





SKPM/SEC.DEPT/2024-2025 May 30, 2024

To, **BSE** Limited Corporate Relationship Deptt. 1st Floor, New Trading Ring, Rotunda Building, P. J. Towers, Dalal Street, Fort, Mumbai-400001

SHREE KRISHNA PAPER

MILLS & INDUSTRIES LIMITED

Subject: Disclosure under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) in respect of "Outcome of Board Meeting held on Thursday, May 30, 2024".

Dear Sir,

This is to inform you that the Meeting of Board of Directors of the Company for the Financial Year 2024-2025 held on today, i.e Thursday, May 30, 2024 at 2:00 P.M. and concluded at 04:00 P.M. at registered office of the Company at 4830/24, Prahlad Street, Ansari Road, Darya Ganj New Delhi-110002 and the Board of Directors of the Company has approved the following:

- 1. Audited Financial Results of the Company for the quarter and year ended March 31, 2024 along with a statement of assets and liabilities as at March 31, 2024 and Cash Flow Statement for the year ended March 31, 2024 prepared under Ind-AS, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The said Audited Financial Results were reviewed by the Audit Committee and thereafter approved by the Board of Directors.
- 2. Re-appointment of M/s. G A M S & Associates LLP, Chartered Accountants as Internal Auditor of the Company for the Financial Year 2024-25. The required details pursuant to SEBI (LODR) Regulations, 2015 are annexed herewith in Annexure-1
- Re-appointment of M/s BLAK & Co., a Practicing Company Secretary as the 3. Secretarial Auditor of the Company for the Financial year 2024-25. The required details pursuant to SEBI (LODR) Regulations, 2015 are annexed herewith in Annexure-2
- 4. Re-appointment of M/s. Vijender Sharma & Co., Cost Accountants as the Cost Auditor of the Company for the Financial year 2024-25 and ratifying his remuneration. The required details pursuant to SEBI (LODR) Regulations, 2015 are annexed herewith in Annexure-3



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REGD. OFFICE : 4830/24, Prahiad Street, Ansari Road, Darya Ganj, New Delhi-1990 Ph. : 91-11-46263200, 23261728, 23267253 E-mail : info@skpmil.co WORKS SPL-A, A-2 & A-3, RIICO Industrial Area, Village Keshwana, Tehsil Kotputli, Keshwana Rajput, Jaipur, Rajasthan-303108 Ph. : 7229860222. 7229860333 E-mail : keshwana@skpmil.com CIN No. : L21012DL1972PLC279773 www.facebook.com/shreekrishnapaper

- **5**. Approved the Board Report, Corporate Governance Report & Management Discussion Analysis Report for the financial year ended March 31 2024.
- **6.** Details of Related Party Transactions under Regulation 23(9) of SEBI (LODR) (Amendments) Regulations, 2018 for the second half year ended commencing From 01 .10.2023 to 31 .03.2024 is being considered and filed separately.
- **7.** Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 in respect of Audited Financial Results in regard to Unmodified opinion.

We request you to kindly take the same on record.

Thanking you,

Yours faithfully For Shree Krishna Paper Mills & Industries Ltd.

RITIKA PRIYAM * (Company Secretary & Compliance Officer) Mem No. A53502

Encl: 1.Auditor's Report

- 2. Audited Financial Results
- 3. Declaration by Managing Director
- 4. Disclosure under Regulation 30 of LODR

Details as required under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI circular no. SEBI/HO/GFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023:

| Sr. No. | Details of events that needs to be provided | Information of such event(s) |
|---------|--|---|
| 1. | Reason for Change viz. appointment, resignation, removal, death or otherwise | Appointment: to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. |
| 2. | Date of appointment/ cessation / reappointment (as applicable) & Term of appointment | Date: May 30, 2024 M/s. G A M S & Associates LLP, Chartered Accountants, is appointed as Internal Auditor of the Company for FinancialYear 2024-25. |
| 3. | Brief Profile (in case of appointment) | M/s. G A M S & Associates LLP. is a Chartered Accountants firm working for more than 37 years in the field of Audit & Assurance - Statutory & Management, Income Tax - planning & assessments, Treaty Shopping, International Taxation, Transfer Pricing, Foreign Exchange Consulting, IndAS & IFRS restatement, Accounting, Payroll, Outsourcing and Corporate Services, GST, Due Diligence, Valuation, Company Law e.t.c |
| 4. | Disclosure of relationships between Directors (in case of appointment of Director) | Not Applicable |

