



**Independent Auditors' Review Report on the quarterly  
Unaudited Standalone Financial Results of Anuroop Packaging  
Limited ("the Company") pursuant to the Regulations 33 and 52  
of the SEBI (Listing Obligation and Disclosure Requirements)  
Regulation 2015, as amended.**

**TO,**

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

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ANUROOP PACKAGING LIMITED** (the "Company"), for the quarter ended December 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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.

4. Based on our review conducted as stated in paragraph 3 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 Indian 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.

Yours faithfully,

**For BANKA & BANKA**  
CHARTERED ACCOUNTANTS  
ICAI FIRM REG. NO : 100979W



*Pradeep Banka*

**(Pradeep P. Banka)**

PARTNER

Membership No. 038800

UDIN : 25038800BMHCKH8890

Mumbai :- 07/02/2025

# ANUROOP PACKAGING LIMITED

CIN: L25202MH1995PLC093625

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

CORPORATE OFFICE – 607, 6<sup>TH</sup> FLOOR, UMIMA COMPLEX, OFF. LINK ROAD, MALAD (WEST), MUMBAI – 400064.

Contact No.: 022-35435303 Email ID: info@anurooppackaging.com Website: https://anurooppackaging.com/

## Annexure - A

Extract of Un-Audited Standalone Financial Results for the quarter ended and nine months December 31, 2024

Rs. in Lakhs (except earnings per share)

Sr No	Particulars	Quarter ended			Nine months ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
1	<b>INCOME</b>						
a	Revenue from operation	106.48	74.39	379.79	277.14	608.19	1,361.58
b	Other Income	15.03	25.16	1.51	48.50	7.65	20.37
	<b>Total Income</b>	<b>121.50</b>	<b>99.55</b>	<b>381.30</b>	<b>325.63</b>	<b>615.84</b>	<b>1,381.95</b>
2	<b>Expenses</b>						
a	Cost Of materials Consumed	45.41	47.65	273.37	149.30	400.46	1,000.67
b	Changes in Inventory of Stock in trade	(1.32)	(4.33)	(41.70)	(7.97)	(71.24)	(20.80)
c	Employee Benefits Expenses	9.09	6.35	7.05	21.20	19.49	31.71
d	Finance Cost	12.35	8.18	9.33	29.98	25.79	38.31
e	Depreciation and Amortisation Expenses	5.32	5.32	5.42	15.96	16.27	21.55
f	Other Expenses	19.98	16.80	72.86	55.39	134.28	147.79
	<b>Total Expenses</b>	<b>90.82</b>	<b>79.96</b>	<b>326.33</b>	<b>263.85</b>	<b>525.05</b>	<b>1,219.24</b>
3	<b>Profit/Loss Before Exceptional Items and tax(1-2)</b>	<b>30.69</b>	<b>19.59</b>	<b>54.97</b>	<b>61.79</b>	<b>90.80</b>	<b>162.71</b>
	Exceptional Items	-	-	-	-	-	-
4	<b>Profit/(Loss)before tax</b>	<b>30.69</b>	<b>19.59</b>	<b>54.97</b>	<b>61.79</b>	<b>90.80</b>	<b>162.71</b>
	<b>Tax Expense</b>						
	Current Tax	9.61	7.91	16.06	22.07	27.08	40.89
	Deferred Tax	3.90	(0.15)	-	4.46	0.75	1.19
5	<b>Total Tax Expenses</b>	<b>13.51</b>	<b>7.76</b>	<b>16.06</b>	<b>26.53</b>	<b>27.83</b>	<b>42.07</b>
6	<b>Net Profit/(Loss) after tax(4-5)</b>	<b>17.17</b>	<b>11.83</b>	<b>38.91</b>	<b>35.25</b>	<b>62.97</b>	<b>120.64</b>
7	<b>Other Comprehensive Income</b>						
	<b>Items that will not be reclassified into Profit or Loss</b>						1.30
8	<b>Total Comprehensive Income for the year (after tax) (5+6)</b>	<b>17.17</b>	<b>11.83</b>	<b>38.91</b>	<b>35.25</b>	<b>62.97</b>	<b>119.34</b>
9	<b>Paid-up Equity Share Capital (Face Value of Re. 10 /- each)</b>	1,228.80	1,066.30	1,066.30	1,228.80	1,066.30	1,066.30
10	<b>Other Equity</b>	632.92	1,568.68	541.29	632.92	558.96	597.67
11	<b>Earnings per Equity Share (of Rs. 10/- each)</b>						
	Basic	0.14	0.11	0.36	0.29	0.59	1.12
	Diluted	0.14	0.11	0.36	0.29	0.59	1.12

