

**ABRIDGED LETTER OF OFFER CONTAINING SALIENT FEATURES OF THE LETTER OF OFFER  
FOR THE ELIGIBLE EQUITY SHAREHOLDERS OF THE COMPANY ONLY**

This is an Abridged Letter of Offer containing salient features of the Letter of Offer dated November 12, 2021 (“Letter of Offer”) which is available on the websites of the Registrar, our Company, and the stock exchange where the Equity Shares of our Company are listed, i.e., BSE Limited (“BSE”) (“Stock Exchange”). You are encouraged to read greater details available in the Letter of Offer. Capitalized terms not specifically defined herein shall have the meaning ascribed to them in the Letter of Offer.

**THIS ABRIDGED LETTER OF OFFER CONTAINS 8 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES**

Our Company has made available on the Registrar’s website at <https://www.kfintech.com> and the Company’s website, Abridged Letter of Offer along with the Rights Entitlement Letter and Application Form to the Eligible Equity Shareholder who have provided an Indian address to our Company. You may also download the Letter of Offer from the websites of the Company, the Securities and Exchange Board of India (“SEBI”), the Stock Exchange, and the Registrar, i.e., at [www.anurooppackaging.com](http://www.anurooppackaging.com), [www.sebi.gov.in](http://www.sebi.gov.in), [www.bseindia.com](http://www.bseindia.com), and [www.kfintech.com](http://www.kfintech.com), respectively. The Application Form is available on the respective websites of the Stock Exchange, our Company and the Registrar to the Issue.



**ANUROOP PACKAGING LIMITED**

**Registered Office:** Ambiste (BK), Post Khani Tal Wada, Thane - 421303, Maharashtra, India.

**Contact Person:** Shah Pooja Ketan, Company Secretary and Compliance Officer; **Telephone:** +022 - 49240183;

**E-mail:** [info@anurooppackaging.com](mailto:info@anurooppackaging.com) **Website:** [www.anurooppackaging.com](http://www.anurooppackaging.com); **Corporate Identity Number:** L25202MH1995PLC093625.

**PROMOTER OF OUR COMPANY: MR. AMARNATH MATADIN SHARMA MR. AKASH AMARNATH SHARMA,  
MR. AKSHAY AMARNATH SHARMA AND AMARNATH SHARMA HUF**

**FOR PRIVATE CIRCULATION TO THE ELIGIBLE EQUITY SHAREHOLDERS OF  
ANUROOP PACKAGING LIMITED (“OUR COMPANY” OR “THE ISSUER”) ONLY**

**ISSUE DETAILS, LISTING AND PROCEDURE**

**RIGHT ISSUE OF UPTO 30,64,400 EQUITY SHARES OF FACE VALUE OF ₹10.00 EACH (“EQUITY SHARES” OR “RIGHTS EQUITY SHARES) OF OUR COMPANY FOR CASH AT A PRICE OF ₹13.00 PER RIGHTS EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹3.00 PER RIGHTS EQUITY SHARE (THE “ISSUE PRICE”) AGGREGATING UP TO ₹ 398.37 LAKH (“THE ISSUE”) ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 2 (TWO) RIGHTS EQUITY SHARES FOR EVERY 5 (FIVE) FULLY PAID-UP EQUITY SHARES HELD BY THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY ON THE RECORD DATE, THAT IS FRIDAY, NOVEMBER 05, 2021 (THE “ISSUE”). FOR FURTHER DETAILS, SEE “TERMS OF THE ISSUE” BEGINNING ON PAGE 81**

**\*Assuming full subscription**

The existing Equity Shares of our Company are listed on the Stock Exchange. Our Company has received “in-principle” approval from BSE Limited and for listing the Rights Equity Shares through their letters dated October 25, 2021. For the purposes of the Issue, the Designated Stock Exchange is BSE Limited.

Our Company will also make application to the Stock Exchange to obtain the trading approval for the Rights Entitlements as required under the SEBI circular bearing reference number SEBI/HO/CFD/DIL2/CIR/P/2020/13 dated January 22, 2020.

**Procedure:** If you wish to know about processes and procedures applicable to rights issue, you may refer to the section titled “Terms of the Issue” on page 81 of the Letter of Offer. You may download a copy of the Letter of Offer from the websites of the Company, SEBI, BSE, Registrar as stated above. You can also request the Registrar or our Company to provide a hard copy of Letter of Offer.

