3	Total Income (1+2)	15,361.06	12,243.63	13,626.26	28,987.32	22,468.27	50,886.61	
4	Expenses							
*	(a) Cost of materials consumed	8,746.85	6,803.37	8,880.02	17,626.87	13,858.44	30,973.50	
	(b) Purchase of stock-in-trade	381.70	94.05	359.26	740.96	140.04	602.41	
	(c) Change in inventory of finished goods, work in progress and stock-in-	(23.93)	97.13	(1,046.98)	(1,070.91)	(1,220.83)	(695.79	
	(d) Employee benefit expenses	1,586.63	1,528.70	1,569.70	3,156.33	2,915.93	5,963.16	
	(e) Finance costs	546.37	392.61	508.97	1,055.34	694.34	1,681.48	
	(f) Depreciation and amortisation expenses	358.98	308.54	354.54	713.52	594.83	1,284.71	
	(g) Other Expenditure	3,514.60	2,706.61	3,176.45	6,691.05	4,884.24	10,924.82	
	(h) Impairment Loss	-	-	5,170.45	-	1,001.21	-	
	Total Expenses	15,111.20	11,931.01	13,801.96	28,913.16	21,866.99	50,734.29	
-	2	249.86	312.62	(175.70)	74.16	601.28	152.32	
	Profit/ (Loss) before exceptional items (3-4)	249.80	312.02	(175.70)	74.10	001.28	132.32	
6	Exceptional Items	-	-	-	- 5	155	1.7	
7	Profit/ (Loss) before Tax	249.86	312.62	(175.70)	74.16	601.28	152.32	
8	Tax Expenses				- 1			
	(1) Current Tax	(0.55)	76.59	72	(0.55)	150.24	87.07	
	(2) Deferred Tax	84.07	12.04	(38.20)	45.87	19.99	(15.45	
9	Profit/ (Loss) from Continuing Operation (7-8)	166.34	223.99	(137.50)	28.84	431.05	80.70	
10	Profit/ (Loss) from Discontinuing Operation		5=		-	104.0	-	
11	Tax from Discontinuing Operation			(4)	2 l			
12	Profit/ (Loss) from Discontinuing Operation (10-11)	-		440	-	-	-	
13	Net Profit(Loss) for the period (9+12)	166.34	223.99	(137.50)	28.84	431.05	80.70	
14	Other Comprehensive Income						3 P 2	
	A (i) Items that will not be classified to Profit or Loss			Δ.	_		35.53	
	(ii) Income Tax realting to items that will not be re classified Profit or	_				_	(8.94	
	B (i) Items that will be classified to Profit or Loss	4.70	(0.46)	(4.70)		(1.64)	- W	
	(ii) Income Tax realting to items that will not be re classified Profit or	-	-	- (4.70)	-	- (1.04)	- (5.55	
15	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (13+14)	171.04	223.53	(142.20)	28.84	429.41	103.74	
16	Equity Share Capital (Face Value of ₹. 10/- each)	2,147.38	2,147.38	2,147.38	2,147.38	2,147.38	2,147.38	
17	Other Equity		*	<u> 2</u> 1	2		15,851.92	
18	Earning per Share (for continuing operations)							
	- Basic EPS	0.77	1.04	(0.64)	0.13	2.01	0.38	
	- Diluted EPS	0.77	1.04	(0.64)		2.01	0.38	
19	Earning per Share (for discontinuing operations)	Contract (1)						
	- Basic EPS	-			-			
	- Diluted EPS	2	-	2	13		# g	
20	Earning per Share (for continuing and discontinuing operations)						512	
	- Basic EPS	ST/10 0.77	1.04	(0.64)	0.13	2.01	0.38	
	- Diluted EPS	9 0.77	1.04	(0.64)	0.13	2.01	0.38	
		1000	61 19		1			

