

ANUROOP PACKAGING LIMITED

CIN: L25202MH1995PLC093625

REGISTERED. OFFICE – 105, AMBISTE BUDRUK, POST KHANIVALI, TAULKA – WADA, PALGHAR - 421303.
CORPORATE OFFICE – 607, 6TH FLOOR, UJIMIMA COMPLEX, OFF. LINK ROAD, MALAD (WEST), MUMBAI – 400064.
Contact No.: 022-49240182/83 Email ID: info@anurooppackaging.com Website: <https://anurooppackaging.com/>

May 30, 2025

To,
The Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street, Fort,
Mumbai – 400001.

(ANUROOP | 542865 | INE490Z01012)

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held today being, May 30, 2025.

We wish to inform you that the Board of Directors of the Company at its meeting held today being Friday, May 30, 2025 has inter-alia considered and approved the following: -

1. Financial Results

The Audited Standalone and Consolidated Financial Results for the fourth quarter and Financial Year ended March 31, 2025, thus in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

In the above context, we are enclosing; Copy of the “Audit Report”, as received from our Statutory Auditors, Banka & Banka on the Standalone and Consolidated Financial Results **AND** Copy of the financial results as recommended and reviewed by the Audit Committee and approved by the Board of Directors, **as Annexure – A**

In compliance with the provisions of Regulation 33(3)(d) of the Listing Regulations, please note that M/S Banka & Banka; Chartered Accountants, Statutory Auditors of the Company, have issued their Audit Reports with unmodified opinion on the Audited Standalone and Consolidated Financial Results for the Financial year ended March 31, 2025. A declaration duly signed by the Chief Financial Officer of the Company stating that the said Audit Reports are with unmodified opinion, is enclosed as **Annexure – B**.

2. Appointment of Internal Auditor

On the recommendation of the Audit committee; M/s. Bhatia Bhandari & Associates, Chartered Accountants (FRN.: 146499W) is appointed as an Internal Auditor of the Company to carry out the Internal Audit of the Company for the Financial Year 2025-26. Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular(s); is enclosed as **Annexure – C**.



3. **Appointment of Secretarial Auditor**

M/s. Alpi Nehra & Associates (ACS: 38011, COP - 14202), Company Secretary in Practice is appointed as the Secretarial Auditors of the Company to carry out the Secretarial Audit of the Company for the first term of five (5) consecutive years i.e. from the F.Y 2025-26 to F.Y 2029-2030, subject to the approval of the shareholders in the ensuing AGM. Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular(s); is enclosed as **Annexure-D**.

4. **Other matters**

i. **Statement of deviation & variation**

We hereby confirm that the proceeds raised from the preferential allotment made in October 2024 have been fully utilized by December 2024, in accordance with the objects stated in the offer document. Accordingly, there has been no deviation or variation in the use of proceeds. Therefore, no further statement of deviation or variation is required from the quarter ended March 31, 2025, in terms of Regulation 32 of SEBI (LODR) Regulations, 2015.

ii. **Quarterly/Annual Compliances**

Took note of the various compliances complied, during the quarter and financial year ended on March 31, 2025.

Also please note that the trading window for dealing in the Company's securities shall remain closed until 48 hours from this announcement. The same is being communicated to all designated persons.

The above is being made available on the website of the Company i.e., <https://anurooppackaging.com/>

The above meeting of the Board of Directors commenced at 4:30 P.M and concluded at 5:45 P.M.

Request you to kindly take note of the above.

Thanking you,
Yours faithfully,

For and on behalf of
Anuroop Packaging Limited



Akash Anandnath Sharma
Managing Director
DIN: 06389102





**Independent Auditor's review report on the Quarterly and
Year to date Audited Standalone Financial Results of
Anuroop Packaging Limited pursuant to the regulations 33
and 52 of the SEBI (Listing obligation and Disclosure
Requirements) Regulations 2015, as amended**

To the Board of Director Anuroop Packaging Limited

Opinion

We have audited Standalone Financial Results for the year ended 31st March, 2025 included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended 31st March, 2025" of Anuroop Packaging Limited ("the Company"), being submitted by the Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended 31st March, 2025:

- 1) are presented in accordance with the requirements of Regulations 33 and 52 of the LODR Regulations; and
- 2) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the Quarter and Year Ended 31st March, 2025.