**ELIGIBILITY FOR THE ISSUE**

Our Company is a listed company incorporated under the Companies Act, 1956. Our Equity Shares are presently listed on the BSE Limited. Our Company undertakes to make an application to the Stock Exchange for listing of the Rights Equity Shares to be issued pursuant to this Issue.

**INDICATIVE TIMETABLE\***

<b>Last Date for credit of Rights Entitlements</b>	Friday, November 19, 2021	<b>Finalization of Basis of Allotment (on or about)</b>	Monday, December 13, 2021
<b>Issue Opening Date</b>	Monday, November 22, 2021	<b>Date of Allotment (on or about)</b>	Tuesday, December 14, 2021
<b>Last date for On Market Renunciation of Rights Entitlements<sup>#</sup></b>	Wednesday, December 01, 2021	<b>Date of credit (on or about)</b>	Wednesday, December 15, 2021
<b>Issue Closing Date*</b>	Monday, December 06, 2021	<b>Date of listing (on or about)</b>	Friday, December 17, 2021

\* Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncee(s) on or prior to the Issue Closing Date.

# Our Board or a duly authorized committee thereof will have the right to extend the Issue period as it may determine from time to time, provided that the Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date (inclusive of the Issue Opening Date). Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

## NOTICE TO INVESTORS

THE RIGHTS ENTITLEMENTS AND THE EQUITY SHARES HAVE NOT BEEN AND WILL NOT BE REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933, AS AMENDED (THE "US SECURITIES ACT"), OR THE SECURITIES LAWS OF ANY STATE OF THE UNITED STATES AND MAY NOT BE OFFERED, SOLD, RESOLD OR OTHERWISE TRANSFERRED WITHIN THE UNITED STATES, EXCEPT PURSUANT TO AN EXEMPTION FROM, OR IN A TRANSACTION NOT SUBJECT TO, THE REGISTRATION REQUIREMENTS OF THE US SECURITIES ACT AND APPLICABLE STATE SECURITIES LAWS. ACCORDINGLY, THE RIGHTS ENTITLEMENTS (INCLUDING THEIR CREDIT) AND THE EQUITY SHARES ARE ONLY BEING OFFERED AND SOLD OUTSIDE THE UNITED STATES IN

OFFSHORE TRANSACTIONS IN RELIANCE ON REGULATIONS UNDER THE US SECURITIES ACT ("REGULATION S") AND THE APPLICABLE LAWS OF THE JURISDICTION WHERE THOSE OFFERS AND SALES OCCUR. THE RIGHTS ENTITLEMENTS AND THE EQUITY SHARES MAY NOT BE RE-OFFERED, RE-SOLD, PLEDGED OR OTHERWISE TRANSFERRED EXCEPT IN AN OFFSHORE TRANSACTION IN ACCORDANCE WITH REGULATIONS, OR OTHERWISE IN A TRANSACTION EXEMPT FROM, OR NOT SUBJECT TO, THE REGISTRATION REQUIREMENTS OF THE US SECURITIES ACT. THE OFFERING TO WHICH THE LETTER OF OFFER RELATES IS NOT, AND UNDER NO CIRCUMSTANCES IS TO BE CONSTRUED AS, AN OFFERING OF ANY EQUITY SHARES OR THE RIGHTS ENTITLEMENT FOR SALE IN THE UNITED STATES OR AS A SOLICITATION THEREIN OF AN OFFER TO BUY OR TRANSFER ANY OF THE EQUITY SHARES OR RIGHTS ENTITLEMENT. THERE IS NO INTENTION TO REGISTER ANY PORTION OF THE ISSUE OF ANY OF THE SECURITIES DESCRIBED HEREIN IN THE UNITED STATES OR TO CONDUCT A PUBLIC OFFERING OF SECURITIES IN THE UNITED STATES. ACCORDINGLY, THE ISSUE DOCUMENTS AND THE APPLICATION FORM SHOULD NOT BE FORWARDED TO OR TRANSMITTED IN OR INTO THE UNITED STATES AT ANY TIME. NO ACTION HAS BEEN TAKEN OR WILL BE TAKEN THAT WOULD PERMIT A PUBLIC OFFERING OF THE RIGHTS ENTITLEMENTS OR EQUITY SHARES TO OCCUR IN ANY JURISDICTION OTHER THAN INDIA, OR THE POSSESSION, CIRCULATION OR DISTRIBUTION OF THE LETTER OF OFFER OR ANY OTHER MATERIAL RELATING TO OUR COMPANY, THE RIGHTS ENTITLEMENTS OR THE EQUITY SHARES IN ANY JURISDICTION WHERE ACTION FOR SUCH PURPOSE IS REQUIRED. ACCORDINGLY, THE RIGHTS ENTITLEMENTS OR EQUITY SHARES MAY NOT BE OFFERED OR SOLD, DIRECTLY OR INDIRECTLY, AND NEITHER THE LETTER OF OFFER NOR ANY OFFERING MATERIALS OR ADVERTISEMENTS IN CONNECTION WITH THE RIGHTS ENTITLEMENTS OR EQUITY SHARES MAY BE DISTRIBUTED OR PUBLISHED IN OR FROM ANY COUNTRY OR JURISDICTION EXCEPT IN ACCORDANCE WITH THE LEGAL REQUIREMENTS APPLICABLE IN SUCH COUNTRY OR JURISDICTION. THE ISSUE WILL BE MADE IN COMPLIANCE WITH THE APPLICABLE SEBI REGULATIONS. EACH PURCHASER OF THE RIGHTS ENTITLEMENTS OR THE EQUITY SHARES IN THE ISSUE WILL BE DEEMED TO HAVE MADE ACKNOWLEDGMENTS AND AGREEMENTS AS DESCRIBED UNDER "RESTRICTIONS ON PURCHASES AND REALES" ON PAGE 111 OF THE LETTER OF OFFER.

