

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

29th May, 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 Monday, 29th May, 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 Monday, 29th May, 2023 (started at 3:30 p.m. and ended at 4:15 p.m.) upon recommendation of the Audit Committee has approved the Audited Financial Results (standalone and consolidated) as per Accounting Standards (AS) for the half and Financial Year ended 31st March, 2023.



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Accordingly, please find enclosed herewith:

- (i) Audited standalone financial results of the Company for the half and financial year ended 31st March, 2023;
- (ii) Audited consolidated financial results of the Company for the half and financial year ended 31st March, 2023.

The Report of the Statutory Auditors is with an unmodified opinion with respect to the Audited Financial Results of the Company for the half and Financial Year ended 31st March, 2023.

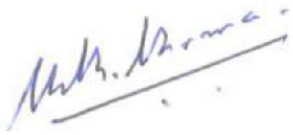
Kindly take the same on your record and oblige.

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

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Contact No.:022-49240182/83

Email ID: info@anurooppackaging.com

Website: www.anurooppackaging.com

Statement of Audited Standalone Financial Results for the Half and Year ended March-2023						
Rupees in Lakhs						
Sr. No	Particulars	Figures for the half year ended on			Financial year ended on	Financial year ended on
		31-03-2023	30-09-2022	31-03-2022	31.03.2023	31.03.2022
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	INCOME FROM OPERATIONS					
	(a) Revenue from operations	496.77	305.35	404.23	802.13	625.38
	(b) Other Income	21.12	19.10	8.60	40.21	25.37
	Total Income	517.89	324.45	412.83	842.34	650.75
2	Expenses:					
	(a) Cost of Materials consumed	206.71	212.28	278.59	418.99	435.89
	(b) Change in Inventories of stock in trade	68.36	-2.52	-6.18	65.83	1.99
	(c) Employee Benefit Expenses	18.02	15.09	18.87	33.11	30.97
	(d) Finance cost	18.04	16.04	15.54	34.08	36.37
	(e) Depreciation and Amortization expenses	8.15	8.14	8.22	16.29	16.31
	(f) Other Administrative Expenses	94.58	38.53	29.63	133.10	40.91
	Total Expenses	413.86	287.55	344.66	701.41	562.43
3	Profit/Loss before Tax(1-2)	104.03	36.90	68.17	140.93	88.32
4	Tax Expenses					
	(a) Current Tax	25.79	8.92	8.92	34.71	17.34
	(b) Deferred Tax	0.38	3.78	-12.83	4.16	-12.07
5	Net Profit/(Loss) for the period(3-4)	77.86	24.20	72.08	102.06	83.05
6	Other Comprehensive Income	-	-	-	-	-
7	Paid - Up equity share capital (Equity Share of Rs.10/each)	106.63	106.63	90.18	106.63	90.18
8	Earning per equity Share (Rs)					
	(1). Basic	0.73	0.23	0.80	0.96	0.92
	(2). Diluted	0.73	0.23	0.80	0.96	0.92

Note

- The above results for the year ended 31.03.2023 have been reviewed by the audit committee in their meeting held on 29th May 2023 and approved by the Board of Directors in their meeting held on 29th May 2023.
- Previous period's figures have been regrouped/reclassified where on necessary.

For and behalf of the Board of Directors

Anuroop Packaging Limited

AKASH
AMARNATH
SHARMA

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Akash Sharma

Managing Director

DIN:06389102

Place:Mumbai

Date:29th May 2023

Anuroop Packaging Limited

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Email ID: info@anurooppackaging.comWebsite: www.anurooppackaging.com