Name	PARTICULARS	AS AT 30.09.2024 Rs. (In Lacs)	AS AT 31.03.2024 Rs. (In Lacs)
ASSETS Non-Current Assets: Non-Current Assets: Property, Plant and Equipment Capital Work-in-Progress Investment in Property Goodwill International Assets Intendible Assets Aquired Biological Assets Intendible Assets Aquired Biological Assets Investments accounted for using Equity Method Investments accounted for using Equity Accounter for ac			
Non-Current Assets :	ACCETC	Undudited	nautou
Property			
Capital Work-in-Progress   98.67   1   Investment in Property		27 334 68	27.80
Investment in Property Goodwill Conter Intangible Assets Intendible Assets Investments accounted for using Equity Method  27,445,91  27,93  29,23  20,25  20,25	1 T T T T T T T T T T T T T T T T T T T	S-10-10-10-10-10-10-10-10-10-10-10-10-10-	1!
Coodwill			
Other Intangible Assets Intangible Assets Aquired Biological Assets Investments accounted for using Equity Method  27,445,91  27,495,92  20,92,23			
Intangible Assets Aquired			
Biological Assets   Investments accounted for using Equity Method   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91   27,99   27,445.91		12.56	
Investments accounted for using Equity Method   27,445.91   27,91			
Comparison   Com		- 1	
Comp Term Investments	investments accounted for asing Equity method	27,445.91	27,97
Other Financial Assets Other Non-Current Assets Investments			
Other Financial Assets	Long Term Investments	714.93	25
Other Non-Current Assets       37.57         Current Assets:       961.73       66         Inventories       9,859.08       9,8         Investments       26.05       7         Trade Receivables       8,009.98       7,5         Cash and Cash Equivalents       164.08       1         Other Bank balances       134.29       1         Loans       134.29       1         Other Current Assets       1,318.40       1,2         Current Tax Assets (Net)       19,517.68       19,0         TOTAL ASSETS       47,925.32       47,6         Equity & LIABILITIES:       2,147.38       2,1         Equity Attributable to Quity in nature       15,880.76       15,8         Equity Attributable to Owners       18,028.14       17,9         Non Controlling Interests       18,028.14       17,9         LIABILITIES:         Non-current liabilities         Financial Liabilities         Interest (ii) Other Financial Liabilities         Colspan="2">Interest (iii) Other Financial Liabilities         Interest (iii) Other Financial Liabilities         Interest (iii) Other Financial Lia			29
Current Assets : Inventories Investments I		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	== 7
Current Assets : Inventories		557	
Current Assets : Inventories		961.73	66
Inventories	Current Assets :	7.20.00	
Investments		9,859.08	9,8
Trade Receivables Cash and Cash Equivalents Cash and Cash Equivalents Cher Bank balances Loans Other Current Assets Current Assets Current Tax Assets (Net)  TOTAL ASSETS Equity & LIABILITIES: Equity Share capital Instruments entirely equity in nature Other Equity Attributable to Owners Non Controlling Interests  LIABILITIES: Non-current liabilities (i) Long Term Borrowings (ii) Other Financial Liabilities Deferred Tax Liabilities Corrent Tax Liabilities:  Non Current Liabilities: Sort Current Liabilities: Sort Current Tax Liabilities: Sort Current Tax Liabilities: Sort Current Liabilities: Sort Current Liabilities: Sort Current Liabilities Sort Current Sort Liabilities Sort Current Sort Cu			
Cash and Cash Equivalents			7,5
134.29		7.0	19
Loans			1:
1,318.40   1,2			
Current Tax Assets (Net) 5.80 19,517.68 19,00  TOTAL ASSETS 47,925.32 47,66  EQUITY & LIABILITIES: Equity: Equity Share capital 2,147.38 2,1 Instruments entirely equity in nature Other Equity 15,880.76 15,8  Equity Attributable to Owners 18,028.14 17,9  Non Controlling Interests 18,028.14 17,9  LIABILITIES: Non-current liabilities: (i) Long Term Borrowings (ii) Other Financial Liabilities Long Term Provisions 807.10 8 Deferred Tax Liabilities 1,779.67 1,7 Other Non current Liabilities: 980.54 1,6  Non Current Liabilities: 10,997.56 12,0  Financial Liabilities: 11,758.38 1,8 Provisions 11,86 Other Current Liabilities (Net) Other Financial liabilities 990.440 7,7  Tax Assets (Net) 1,758.38 1,8 Provisions 1,339.92 1,6 Current Tax Liabilities (Net) Other Financial liabilities		1,318.40	1,2