## GENERAL RISKS

Investment in equity and equity related securities involve a degree of risk and investors should not invest any funds in the Issue unless they can afford to take the risk with such investment. Investors are advised to read the risk factors carefully before taking an investment decision in relation to the Issue. For taking an investment decision, investors shall rely on their own examination of the Company and the Issue including the risks involved. The Rights Equity Shares have not been recommended or approved by the Securities and Exchange Board of India ("SEBI") nor does SEBI guarantee the accuracy or adequacy of the Letter of Offer. Specific attention of investors is invited to the statement of "Risk Factors" beginning on page 17 of the Letter of Offer and "Internal Risk Factors" on page 5 of this Abridged Letter of Offer before making an investment in the Issue.

<b>Name of Registrar to the Issue and contact details</b>	<b>KFIN TECHNOLOGIES PRIVATE LIMITED</b> <b>(Formerly known as KARVY FINTECH PRIVATE LIMITED)</b> Selenium Tower-B, Plot No-31 and 32, Financial District, Nanakramguda, Serilingampally, Hyderabad, Rangareddi 500032, Telangana, India <b>Tel:</b> +91 40 6716 2222 <b>Email:</b> Anuroop.rights@kfintech.com <b>Investor Grievance E-mail:</b> einward.ris@kfintech.com <b>Website:</b> www.kfintech.com <b>Contact Person:</b> M Murali Krishna <b>SEBI Registration No.:</b> INR000000221
<b>Name of Statutory Auditors</b>	M/s. Banka & Banka., Chartered Accountants
<b>Banker to the Issue</b>	<b>ICICI Bank Limited</b> Capital Market Division, 1 <sup>st</sup> Floor, 122, Mistry Bhavan, DinshawVachha Road, Backbay Reclamation, Churchgate, Mumbai- 400020 <b>Tel No.:</b> +91 022 6681 8911 / 23 / 24 <b>Fax No.:</b> +91 022 2261 1138 <b>Email:</b> sagar.welekar@icicibank.com <b>Website:</b> www.icicibank.com <b>Contact Person:</b> Mr. Sagar Welekar <b>SEBI Registration No.:</b> INB100000004

## 1. Summary of business

We are a corrugated box manufacturer based out of Wada, Thane. We provide quality fixed packaging products such as corrugated boxes, sheets, boards to clients from various industries such as pharmaceutical, stationery, metals, water treatment etc. Our products can be classified into following categories: a) Corrugated Boxes and b) Corrugated Sheets/Boards. We cater to wide variety of industries for corrugated packaging solutions; however, we have strong grip in catering to clients from stationery industry where we work with industry leaders such as Kokuyo Camlin, A.W. Faber-Castell (India). Other prominent clients are Himalaya Organics, Ion exchange India, Mattel Toys India, FDC, Pepe Jeans London etc. Manufacturing of corrugated boxes is the main line of business but apart from the manufacturing of the corrugated box the company is also involved in the trading of Gum (Turpentine and Dipentene) The trading of Gum was started in the year 2017-2018 but it got the boost in the year 2018-2019.