"Annexure-1"



Details of events that Sr. No. Information of such event(s) needs to be provided 1. Reason for Appointment: to comply with the Companies Change viz. appointment, Act, 2013 and the requirements under SEBI resignation, removal, death or otherwise (Listing Obligations Disclosure and Requirements) Regulations, 2015. Date: May 30, 2024 2. Date of appointment/ cessation / reappointment (as applicable) & Term of M/s BLAK & Co., a Practicing Company appointment Secretary, is appointed as Secretarial Auditor of the Company for Financial Year 2024-25. 3. Brief Profile (in case of M/s BLAK & Co., is a Practicing Company appointment) Secretary firm and Mrs. Archana Bansal Managing partner in BLAK & Co. She is an Associate member of Institute of Companies secretaries of India (ICSI) Practicing Company Secretary by Profession. Membership No: A17865 COP: 11714 Peer Review Number: 1844/2022 She is working for more than 20 years in the field of Company Law, Security Law, and Extensive Legal works relating to merger, amalgamations, take-over, financial restructuring, FEMA, accounting and Taxation Laws. Disclosure of relationships 4. Not Applicable between Directors (in case of appointment of Director)

"Annexure-2"



"Annexure-3"

| Sr. No. | Details of events that needs to be provided | Information of such event(s) |
|---------|--|--|
| 1. | Reason for Change viz. appointment, resignation, removal, death or otherwise | Appointment: to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. |
| 2. | Date of appointment/ cessation / reappointment (as applicable) & Term of | Date: May 30, 2024 M/s. Vijender Sharma & Co., Cost Accountants, |
| | appointment | is appointed as Cost Auditor of the Company for FinancialYear 2024-25. |
| 3. | Brief Profile (in case of appointment) | M/s. Vijender Sharma & Co., is a Cost Auditor firm working for more than 24 years in the field of Financial, Cost and Management Accounting, Internal Audit, Management Consultancy, Forensic Audit, Insolvency and Liquidation, etc. |
| 4. | Disclosure of relationships between Directors (in case of appointment of Director) | Not Applicable |

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RADHESHYAM SHARMA & CO.

CHARTERED ACCOUNTANTS

351, 3rd Floor, Aggarwal Modern Bazar, C-33, Lawrence Road, Industrial Area, Delhi-35



Ph. : (O) 27407302 27192102 Direct : 45065185 Mobile : 98102-09513 e-mail : rssharmaca@rediffmail.com rssharmaca@gmail.com

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

То

The Board of Directors of Shree Krishna Paper Mills & Industries Ltd.

Report on the audit of the Financial Results

Opinion

We have audited the accompanying Statement of Quarterly and year to date financial results of **Shree Krishna Paper Mills & Industries Ltd** (the "Company") for the quarter ended March 31, 2024 and year to date results for the period from April 1, 2023 to March 31, 2024, 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 financial results:

i.are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii.gives 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/(loss) and other comprehensive income and other financial information for the quarter ended March 31, 2024 as well as the year to date results for the period from April 1, 2023 to March 31, 2024.

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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 results under the provisions of the Companies Act, 2013 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.

Management's Responsibilities for the Financial Results



These quarterly financial results as well as the year to date financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that gives a true and fair view of the net profit/(loss) and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 preventingand 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing thefinancial results, 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 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 thefinancial 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 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 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 financial results, including the disclosures, and whether the 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 Matter

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

ForRadheshyam Sharma & Co. Firm Regn, No. 016172N artered Accountants Radheshyam Sharma) Proprietor Membership No. 097127 UDIN: 24097127BKAMH G6122

Place: Delhi Date:May 30, 2024



SHREE KRISHNA PAPER MILLS & INDUSTRIES LIMITED

Regd. Office: 4830/24, Prahlad Street, Ansari Road, Darya Ganj, New Delhi - 110 002 CIN: L21012DL1972PLC279773