TOTAL ASSETS 47,925.32 47,6  EQUITY & LIABILITIES: Equity Share capital Instruments entirely equity in nature Other Equity 15,880.76 15,88  Equity Attributable to Owners 18,028.14 17,9  Non Controlling Interests 18,028.14 17,9  LIABILITIES: Non-current liabilities Financial Liabilities (i) Long Term Borrowings (ii) Other Financial Liabilities Long Term Provisions 807.10 807.10 Deferred Tax Liabilities 17,79.67 1,7 Other Non current Liabilities 980.54 1,0  Non Current Liabilities: 10,997.56 12,0  Financial Liabilities: 11,759.57 1,7 Other Non current Liabilities 11,759.58 1,0  Non Current Liabilities: 11,758.38 1,8  Provisions 11,86 Other Current Liabilities (Net) Other Financial liabilities 904.40 7,7  Tax Payables 1,339.92 1,6 Current Tax Liabilities (Net) Other Financial liabilities	AND THE PROPERTY OF THE PROPER	5 X 20 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	AC •07.
EQUITY & LIABILITIES: Equity : Equity Share capital	Carrette Tax 7 Issues (1797)	19,517.68	19,00
EQUITY & LIABILITIES: Equity : Equity Share capital		3	
Equity :         Equity Share capital         2,147.38         2,1           Instruments entirely equity in nature         15,880.76         15,8           Other Equity         15,880.76         15,8           Equity Attributable to Owners         18,028.14         17,9           Non Controlling Interests         18,028.14         17,9           LIABILITIES :         Non-current liabilities         18,028.14         17,9           Financial Liabilities :         (i) Long Term Borrowings         7,430.25         8,4           (ii) Other Financial Liabilities         807.10         8           Long Term Provisions         807.10         8           Deferred Tax Liabilities         1,779.67         1,7           Other Non-current Liabilities :         10,997.56         12,0           Financial Liabilities :         10,997.56         12,0           Financial Liabilities :         1,758.38         1,8           Borrowings         1,485.06         13,5           Trade Payables         1,758.38         1,8           Provisions         1,86         1,339.92         1,6           Other Current Tax Liabilities (Net)         -         -           Other Financial liabilities         904.40         7	TOTAL ASSETS	47,925.32	47,64
Equity :         Equity Share capital         2,147.38         2,1           Instruments entirely equity in nature         15,880.76         15,8           Other Equity         15,880.76         15,8           Equity Attributable to Owners         18,028.14         17,9           Non Controlling Interests         18,028.14         17,9           LIABILITIES :         Non-current liabilities         18,028.14         17,9           Financial Liabilities :         (i) Long Term Borrowings         7,430.25         8,4           (ii) Other Financial Liabilities         807.10         8           Long Term Provisions         807.10         8           Deferred Tax Liabilities         1,779.67         1,7           Other Non-current Liabilities :         980.54         1,6           Non Current Liabilities :         10,997.56         12,0           Financial Liabilities :         10,997.56         12,0           Financial Liabilities :         1,758.38         1,8           Borrowings         1,485.06         13,5           Trade Payables         1,758.38         1,8           Provisions         1,86         1,339.92         1,6           Current Tax Liabilities (Net)         -         -      <	EQUITY & LIABILITIES:		
Instruments entirely equity in nature	Equity:		
Instruments entirely equity in nature Other Equity 15,880.76 15,880.76 15,880.76 15,880.76 15,880.76 15,880.76 15,880.76 15,880.76 15,880.76 15,880.76 17,99	Equity Share capital	2,147.38	2,1