### Ratio

Debt-Equity Ratio	0.19	0.20	0.26	0.19	0.26	0.25
Debt Service Coverage Ratio	2.08	3.30	1.64	2.64	2.26	5.90
Interest Service Coverage Ratio	3.92	3.37	7.47	3.59	5.15	5.81

### Notes:

- These standalone financial results have been prepared in accordance with the recognition and measurement principles under Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The above standalone financial results were reviewed by the Audit Committee and then approved by the Board of Directors of the Company at their meeting held on February 7, 2025. These unaudited standalone financial results have been subjected to limited review by the statutory auditors of the Company. The statutory auditors have expressed an unmodified review conclusion.
- There is single operating segment as per the Indian Accounting Standard on 'Operating Segments' (Ind AS 108).
- Previous period figures have been re-grouped / re-classified wherever necessary.

For Anuroop Packaging Limited

Akash Sharma  
Managing Director  
DIN : 06389102

Date: 07-02-2025  
Place: Mumbai





**Independent Auditors' Review Report on the quarterly  
Unaudited Consolidated Financial Results of Anuroop  
Packaging Limited pursuant to the Regulations 33 and 52 of  
the SEBI (Listing Obligation and Disclosure Requirements)  
Regulation 2015, as amended.**

**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 quarter ended December 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended, to the extent applicable.

4. The statement includes the financial results of the subsidiary, '**M/s Sara Solutions Limited**'.
5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement including that of the subsidiary, which we have reviewed, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian 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.
6. We have review the interim financial information of subsidiary included in the unaudited consolidated financial results, whose interim financial statement/ financials information/ financial result reflect total revenue of ₹ 349.91 Lakhs and ₹ 1,002.34 Lakhs for the quarter ended 31<sup>st</sup> December 2024 and for the Period from April 01, 2024 to December 31, 2024, total net profit after tax ₹ 33.68 Lakhs and ₹ 153.87 Lakhs and for the quarter ended 31<sup>st</sup> December 2024 and for the Period from April 01, 2024 to December 31, 2024, total comprehensive income of ₹33.68 Lakhs and ₹153.60 Lakhs and for the quarter ended 31<sup>st</sup> December 2024 and for the Period from April 01, 2024 to December 31, 2024, as consider in the statement.

Our conclusion on the statement is not modified in respect of our reliance on the interim financial information certified by the management.

Yours faithfully,

**For BANKA & BANKA**

CHARTERED ACCOUNTANTS  
ICAI FIRM REG. NO : 100979W



*Pradeep P. Banka*

**(Pradeep P. Banka)**

PARTNER

Membership No.038800

UDIN : 25038800BMHCKG5428

**Mumbai :- 07/02/2025**

# ANUROOP PACKAGING LIMITED

CIN: L25202MH1995PLC093625

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

CORPORATE OFFICE – 607, 6<sup>TH</sup> FLOOR, UMIMA COMPLEX, OFF. LINK ROAD, MALAD (WEST), MUMBAI – 400064.

