



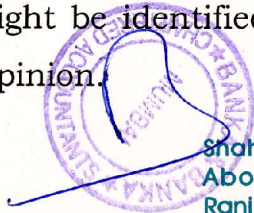
**Independent Auditors' Review Report on the Standalone half yearly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF ANUROOP PACKAGING LIMITED**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Anuroop Packaging Limited ("the company") for the half year ended September 30, 2022 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement 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 Auditors of the Entity", issued by the Institute of Chartered Accountant of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For BANKA & BANKA**

CHARTERED ACCOUNTANTS  
ICAI FIRM REG. NO. : 100979W



*Pradeep P. Banka*

**(Pradeep P. Banka)**

PARTNER

Membership No.038800

UDIN: 22038800BDBLXI9862

Mumbai:- 14.11.2022

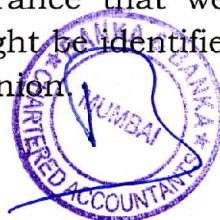




**Independent Auditors' Review Report on the Consolidated half yearly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF ANUROOP PACKAGING LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Anuroop Packaging Limited** ('the company') and its subsidiary (the Company and its subsidiary together referred to as 'the Group'), for the half year ended September 30, 2022 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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.

4. The Statement includes the results of the Subsidiary, 'M/s. Sara Solutions Ltd.'
5. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information of Subsidiary included in the unaudited consolidated financial results, whose interim financial statement/ financial information/ financial results reflect total assets of Rs. **2801.91** Lakhs as at September 30, 2022, total revenues of Rs. **803.02** Lakhs, total net profit after tax of Rs. **142.85** Lakhs for the period from 01/04/2022 to 30 September 2022 respectively, as considered in the Statement. According to the information and explanations given to us by the management, this interim financial result is not material to the Group. Our opinion on the Statement is not modified in respect of this matter.

**For BANKA & BANKA**

CHARTERED ACCOUNTANTS  
ICAI FIRM REG. NO. : 100979W



*Pradeep P. Banka*

**(Pradeep P. Banka)**

PARTNER

Membership No.038800

UDIN: 22038800BDBQLV1424

Mumbai:- 14.11.2022



## ANUROOP PACKAGING LIMITED

CIN: L25202MH1995PLC093625

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 Unaudited Standalone Financial Results for the Half Year ended September 30, 2022

Rupees in Lakhs

Sr. No	Particulars	Figures for the half year ended on			Financial year ended on	Financial year ended on
		30-09-2022	31-03-2022	30-09-2021	31-03-2022	31-03-2021
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)	(Audited)
1	<b>INCOME FROM OPERATIONS</b>					
	(a) Revenue from operations	305.35	404.23	221.15	625.38	459.03
	(b) Other Income	19.10	8.60	16.77	25.37	26.73
	<b>Total Income</b>	<b>324.45</b>	<b>412.83</b>	<b>237.92</b>	<b>650.75</b>	<b>485.76</b>
2	<b>Expenses:</b>					
	(a) Cost of Materials consumed	212.28	278.59	157.30	435.89	310.50
	(b) Change in inventories of stock in trade	(2.52)	(6.18)	8.17	1.99	0.90
	(c) Employee Benefit Expenses	15.09	18.87	12.10	30.97	34.33
	(d) Finance Cost	16.04	15.54	20.83	36.37	35.12
	(e) Depreciation and Amortization Expense	8.14	8.22	8.09	16.31	15.43
	(f) Other Administrative Expenses	38.53	29.63	11.28	40.91	32.82
	<b>Total Expenses</b>	<b>287.55</b>	<b>344.66</b>	<b>217.78</b>	<b>562.43</b>	<b>429.10</b>
3	<b>Profit /(Loss) before Tax (1-2)</b>	36.90	68.17	20.14	88.32	56.66
4	<b>Tax Expenses</b>					
	(a) Current Tax	8.92	8.92	0.00	17.34	13.18
	(b) Deferred Tax	3.78	(12.83)	1.07	(12.07)	2.17
5	<b>Net Profit / (Loss) for the period (3-4)</b>	<b>24.20</b>	<b>72.08</b>	<b>19.07</b>	<b>83.05</b>	<b>41.31</b>
6	<b>Other Comprehensive Income</b>				-	-
7	<b>Paid - Up equity share capital ( Equity Share of Rs. 10/- each)</b>	106.63	90.18	76.61	90.18	76.61
8	<b>Earning per equity share (Rs.)</b>					
	(1) Basic	0.23	0.80	0.25	0.92	0.54
	(2) Diluted	0.23	0.80	0.25	0.92	0.54

