

ANUROOP PACKAGING LIMITED

CIN: U25202MH1995PLC093625

REG. OFFICE: 105, AMBISTE (BUDRUK), NEAR CHANDAVARKAR SCHOOL, AT POST KHANIVALI, WADA, PALGHAR - 421 303

Date: 30th July, 2020

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

Scrip Code: 542865 (BSE)

Dear Sir,

Subject: Submission of the revised financial results for half and financial year ended 31st March, 2020.

This is with reference to our letter dated 29th July, 2020 submitted for the outcome of Board Meeting of the Company held on 29th July, 2020, we hereby submit the revised Consolidated and standalone Audited Financial Results of the Company for the half and Financial year ended 31st March, 2020 for following reasons:

1. Revision in the Consolidated and standalone Audited Financial Results of the Company for the Half and financial year ended 31st March, 2020 due change in provision for expenses. However due to such revision there is no material impact on the balance sheet figures of the Company. Further, except the above changes, there is no other material revision in the Consolidated Standalone Audited Financial Results of the Company for the half and financial year ended 31st March, 2020.

2. Enclosing the Cash Flow statement.

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

CIN: U25202MH1995PLC093625

REGISTERED OFFICE ADDRESS : 105, Ambiste (Budruk), Gaurapur Road, At Post Khanivali, Taluka - Wada, District - Palghar, 421 303
 Tele No.+91-22-49240182/3 Email id: anurooppackaging@gmail.com Website: www.anurooppackaging.com

Statement of Audited Standalone Financial Results for the Half and Year ended March 31, 2020

Sr. No	Particulars	Rupees in Lakhs				
		Figures for the half year ended on			Financial year ended on	Financial year ended on
		31-03-2020	30-09-19	31-03-19	31-03-2020	31-03-2019
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)	
1	INCOME FROM OPERATIONS					
	(a) Revenue from operations	295.56	341.38	391.23	636.94	710.21
	(b) Other Income	13.21	0.78	26.23	14.00	45.01
	Total Income	308.78	342.16	417.46	650.94	755.22
2	Expenses:					
	(a) Cost of Materials consumed	193.55	189.84	267.07	383.39	437.32
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Change in inventories of stock in trade	(1.82)	4.78	(6.78)	2.46	(3.35)
	(d) Employee Benefit Expenses	13.72	12.01	25.29	24.87	30.46
	(e) Finance Cost	18.24	18.83	19.57	37.07	34.29
	(f) Depreciation and Amortization Expense	6.00	5.85	4.67	11.84	8.20
	(g) Other Administrative Expenses	34.39	20.39	52.01	55.84	56.66
	Total Expenses	264.07	251.20	362.83	515.47	563.57
3	Profit/(Loss) before Tax (1-2)	44.71	90.96	54.63	135.46	191.65
4	Tax Expenses					
	(a) Current Tax	8.77	22.08	21.54	30.81	59.08
	(b) Deferred Tax	2.42	0.81	2.08	3.22	2.62
5	Net Profit / (Loss) for the period (3-4)	33.51	68.07	31.01	101.43	129.95
6	Other Comprehensive Income					
7	Paid - Up equity share capital (Equity Share of Rs. 10/- each)	74.41	73.31	51.36	74.41	51.36
8	Earning per equity share (Rs.)					
	(1) Basic	0.45	0.93	0.60	1.36	2.53
	(2) Diluted	0.45	0.93	0.60	1.36	2.53

Note

- The above results for the half year ended 31-03-2020 have been reviewed by the Audit Committee in their meeting held on 29th July 2020 and approved by the Board of Directors in their meeting held on 29th July 2020.
- By mid of March 2020, novel corona virus (Covid-19) had spread across the world and since then the pandemic has severely affected public health and disrupted economic activities. In response to this pandemic, Governments across the world had to impose various restrictions including lockdowns and mandatory work from home requirements. This has affected the operations of the Company and has had impact on the sales and profitability amongst others. The Company is continuously monitoring the situation and taking necessary actions in response to the developments to minimise the impact and also to safeguard the assets and employees.
- Previous period's figures have been regrouped/reclassified wherever necessary.