Basis for Opinion on the Audited Standalone Financial Results for the year ended 31st March, 2025

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended 31st March 2025 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone annual financial results.



Responsibilities of the Management and Board of Directors for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Standalone Financial Results for the year ended 31st March, 2025 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31st March, 2025 that give a true and fair view of the net profit and other comprehensive income/(loss) and other financial information of the Company in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 Regulations 33 and 52 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the management and 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 also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results for the year ended 31st March, 2025

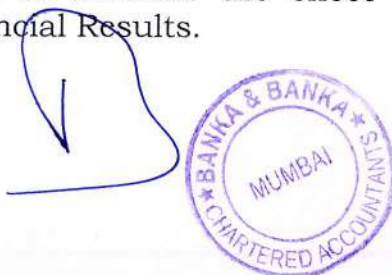
Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31st March, 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high 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 this Annual Standalone 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 Standalone 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, 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 made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 and 52 of the LODR Regulations.
- 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 ability of the Company 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 Annual Standalone 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 Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.



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 financial controls 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 31st March, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the LODR Regulations. Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March, 2025 is not modified in respect of this matter

Yours faithfully,

For BANKA & BANKA

CHARTERED ACCOUNTANTS
ICAI FIRM REG. NO.: 100979W



(Pradeep P. Banka)

PARTNER

Membership No.038800

UDIN : 25038800BMHCPD7654

Mumbai :- 30.05.2025

Anuroop Packaging Limited

Registered Office: 105, Ambiste Budruk, Post Khanivali, Taulka - Wada, Palghar - 421303
Corporate Office : 607, 6th Floor, Ijmima Complex, Off. Link Road, Malad West, Mumbai — 400064.
CIN: L25202MH1995PLC093625

Tel No : 022-35435303, Email id:- info@anurooppackaging.com, website:- <https://anurooppackaging.com/>

Extract of Audited Standalone Financial Results for the quarter and financial year ended March 31, 2025

		Rs. in Lakhs (except earnings per share)					
		Quarter ended			Half year ended		Year Ended
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	30-Sep-24	31-Mar-25
		(Audited)	Unaudited	(Audited)	(Audited)	Unaudited	(Audited)
1	INCOME						
a.	Revenue from operation	113.72	106.48	753.39	220.20	170.66	390.86
b.	Other Income	8.29	15.03	12.72	23.32	33.47	56.79
	Total Income	122.01	121.50	766.11	243.52	204.13	447.65
2	Expenses						
	Cost Of materials Consumed	38.74	45.41	600.21	84.15	103.89	188.04
	Changes in Inventory of Stock in trade	(3.84)	(1.32)	50.44	(5.16)	(6.65)	(11.81)
	Employee benefit expense	10.69	9.09	12.22	19.78	12.11	31.89
	Depreciation and amortisation expense	(1.72)	12.35	5.27	10.63	10.64	21.27
	Finance Cost	15.18	5.32	12.53	20.50	17.63	38.13
	Other Expenses	41.47	19.98	13.51	61.45	35.41	96.86
	Total Expenses	100.52	90.82	694.18	191.35	173.02	364.39
3	Profit/Loss Before Exceptional Items and tax(1-2)	21.49	30.69	71.93	52.17	31.11	83.26
	(i) Other non current assets						
4	Profit/(Loss)before tax	21.49	30.69	71.93	52.17	31.11	83.26
	Tax Expense						
	Current Tax	0.33	9.61	13.81	9.94	12.46	22.40
	Deferred Tax	(6.00)	3.90	0.44	(2.10)	0.56	(1.54)
5	Total Tax Expenses	(5.67)	13.51	14.25	7.84	13.02	20.86
6	Net Profit/(Loss) after tax(4-5)	27.16	17.17	57.68	44.33	18.09	62.40
7	Other Comprehensive Income						
	Items that will not be reclassified into Profit or Loss	0.43	-	1.30	0.43	-	0.43
8	Total Comprehensive Income for the year (after tax) (5+6)	26.73	17.17	56.38	43.90	18.09	61.97
9	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	1,105.30	1,228.80	1,066.30	1,066.30	1,066.30	1,066.30
10	Other Equity	659.65	632.92	597.68	597.67	1,568.68	776.64
11	Earnings per Equity Share (of Rs. 10/- each)						
	Basic	0.24	0.14	0.53	0.41	0.17	0.58
	Diluted	0.24	0.14	0.53	0.41	0.17	0.58