## Note

- The above results for the half year ended 30-09-2021 have been reviewed by the Audit Committee in their meeting held on 14th November 2022 and approved by the Board of Directors in their meeting held on 14th November 2022.
- The Financial Results of the Company have been prepared in accordance with Accounting Standard (AS) as prescribed under section 133 of The Companies Act 2013 read with rule 7 of The Companies (Accounts) Rules, 2014
- 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 : 14th November 2022

**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 Unaudited Standalone Assests and Liabilities as at 30th September 2022**

Rupees in Lakhs

	Statement of Assets and Liabilities Particulars	As at (30-09-2022)	As at (31-03-2022)
<b>A</b>	<b><u>EQUITY AND LIABILITIES</u></b>		
	<b>(1) Shareholders Funds:</b>		
	(a) Share Capital	1,066.30	1,066.30
	(b) Reserve & Surplus	428.20	404.00
		-	-
	<b>(2) Non-Current Liabilities</b>		
	(a) Long-Term Borrowings	60.47	69.90
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Long Term Liabilities	-	-
	(d) Long Term Provisions	2.35	2.35
		-	-
	<b>(3) Current Liabilities</b>		
	(a) Short-term borrowings	669.84	212.52
	(b) Trade payables	-	-
	i) Total outsatndng dues of MSME	-	-
	ii) Total outsatndng dues other then MSME	109.89	109.53
	(c) Other current liabilities	45.07	40.18
	(d) Short-term provisions	46.19	40.07
	<b>Total</b>	<b>2,428.32</b>	<b>1,944.85</b>
<b>B</b>	<b><u>ASSETS</u></b>		
	<b>(1) Non - Current assets</b>		
	(a) Fixed Assets	212.08	220.22
	(b) Non-current investments	1,165.21	432.10
	(c) Deferred tax assets (net)	2.21	5.99
	(d) Long term loans and advances	89.44	92.08
		-	-
	<b>(2) Current assets</b>		
	(a) Inventories	221.08	242.54
	(b) Trade receivables	282.08	279.48
	(c) Cash and cash equivalents	15.64	75.66
	(d) Short-term loans and advances	440.58	596.79
	<b>Total</b>	<b>2,428.32</b>	<b>1,944.85</b>

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




Akash Sharma  
Managing Director  
DIN : 06389102

Place: Mumbai

Date : 14th November 2022



**Anuroop Packaging Limited**  
**Cash Flow Statement for the period ended 30th September, 2022**

Particulars	As at 30th September 2022 Rs.	As at 31st March 2022 Rs.
<b>Cash flow from operating activities:</b>		
Net Profit before tax as per the statement of profit and loss	36.90	88.32
Adjusted for:	-	-
Depreciation and amortization expense	8.14	16.31
Interest received	(19.10)	(25.37)
Interest Paid	16.04	36.37
<b>Cash generated from operations before working capital changes</b>	<b>41.99</b>	<b>115.62</b>
<b>Movements in working capital:</b>	-	-
(Increase) / Decrease in trade receivables	(2.60)	64.09
(Increase) / Decrease in Loans and Advances	156.21	(316.53)
(Increase) / Decrease in Inventories	21.46	(69.84)
(Decrease) / Increase in Short Term Borrowing	457.32	(64.13)
(Decrease) / Increase in Trade Payables	0.37	52.48
(Decrease) / Increase in Short Term Provision	6.12	0.97
(Decrease) / Increase in Other Current Liabilities	4.89	7.21
<b>Cash Generated from / (Used In) Operations</b>	<b>685.75</b>	<b>(210.13)</b>
Taxes paid (Net of refund)	(8.92)	(17.34)
<b>Net cash generated from/ (Used In) operating activities</b>	<b>676.83</b>	<b>(227.47)</b>
<b>Cash flow from investing activities:</b>	-	-
Purchase of Investment	(733.11)	-
Interest income	19.10	25.37
<b>Net cash used in investing activities</b>	<b>(714.01)</b>	<b>25.37</b>
<b>Cash flow from financing activities:</b>	-	-
Proceeds from Share Issue	-	390.26
IPO Expenses	-	(67.57)
Borrowing from Bank / Related party	(9.43)	(28.04)
Deposit given for Lease	2.64	(3.98)
Finance cost	(16.04)	(36.37)
<b>Net cash used in financing activities</b>	<b>(22.83)</b>	<b>254.30</b>
Net increase / (decrease) in cash and cash equivalents	(60.02)	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	<b>15.64</b>	<b>75.66</b>
<b>Cash and cash equivalent comprises of :</b>	-	-
Cash in hand	1.82	0.34
RD With Janseva Bank	6.25	4.50
Balance with banks	7.57	70.82
<b>Total</b>	<b>15.64</b>	<b>75.66</b>