Other Equity       15,880.76       15,8         Equity Attributable to Owners       18,028.14       17,9         Non Controlling Interests       18,028.14       17,9         LIABILITIES:       18,028.14       17,9         LIABILITIES:       18,028.14       17,9         Liabilities:       10,000 Term Borrowings       7,430.25       8,4         (ii) Other Financial Liabilities       807.10       8         Long Term Provisions       807.10       17         Other Non current Liabilities       1,779.67       1,7         Other Non current Liabilities:       980.54       1,6         Non Current Liabilities:       10,997.56       12,0         Financial Liabilities:       10,997.56       12,0         Financial Liabilities:       11,758.38       1,8         Provisions       11,86       1,758.38       1,8         Other Current Liabilities (Net)       1,0       1,0       1,0         Other Financial liabilities (Net)       1,0       1,0       1,0       1,0         Other Financial liabilities       904.40       7,0       1,0       1,0       1,0       1,0       1,0       1,0       1,0       1,0       1,0       1,0       1,0       1,0 <td></td> <td>-</td> <td></td>		-	
Equity Attributable to Owners   18,028.14   17,9		15,880.76	15,8
Non Controlling Interests	7500 (1500 1	3300	
18,028.14   17,9	Equity Attributable to Owners	18,028.14	17,99
18,028.14   17,9	888	15 4 17 Abronic Lat 9 70 3 31 Carl	
18,028.14   17,9	Non Controlling Interests	*	
Non-current liabilitiesFinancial Liabilities:7,430.258,4(i) Long Term Borrowings7,430.258,4(ii) Other Financial Liabilities807.108Long Term Provisions807.101,7Deferred Tax Liabilities1,779.671,7Other Non current Liabilities980.541,0Non Current Liabilities:10,997.5612,0Financial Liabilities:14,885.0613,5Borrowings14,885.0613,5Trade Payables1,758.381,8Provisions11.86Other Current Liabilities1,339.921,0Current Tax Liabilities (Net)-Other Financial liabilities904.407		18,028.14	17,99
Non-current liabilitiesFinancial Liabilities:7,430.258,4(i) Long Term Borrowings7,430.258,4(ii) Other Financial Liabilities807.108Long Term Provisions807.101,7Deferred Tax Liabilities1,779.671,7Other Non current Liabilities980.541,0Non Current Liabilities:10,997.5612,0Financial Liabilities:14,885.0613,5Borrowings14,885.0613,5Trade Payables1,758.381,8Provisions11.86Other Current Liabilities1,339.921,0Current Tax Liabilities (Net)-Other Financial liabilities904.407			
Financial Liabilities :       (i) Long Term Borrowings       7,430.25       8,4         (ii) Other Financial Liabilities       807.10       8         Long Term Provisions       807.10       1,7         Deferred Tax Liabilities       1,779.67       1,7         Other Non current Liabilities       980.54       1,0         Non Current Liabilities :       10,997.56       12,0         Financial Liabilities :       14,885.06       13,5         Borrowings       14,885.06       13,5         Trade Payables       1,758.38       1,8         Provisions       11.86       1,339.92       1,0         Other Current Liabilities (Net)       -       -       -         Other Financial liabilities (Net)       904.40       7	LIABILITIES:		
(i) Long Term Borrowings       7,430.25       8,4         (ii) Other Financial Liabilities       807.10       8         Long Term Provisions       807.10       1,7         Deferred Tax Liabilities       1,779.67       1,7         Other Non current Liabilities       980.54       1,0         Non Current Liabilities:       10,997.56       12,0         Financial Liabilities:       14,885.06       13,5         Borrowings       1,758.38       1,8         Provisions       11.86       1,339.92       1,0         Other Current Liabilities (Net)       -       -         Other Financial liabilities       904.40       7	Non-current liabilities		
(ii) Other Financial Liabilities       807.10         Long Term Provisions       807.10         Deferred Tax Liabilities       1,779.67       1,7         Other Non current Liabilities       980.54       1,0         Non Current Liabilities:       10,997.56       12,0         Financial Liabilities:       800.54       13,0         Borrowings       14,885.06       13,5         Trade Payables       1,758.38       1,8         Provisions       11.86       1,339.92       1,0         Other Current Liabilities       1,339.92       1,0         Current Tax Liabilities (Net)       904.40       70	Financial Liabilities :		