For Anuroop Packaging Limited

Akash Sharma
Managing Director
DIN : 06389102

Place: Mumbai
Date: 30/05/2025



Anuroop Packaging Limited

Registered Office: 105, Ambiste Budruk, Post Khanivali, Taulka – Wada, Palghar – 421303

Standalone Ratio Analysis and Its Components as on March 31, 2024

CIN: L25202MH1995PLC093625

Tel No : 022- 35435303, Email id:- info@anurooppackaging.com, website:- <https://anurooppackaging.com/>

Extract of Audited Standalone Statement of Assets and Liabilities for the year ended March 31, 2025

Sr.No	Particulars	As at		
		31-Mar-25	30-Sep-24	31-Mar-24
		(Audited)	(UnAudited)	(Audited)
I	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	157.81	166.14	173.67
	(b) Capital work-in-progress	65.50	15.50	15.50
	(c) Right to use	27.65	29.95	32.26
	(d) Financial assets	-	-	-
	(e) Investments	1,367.54	1,169.83	1,169.83
	(f) Other non current assets	50.30	47.37	44.45
	Total of non current assets	1,668.79	1,428.79	1,435.70
2	Current Assets			
	(a) Inventories	241.82	228.84	228.39
	(b) Financial assets	-	-	-
	(i) Investments	-	-	-
	(ii) Trade receivables	187.97	183.05	248.04
	(iii) Cash and cash equivalents	8.37	6.59	21.00
	(c) Other current assets	376.68	278.71	327.80
	Total assets	2,483.63	2,125.98	2,260.93
II	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	1,105.30	1,066.30	1,066.30
	(b) Other equity	776.64	615.76	597.67
	(c) Share Warrant	123.50	-	-
	Total equity	2,005.44	1,682.06	1,663.97
2	Liabilities			
i	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	88.71	137.26	100.17
	(b) Provisions	8.09	8.39	6.44
	(c) Deferred tax liabilities (net)	14.06	16.30	15.74
	(d) Other non current liabilities	-	-	-
	Total of non current liabilities	110.85	161.95	122.35
ii	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	243.71	201.57	319.83
	(ii) Trade payables	-	-	-
	Total outstanding dues of micro enterprises and small enterprises	86.81	17.34	101.74
	Total outstanding dues of creditors other than micro enterprises and small enterprises	23.17	0.85	5.73
	(b) Other current liabilities	8.18	9.97	8.61
	(c) Provisions	0.10	4.60	0.08
	Current tax liabilities	5.36	47.64	38.63
	Total liabilities	367.34	281.98	474.62
	Total equity and liabilities	2,483.63	2,125.98	2,260.93

For Anuroop Packaging Limited

Akash Sharma
Managing Director
DIN : 06389102

Place: Mumbai
Date: 30/05/2025



Anuroop Packaging Limited

Standalone Ratio Analysis and Its Components as on March 31, 2024

Corporate Office : 607, 6th Floor, Ijmima Complex, Off. Link Road, Malad West, Mumbai — 400064.

CIN: L25202MH1995PLC093625

Tel No : 022-35435303, Email id:- info@anurooppackaging.com, website:- https://anurooppackaging.com/

Extract of Audited Standalone Cash Flow Statement for the year ended March 31, 2025