Statement of Audited Standalone Assests and Liabilities as at 31st March-2023			
Rupees in Lakhs			
	Statement of Assets and Liabilities Particulars	As at 31.03.2023	As at 31.03.2022
A	<u>EQUITY AND LIABILITIES</u>		
	(1) Shareholder Funds:		
	(a)Share Capital	1,066.30	1,066.30
	(b)Reserve & Surplus	506.06	404.00
	(2)Non-Current Liabilities		
	(a)Long - Term Borrowings	104.64	69.90
	(b)Deferred Tax Liabilities (Net)	-	-
	(c) Other Long Term Liabilities		-
	(d)Long Term Provision	2.35	2.35
	(3)Current Liabilities		
	(a)Short - Term borrowings	265.95	212.52
	(b)Trade payable		
	i)Total Outsatnding dues of MSME	2.85	-
	ii)Total outsatnding dues other then MSME	149.89	109.53
	(c) Other current Liabilities	55.86	40.18
	(d)Short - Term provision	72.93	40.07
	Total	2,226.82	1,944.86
B	ASSETS		
	(1)Non-Current assets		
	(a)Fixed Assets	205.64	220.22
	(b)Non-current investments	1,171.27	432.10
	©Deferred tax assets(net)	1.83	5.99
	(d)Long term loans and advances	91.94	92.08
	(2)Current assets		
	(a)Inventories	176.71	242.54
	(b)Trade Receivables	410.53	279.48
	©Cash and cash equivalents	2.03	75.66
	(d)Short-Term loans and advances	166.88	596.79
	Total	2,226.82	1,944.85

For and behalf of the Board of Directors

Anuroop Packaging Limited

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Akash Sharma

Managing Director

DIN:06389102

Place:Mumbai

Date:29th May 2023

Anuroop Packaging Limited
Cash Flow Statement for the period ended 31st March, 2023

Particulars	As at 31st March 2022 Rs.	As at 31st March 2022 Rs.
Cash flow from operating activities:		
Net Profit before tax as per the statement of profit and loss	140.93	88.32
Adjusted for:		
Depreciation and amortization expense	16.29	16.31
Interest received	(7.52)	(25.37)
Interest Paid	34.08	36.37
Payment for Gratuity	-	-
Cash generated from operations before working capital changes	183.78	115.62
Movements in working capital:		
(Increase) / Decrease in trade receivables	(131.05)	64.09
(Increase) / Decrease in Loans and Advances	429.91	(316.53)
(Increase) / Decrease in Inventories	65.83	(69.84)
(Decrease) / Increase in Short Term Borrowing	53.43	(64.13)
(Decrease) / Increase in Trade Payables	40.36	52.48
(Decrease) / Increase in Short Term Provision	32.86	0.97
(Decrease) / Increase in Other Current Liabilities	15.67	7.21
Cash Generated from / (Used In) Operations	690.79	(210.13)
Taxes paid (Net of refund)	34.71	17.34
Net cash generated from/ (Used In) operating activities	656.08	(227.47)
Cash flow from investing activities:		
Purchase of Fixed Assets	(1.71)	-
Purchase of Investment	(739.17)	-
Interest income	7.52	25.37
Net cash used in investing activities	(733.36)	25.37
Cash flow from financing activities:		
Proceeds from Share Issue	-	390.26
IPO Expenses	-	(67.57)
Borrowing from Bank / Related party	34.74	(28.04)
Deposit given for Lease	0.14	(3.98)
Finance cost	(34.08)	(36.37)
Net cash used in financing activities	0.80	254.30
Net increase / (decrease) in cash and cash equivalents	(76.48)	52.20
Cash and cash equivalents as at the beginning of the year	75.66	23.46
Cash and cash equivalents as at the end of the year	(0.82)	75.66
Cash and cash equivalent comprises of :		
Cash in hand	0.47	0.34
RD With Janseva Bank		4.50
FD With Janaseva Bank		-
Balance with banks	1.55	70.82
Total	2.03	75.66

**For and on behalf of the Board of Directors of
Anuroop Packaging Limited**

AKASH AMARNATH SHARMA
SHARMA

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AMARNATH SHARMA
Date: 2023.05.29 16:03:26
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Akash Sharma
Managing Director
DIN : 06389102