Long Term Provisions         807.10           Deferred Tax Liabilities         1,779.67           Other Non current Liabilities         980.54           Non Current Liabilities:         10,997.56           Financial Liabilities:         14,885.06           Borrowings         14,885.06           Trade Payables         1,758.38           Provisions         11.86           Other Current Liabilities         1,339.92           Current Tax Liabilities (Net)         -           Other Financial liabilities         904.40	(i) Long Term Borrowings	7,430.25	8,4
Deferred Tax Liabilities         1,779.67         1,7           Other Non current Liabilities         980.54         1,0           Non Current Liabilities:         10,997.56         12,0           Financial Liabilities:         8         14,885.06         13,5           Trade Payables         1,758.38         1,8           Provisions         11.86         1,339.92         1,0           Other Current Liabilities         1,339.92         1,0           Current Tax Liabilities (Net)         904.40         7	(ii)-Other Financial Liabilities		
Other Non current Liabilities         980.54         1,0           Non Current Liabilities:         10,997.56         12,0           Financial Liabilities:         800.54         10,997.56         12,0           Borrowings         14,885.06         13,5         13,5         17,758.38         1,8           Provisions         11.86         11.86         11.86         10,0 <td< td=""><td>Long Term Provisions</td><td>A CONTRACTOR OF THE CONTRACTOR</td><td>8</td></td<>	Long Term Provisions	A CONTRACTOR OF THE CONTRACTOR	8
Non Current Liabilities :         10,997.56         12,0           Financial Liabilities :         31,997.56         14,885.06         13,997.5	Deferred Tax Liabilities	1,779.67	1,7
Financial Liabilities :         14,885.06         13,9           Borrowings         14,885.06         13,9           Trade Payables         1,758.38         1,8           Provisions         11.86         1,339.92         1,0           Other Current Liabilities         1,339.92         1,0         1,0           Current Tax Liabilities (Net)         -         -         0         -           Other Financial liabilities         904.40         7         -	Other Non current Liabilities	980.54	1,0
Financial Liabilities :         14,885.06         13,9           Borrowings         14,885.06         13,9           Trade Payables         1,758.38         1,8           Provisions         11.86         1,339.92         1,0           Other Current Liabilities         1,339.92         1,0         1,0           Current Tax Liabilities (Net)         -         -         0         -           Other Financial liabilities         904.40         7         -	Service Control of the Control of th		
Borrowings         14,885.06         13,5           Trade Payables         1,758.38         1,8           Provisions         11.86         1339.92         1,0           Other Current Liabilities         1,339.92         1,0         1,0           Current Tax Liabilities (Net)         -         -         0           Other Financial liabilities         904.40         7	Non Current Liabilities :	10,997.56	12,00
Borrowings         14,885.06         13,5           Trade Payables         1,758.38         1,8           Provisions         11.86         1339.92         1,0           Other Current Liabilities         1,339.92         1,0         1,0           Current Tax Liabilities (Net)         -         -         0           Other Financial liabilities         904.40         7	Financial Liabilities :		
Trade Payables 1,758.38 1,8 Provisions 11.86 Other Current Liabilities 1,339.92 1,0 Current Tax Liabilities (Net) - Other Financial liabilities 904.40	17	14.885.06	. 13,9
Provisions 11.86 Other Current Liabilities 1,339.92 1,0 Current Tax Liabilities (Net) - Other Financial liabilities 904.40 7			1,8
Other Current Liabilities 1,339.92 1,0 Current Tax Liabilities (Net) - Other Financial liabilities 904.40 7			2/0
Current Tâx Liabilities (Net) Other Financial liabilities 904.40	Marina Control		1.0
Other Financial liabilities 904.40		*	2,0
		904 40	7
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		, 25,227.02	3