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



*Akash Sharma*

**Akash Sharma**  
**Managing Director**  
**DIN : 06389102**

**Place: Mumbai**  
**Date : 14th November 2022**

## ANUROOP PACKAGING LIMITED

CIN: L25202MH1995PLC093625

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 Unaudited Consolidated Financial Results for the Half and Year ended September 30, 2022

Rs. in Lacs

Sr. No	Particulars	Figures for the half year ended on			Financial year ended on	
		30-09-2022	31-03-2022	30-09-2021	31-03-2022	31-03-2021
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)	(Audited)
1	<b>INCOME FROM OPERATIONS</b>					
	(a) Revenue from operations	1,108.38	1,221.21	295.36	1,516.57	1,406.08
	(b) Other Income	56.03	59.98	68.97	128.95	95.61
	<b>Total Income</b>	<b>1,164.41</b>	<b>1,281.20</b>	<b>364.33</b>	<b>1,645.52</b>	<b>1,501.69</b>
2	<b>Expenses:</b>					
	(a) Cost of Materials consumed	212.28	278.59	157.30	435.89	310.50
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Change in inventories of stock in trade	(2.52)	(6.18)	8.17	1.99	0.90
	(d) Employee Benefit Expenses	321.60	273.96	31.64	305.60	328.09
	(e) Finance Cost	42.59	27.73	33.18	60.91	43.72
	(f) Depreciation and Amortization Expense	17.34	13.80	13.67	27.47	26.56
	(g) Other Administrative Expenses	347.97	470.76	48.31	519.07	592.57
	<b>Total Expenses</b>	<b>939.25</b>	<b>1,058.67</b>	<b>292.27</b>	<b>1,350.94</b>	<b>1,302.35</b>
3	<b>Profit /(Loss) before Tax (1-2)</b>	<b>225.16</b>	<b>222.53</b>	<b>72.07</b>	<b>294.59</b>	<b>199.34</b>
4	<b>Tax Expenses</b>					
	(a) Current Tax	52.53	48.43	21.98	70.41	49.54
	(b) Deferred Tax	8.08	(10.43)	0.81	-9.62	1.19
5	<b>Net Profit / (Loss) for the period (3-4)</b>	<b>164.55</b>	<b>184.53</b>	<b>49.28</b>	<b>233.80</b>	<b>148.62</b>
6	<b>Other Comprehensive Income</b>	-	-	-	-	-
7	<b>Paid - Up equity share capital ( Equity Share of Rs. 10/- each)</b>	<b>106.63</b>	<b>90.18</b>	<b>76.61</b>	<b>90.18</b>	<b>76.61</b>
8	<b>Earning per equity share (Rs.)</b>					
	(1) Basic	1.54	2.05	0.64	2.59	1.94
	(2) Diluted	1.54	2.05	0.64	2.59	1.94

## Note

- The above results for the half year ended 30-09-2022 have been reviewed by the Audit Committee in their meeting held on 14th November 2022 and approved by the Board of Directors in their meeting held on 14th November 2022.
- 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 : 14th November 2022



**ANUROOP PACKAGING LIMITED**

**CIN: L25202MH1995PLC093625**

REGISTERED OFFICE ADDRESS : 105, Ambiste (Budruk), Gaurapur Road, At Post Khanivali, Taluka - Wada, District - Palghar, 421 303

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**Statement of Unaudited Consolidated Assests and Liabilities as at 30th September 2022**