For and on behalf of the Board of Directors

Anuroop Packaging Limited

M.A.
 Akash Sharma
 Managing Director
 DIN : 06389102
 Place: Mumbai
 Date : 30th July 2020



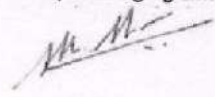
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Statement of Audited Standalone Assets and Liabilities as at 31st March 2020

		Rupees in Lakhs	
	Statement of Assets and Liabilities Particulars	As at (31-03-2020)	As at (31-03-2019)
A	<u>EQUITY AND LIABILITIES</u>		
	(1) Shareholders Funds:		
	(a) Share Capital	766.10	733.10
	(b) Reserve & Surplus	257.70	159.87
		-	-
	(2) Non-Current Liabilities		
	(a) Long-Term Borrowings	102.32	126.91
	(b) Deferred Tax Liabilities (Net)	3.91	0.69
	(c) Other Long Term Liabilities	-	-
	(d) Long Term Provisions	2.35	4.56
		-	-
	(3) Current Liabilities		
	(a) Short-term borrowings	209.20	182.62
	(b) Trade payables	-	-
	i) Total outstanding dues of MSME	2.91	5.68
	ii) Total outstanding dues other than MSME	13.87	61.02
	(c) Other current liabilities	60.71	39.21
	(d) Short-term provisions	30.84	57.26
		-	-
	Total	1,449.92	1,370.91
B	<u>ASSETS</u>		
	(1) Non - Current assets		
	(a) Fixed Assets	238.60	244.05
	(b) Non-current investments	432.10	432.10
	(c) Deferred tax assets (net)	-	-
	(d) Long term loans and advances	88.10	85.46
		-	-
	(2) Current assets		
	(a) Inventories	137.09	127.24
	(b) Trade receivables	226.87	209.80
	(c) Cash and cash equivalents	14.70	21.92
	(d) Short-term loans and advances	312.47	250.34
		-	-
	Total	1,449.92	1,370.91

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


Akash Sharma
Managing Director
DIN : 06389102



Place: Mumbai
Date : 30th July 2020

Anil Bansal & Associates

— CHARTERED ACCOUNTANTS —

Independent Auditor's Report on Annual Financial Results of Anuroop Packaging Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Anuroop Packaging Limited

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying Annual Financial results of Anuroop Packaging Limited (hereinafter referred to as the "Company") for the half and year ended 31st March, 2020, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Annual Financial Results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the half year and year ended 31st March, 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the Annual Financial Results.

Emphasis of Matter

We draw your attention to note 2 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 modified in respect of this matter.

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Anil Bansal & Associates

— CHARTERED ACCOUNTANTS —

Management's and Board of Directors' Responsibilities for the standalone Annual Financial Results

These half yearly and yearly annual financial results have been prepared on the basis of the interim and annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error

In preparing the annual financial results, the Management and the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results 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 annual financial results.

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 annual financial results, 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 control relevant to the audit in order to design audit procedures that are

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Anil Bansal & Associates

— CHARTERED ACCOUNTANTS —

appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. 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 annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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.

Other Matters

The Annual Financial Results include the results for the half year ended 31st March, 2020 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the first half of the current financial year which were submitted by management to us.

For Anil Bansal & Associates

Chartered Accountants

Firm Registration No. 100421W

Anil Bansal

Proprietor

Membership No.: 043918

UDIN: 20043918AAAACC8550

Place: Mumbai

Date: 29th June, 2020



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Statement of Audited Consolidated Financial Results for the Half and Year ended March 31, 2020