	Half year ended		Year ended	
	31-Mar-25	30-Sep-24	31-Mar-25	31-Mar-24
Cash flow from operating activities				
Profit before tax and exceptional items	52.16	31.11	83.27	162.72
Profit before tax from dis-continuing operations	-	-	-	-
Profit before tax	52.16	31.11	83.27	162.72
Non-cash adjustment to reconcile profit before tax to net cash flows	-	-	-	-
Depreciation/ amortization on continuing operation	10.63	10.64	21.27	21.55
Other comprehensive income	-0.58	-	-0.58	-1.73
Interest expense	18.89	17.63	36.52	37.75
Interest income	-90.26	33.47	-56.79	20.37
Operating profit before working capital changes	-9.15	92.85	83.70	199.91
Movements in working capital :				
Increase/ (decrease) in trade payables	91.79	-89.28	2.51	-45.27
Increase / (decrease) in long term provisions	-0.30	1.95	1.65	2.51
Increase / (decrease) in short term provisions	-4.50	4.52	0.02	0.03
Increase/ (decrease) in other current liabilities	-1.79	1.36	-0.43	-24.00
Decrease/(Increase) in other non current assets	-2.93	2.92	-5.85	2.15
Decrease/(Increase) in other current assets	-97.97	49.09	-48.88	-174.28
Decrease / (increase) in trade receivables	-4.91	64.99	60.08	158.38
Decrease / (increase) in inventories	12.98	0.45	-13.43	-51.69
Cash generated from / (used in) operations	-42.75	122.11	79.36	67.76
Direct taxes paid (net of refunds)	-52.21	-3.45	-55.66	62.52
Net cash flow from/ (used in) operating activities (A)	-94.96	118.65	23.70	5.24
Cash flows from investing activities				
Purchase of fixed assets, including CWIP and capital advances	-50.01	-0.80	-50.81	4.45
Proceeds of current investments	195.44	-	-195.44	1.44
Proceeds from sale/maturity of current investments	-2.27	-	-2.27	-
Interest received	90.26	-33.47	56.79	20.37
Net cash flow from/ (used in) investing activities (B)	-157.46	-34.27	-191.73	26.27
Cash flows from financing activities				
Proceeds from long-term borrowings	-48.56	37.09	-11.47	-4.47
Proceeds from short term borrowings	42.15	-118.26	-76.11	29.68
Expenses related to issue of shares	156.00	-	156.00	-
Proceeds of Share Warrant	123.50	-	123.5	-
Interest paid	-18.89	-17.63	-36.52	-37.75
Net cash flow from/ (used in) in financing activities (C)	254.20	-98.80	155.40	-12.54
Net increase/(decrease) in cash and cash equivalents (A + B + C)	1.78	-14.42	-12.63	18.97
Effect of exchange differences on cash & cash equivalents held in foreign currency	-	-	-	-
Cash and cash equivalents at the beginning of the year	6.58	21.00	21.00	2.03
Cash and cash equivalents at the end of the year	8.36	6.58	8.37	21.00
Components of cash and cash equivalents				
Cash on hand	0.58	4.40	0.58	0.66
With banks- on current account	7.79	2.18	7.79	20.34
FD's	-	-	-	-
Total cash and bank balances	8.37	6.58	8.37	21.00
Less: Fixed Deposits (under hen)	-	-	-	-
Cash & Cash Equivalents in Cash Flow Statement:	8.37	6.58	8.37	21.00

For Anuroop Packaging Limited

Akash Sharma
Managing Director
DIN : 06389102

Place: Mumbai
Date: 30/05/2025





Independent Auditor's Report on the Audit of the Annual Consolidated Financial Results of Anuroop Packaging Limited ("the Parent") pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To the Board of Director Anuroop Packaging Limited

Report on the audit of Consolidated Annual Financials Result

Opinion

We have audited the Consolidated Financial Results for the year ended 31st March, 2025 included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year ended 31st March, 2025 of Anuroop Packaging Limited ("Holding Company"), and its subsidiaries (Holding Company and its subsidiaries together referred to as the Group) for the quarter and year ended March 31, 2025, and its share of the net profit/(loss) after tax and other comprehensive income/(loss) of its associates and joint ventures for the year ended 31st March, 2025 (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR 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 subsidiary entities "**M/s 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31st, 2025.



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, 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.

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 comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian 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.

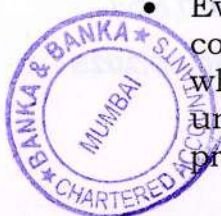


Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

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:

- 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 of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. 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 and such other entities included in the consolidated annual financial results of which we are the independent auditors 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.

Other Matters

The Statement includes the results for the quarter ended 31st March, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the LODR Regulations. Our opinion on the Audit of the Consolidated Financial Results for the year ended 31st March, 2025 is not modified in respect of this matter.