Place: Mumbai

Date : 29th May 2023



INDEPENDENT AUDITOR'S REPORT

To,
The Members of Anuroop Packaging Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Anuroop Packaging Limited, which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the profit, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Emphasis on Matters

Refer to note no. 26 to the financial results which explain the uncertainties and the management's assessment of the financial impact due to the lock-downs and other restrictions and conditions related to COVID-19 pandemic situation, for which definitive assessment of the impact in the subsequent period is dependent upon circumstances as they evolve.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Our opinion is not qualified in respect of above matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There were no key audit matters to be communicated in our report.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (in) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors' Report) Order, 2020 ('the Order'), issued by the Central Government of India in terms of section 143 (11) of the Act, we give in the "Annexure A", a statement on the matters specified in the paragraphs 3 and 4 of the Order to the extent applicable.
2. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Generally accepted accounting principles in India.
 - e) On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure "B". Our report expresses an

unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- h) The Company has no pending litigation which impact on its financial position in its standalone financial statements.
- i) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

For Banka & Banka
Chartered Accountants
Firm registration number:100979W

PRADEEP
PARMESHWAR
BANKA

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Date: 2023.05.29 14:02:11 +0530

Pradeep Banka
Partner
Membership no. 038800
Place: Mumbai
Date: 29th May, 2023
UDIN - 23038800BGVOHB5511

Annexure 'A' referred to in paragraph 1 under the heading Report on other legal and regulatory requirements" of our report of even date.

On the basis of such checks as we considered appropriate and in terms of the information and explanations given to us, we state that: -

- i.**
 - a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b. All fixed assets were physically verified during the year by the Management in accordance with a regular programme of verification which, in our opinion, provide for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were notice on such verification.
 - c. According to the information and explanations given to us and the records examined by us, we report that the title deeds of the immovable properties which are freehold, are held in the name of the Company as at the balance sheet date.
 - d. The Company has not revalued any of its Property, Plant and Equipment (including right- of-use assets) and intangible assets during the year
 - e. According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- ii.** According to the information and explanation given to us, the Company does not have any inventory and sanctioned working capital limits in excess of five crore rupees at the end of the financial year and hence reporting under clause 3(ii) of the Order is not applicable.
- iii.** According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act. Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company.

- iv.** In respect of loans, investments and guarantees, provisions of Section 185 and 186 of the Companies Act, 2013 have been complied with.
- v.** The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2023 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.
- vi.** We have been informed by the management that, maintenance of cost record under section 148(1)(d) is not applicable to the company.
- vii.** According to the information and explanations given to us, in respect of statutory dues:

 - a. The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, duty of Customs, duty of Excise, Cess and other material statutory dues applicable to it with the appropriate authorities.
 - b. There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service tax duty of Customs, duty of Excise, Cess and other material statutory dues in arrears as at March 31, 2023 for a period of more than six months from the date they became payable.
- viii.** There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the income Tax Act, 1961 (43 of 1961).
- ix.**

 - a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lenders.
 - b. The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

- c. The Company has not raised any loan during the year.
 - d. On an overall examination of the financial statements of the Company, funds raised on short- term basis have, prima facie, not been used during the year for long-term purposes by the Company.
 - e. On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
 - f. The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x.**
- a. Based on information and explanation given to us, the Company has neither raised money by way of initial public offer or further public offer or by way of new term loan during the year.
 - b. During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- xi.**
- a. Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
 - b. No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
 - c. According to the information and explanations given to us, there is no whistle blower complaint has been received by the company during the year.
- xii.** The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.
- xiii.** In our opinion and according to the information and explanations given to us the Company is in compliance with Section 177 and 188 of the Act, where applicable, for all transactions with the related parties and the details of related party transactions

have been disclosed in the financial statements as required by the applicable accounting standards.

xiv.