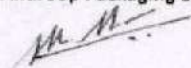
		Rs.in Lacs				
Sr. No	Particulars	Figures for the half year ended on			Financial year ended on	
		31-03-2020	30-09-19	31-03-19	31-03-2020	31-03-2019
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	INCOME FROM OPERATIONS					
	(a) Revenue from operations	1,619.01	480.93	622.05	2,099.94	909.88
	(b) Other Income	25.91	13.93	49.61	39.84	87.97
	Total Income	1,644.92	494.85	671.65	2,139.78	997.86
2	Expenses:					
	(a) Cost of Materials consumed	128.16	189.84	220.13	318.00	371.43
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Change in inventories of stock in trade	(1.82)	4.28	(6.78)	2.46	(3.35)
	(d) Employee Benefit Expenses	136.10	181.86	180.26	317.95	196.43
	(e) Finance Cost	18.24	25.45	22.73	43.59	39.58
	(f) Depreciation and Amortization Expense	11.51	5.85	7.18	17.36	10.71
	(g) Other Administrative Expenses	1,088.87	35.21	105.10	1,124.08	129.69
	Total Expenses	1,381.07	442.48	528.63	1,823.54	744.48
3	Profit / (Loss) before Tax (1-2)	263.86	52.37	143.03	316.23	253.37
4	Tax Expenses					
	(a) Current Tax	44.61	22.08	45.46	66.69	79.76
	(b) Deferred Tax	3.67	0.81	3.84	4.48	4.42
5	Net Profit / (Loss) for the period (3-4)	215.58	29.49	93.73	245.06	169.19
6	Other Comprehensive Income					
7	Paid - Up equity share capital (Equity Share of Rs. 10/- each)	74.41	73.31	51.36	74.41	51.36
8	Earning per equity share (Rs.)					
	(1) Basic	2.90	0.40	1.83	3.29	3.29
	(2) Diluted	2.90	0.40	1.83	3.29	3.29

Note

- The above results for the half year ended 31-03-2020 have been reviewed by the Audit Committee in their meeting held on 29th July 2020 and approved by the Board of Directors in their meeting held on 29th July 2020.
- By mid of March 2020, novel corona virus (Covid-19) had spread across the world and since then the pandemic has severely affected public health and disrupted economic activities. In response to this pandemic, Governments across the world had to impose various restrictions including lockdowns and mandatory work from home requirements. This has affected the operations of the Company and has had impact on the sales and profitability amongst others. The Company is continuously monitoring the situation and taking necessary actions in response to the developments to minimise the impact and also to safeguard the assets and employees.
- Previous period's figures have been regrouped/reclassified wherever necessary.

For and on behalf of the Board of Directors

Anuroop Packaging Limited



Akash Sharma

Managing Director

DIN : 06389102

Place: Mumbai

Date : 30th July 2020



ANUROOP PACKAGING LIMITED

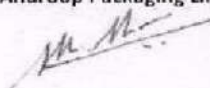
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Statement of Audited Consolidated Assests and Liabilities as at 31st March 2020

	Particulars	As at (31-03-2020)	As at (31-03-2019)
A	EQUITY AND LIABILITIES		
	(1) Shareholders Funds:		
	(a) Share Capital	766.10	733.10
	(b) Reserve & Surplus	450.18	222.61
	(2) Non-Current Liabilities		
	(a) Long-Term Borrowings	156.77	154.02
	(b) Long Term Provisions	9.26	11.45
	(c) Deferred Tax Liabilities (Net)	6.96	2.48
	(3) Current Liabilities		
	(a) Short-term borrowings	210.74	244.92
	(b) Trade payables	-	-
	i) Total outsatndng dues of MSMEs	2.91	5.68
	ii) Total outsatndng dues of creditors other than MSMEs	-	-
	(c) Other current liabilities	13.87	61.02
	(d) Short-term provisions	1,076.74	155.05
	(d) Short-term provisions	66.73	67.49
	Total	2,760.25	1,657.85
B	ASSETS		
	(1) Non - Current assets		
	(a) Fixed Assets		
	Tangible assets	274.67	244.05
	Intangible assets	17.53	22.54
	(b) Non-current investments	6.34	6.34
	(c) Deferred tax assets (net)	-	-
	(d) Long term loans and advances	165.28	162.46
		-	-
		-	-
	(2) Current assets		
	(a) inventories	137.09	127.24
	(b) Trade receivables	723.30	258.02
	(c) Cash and cash equivalents	481.02	98.98
	(d) Short-term loans and advances	955.01	738.21
	Total	2,760.25	1,657.85