Contact No.: 022-35435303 Email ID: info@anurooppackaging.com Website: https://anurooppackaging.com/

Extract of Un-Audited Consolidated Financial Results for the quarter ended and nine months December 31, 2024

Sr No	Particulars	Rs. in Lakhs (except earnings per share)					
		Quarter ended			Nine months ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)	
1	<b>INCOME</b>						
a.	Revenue from operation	349.91	332.97	752.87	1,002.34	1,521.02	2,784.86
b.	Other Income	35.45	49.97	7.32	118.49	28.26	84.47
	<b>Total Income</b>	<b>385.36</b>	<b>382.94</b>	<b>760.20</b>	<b>1,120.83</b>	<b>1,549.28</b>	<b>2,869.33</b>
2	<b>Expenses</b>						
a.	Cost Of materials Consumed	45.41	47.65	273.37	149.30	400.46	1,000.67
b.	Changes in Inventory of Stock in trade	(1.32)	(4.33)	(41.70)	(7.97)	(71.24)	(20.80)
c.	Employee Benefits Expenses	59.85	42.79	34.07	161.33	116.09	184.01
d.	Finance Cost	41.57	38.10	33.51	118.85	90.07	130.26
e.	Depreciation and Amortisation Expenses	26.18	26.17	19.27	80.99	50.65	81.75
f.	Other Expenses	137.64	118.00	268.17	385.12	598.02	984.77
	<b>Total Expenses</b>	<b>309.33</b>	<b>268.38</b>	<b>586.70</b>	<b>887.62</b>	<b>1,184.05</b>	<b>2,360.66</b>
3	<b>Profit/Loss Before Exceptional Items and tax(1-2)</b>	<b>76.03</b>	<b>114.56</b>	<b>173.50</b>	<b>233.21</b>	<b>365.23</b>	<b>508.67</b>
	Exceptional Items	-	-	-	-	-	-
4	<b>Profit/(Loss)before tax</b>	<b>76.03</b>	<b>114.56</b>	<b>173.50</b>	<b>233.21</b>	<b>365.23</b>	<b>508.67</b>
	<b>Tax Expense</b>						
	Current Tax	27.00	27.56	39.45	61.85	86.15	104.43
	Deferred Tax	15.35	(0.14)	2.93	17.49	7.79	(3.63)
5	<b>Total Tax Expenses</b>	<b>42.35</b>	<b>27.41</b>	<b>42.39</b>	<b>79.34</b>	<b>93.94</b>	<b>100.80</b>
6	<b>Net Profit/(Loss) after tax(4-5)</b>	<b>33.68</b>	<b>87.14</b>	<b>131.11</b>	<b>153.87</b>	<b>271.28</b>	<b>407.87</b>
7	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified into Profit or Loss	-	-	-	-	-	(1.74)
8	<b>Total Comprehensive Income</b>						(1.74)
9	<b>Less; Share of Non controlling Interest</b>	0.27			0.27		
10	<b>Total Comprehensive Income for the year (after tax)</b>	<b>33.41</b>	<b>87.14</b>	<b>131.11</b>	<b>153.60</b>	<b>271.28</b>	<b>406.13</b>
10	<b>Paid-up Equity Share Capital (Face Value of Re. 10 /- each)</b>	1,228.80	1,066.30	1,066.30	1,228.80	1,066.30	1,066.30
11	<b>Other Equity</b>	1,659.42	2,692.31	2,433.79	1,659.42	2,433.79	1,505.82
12	<b>Earnings per Equity Share (of Rs. 10/- each)</b>						
	Basic	0.27	0.82	1.23	1.25	0.59	3.81
	Diluted	0.27	0.82	1.23	1.25	0.59	3.81

**Ratio**

Debt Equity Ratio	0.51	0.58	0.40	0.51	0.40	0.56
Debt Service Coverage Ratio	1.37	3.86	1.79	2.37	2.77	2.41
Interest Service Coverage Ratio	3.46	4.69	6.75	3.64	5.62	5.53

**Notes:**

- 1 The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 07th February 2025
- 2 The Statutory auditors have conducted the audit of the financial statements and have expressed an un qualified audit opinion.
- 3 The company has divested s share of 0.23% in its subsidiary M/s. Sara Solutions Limited
- 4 Previous period figures have been re-grouped / re-classified wherever necessary.

**For Anuroop Packaging Limited**

**Akash Sharma**  
Managing Director  
DIN : 06389102

Date: 07-02-2025  
Place: Mumbai