- a. Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an adequate internal audit system commensurate with the size and nature of its business.
- b. We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

xv. in our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its Directors and hence provisions of Section 192 of the Act are not applicable.

xvi. According to information and explanation given to us, the Company is not required to be registered u/s 45-IA of Reserve Bank of India Act, 1934. Accordingly, provision of clause 3(xvi) of the Order is not applicable to the Company.

xvii. According to the information and explanations given to us, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors of the Company during the year.

xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Act pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

**For Banka & Banka
Chartered Accountants
Firm registration number:100979W**

**PRADEEP
PARMESHWAR
BANKA**

Digitally signed by PRADEEP PARMESHWAR BANKA
DN: cn=IN, postalCode=400097, st=MAHARASHTRA,
street=MUMBAI, h=MUMBAI, o=Personal,
serialNumber=0c30c0b7e0dfc5a89fb050d62e69a91dea3ca3bfa6
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pseudonym=f040df02ca74f54a284fccc8b16f6bd,
2.5.4.20=498e7be75bb477bc029ec79ba8aafad61491fedcca54
ea181fc756ba179, email=INFO@BANKABANKA.COM,
cn=PRADEEP PARMESHWAR BANKA,
Date: 2023.05.29 16:03:03 +05'30'

**Pradeep Banka
Partner
Membership no. 038800
Place: Mumbai
Date: 29th May, 2023
UDIN - 23038800BGVOHB5511**

ANNEXURE 'B' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the accompanying Standalone financial statements of **Anuroop Packaging Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2023, in conjunction with our audit of the Standalone financial statements of the Company for the year ended and as on that date.

Management's Responsibility for Internal

Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the 'Guidance Note'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing prescribed under Section 143(10) of the Act and the Guidance Note, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanation given to us, the Company has, in all material respects, an adequate

internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note.

For Banka & Banka
Chartered Accountants
Firm registration number: 100979W

PRADEEP
PARMESHWAR
BANKA



Pradeep Banka & Banka
Chartered Accountants
Firm Registration No. 100979W
Mumbai
Pradeep Banka & Banka
Chartered Accountants
Firm Registration No. 100979W
Mumbai

Pradeep Banka
Partner
Membership no. 038800
Place: Mumbai
Date : 29th May, 2023
UDIN - 23038800BGVOHB5511

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

Website: www.anurooppackaging.com

Email ID: info@anurooppackaging.com

Statement of Audited Consolidated Financial Results for the Half and Year ended March-2023						
Rs.in Lakhs						
Sr. No	Particulars	Figures for the half year ended on			Financial year ended on	
		31-03-2023	30-09-2022	31-03-2022	31-03-2023	31-03-2022
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	INCOME FROM OPERATIONS					
	(a) Revenue from operations	1,070.83	1,108.38	1,221.21	2,179.21	1,516.57
	(b) Other Income	11.77	56.03	59.98	67.80	128.95
	Total Income	1,082.59	1,164.41	1,281.20	2,247.00	1,645.53
2	Expenses:					
	(a) Cost of Materials consumed	206.71	212.28	278.59	418.99	435.89
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Change in inventories of stock in trade	68.36	(2.52)	(6.18)	65.83	1.99
	(d) Employee Benefit Expenses	226.06	321.60	273.96	547.66	305.60
	(e) Finance Cost	52.04	42.59	27.73	94.64	60.91
	(f) Depreciation and Amortization Expense	24.66	17.34	13.80	42.01	27.47
	(g) Other Administrative Expenses	364.56	347.97	470.76	712.53	519.07
	Total Expenses	942.40	939.24	1,058.67	1,881.65	1,350.94
3	Profit /(Loss) before Tax (1-2)	140.20	225.17	222.53	365.35	294.59
4	Tax Expenses					
	(a) Current Tax	28.07	52.53	48.43	80.60	70.41
	(b) Deferred Tax	4.89	8.08	(10.43)	12.97	-9.62
5	Net Profit / (Loss) for the period (3-4)	107.23	164.56	184.53	271.78	233.80
6	Other Comprehensive Income	-	-	-	-	-
7	Paid - Up equity share capital (Equity Share of Rs. 10/- each)	106.63	106.63	90.18	106.63	90.18
8	Earning per equity share (Rs.)					
	(1) Basic	1.01	1.54	2.05	2.55	2.59
	(2) Diluted	1.01	1.54	2.05	2.55	2.59