## 2. Summary of Objects of the Issue and Means of Finance:

### Requirement of funds and utilisation of Net Proceeds

The details of the proceeds of the Issue are summarised in the table below: (In ` lakhs)

Particulars	Amount
Gross Proceeds from the Issue*	398.37
(Less) Issue related expenses	50.00
<b>Net Proceeds</b>	<b>348.37</b>

\*Assuming full subscription and Allotment of the Rights Entitlement.

### Utilization of Net Proceeds and schedule of implementation and deployment

(In ` lakhs)

Particulars	Amount which will be financed from Net Proceeds	Estimated utilisation of Net Proceeds in Fiscal 2022 ^
Funding the working capital requirements of our Company	268.37	268.37
General corporate purpose*	80.00	80.00
<b>Net Proceeds**</b>	<b>348.37</b>	<b>348.37</b>

^ Any portion of the Net Proceeds not deployed for the stated Objects in FY 2021-22 will be deployed by our Company in FY 2022-23.

\*The amount to be utilized for general corporate purposes will not exceed 25% of the Gross Proceeds.

\*\* Assuming full subscription and Allotment and receipt of all Call Money with respect to the Rights Equity Shares.

### Means of Finance

The fund requirements set out above are proposed to be entirely funded from the Net Proceeds. Accordingly, we confirm that there are no requirements to make firm arrangements of finance under Regulation 62(1)(c) of the SEBI ICDR Regulations through verifiable means towards 75% of the stated means of finance, excluding the amount to be raised from the Issue.

## 3. Shareholding Pattern:

- The shareholding pattern of our Company as on September 30, 2021, can be accessed on the website of the BSE at <https://www.bseindia.com/stock-share-price/anuroop-packaging-ltd/anuroop/542865/shareholding-pattern/>.
- The statement showing holding of Equity Shares of persons belonging to the category "Promoter and Promoter Group" including the details of lock-in, pledge of and encumbrance thereon, as on September 30, 2021, can be accessed on the website of the BSE at <https://www.bseindia.com/corporates/shpPromoterNGroup.aspx?scripcd=542865&qtrid=111.00&QtrName=September%202021>.
- The statement showing holding of securities (including Equity Shares, warrants, convertible securities) of persons belonging to the category "Public" including Equity Shareholders holding more than 1% of the total number of Equity Shares as on June 30, 2021, as well as details of shares which remain unclaimed for public can be accessed on the website of the BSE at <https://www.bseindia.com/corporates/shpPublicShareholder.aspx?scripcd=542865&qtrid=111.00&QtrName=September%202021>.

## 4. Board of Directors

Name, Designation, DIN, Date of Birth, Age, Occupation, Address, Nationality, Original Date of Appointment, Change in designation and Term	Other Directorships in Companies
<b>Name:</b> Akash Amarnath Sharma <b>Designation:</b> Chairman and Managing Director <b>DIN:</b> 06389102 <b>Date of Birth:</b> November 23, 1988 <b>Age:</b> 33 Years	<ul style="list-style-type: none"><li>NIL</li></ul>