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

Akash Sharma
Managing Director
DIN : 06389102

Place: Mumbai

Date : 30th July 2020

Anil Bansal & Associates

— CHARTERED ACCOUNTANTS —

Independent Auditor's Report on Annual Consolidated Financial Results of Anuroop Packaging Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Anuroop Packaging Limited

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying Consolidated Annual Financial Results of **Anuroop Packaging Limited** (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended 31st March 2020, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results:

- i. Includes the annual financial results of wholly owned subsidiary entities "Sara Solutions Limited";
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the applicable Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other financial information of the Group for the year ended 31st March 2020.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group, its associates and its joint ventures in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditors referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

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Emphasis of Matter

We draw your attention to note 2 to the consolidated 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 modified in respect of this matter.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated profit and other financial information of the Group in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the Management and the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results 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 annual financial results.

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

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- Identify and assess the risks of material misstatement of the consolidated financial results, 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 control 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 with reference to financial statements 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 in the consolidated financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. 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 consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information included in the consolidated financial results. Our responsibilities in this regard are further described in "Other Matters" in this audit report.

We communicate with those charged with governance of the Holding Company 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.

We also performed procedures in accordance with the circular issued by the SEBI under regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Reg. Office: 1001, IJMIMA Complex, Raheja's Metroplex, Link Road, Malad (West), Mumbai - 400064.

Phone: 022 - 35915087

E-mail: info@caanilbansal.com / anilbansal1001@gmail.com

Website: www.caanilbansal.com




Anil Bansal & Associates

— CHARTERED ACCOUNTANTS —

Other Matters

The consolidated annual financial results include the results for the half year ended 31st March, 2020 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the First Half year of the current financial year which were submitted by management to us.

For Anil Bansal And Associates
Chartered Accountants
Firm Registration No. 100421W


Anil Bansal
Proprietor

Membership No.: 043918

UDIN: 20043918AAAACB7631

Place: Mumbai

Date: 29.07.2020



Reg. Office: 1001, IJMIMA Complex, Raheja's Metroplex, Link Road, Malad (West), Mumbai - 400064.

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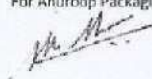
Anuroop Packaging Limited
Cash Flow Statement for the period ended 31st March, 2020

Particulars	As at 31st March 2020 Rs.	As at 31st March 2019 Rs.
Cash flow from operating activities:		
Net Profit before tax as per the statement of profit and loss	135.46	191.65
Adjusted for:	-	-
Depreciation and amortization expense	11.84	8.20
Interest received	(14.00)	(45.01)
Interest Paid	37.07	34.29
Payment for Gratuity	(2.21)	3.95
Cash generated from operations before working capital changes	168.18	193.09
Movements in working capital:		
(Increase) / Decrease in trade receivables	(17.07)	(52.82)
(Increase) / Decrease in Loans and Advances	(62.04)	(113.95)
(Increase) / Decrease in Other Current Assets	(4.89)	1.08
(Increase) / Decrease in Inventories	(9.85)	(41.54)
(Decrease) / Increase in Short Term Borrowing	26.58	(74.34)
(Decrease) / Increase in Trade Payables	(49.92)	40.97
(Decrease) / Increase in Short Term Provision	(26.42)	(0.48)
(Decrease) / Increase in Other Current Liabilities	21.50	10.13
Cash Generated from / (Used In) Operations	46.07	(37.86)
Taxes paid (Net of refund)	30.95	31.79
Net cash generated from/ (Used In) operating activities	15.12	(69.65)
Cash flow from investing activities:		
Purchase of Fixed Assets	(6.40)	(120.68)
Purchase of Investment	-	(419.50)
Interest income	14.00	45.01
Net cash used in investing activities	7.60	(495.18)
Cash flow from financing activities:		
Proceeds from Share Issue	42.90	586.35
IPO Expenses	(8.46)	(2.00)
Borrowing from Bank / Related party	(24.59)	63.33
Deposit given for Lease	(2.64)	(44.50)
Finance cost	(37.07)	(34.29)
Net cash used in financing activities	(29.86)	568.89
Net increase / (decrease) in cash and cash equivalents	(7.15)	7.97
Cash and cash equivalents as at the beginning of the year	21.84	13.87
Cash and cash equivalents as at the end of the year	14.70	21.84
Cash and cash equivalent comprises of :		
Cash in hand	6.97	12.90
RD With Janseva Bank	2.85	-
FD With Janseva Bank	-	3.91
Balance with banks	4.88	5.03
Total	14.70	21.84