Yours faithfully,



For BANKA & BANKA

CHARTERED ACCOUNTANTS

ICAI FIRM REG. NO.: 100979W

(Pradeep P. Banka)

PARTNER

Membership No.038800

UDIN : 25038800BMHCPE9837

Mumbai :- 30.05.2025

Anuroop Packaging Limited

Registered Office: 105, Ambiste Budruk, Post Khanivali, Taulka - Wada, Palghar - 421303
Corporate Office : 607, 6th Floor, Ijmima Complex, Off. Link Road, Malad West, Mumbai — 400064.
CIN: L25202MH1995PLC093625

Tel No : 022-35435303, Email id:- info@anurooppackaging.com, website:- <https://anurooppackaging.com/>

Extract of Audited Consolidated Financial Results for the quarter and year ended March 31, 2025

		Rs. in Lakhs (except earnings per share)						
Sr. No.	Particulars	Quarter Ended			Half year ended		Year Ended	Year Ended
Sr. No.	Particulars	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	30-Sep-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Audited	(Audited)	Unaudited	(Audited)	(Audited)
1	INCOME							
a.	Revenue from operation	830.34	349.91	1,488.86	1,180.25	652.43	1,832.68	2,784.86
b.	Other Income	34.90	35.45	72.88	70.35	83.04	153.39	84.47
	Total Income	865.24	385.36	1,561.74	1,250.60	735.47	1,986.07	2,869.33
2	Expenses							
	Cost Of materials Consumed	38.74	45.41	671.81	84.15	103.89	188.04	1,000.67
	(Changes in Inventory of Stock in trade	-3.84	-1.32	15.94	-5.16	-6.65	-11.81	-20.80
	Employee Benefits Expenses	52.26	59.85	110.95	112.11	101.48	213.59	184.01
	Depreciation and Amortisation Expenses	26.18	26.18	47.87	52.36	54.81	107.17	81.75
	Finance Cost	38.45	41.57	65.46	80.02	77.28	157.30	130.26
	Other Expenses	372.31	137.64	443.65	509.95	247.48	757.43	984.77
	Total Expenses	524.09	309.33	1,355.68	833.42	578.28	1,411.71	2,360.66
3	Profit/Loss Before Exceptional Items and tax(1-Exceptional Items	341.15	76.03	206.06	417.18	157.19	574.36	508.66
4	Profit/(Loss)before tax	341.15	76.03	206.06	417.18	157.19	574.36	508.66
	Tax Expense							
	Current Tax	66.04	27.00	24.10	93.04	34.85	127.89	104.43
	Deferred Tax	24.68	15.35	-9.44	40.03	2.14	42.17	-3.63
	Total Tax Expenses	90.72	42.35	14.66	133.07	36.98	170.06	100.80
6	Net Profit/(Loss) after tax(4-5)	250.42	33.68	191.40	284.10	120.19	404.29	407.86
7	Other Comprehensive Income							
	Items that will not be reclassified into Profit or Loss	-2.14	-	-1.74	-2.14	-	-2.14	-1.74
8	Less: Share of Non controlling Interest		0.27					
9	Total Comprehensive Income for the year (after tax) (5+6)	248.28	33.41	189.66	281.96	120.19	406.44	406.13
10	Paid-up Equity Share Capital (Face Value of Rs. 10 /- each)	1,228.80	1,228.80	1,066.30	1,066.30	1,066.30	1,105.30	1,066.30
11	Other Equity	3,258.06	1,659.42	1,505.82	3,258.06	2,692.31	3,258.06	1,505.82
12	Earnings per Equity Share (of Rs. 10/- each)							
	Basic	2.02	0.27	1.23	2.64	1.13	3.68	3.81
	Diluted	2.02	0.27	1.23	2.64	1.13	3.68	3.81

Notes:

- The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on May 30, 2025.
- The Statutory auditors have conducted the audit of the financial statements and have expressed an unqualified audit opinion.
- Previous period figures have been re-grouped / re-classified wherever necessary.