	Particualrs	As at (30-09-2022)	As at (31-03-2022)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>(1) Shareholders Funds:</b>		
	(a) Share Capital	1,066.30	1,066.30
	(b) Reserve & Surplus	1,019.09	854.54
	<b>(2) Non-Current Liabilities</b>		
	(a) Long-Term Borrowings	490.42	133.15
	(b) Long Term Provisions	9.26	9.26
	(c) Deferred Tax Liabilities (Net)		
	<b>(3) Current Liabilities</b>		
	(a) Short-term borrowings	779.97	794.20
	(b) Trade payables		
	i) Total outsatndng dues of MSMEs		
	ii) Total outsatndng dues other than MSMEs	109.89	109.53
	(c) Other current liabilities	1,093.98	510.00
	(d) Short-term provisions	98.72	93.14
	<b>Total</b>	<b>4,667.63</b>	<b>3,570.13</b>
<b>B</b>	<b>ASSETS</b>		
	<b>(1) Non - Current assets</b>		
	(a) Fixed Assets		
	Tangible assets	662.21	656.18
	Intangible assets	5.01	7.51
	(b) Non-current investments	1,239.45	6.34
	(c) Deferred tax assets (net)	2.18	1.48
	(d) Long term loans and advances	165.91	167.55
		-	-
		-	-
	<b>(2) Current assets</b>		
	(a) Inventories	221.08	242.54
	(b) Trade receivables	900.90	558.71
	(c) Cash and cash equivalents	16.25	76.69
	(d) Short-term loans and advances	1,454.64	1,853.14
	<b>Total</b>	<b>4,667.63</b>	<b>3,570.13</b>

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





**Akash Sharma**  
**Managing Director**  
**DIN : 06389102**

Place: Mumbai

Date : 14th November 2022

**Anuroop Packaging Limited**  
**Consolidated Cash Flow Statement for the year ended 30th September, 2022**

Particulars	As at 30th September 2022 Rs.	As at 31st March 2022 Rs.
<b>Cash flow from operating activities:</b>		
Net Profit before tax as per the statement of profit and loss	227.66	299.60
Adjusted for:	-	-
Depreciation and amortization expense	14.84	22.46
Interest received	(56.03)	(128.95)
Interest Paid	42.59	60.91
<b>Cash generated from operations before working capital changes</b>	<b>229.06</b>	<b>254.02</b>
<b>Movements in working capital:</b>	-	-
(Increase) / Decrease in trade receivables	(342.19)	(80.44)
(Increase) / Decrease in Loans and Advances	497.34	(834.24)
(Increase) / Decrease in Other Current Assets	-	-
(Increase) / Decrease in Inventories	21.46	(69.84)
(Decrease) / Increase in Short Term Borrowing	(113.07)	701.66
(Decrease) / Increase in Trade Payables	0.37	52.48
(Decrease) / Increase in Short Term Provision	(3.35)	17.69
(Decrease) / Increase in Other Current Liabilities	584.11	(120.76)
<b>Cash Generated from / (Used In) Operations</b>	<b>873.73</b>	<b>(79.44)</b>
Taxes paid (Net of refund)	(52.53)	70.41
<b>Net cash generated from/ (Used In) operating activities</b>	<b>821.20</b>	<b>(149.85)</b>
<b>Cash flow from investing activities:</b>	-	-
Purchase of Fixed Assets	(20.87)	(412.00)
Investment made	(1,233.11)	-
RD Investment Made	(1.75)	-
Interest income	56.03	128.95
<b>Net cash used in investing activities</b>	<b>(1,199.70)</b>	<b>(283.04)</b>
<b>Cash flow from financing activities:</b>	-	-
Proceed From Share Issue	-	390.26
IPO Expenses	-	(67.57)
Proceeds / (Repayment) of Borrowings	357.26	(28.04)
Deposit given	1.64	(3.98)
Finance cost	(42.59)	(60.91)
<b>Net cash used in financing activities</b>	<b>316.31</b>	<b>229.75</b>
Net increase / (decrease) in cash and cash equivalents	(62.19)	(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	<b>10.00</b>	<b>72.19</b>
<b>Cash and cash equivalent comprises of :</b>	-	-
Cash in hand	2.31	0.79
Balance with banks	7.69	71.39
<b>Total</b>	<b>10.00</b>	<b>72.19</b>

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



*Akash Sharma*

**Akash Sharma**  
**Managing Director**  
**DIN : 06389102**

Place: Mumbai

Date : 14th November, 2022