



G.K.P. PRINTING & PACKAGING LTD.

GALA NO 14, AMRUT IND. EST., S. No. 45 DHUMAL NAGAR, WALIV IP-12025, PALGHAR, MAHARASHTRA - 401208, INDIA

CIN : U21012MH2018PLC307426

Email: gkpackaging@yahoo.com. Mob: +91 9920037770 / +91 93221 37770

To,
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Date: 05.12.2019

scrip Code – 542666

Dear Sir,

Sub – Rectified unaudited Financial Results for the half year ended September 30, 2019.

With reference to Your Email Dated 03rd December 2019 regarding discrepancies in Un-audited Half Yearly Result for the period ended 30th September 2019 filed on 14th November 2019 pursuant to regulation 33 of the SEBI (Listing Obligation and disclosure requirements) regulation, 2015, we hereby inform you that Bifurcation of Trade Payable is now rectified in the Attached Document as per Schedule III in statement of Assets and Liabilities.

We request you to take this on record and update accordingly.

Thanking You,

For, G. K. P. PRINTING & PACKAGING LIMITED

K.H. Goradia

Keval Goradia
Managing Director
DIN 07295358





Auditor's Limited Review Report on Financial statements of G.K.P Printing & Packaging Limited, for the Half Year ended on September 30, 2019, pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To
The Board of Directors,
G.K.P. Printing & Packaging Limited
Mumbai

We have reviewed the accompanying statement of unaudited financial results of **G.K.P. Printing & Packaging Limited** for the period half year ended September 30, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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

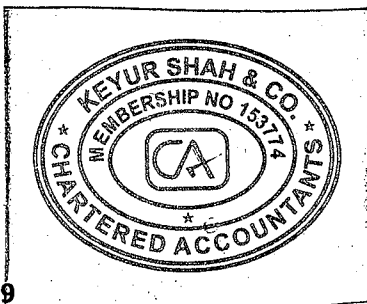
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable standards and other recognized accounting practices and policies has not disclosed the information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

For Keyur Shah & Co.
Chartered Accountants
FRN 141173W

Keyur B. Shah
(Proprietor)
M No. 153774

Date: - 14/11/2019

UDIN:- 19153774AAAAEY6810



G. K. P. Printing & Packaging Limited

Balance Sheet As At 30th September, 2019

(Rs. in Lakhs)

Particulars		As at 30th September, 2019 (Un-Audited)	As at 31st March, 2019 (Audited)
i. EQUITY AND LIABILITIES			
1	Shareholders' Funds		
	(a) Share Capital	733.29	527.69
	(b) Reserves and Surplus	1,412.09	602.99
		2,145.38	1,130.68
2	Share Application Money Pending Allotment		
3	Non-Current Liabilities		
	(a) Long-Term Borrowings	-	0.86
	(b) Deferred tax liabilities (Net)	-	-
		-	0.86
4	Current liabilities		
	(a) Trade payables		
	(i) Total Outstanding dues of micro enterprise and small enterprises	-	54.99
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	485.20	340.69
	(b) Other current liabilities	7.45	18.59
	(c) Short-term provisions	65.25	75.91
		557.90	490.18
	TOTAL	2,703.28	1,621.72
ii. ASSETS			
	Non-Current Assets		
1	(a) Fixed Assets		
	(i) Tangible Assets	98.36	67.38
	(ii) Intangible Assets	-	-
	(b) Deferred Tax Assets (Net)	0.91	1.64
		99.27	69.02
2	Current assets		
	(a) Inventories	198.08	90.71
	(b) Sundry Debtors	1,447.55	737.29
	(c) Cash & Cash Equivalents	102.75	258.73
	(d) Short Term Loans & Advances	855.63	465.97
		2,604.01	1,552.70
	TOTAL	2,703.28	1,621.72

The Accompanying Notes Form Part of Unaudited Financial Results

For, G. K. P. Printing & Packaging Limited

K.H. Goradia

Keval Harshad Goradia
(Director)
(DIN: 07295358)

Payal K. Goradia

Payal Keval Goradia
(Director)
(DIN: 08101269)

Place : Ahmedabad

Date: 14th November, 2019



G. K. P. Printing & Packaging Limited

Profit And Loss Statement For The Period Ended 30th September, 2019

(In. in Lakhs except EPS)

Particulars	For the Period ending on September 30, 2019 (Un-Audited)	For the year ending on March 31, 2019 (Audited)
I. Revenue From Operations		
Sales (Net of Return)	1,227.63	2,458.55
II. Other incomes	3.39	33.74
III. Total Revenue (I + II)	1,231.02	2,492.29
IV. Expenses:		
Purchase	930.21	1,910.27
Employee Emoluments	54.44	71.89
Finance Costs	2.09	0.48
Depreciation and Amortization Expense	8.24	9.43
Other Expenses	90.53	143.21
Total Expenses	1,085.51	2,135.28
Profit Before Exceptional And Extraordinary Items		
V. And Tax (III-IV)	145.51	357.01
VI. Exceptional items		
VII. Profit Before Extraordinary Items And Tax (V - VI)	145.51	357.01
VIII. A. Extraordinary Items	-	-
B. Prior period Items	-	-
IX. Profit Before Tax (VII - VIII)	145.51	357.01
X Tax Expense:		
(1) Current Tax	36.50	100.96
(2) Deferred Tax	0.73	(1.64)
XI Profit (Loss) For The Period (IX - X)	108.28	257.69
XII Earnings Per Equity Share*		
(1) Basic	1.56	6.91
(2) Diluted	1.56	6.91

* The earning per Share for the half year ended 30.09.2019 has not been annualised.