Website: www.skpmil.com

E-mail: info@skpmil.com

Tel: 91-11-46263200 (₹ in Lakhs)

| | Statement of Audited Financial Results for the Quarter and Year Ended March 31, 2024 | | | | | |
|------|--|---------------------------|------------|---------------------------|---|----------|
| | | Quarter ended Year ended | | | | |
| | Particulars | 31.03.2024 | 31.12.2023 | 31.03.2023 | | |
| | | Audited (refer note 5) | Unaudited | Audited (refer note 5) | Audited | Audite |
| 1 | Revenue From Operations | (refer flote 5) | | (refer flote 5) | | |
| | (a) Sale of products | 3,270.00 | 2,367.12 | 4,174.31 | 13 345 02 | 17,088.0 |
| | (b) Sale of services | 238.80 | 143.84 | 221.14 | | 508.0 |
| | (c) Other operating revenues | 12.07 | 86.20 | 20.44 | | 191.6 |
| | Other Income | 24.18 | 22.03 | 15.94 | | 29.7 |
| 111 | Total Income (I+II) | 3,545.05 | 2,619.19 | 4,431.83 | | 17,817.4 |
| IV | EXPENSES | | | ., | | |
| | Cost of materials consumed | 2,117.44 | 1,109.40 | 2,135.02 | 8,943,62 | 11,077.6 |
| | Purchases of stock in trade | 0.40 | - | 27.30 | | 27.30 |
| | Changes in inventories of finished goods, stock-in-trade and | | | | | |
| | work-in-progress | (73.95) | 655.45 | 565.08 | (411.45) | 408.8 |
| | Employee benefits expense | 250.77 | 235.51 | 201.21 | 934.47 | 827.0 |
| | Finance costs | 91.31 | 70.18 | 141.19 | | 480.2 |
| | Depreciation and amortization expense | 110.29 | 100.26 | 108.78 | | 427.8 |
| | Stores and spares consumed | 125.92 | 75.84 | 180.61 | | 450.5 |
| | Power and fuel | 690.89 | 406.06 | 698.77 | | 2,808.8 |
| | Packing materials | 51.81 | 35.07 | 50.38 | | 276.3 |
| | Repairs | 39.59 | 32.58 | 27.65 | | 120.8 |
| | Tour, travelling and conveyance | 54.68 | 39.72 | 45.10 | | 148.6 |
| - | Other expenses | 138.17 | 111.34 | 128.43 | | 437.3 |
| | Total expenses (IV) | 3,597.32 | 2,871.41 | 4,309.52 | | 17,491.4 |
| V | Profit/(Loss) before exceptional items and tax (III-IV) | (52.27) | (252.22) | 122.31 | | 325.9 |
| VI | Exceptional Items | (02.27) | (202.22) | 40.58 | | 1,332.3 |
| VII | Profit/(Loss) before tax (V+VI) | (52.27) | (252.22) | 162.89 | | 1,658.3 |
| VIII | Tax expense: | (02.21) | (202.22) | 102.00 | 04.00 | 1,000.0 |
| VIII | - Current tax | (0.84) | (43.92) | 29.49 | 929.16 161.04 108.35 14,543.57 8,943.62 0.40 (411.45) 934.47 346.97 412.06 509.60 2,681.36 225.52 143.91 184.28 | 290.8 |
| | - Deferred tax | (29.31) | (43.92) | 228.99 | 26.34 | 402.1 |
| | - MAT (credit)/utilization (net) | 0.84 | (11.44) | (167.45) | 20.04 | (290.8 |
| | Total tax expense (VIII) | (29.31) | (62.32) | 91.03 | 26.34 | 402.1 |
| IX | Profit/(Loss) for the period (VII-VIII) | (23.31) | (189.90) | 71.86 | | 1,256.2 |
| X | Other Comprehensive Income | (22.30) | (109.90) | 71.00 | 50.04 | 1,200.2 |
| ^ | A (i) Items that will not be reclassified to profit or loss | 0.34 | 4.06 | 6.14 | (7.81) | 10.0 |
| | (ii) Income tax relating to items that will not be | 0.54 | | 0.15 | (7.01) | 10.0 |
| | reclassified to profit or loss | - | (1.83) | 0.38 | - | - |
| | B (i) Items that will be reclassified to profit or loss | 7.14 | | (8.81) | 7 14 | (8.8 |
| | (ii) Income tax relating to items that will be reclassified to | 7.14 | | (0.01) | 7.14 | |
| | profit or loss | 0.83 | - | (0.40) | 0.83 | (0.4) |
| - | Total Other Comprehensive Income (X) | 8.31 | 2.23 | (2.69) | 0.16 | 0.8 |
| XI | Total Comprehensive Income for the period (IX+X) | 0.51 | 2.25 | (2.03) | 0.10 | 0.0 |
| ~I | (Comprising Profit/(Loss) and Other Comprehensive Income | (14.65) | (187.67) | 69.17 | 38 20 | 1,257.0 |
| | for the period/year) | (14.00) | (107.07) | 00.17 | 00.20 | 1,201.0 |
| XII | Paid-up equity share capital (Face value of ₹10/- each) | 1,352.17 | 1,352.17 | 1,352.17 | 1.352.17 | 1,352.1 |
| XIII | Other equity (Reserves excluding Revaluation Reserve) | ., | ., | ., | | |
| | as shown in the Audited Balance Sheet of the previous year | | - | - | 1,917.62 | 1,879.4 |
| XIV | Earnings per equity share (face value of ₹10/- each) | | | | | |
| | (not annualised) | | | | | |
| | (1) Basic (in ₹) | (0.17) | (1.41) | 0.53 | 0.28 | 9.2 |
| | (2) Diluted (in ₹) | (0.17) | (1.41) | 0.53 | 0.28 | 9.2 |