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#### CONSOLIDATE SEGMENT WISE REVENUE, RESULT, ASSETS AND LIABILITIES QUARTER/ PERIOD ENDED 30th SEPTEMBER, 2024

	(	Quarter Ended		Period	Year Ended	
Particulars	30.09.2024	30.09.2023	30.06.2024	30.09.2024	30.09.2023	31.03.2024
Segment Revenue (Sales and Other Operating Income)						
RAFFIA Division #	12,978.43	12,212.41	12,039.30	25,017.73	22,437.05	48,860.51
CPP Division*	2,382.63	31.22	1,586.96	3,969.59	31.22	2,026.10
Total Segment Revenue	15,361.06	12,243.63	13,626.26	28,987.32	22,468.27	50,886.61
Segment Result :	1/2					
RAFFIA Division #	746.58	834.03	403.23	1,149.81	1,424.44	2,125.45
CPP Division*	49.65	(128.80)	(69.96)	-20.31	(128.80)	(291.65
Total Segment Results (Before Tax & Interest)	796.23	705.23	333.27	1,129.50	1,295.64	1,833.80
Finance Cost						X.
RAFFIA Division #	380.97	352.92	347.69	728.66	654.65	1,340.36
CPP Division*	165.40	39.69	161.28	326.68	39.69	341.12
Total Finance Cost	546.37	392.61	508.97	1,055.34	694.34	1,681.48
Add: Other unallocated Income		1.00 m	-	( <b>P</b> )	-	5
Total Profit Before tax From Continuing Operations						
RAFFIA Division #	365.61	481.11	55.54	421.15	769.79	785.09
CPP Division*	(115.75)	(168.49)	(231.24)	(346.99)	(168.49)	(632.77
Total Segment Results (Before Tax)	249.86	312.62	(175.70)	74.16	601.30	152.32
Segment Assets						
RAFFIA Division #	37,930.77	37,278.61	37,589.13	37,930.77	37,278.61	36,873.68
CPP Division*	9,994.55	11,015.45	10,388.38	9,994.55	11,015.45	10,768.31
Total Assets	47,925.32	48,294.06	47,977.51	47,925.32	48,294.06	47,641.99
Segment Liabilities						
RAFFIA Division #	18,906.19	18,768.40	18,851.34	18,906.19	18,768.40	18,224.93
CPP Division*	10,990.99	11,200.62	11,269.07	10,990.99	11,200.62	11,417.76
Total Outside Liabilities	29,897.18	29,969.02	30,120.41	29,897.18	29,969.02	29,642.69