Name, Designation, DIN, Date of Birth, Age, Occupation, Address, Nationality, Original Date of Appointment, Change in designation and Term	Other Directorships in Companies
<b>Occupation:</b> Business <b>Address:</b> A/804, Evershine Grandeur, Mind Space, Malad (W), Nr. Grand Hometel Hotel, Mumbai – 400 064, Maharashtra, India <b>Nationality:</b> Indian <b>Original Date of Appointment:</b> January 03, 2015 <b>Appointment as Managing Director:</b> July 06, 2018 <b>Appointment as Chairman:</b> August 01, 2019 <b>Term:</b> Appointed as the Managing Director for a period of 5 Years w.e.f. July 06, 2018	
<b>Name:</b> Shweta Akash Sharma <b>Designation:</b> Non-Executive Director <b>DIN:</b> 06829309 <b>Date of Birth:</b> March 03, 1987 <b>Age:</b> 34 Years <b>Occupation:</b> Business <b>Address:</b> A/804, Evershine Grandeur, Mind Space, Malad (W), Nr. Grand Hometel Hotel, Mumbai – 400 064, Maharashtra, India <b>Nationality:</b> Indian <b>Original Date of Appointment:</b> January 03, 2015 <b>Re-designated as Non - Executive Director:</b> February 08, 2019 <b>Term:</b> Liable to retire by rotation	<ul style="list-style-type: none"> <li>• <i>NIL</i></li> </ul>
<b>Name:</b> Khushbu Sourabh Agarwal <b>Designation:</b> Independent Director <b>DIN:</b> 08352755 <b>Date of Birth:</b> July 17, 1992 <b>Age:</b> 29 Years <b>Occupation:</b> Practicing Chartered Accountant <b>Address:</b> Flat No. E-1401, 14th Floor, Krishna Residency E Co Op Hsg, Atmaram Compound, Sunder Nagar, Malad West, Mumbai – 400 064, Maharashtra, India <b>Nationality:</b> Indian <b>Original Date of Appointment:</b> February 08, 2019 <b>Regularised as Independent Director:</b> September 05, 2019 <b>Term:</b> Appointed as an Independent Director for a period of 5 Years w.e.f. September 05, 2019	<ul style="list-style-type: none"> <li>• Fun Filled Ideas Private Limited</li> </ul>
<b>Name:</b> Satish Prahlad Sharma <b>Designation:</b> Independent Director <b>DIN:</b> 08664726 <b>Date of Birth:</b> December 05, 1971 <b>Age:</b> 49 Years <b>Occupation:</b> Business <b>Address:</b> Room No. 5, Govind Nagar, Kailashpuri Opp, Near Sai Manzil Building, Malad East, Mumbai – 400 097, Maharashtra, India <b>Nationality:</b> Indian <b>Original Date of Appointment:</b> January 13, 2020 <b>Term:</b> Appointed as an Additional Independent Director for a period of 5 Years w.e.f. January 13, 2020 subjects to the approval of the shareholders of the Company in the AGM.	<ul style="list-style-type: none"> <li>• <i>NIL</i></li> </ul>

**5. Details of the Issuer or any of its promoters or directors being a wilful defaulter:**

Neither our Company nor our Promoter or our Directors have been or are identified as Wilful Defaulters.

6. FINANCIAL STATEMENT SUMMARY		
Particulars	( in lakhs unless otherwise stated)	
	As and for the period / year ended	
	31-Mar-21	31-Mar-20
Revenue from Operations	1,406.08	2,099.94
Profit/(Loss) before Extraordinary items & Tax	199.35	316.25
Profit/(Loss) after Tax and extraordinary items	50.72	71.17

Equity Share Capital	766.10	766.10
Net-worth	1364.35	1216.27
Other Equity	598.25	450.18
Basic earnings per Equity Share (₹)	1.94	3.29
Diluted earnings per Equity Share (₹)	1.94	3.29
Return on net worth (%)	10.89	20.15
Net asset value per Equity Share (₹)	17.81	15.88

Based on

1. Audited consolidated financial statements for the year ended March 31, 2021
2. Audited consolidated financial statements for the year ended March 31, 2020

## 7. INTERNAL RISK FACTORS

The below mentioned risks are the top 5 risk factors as per the Letter of Offer:

1. There are outstanding legal proceedings involving our Company, Promoters, Directors and Group Companies. Any adverse decision in such proceeding may have a material adverse effect on our business, results of operations and financial condition.
2. The COVID-19 pandemic, other natural disaster and resulting deterioration of general economic conditions has adversely impacted our business and results of operations and the extent to which it will continue to do so will depend on future developments, which are difficult to predict.
3. Availability of raw materials and fluctuation in raw material prices may have material adverse effects on our operating profit.
4. Any significant decline in the demand for our products or introduction of alternative technology or consumer habits may adversely affect our profitability and business prospects.
5. An increase in the prices of our basic raw material i.e., Kraft Paper could raise our manufacturing costs and could adversely affect our profitability.  
For further details, see the section "Risk Factors" on page 17 of the Letter of Offer.

## 8. SUMMARY TABLE OF OUTSTANDING LITIGATIONS

The Summary of legal proceedings involving our Company and Subsidiaries as on date of the Letter of Offer are set out below:  
For further details, see "Outstanding Litigation and Defaults" on page 67 of the Letter of Offer.