For Anuroop Packaging Limited

Akash Sharma
Managing Director
DIN : 06389102

Place: Mumbai
Date: 30/05/2025



Anuroop Packaging Limited

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CIN: L25202MH1995PLC093625

Tel No : 022-35435303, Email id:- info@anurooppackaging.com, website:- https://anurooppackaging.com/

Extract of Audited Consolidated Statement of Assets and Liabilities for the year ended March 31, 2025

Sr No.	Particulars	As at March 31, 2025	As at March 31, 2024
		Audited	Audited
I	ASSETS		
1)	Non-current assets		
	(a) Property, plant and equipment	973.66	1,071.46
	(b) Capital work in progress	471.13	208.34
	(c) Right to Use	36.79	43.86
	(d) Goodwill		
	(e) Investments	1,549.48	1,349.49
	(f) Other Financial Assets	80.05	72.95
	Total non current assets	3,111.11	2,746.10
2)	Current assets		
	a) Inventories	241.82	228.39
	b) Financial assets		-
	(i) Trade receivables	653.95	533.29
	(ii) Cash and cash equivalents	33.83	31.01
	(iii) Loans	692.57	407.66
	(iv) Other current assets	402.18	348.72
	Total current assets	2,024.35	1,549.08
	Total assets	5,135.46	4,295.17
II	Equity and liabilities		
	Equity		
	a) Equity share capital	1,105.30	1,066.30
	b) Other equity	2,026.42	1,505.82
	c) Share Warrants	123.50	
	d) Non Controlling Interest	2.84	
	Total equity	3,258.06	2,572.12
	Liabilities		
	1) Non-Current Liabilities		
	a) Financial liabilities		
	(i) Borrowings	764.19	890.93
	(ii) Lease Liabilities	12.06	12.06
	b) Long term provisions	16.72	14.65
	c) Deferred tax liabilities (net)	55.23	9.98
	Total non current liabilities	848.20	927.62
	2) Current liabilities		
	a) Financial liabilities		
	(i) Short term borrowings	738.76	560.57
	(ii) Trade payables		
	-Total outstanding dues of micro enterprises and small	86.81	101.74
	-Total outstanding dues of creditors other than micro	23.17	
	enterprises and small enterprises		5.73
	b) Other current liabilities	196.81	139.87
	c) Short term provisions	2.36	2.45
	d) Current tax liabilities (net)	-18.71	-14.91
	Total current liabilities	1,029.20	795.43
	Total equity and liabilities	5,135.46	4,295.17

The accompanying notes are an integral part of these standalone financial statements
For Anuroop Packaging Limited

Akash Sharma
Managing Director
DIN : 06389102
Place: Mumbai
Date: 30/05/2025



Anuroop Packaging Limited

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Extract of Audited Consolidated Cash Flow statement the year ended March 31, 2025

	Half year ended		Year ended	
	31-Mar-25	30-Sep-24	31-Mar-25	31-Mar-24
Cash flow from operating activities				
Profit before tax	417.18	157.18	574.36	508.67
Non-cash adjustment to reconcile profit before tax to net cash flows				
Depreciation/ amortization on continuing operation	52.36	54.81	107.17	81.75
Other comprehensive income	2.14		2.14	-1.74
Interest expense	80.02	77.28	157.30	130.26
Interest income	-236.43	83.04	-153.39	-84.47
Operating profit before working capital changes	315.26	372.31	687.57	634.47
Movements in working capital :				
Increase/ (decrease) in trade payables	51.28	-48.77	2.51	-45.27
Increase / (decrease) in long-term provisions	-5.52	7.59	2.07	-1.32
Increase / (decrease) in short-term provisions	37.86	37.77	-0.09	0.97
Increase/ (decrease) in other current liabilities	81.69	138.64	56.95	-531.80
Increase/ (decrease) in other long-term liabilities	9.98	9.98		-1.32
Decrease/(Increase) in other non current assets	-3.15	-3.95	-7.10	10.26
Decrease/(Increase) in other current assets	109.93	-163.39	-53.46	-348.72
Decrease / (increase) in trade receivables	-134.32	13.66	-120.66	316.26
Decrease / (increase) in inventories	-12.98	-0.45	-13.43	-51.69
Decrease / (increase) in short-term loans and advances	-159.35	-125.55	-284.90	102.62
Cash generated from / (used in) operations	51.57	217.88	269.45	84.47
Direct taxes paid (net of refunds)	-163.36	34.75	-128.61	-237.17
Net cash flow from/ (used in) operating activities (A)	-111.78	252.63	140.85	-152.70
Cash flows from investing activities				
Purchase of fixed assets, including CWIP and capital advances	-54.77	-210.31	265.08	377.30
Purchase of current investments	-196.99	-3.00	-199.99	-98.80
Interest received	236.43	-83.04	153.39	84.47
Net cash flow from/ (used in) investing activities (B)	-15.33	-296.35	-311.68	-391.63
Cash flows from financing activities				
Proceeds from long-term borrowings	-349.57	222.83	126.74	306.71
Proceeds from short-term borrowings	291.00	-112.81	178.19	390.40
Expenses related to issue of shares	156.00		156.00	-
Proceeds of Share warrant	123.50		123.50	-
Interest paid	-80.02	-77.28	157.30	-130.26
Net cash flow from/ (used in) in financing activities (C)	140.91	32.74	173.65	566.85
Net increase/(decrease) in cash and cash equivalents (A + B + C)	13.80	-10.97	2.82	22.53
Effect of exchange differences on cash & cash equivalents held in foreign currency				
Cash and cash equivalents at the beginning of the year	20.05	31.02	31.01	8.48
Cash and cash equivalents at the end of the year	33.84	20.05	33.83	31.01
Components of cash and cash equivalents				
Cash on hand	1.88	11.88	17.21	1.88
With banks- on current account	31.95	8.17	16.62	29.13
FD's				
Total cash and bank balances	33.84	20.05	33.83	31.01
Less: Fixed Deposits (under lien)				
Cash & Cash Equivalents in Cash Flow Statement:	33.84	20.05	33.83	31.01