| | | | (₹ in Lakh |
|-----|---|---|--|
| | 에 약한 방법이 하는 것은 것을 것을 수 있다. 이 것은 것은 것을 가지 않는 | As At | As At |
| | Particulars | 31-03-2024 | 31-03-202 |
| | | (Audited) | (Audited |
| | ASSETS | | |
| (1) | Non-current assets | | |
| | (a) Property, Plant and Equipment | 3,211.25 | 3,173.4 |
| | (b) Capital work-in-progress | 57.38 | 233. |
| | (c) Other Intagible assets | 9.71 | 11. |
| | (d) Financial Assets | | |
| | (i) Investments | 156.47 | 149. |
| | (ii) Trade receivables | | - |
| | (iii) Others financial assets | 282.21 | 281. |
| | (e) Deferred tax assets (net) | 555.29 | 581. |
| | (f) Other non-current assets | 39.41 | 39. |
| | Total non-current assets | 4,311.72 | 4,470. |
| (2) | Current assets | | |
| | (a) Inventories | 2,858.46 | 2,309. |
| | (b) Financial Assets | | |
| | (i) Trade receivables | 687.01 | 788. |
| | (ii) Cash and cash equivalents | 9.18 | 71. |
| | (iii) Bank balances other than (ii) above | 274.10 | 226. |
| | (iv) Others financial assets | 27.78 | 19. |
| | (c) Current Tax Assets (Net) | 31.08 | 20. |
| | (d) Other current assets | 429.79 | 1,374. |
| | Total current assets | 4,317.40 | 4,810. |
| | | | |
| | Total Assets | 8,629.12 | 9,280. |
| | EQUITY AND LIABILITIES | | |
| | | | |
| | Equity | 4 050 47 | 4.050 |
| | (a) Equity Share capital | 1,352.17 | 1,352. |
| | (b) Other Equity | 1,917.62 | 1,879. |
| | Total equity | 3,269.79 | 3,231. |
| | Liabilities | | |
| (1) | Non-current liabilities | | 1000 |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 1,029.24 | 1,193. |
| | (ii) Trade payables | | |
| | (A) total outstanding dues of micro enterprises and small enterprises; | | - |
| | (B) total outstanding dues of creditors other than micro enterprises and small enterprises; | 96.20 | 98. |
| | (iii) Other financial liabilities | 60.67 | 69. |
| | (b) Provisions | 144.35 | 134. |
| | Total non-current liabilities | 1,330.46 | 1,496. |
| (2) | Current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 1,555.69 | 1,668. |
| | (ii) Trade payables | | |
| | (A) total outstanding dues of micro enterprises and small enterprises; | | - |
| | | 1,599.62 | 1,946. |
| | (B) total outstanding dues of creditors other than micro enterprises and small enterprises, | | |
| | (B) total outstanding dues of creditors other than micro enterprises and small enterprises; (iii) Others financial liabilities | 673.64 | 019. |
| | (iii) Others financial liabilities | | |
| | (iii) Others financial liabilities(b) Other current liabilities | 673.64 193.78 | 164. |
| | (iii) Others financial liabilities(b) Other current liabilities(c) Provisions | 673.64 | 164. 5. |
| | (iii) Others financial liabilities(b) Other current liabilities | 673.64 193.78 6.14 | 164. 5. 148. |
| | (iii) Others financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) | 673.64 193.78 | 164. 5. 148. |
| | (iii) Others financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) Total current liabilities | 673.64 193.78 6.14 - 4,028.87 | 164. 5. 148. 4,552 . |
| | (iii) Others financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) Total current liabilities | 673.64 193.78 6.14 - 4,028.87 8,629.12 | 164. 5. 148. 4,552. 9,280. |
| | (iii) Others financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) Total current liabilities Total Equity and Liabilities | 673.64 193.78 6.14 | 619. 164.(5.9 148.(4,552.) 9,280. (9,280.) |
| | (iii) Others financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) Total current liabilities Total Equity and Liabilities | 673.64 193.78 6.14 | 164.0 5.9 148.0 4,552.9 9,280.9 |
| | (iii) Others financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) Total current liabilities Total Equity and Liabilities | 673.64 193.78 6.14 | 164. 5. 148. 4,552. 9,280. |
| | (iii) Others financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) Total current liabilities Total Equity and Liabilities Total Equity and Liabilities | 673.64 193.78 6.14 | 164.0 5.9 148.0 4,552.9 9,280.9 |
| | (iii) Others financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) Total current liabilities Total Equity and Liabilities | 673.64 193.78 6.14 | 164. 5. 148. 4,552. 9,280. |