Nature of case	Number of cases	Amount Involved*
<b>Company</b>		
<b>Direct Tax</b>		
Outstanding Demand	1	6.69
<b>Promoters</b>		
<b>Direct Tax</b>		
Outstanding Demand	13	25.47
<b>Directors #</b>		
<b>Direct Tax</b>		
Outstanding Demand	18	5.96
<b>Group Companies</b>		
<b>Direct Tax</b>		
	NIL	NIL
<b>E-Proceeding</b>		
	NIL	NIL
<b>Outstanding Demand</b>		
	NIL	NIL
<b>TDS</b>		
	NIL	NIL
<b>Indirect Tax</b>		
	NIL	NIL

## 9. TERMS OF THE ISSUE

**Process of Making an Application in the Issue.**

### 1) Dispatch and availability of Issue materials:

In accordance with the SEBI ICDR Regulations, SEBI circulars SEBI/HO/CFD/DIL2/CIR/P/2020/78 dated May 6, 2020, Circular SEBI/HO/CFD/DIL1/CIR/P/2020/136 dated July 24, 2020 and the MCA Circular, our Company will send, only through email, the Abridged Letter of Offer, the Rights Entitlement Letter, Application Form and other issue material to the email addresses of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company. The Letter of Offer will be provided, only through email, by the Registrar

on behalf of our Company to the Eligible Equity Shareholders who have provided their addresses to our Company.

Investors can also access the Draft Letter of Offer, Letter of Offer, the Abridged Letter of Offer and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Rights Equity Shares under applicable securities laws) on the websites of:

- a) Our Company at [www.anurooppackaging.com](http://www.anurooppackaging.com)
- b) the Registrar to the Issue at [www.kfintech.com](http://www.kfintech.com)
- c) the Stock Exchanges at [www.bseindia.com](http://www.bseindia.com)
- d) the Registrar's web-based application platform B-WAP

Eligible Equity Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar at [www.kfintech.com](http://www.kfintech.com) by entering their DP ID and Client ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form). The link for the same shall also be available on the website of our Company (i.e., [www.anurooppackaging.com](http://www.anurooppackaging.com)).

Further, our Company will undertake all adequate steps to reach out to the Eligible Equity Shareholders by other means if feasible in the current COVID-19 situation. However, our Company and the Registrar will not be liable for non-dispatch of physical copies of Issue materials, including the Letter of Offer, the Abridged Letter of Offer, the Rights Entitlement Letter and the Application Form.

## 2) **Facilities for Application in this Issue:**

In accordance with Regulation 76 of the SEBI ICDR Regulations, SEBI circular, bearing reference number SEBI/HO/CFD/DIL2/CIR/P/2020/13 dated January 22, 2020, bearing reference number SEBI/HO/CFD/CIR/CFD/DIL/67/2020 dated April 21, 2020, SEBI circular bearing reference number SEBI/HO/CFD/DIL2/CIR/P/2020/78 dated May 6, 2020, and SEBI circular bearing reference number SEBI/HO/CFD/DIL1/CIR/P/2020/136 dated July 24, 2020 (Collectively hereafter referred to as "**SEBI Rights Issue Circulars**") and SEBI circular SEBI/CFD/DIL/ASBA/1/2009/30/12 dated December 30, 2009, SEBI circular CIR/CFD/DIL/1/2011 dated April 29, 2011 and the SEBI circular, bearing reference number SEBI/HO/CFD/DIL2/CIR/P/2020/13 dated January 22, 2020 (Collectively hereafter referred to as "**ASBA Circulars**"), all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process or the optional mechanism instituted only for resident Investors in this Issue, i.e., B-WAP (only for Original Shareholders). Original Shareholders shall mean the Resident Shareholders who are holding the Equity Shares of our Company as on the Record Date i.e. November 05, 2021 (hereinafter referred to as the "**Original Shareholders**"). However, the Shareholders who receive the renounced Equity Shares offered in this Issue shall not be considered as Original Shareholders and shall not be eligible to apply through B-WAP. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA or using optional mechanism. For details, see "*Procedure for Application through the ASBA Process*" and "*Procedure for Application through B-WAP*" on page 90.

For guidance on the Application process through B-WAP and resolution of difficulties faced by the Investors, the Investors are advised to carefully read the frequently asked questions, visit the online/ electronic dedicated investor helpdesk on the website of the Registrar to the Issue at [www.kfintech.com](http://www.kfintech.com) or call helpline number (1800 4197 744). For details, see "*Procedure for Application through B-WAP*" on page 90.