Note

- The above results for the year ended 31-03-2023 have been reviewed by the Audit Committee in their meeting held on 29th May 2023 and approved by the Board of Directors in their meeting held on 29th May 2023.
- Previous period's figures have been regrouped/reclassified wherever necessary.

For and on behalf of the Board of Directors

Anuroop Packaging Limited

AKASH
AMARNATH
SHARMA

Digitally signed by AKASH
AMARNATH SHARMA
Date: 2023.05.29 16:04:06
+05'30'

Akash Sharma
Managing Director

DIN : 06389102

Place: Mumbai

Date : 29th May 2023

Anuroop Packaging Limited

CIN: L25202MH1995PLC093625

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

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Contact No.:022-49240182/83

Website: www.anurooppackaging.com

Email ID: info@anurooppackaging.com

Statement of Audited Consolidated Assets and Liabilities as on 31st March-2023

	Particulars	As at (31-03-2023)	As at (31-03-2022)
A	EQUITY AND LIABILITIES		
	(1) Shareholders Funds:		
	(a) Share Capital	1,066.30	1,066.30
	(b) Reserve & Surplus	1,126.32	854.54
	(2) Non-Current Liabilities		
	(a) Long-Term Borrowings	591.40	133.15
	(b) Long Term Provisions	9.26	9.26
	(c) Deferred Tax Liabilities (Net)	11.50	-
	(3) Current Liabilities		
	(a) Short-term borrowings	109.65	794.20
	(b) Trade payables	-	-
	i) Total outstanding dues of MSMEs	2.85	-
	ii) Total outstanding dues other than MSMEs	149.89	109.53
	(c) Other current liabilities	732.19	510.00
	(d) Short-term provisions	118.80	93.14
	Total	3,918.16	3,570.13
B	ASSETS		
	(1) Non - Current assets		
	(a) Fixed Assets		
	Tangible assets	939.49	656.18
	Intangible assets	2.50	7.51
	(b) Non-current investments	1,250.69	6.34
	(c) Deferred tax assets (net)		1.48
	(d) Long term loans and advances	168.41	167.55
			-
			-
	(2) Current assets		
	(a) Inventories	176.71	242.54
	(b) Trade receivables	860.12	558.71
	(c) Cash and cash equivalents	8.48	76.69
	(d) Short-term loans and advances	511.75	1,853.14
	Total	3,918.16	3,570.13

For and on behalf of the Board of Directors of
Anuroop Packaging Limited

AKASH AMARNATH SHARMA
Digitally signed by AKASH AMARNATH SHARMA
Date: 2023.05.29 16:04:33 +05'30'

Akash Sharma
Managing Director
DIN : 06389102

Place: Mumbai

Date : 29th May 2023

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 Website: www.anurooppackaging.com Email ID: info@anurooppackaging.com**Consolidated Cash Flow Statement for the year ended 31st March, 2023**