# Raffia - Raffia includes FIBC (Flexible Intermediate Bulk Containers), FABRIC, MFY (Multi filament Yarn),Granule trading etc.
\*CPP - Cast Polypropylene Film

- 3. Segment revenue, results, assets and labilities represent amounts identiable to each of the segments.
- 4. The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11.11.2024 and a Limited Review was carried by the Statutory Auditors of the Company.
- 5. The financial statement of M/s Bright Choice Ventures Private Limited, M/s Kanplas Earning Solutions Private Limited and M/s Kanplas Do Brasil LTDA have been consolidated in these consolidated financial statements for the year ended 30.09.2024
- 6. Company's Subsidiary company M/s. Kanplas Do Brasil LTDA, Brasil has been closed on 02/09/2024. Hence, it will not be considered for consolidation from next quarter onwards
- 7. The figures of previous period/year have been re-grouped/ re-arranged and /or recast wherever found necessary.
- 8. The EPS has been calculated on the basis of Weighted Average Number of Shares outstanding in the given year.

FOR KANPUR PLASTIPACK LTD. For and on behalf of the Board of Directors

MANOJ AGARWAL

TANPU

CHAIRMAN Cum MANAGING DIRECTOR

PLACE: KANPUR DATED: 11.11.2024

## KANPUR PLASTIPACK LIMITED

CIN: L25209UP1971PLC003444

REGD. OFFICE: D-19-20, PANKI INDUSTRIAL AREA, KANPUR - 208 022

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30th SEPTEMBER 2024

		(Rs. In Lacs)
Particulars	Period Ended 30.09.2024	Year Ended 31.03.2024
I) CASH FROM OPERATIONS		
A. PROFIT BEFORE TAX	74.16	152.34
A. PROTTI BELONE TAX		
B. ADJUSTEMENTS:		
Depreciation	713.52	1,284.71
Impairment	(*)	
Provision under OCI	1.7	31.98
Loss/(Profit) on disposal of PPE, intangible assets & non-current	39.07	0.30
assets		
Interest Income	(51.19)	(149.13)
Finance Costs	1,055.34	1,681.48
Loss/(Profit) on sale of mutual funds	7/. Target	(2.41)
Gain on Revaluation of Investments	(1.47)	(2.47)
Operating Profit Before working capital changes	1,829.43	2,996.80
Adjustments for Changes in working Capital		
Decrease/(Increase) in Inventories	(54.81)	(1,479.44)
Decrease/(Increase) in Trade Receivable	(466.81)	(2,657.81)
Decrease/(Increase) in other Current Assets	(18.24)	(7.25)
Decrease/(Increase) in other Financial Assets	90.73	(0.29)
Increase/(Decrease) in Trade Payables	(123.44)	447.50
Decrease/(Increase) in other Other Bank Balances	(2.94)	88.41
Increase/(Decrease) in Current Liabilities including Financial Liabilities	460.61	179.85
Increase/(Decrease) in Provisions	2.03	(16.83)
Increase/(Decrease) in Long term Provisions	(10.48)	50.79
Cash Generated from/(used) in Operations	1,706.08	(398.27)
Less: Income Tax Paid	(0.55)	87.07
NET CASH INFLOW/(OUTFLOW) FROM OPERATIONS	1,706.63	(485.34)
II) CASH FROM INVESTING ACTIVITIES		
Purchase of PPE & Intangible assets (incl. Capital WIP)	(188.06)	(4,779.50)
Investment in Shares of Subsidiary Company / Others	(414.95)	
Sale of Shares of Subsidiary	(39.07)	· ·
Purchase of Mutual Funds		(8.41)
Redemption proceeds of Mutual Funds	1.00	24.74
Sale of PPE & Intangible assets	E	1.73
Interest Received	51.19	149.13
Decrease/(Increase) in other Non Current Assets	29.28	632.12
NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES_	(560.61)	(3,980.19)
III) CASH FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital		-
Net Increase/(Decrease) in long term borrowings	(1,019.15)	1,153.74
Net Increase/(Decrease) in short term borrowings	923.12	4,694.27
Payment of dividend		(107.33)
Capital Subsidy received	(24.06)	452.45
Finance Costs	(1,055.34)	(1,681.49)
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NET CASH FROM FINANCING ACTIVITIES	(1,175.43)	4,511.64
Net Increase in cash and cash equivalents	(29.41)	46.11
Cash and Cash equivalents as at the beginning of the year	193.49	147.38
Cash and Cash equivalents as at the end of the Period	164.08	193.49
Components Of Cash and Cash Equivalents		
Balances with Banks- In current Accounts	160.40	. 190.31
Cash In Hand	3.68	3.18
	164.08	193.49

Notes :

Cash & Cash equivalents comprise cash balances and balances with banks, including current deposit account and short term fixed deposits having original maturity period of three months only. 2 flow some

The Cash Flow Statement has been prepared in accordance with the "Indirect Method" specified in the Ind-AS-7- "Statement of Cash Flows" 1