Notes

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Notified Accounting.
2. Figures in bracket indicate cash outgo.
3. Previous years' figures have been regrouped/rearranged to conform with current years' classifications.

For Anuroop Packaging Limited


(Managing Director)
Akash Sharma
DIN.: 06389102



Anuroop Packaging Limited
Consolidated Cash Flow Statement for the year ended 31st March, 2020

Particulars	As at 31st March 2020 Rs.	As at 31st March 2019 Rs.
Cash flow from operating activities:		
Net Profit before tax as per the statement of profit and loss	321.64	253.37
Adjusted for:	-	-
Depreciation and amortization expense	12.35	10.71
Interest received	(39.84)	(87.97)
Interest Paid	43.69	39.58
Minority Interest	-	(9.95)
Payment for Gratuity	(2.21)	10.85
Cash generated from operations before working capital changes	335.64	216.58
Movements in working capital:		
(Increase) / Decrease in trade receivables	(465.28)	(1.99)
(Increase) / Decrease in Loans and Advances	(178.55)	(406.27)
(Increase) / Decrease in Other Current Assets	(13.25)	1.08
(Increase) / Decrease in Inventories	(9.85)	(41.54)
(Decrease) / Increase in Short Term Borrowing	(15.90)	(126.08)
(Decrease) / Increase in Trade Payables	(49.92)	40.97
(Decrease) / Increase in Short Term Provision	(38.60)	(0.48)
(Decrease) / Increase in Other Current Liabilities	918.41	67.53
Cash Generated from / (Used In) Operations	482.69	(250.11)
Taxes paid (Net of refund)	85.04	46.58
Net cash generated from/ (Used In) operating activities	397.65	(296.68)
Cash flow from investing activities:		
Purchase of Fixed Assets	(42.97)	(123.19)
Purchase of Investment	-	6.25
Sale of Investment	-	(22.54)
Interest Income	39.84	87.97
Net cash used in investing activities	(3.13)	(51.51)
Cash flow from financing activities:		
Proceed From Share Issue	42.90	491.85
IPD Expenses	(10.46)	(2.00)
Borrowing from Bank / Related party	2.75	90.44
Deposit given	(2.82)	(121.50)
Finance cost	(43.69)	(39.58)
Net cash used in financing activities	(11.33)	419.21
Net increase / (decrease) in cash and cash equivalents	383.19	71.02
Cash and cash equivalents as at the beginning of the year	94.99	23.95
Cash and cash equivalents as at the end of the year	478.18	94.99
Cash and cash equivalent comprises of :		
Cash in hand	7.60	13.42
Fixed Deposits with Janaseva Sahakari Bank (Borivli) Ltd	200.00	-
Balance with banks	270.57	81.57
Total	478.18	94.99

Notes

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Notified Accounting
2. Figures in bracket indicate cash outgo.
3. Previous years' figures have been regrouped/rearranged to conform with current years' classifications.

For Anuroop Packaging Limited



Place - Mumbai
Date - 30th July 2020

(Signature)
(Managing Director)
Akash Sharma
DIN.: 06389102