Particulars	As at 31st March 2023 Rs.	As at 31st March 2022 Rs.
Cash flow from operating activities:		
Net Profit before tax as per the statement of profit and loss	365.35	299.60
Adjusted for:		
Depreciation and amortization expense	42.01	22.46
Interest received	(35.10)	(128.95)
Interest Paid	94.64	60.91
Payment for Gratuity	-	-
Cash generated from operations before working capital changes	466.89	254.02
Movements in working capital:		
(Increase) / Decrease in trade receivables	(301.42)	(80.44)
(Increase) / Decrease in Loans and Advances	1,341.39	(834.24)
(Increase) / Decrease in Other Current Assets	-	-
(Increase) / Decrease in Inventories	65.83	(69.84)
(Decrease) / Increase in Short Term Borrowing	(684.55)	701.66
(Decrease) / Increase in Trade Payables	40	52
(Decrease) / Increase in Short Term Provision	26	18
(Decrease) / Increase in Other Current Liabilities	222	(121)
Cash Generated from / (Used In) Operations	1,176.34	(79.44)
Taxes paid (Net of refund)	80.60	70.41
Net cash generated from/ (Used In) operating activities	1,095.74	(149.85)
Cash flow from investing activities:		
Purchase of Fixed Assets	(320)	(412.00)
Purchase of Investment	(1,244)	-
Sale of Investment	4	-
Interest income	35.10	128.95
Net cash used in investing activities	(1,525.06)	(283.04)
Cash flow from financing activities:		
Proceed From Share Issue	-	390.26
IPO Expenses	-	(67.57)
Borrowing from Bank / Related party	458.25	(28.04)
Deposit given	(0.86)	(3.98)
Finance cost	(94.64)	(60.91)
Net cash used in financing activities	362.75	229.75
Net increase / (decrease) in cash and cash equivalents	(66.56)	(193.00)
Cash and cash equivalents as at the beginning of the year	72.19	265.19
Cash and cash equivalents as at the end of the year	5.63	72.19
Cash and cash equivalent comprises of :		
Cash in hand	2.77	0.79
Fixed Deposits with Janaseva Sahakari Bank (Borivli) Ltd	-	-
Balance with banks	5.71	71.39
Total	8.48	72.19

For and on behalf of the Board of Directors

Anuroop Packaging LimitedAKASH
AMARNATH
SHARMA
Digitally signed by AKASH
AMARNATH SHARMA
Date: 2023.05.29 16:05:01
+05'30'**Akash Sharma****Managing Director****DIN : 06389102**



INDEPENDENT AUDITOR'S REPORT

To
The Members Of Anuroop Packaging Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Anuroop Packaging Limited, which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the profit, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to be communicated in our report.

Emphasis on Matters

Refer to note no. 26 to the financial results which explain the uncertainties and the management's assessment of the financial impact due to the lock-downs and other restrictions and conditions related to COVID-19 pandemic situation, for which definitive assessment of the impact in the subsequent period is dependent upon circumstances as they evolve.

Our opinion is not qualified in respect of above matter.

Other Information

The company's management and the board of directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report, but does not include the financial statements and our auditors report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standard specified in section 133 of the act This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our

auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

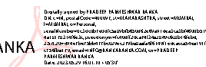
1. As required by Section 143(3) of the Act, we further we report that:
 - i. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - ii. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - iii. The Balance Sheet, the Statement of Profit and Loss, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

- iv. Expect for the matters described in the basis of emphasis on matters paragraph, in our opinion, the aforesaid consolidated financial statements comply with the applicable accounting Standards specified under Section 133 of the Act, read with rule of Companies (Account)Rule, 2014.
 - v. On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
 - vi. As per Sec 143(3)(i) of the Companies Act, 2013 and as per Notification No. GSR 464 (E) as amended by Notification No. GSR (E), reporting on the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls are not applicable to company defined under sec 2(85) of the Companies Act, 2013 i.e., Small Company
- b) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has no pending litigation which impact on its financial position in its consolidated financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

In our opinion and according to the information and explanation given to us, there are no qualifications or adverse remarks in the audit reports of consolidated financial statements of the company.

For Banka & Banka
Chartered Accountants
Firm registration number:100979W

PRADEEP
PARMESHWAR BANKA



Pradeep Banka
Partner
Membership no. 038800
Place: Mumbai
Date: 29th May, 2023
UDIN - 23038800BGVOHC1185