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Shree Krishna Paper Mills & Industries Limited

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CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

| | | (₹ in Lakhs) |
|--|--|--|
| | Year ended | Year ended |
| | March 31, 2024 | March 31, 2023 |
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit / (Loss) before exceptional items and tax | 65.36 | 325.96 |
| | 412.06 | 427.86 |
| | | 480.26 |
| | | (17.04) |
| | | (10.96) |
| | | 10.08 |
| | | (8.79) |
| | | (0.53) |
| | | 0.24 |
| | | (1.76) |
| | | 2.07 |
| | | 1,207.39 |
| | 714.00 | 1,207.00 |
| | (540.24) | 512.89 |
| | | (1,108.46) |
| | | 339.88 |
| | | 951.70 |
| | | |
| | | (135.35) |
| | 044.74 | 816.35 |
| | (0.00) | (07.00) |
| | | (27.20) |
| | 843.76 | 789.15 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of property, plant and equipment incl. intagible assets | (280.21) | (634.77) |
| Sale proceed of property, plant and equipment | 11.57 | 910.24 |
| Interest received | 20.68 | 17.45 |
| Adjustments for : | | |
| Creditors for capital goods | 11.66 | (11.28) |
| Capital advances | 0.39 | 13,44 |
| Fixed deposits with banks & others | (47.66) | (126.46) |
| Net cash generated/(used in) investing activities | (283.57) | 168.62 |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| Proceeds from long-term borrowings | 112.97 | 75.97 |
| | (195.49) | (80.96) |
| | | (504.68) |
| | | (482.09) |
| | | (991.76) |
| | | (33.99) |
| | | 105.55 |
| Closing balance of cash and cash equivalents | | |
| closing baidine of cash and cash equivalents | 9.18 | 71.56 |
| | Profit / (Loss) before exceptional items and tax Adjustments for : Depreciation and amortization expense Finance costs Interest income Other non-operating income Re-measurement of defined benefit plans Re-measurement of defined benefit plans Re-measurement of dair value of investment unlisted shares Unrealised foreign exchange (gain)/loss (net) Provision of doubtful debts recovered (net) Provision of doubtful debts recovered (net) Provision of ECL (Profit)/Loss on sale of Property, Plant & Equipment (net) Operating profit before working capital changes Adjustments for : Inventories Trade and other receivables Trade and other payables Cash from operating activities Income tax paid (net of refunds) Cash flow before exceptional items Exceptional Items relating to operating activities Net cash generated/(used in) operating activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant and equipment Interest received Adjustments for : Creditors for capital goods Capital advances Fixed deposits with banks & others Net cash generated/(used in) investing activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds of property, plant and equipment Interest received Adjustments for : Creditors for capital goods Capital advances Fixed deposits with banks & others Net cash generated/(used in) investing activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from long-term borrowings Short-term borrowings (net) Interest paid Net cash used in financing activities Net increase/(decrease) in cash and cash equivalents Opening balance of cash and cash equivalents Opening balance of cash and cash equivalents | CASH FLOW FROM OPERATING ACTIVITIES Profit / (Loss) before exceptional items and tax 65.36 Adjustments for : 0 Depreciation and amortization expense 412.06 Finance costs 346.97 Interest income (27.96) Other non-operating income (7.81) Re-measurement of defined benefit plans (7.81) Re-measurement of defined benefit plans (7.81) Re-measurement of defined bes recovered (net) 1.48 Provision of EOL 0.76 (Profit)/Loss on sale of Property, Plant & Equipment (net) (3.26) Operating profit before working capital changes 714.60 Operating profit before working capital changes (197.29) Cash from operating activities (173.39) Cash flow before exceptional items (173.39) Exceptional items 843.76 Exceptional items (28.24) Interest received 20.68 Adjustments for : (173.39) Cash from operating activities (28.21) Exceptional items 843.76 Cash for operating activities (28.21) Sale proceed of property, plant |