For Anuroop Packaging Limited

Akash Sharma
Managing Director
DIN : 06389102



Place: Mumbai
Date: 30/05/2025

ANUROOP PACKAGING LIMITED

CIN: L25202MH1995PLC093625

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

CORPORATE OFFICE – 607, 6TH FLOOR, IJMIMA COMPLEX, OFF. LINK ROAD, MALAD (WEST), MUMBAI – 400064.

Contact No.: 022-49240182/83 Email ID: info@anurooppackaging.com Website: <https://anurooppackaging.com/>

ANNEXURE - B

To,

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

Date: May 30, 2025

(ANUROOP | 542865 | INE490Z01012)

Sub: Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LADNRO/GN/2016-17/001 dated May 25, 2016 and Circular No. Cir/CFD/CMD/56/2016 dated May 27, 2016, and such other circulars in force; I, Akshay Sharma (CFO of the Company) hereby declare that M/s. Banka & Banka (Chartered Accountants), Statutory auditors of the Company **have issued the Audit Reports with unmodified opinions** on the Audited (Standalone & Consolidated) Financial results of the Company for the fourth quarter and Financial year ended March 31, 2025.

Request you to kindly take note of the above.

Thanking you,

Yours faithfully,

For and on behalf of

Anuroop Packaging Limited

S. 



Akshay Amarnath Sharma

Chief Financial Officer

ANNEXURE – C

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015.

Sr No.	Particulars	Details
1.	Name of Internal Auditor	M/s Bhatia Bhandari & Associates, Chartered Accountants having FRN 146499W.
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment as to comply with the Companies Act 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3.	Date of re-appointment	May 30, 2025.
4.	Term of appointment	For Financial Year 2025-2026
5.	Brief profile	The firm is rendering wide range of services inter alia Direct taxes (Income Tax, TDS), Indirect taxes (GST, Professional Tax), Taxation Advisory—both Direct and Indirect, Internal Audit, Statutory Audit, Stock & Inspection Audit, Management Advisory Services, etc.
6.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable



ANNEXURE – D

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015.

Sr No.	Particulars	Details
1.	Name of Secretarial Auditor	Alpi Nehra & Associates
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment to comply with the provisions of Companies Act 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3.	Date of Appointment	May 30, 2025.
4.	Term of appointment	First term of five (5) consecutive years i.e. from the F.Y 2025-26 to F.Y 2029-2030, subject to the approval of the shareholders in the ensuing AGM.
5.	Brief profile	The firm provides various professional services in the field of Corporate Legal Compliance, Secretarial Audit, Corporate Governance Audit, Obtaining Regulatory Approvals, Incorporation of Limited Companies, LLP, etc.
6.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