The Accompanying Notes Form Part of Unaudited Financial Results

For, G. K. P. Printing & Packaging Limited

K.H. Goradia

Keval Harshad Goradia
(Director)
(DIN: 07295358)

Payal K. Goradia

Payal Keval Goradia
(Director)
(DIN: 08101269)



Place : Mumbai

Date: 14th November, 2019



G. K. P. Printing & Packaging Limited

Cashflow Statement for the year ending on 30th September, 2019

Particulars	As at 30-09-2019 (Un-Audited)	As at 31-03-2019 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit Before Tax and Extraordinary Items	145.52	357.00
Adjustments For:		
Depreciation	8.24	9.43
Interest and Finance Charges	2.09	0.48
Operating Profit before working capital changes	155.85	366.91
Adjustment For:		
Decrease/(increase) in Inventories	(107.37)	(90.71)
Decrease/(increase) in Trade receivables	(710.25)	(737.30)
Decrease/(increase) in Short-term loans and advances	(389.66)	(465.97)
(Decrease)/increase in Trade Payables	89.53	395.68
(Decrease)/increase in Other Current Liabilities	(11.14)	18.59
(Decrease)/increase in Short Term Provisions	(10.67)	75.91
Cash Generated from Operations	(983.71)	(436.89)
Taxes Paid	(36.50)	(100.96)
Net Cash From / (Used In) Operating Activities (A)	(1,020.21)	(537.85)
Cash Flow From Investing Activities		
(Purchase) / Sale of Fixed Assets/ Capital Work in Progress	(39.22)	(76.81)
Net Cash From / (Used In) Investing Activities (B)	(39.22)	(76.81)
Cash Flow From Financing Activities		
Proceeds from Issue of Shares	205.60	527.69
Security Premium	738.32	343.64
Other Adjustments	(37.51)	1.67
Interest and Finance Charges	(2.09)	(0.48)
(Decrease)/Increase in Short Term Borrowing	-	-
(Decrease)/Increase in Long Term Borrowing	(0.86)	0.86
Net Cash From Financing Activities (c)	903.47	873.38
Net Increase / (Decrease) in Cash (A)+(B)+(C)	(155.98)	258.73
Cash and Cash equivalents at the beginning of the year	258.73	-
Cash and Cash equivalents at the end of the year	102.75	258.73

For, G. K. P. Printing & Packaging Limited

Keval Harshad Goradia

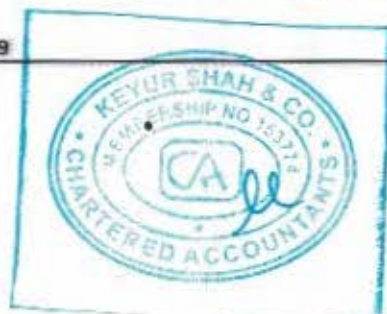
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Place : Mumbai
Date: 14th November, 2019



G. K. P. Printing & Packaging Limited

Notes :-

1. The financial Results are prepared in accordance with the Accounting Standard Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.
2. The above results for the half year ended 30.09.2019 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 14th September, 2019.
3. As Equity share of the company got listed on BSE on 08th May, 2019, result of the comparative figure for the half year ended on 30th September, 2018 was not declared and figure for the same is not given in this result.
4. In accordance with Regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.
5. The management is in process of identifying parties which are covered under MSME, The amount relating to MSME are disclosed to the extent identified.
6. The company had made an initial public offering (IPO) of 20,56,000 equity shares of face value of Rs. 10 each fully paid up for cash at a price of Rs. 32 Per equity share (including share premium of Rs. 22 per equity share) aggregating to Rs. 65,792,000 /- the aforementioned equity shares were allotted on 06th May, 2019. The equity shares of the company got listed on BSE on 08th May 2019.
The Proceeds from the IPO Net off Issue related Expenses is Rs.587.92 Lakhs and the utilisation of the same is as follows:

Sr.no	Particulars	Planned as per Prospectus	Utilisation Upto 30th September, 2019
a	Working Capital Requirement	441.00	441.00
b	General Corporate Purpose(excluding issue expenses of IPO)	146.92	146.92
	Total	587.92	587.92

7. The figures of the previous period have been regrouped / rearranged wherever found necessary, to make them comparable with the figures of the current period.

8. The status of investor's complaints during the half year ended on 30th september,2019 are as under:

Complaint Pending at the beginning of the period ended	Nil
Complaint received during the period ended	Nil
Complaint Disposed off and resolved at the end of the period	Nil
Closing Balance	Nil

For, G. K. P. Printing & Packaging Limited

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