Notes: 1

The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 30, 2024.

- 2 These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013.
- 3 The Company operates only in one Business Segment i.e. manufacturing and sale of paper and the activities incidental thereto, hence does not have any reportable segments as per Ind AS 108 "Operating Segments".
- 4 Exceptional items represents:

(₹ in Lakhs)

| | G | Year ended | | | |
|--|------------|------------|------------|------------|------------|
| Particulars | 31.03.2024 | 31.12.2023 | 31.03.2023 | 31.03.2024 | 31.03.2023 |
| | Audited | Unaudited | Audited | Audited | Audited |
| Pending settlement receipt from GAIL (India) Ltd. | - | - | - | - | 104.73 |
| Profit on sale of Land & Building of shut plant at Bahadurgarh | - | - | - | - | 1,187.08 |
| Profit on sale of a part of surplus land of Keshwana Unit | - | - | 172.51 | - | 172.51 |
| Loss by fire | - | - | (131.93) | (0.98) | (131.93) |
| Total | | - | 40.58 | (0.98) | 1,332.39 |

5 Figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures for the year ended and the unaudited year to date published figures upto third quarter ended December 31, 2023 and December 31, 2022 respectively.

6 Previous period's/year's figures have been regrouped/rearranged wherever necessary to make them comparable with those of current period.

For and on behalf of the Board of Directors of Shree Krishna Paper Mills & Industries Limited

Place: New Delhi Date: May 30, 2024



PAPERA NEW DELHI

A Jarenehil Narendra Kumar Pasari

Managing Director DIN - 00101426



SHREE KRISHNA PAPER MILLS & INDUSTRIES LIMITED





SKPM/SEC.DEPT/2024-25 MAY 30, 2024

To. BSE Limited 1st Floor, New Trading Ring, Rotunda Building, P. J. Towers, Dalal Street, Fort, Mumbai-400001

Sub : Declaration to the effect that there is unmodified opinion with respect to the Financial Results of the Company

Dear Sir.

We hereby declare that pursuant to the Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, the Statutory Auditors of our Company M/s Radheshyam Sharma & Co., Chartered Accountants (Firm Registration No. 016172N) have issued audit report with unmodified opinion on the Audited Financial Results for the quarter and year ended March 31, 2024.

Thanking you,

Yours faithfully For Shree Krishna Paper Mills & Industries Ltd.

Jasendy 2

Narendra Kumar Pasari **Managing Director** DIN: 00101426



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