In accordance with SEBI circular SEBI/HO/CFD/DIL2/CIR/P/2020/78 dated May 6, 2020 and SEBI circular SEBI/HO/CFD/DIL1/CIR/P/2020/136 dated July 24, 2020 our Company will make use of advertisements in television channels, radio, internet etc., including in the form of crawlers/ tickers, to disseminate information relating to the Application process in India.

## 3) **Credit of Rights Entitlements in demat accounts of Eligible Equity Shareholders:**

In accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Prior to the Issue Opening Date i.e. November 22, 2021, our Company shall credit the Rights Entitlements to (i) the demat accounts of the Eligible Equity Shareholders holding the Equity Shares in dematerialised form; and (ii) a demat suspense escrow account (namely, "Anuroop Packaging Limited - Demat Account") opened by our Company, for the Eligible Equity Shareholders which would comprise Rights Entitlements relating to (a) Equity Shares held in a demat suspense account pursuant to Regulation 39 of the SEBI Listing Regulations; or (b) Equity Shares held in the account of IEPF authority; or (c) the demat accounts of the Eligible Equity Shareholder which are frozen or details of which are unavailable with our Company or with the Registrar on the Record Date; or (d) Equity Shares held by Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date where details of demat accounts are not provided by Eligible Equity Shareholders to our Company or Registrar; or (e) credit of the Rights Entitlements returned/reversed/failed; or (f) the ownership of the Equity Shares currently under dispute, including any court proceedings. Eligible Equity Shareholders are requested to provide relevant details (such as copies of self-attested PAN and client master sheet of demat account etc., details/ records confirming the legal and beneficial ownership of their respective Equity Shares) to the Company or the Registrar not later than two Working Days prior to the Issue Closing Date to enable the credit of their Rights Entitlements by way of transfer from the demat suspense escrow account to their demat account at least one day before the Issue Closing Date, to enable such Eligible Equity Shareholders to make an application in this Issue, and this communication shall serve as an intimation to such Eligible Equity Shareholders in this regard. Such Eligible Equity Shareholders are also requested to ensure that their demat account, details of which have been provided to the Company or the Registrar account is active to facilitate the aforementioned transfer.

## 4) **Application by Eligible Equity Shareholders holding Equity Shares in physical form:**

In accordance with the SEBI Rights Issue Circulars, (a) the Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date; or (b) the Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date and who have not furnished the details of their demat account to the Registrar or our Company at least two Working Days prior to the Issue Closing Date, desirous of subscribing to Rights Equity Shares may also apply in this Issue during the Issue Period. Application by such Eligible Equity Shareholders is subject to following conditions:

- (i) the Eligible Equity Shareholders apply only through the alternative application platform, B-WAP (for Original Shareholders only);
- (ii) the Eligible Equity Shareholders are residents;
- (iii) the Eligible Equity Shareholders are not making payment from non-resident account;
- (iv) the Eligible Equity Shareholders shall not be able to renounce their Rights Entitlements; and
- (v) the Eligible Equity Shareholders shall receive Rights Equity Shares, in respect of their Application, only in demat mode.

Accordingly, such resident Eligible Equity Shareholders are required to, within 6 (six) months from the Allotment Date, send a communication to our Company or the Registrar containing the name(s), Indian address, email address, contact details and the details of their demat account along with copy of self-attested PAN and self-attested client master sheet of their demat account either by post, speed post, courier, electronic mail or hand delivery, to enable process of credit of Rights Equity Shares in such demat account.

Such resident Eligible Equity Shareholders must check the procedure for Application by and credit of Rights Equity Shares in Section Terms of the Issue “*Procedure for Application by Eligible Equity Shareholders holding Equity Shares in physical form*” and “*Credit and Transfer of Rights Equity Shares in case of Shareholders holding Equity Shares in Physical Form and disposal of Rights Equity Shares for non-receipt of demat account details in a timely manner*” on pages [Error! Bookmark not defined.95](#) and [Error! Bookmark not defined.103](#), respectively.

5) *Other important links and helpline:*

The Investors can visit following links for the below-mentioned purposes:

- a) Frequently asked questions and online/ electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors: [www.kfintech.com](http://www.kfintech.com)
- b) Updation of Indian address/ email address/ mobile number in the records maintained by the Registrar or our Company: [www.kfintech.com](http://www.kfintech.com)
- c) Updation of demat account details by Eligible Equity Shareholders holding shares in physical form: [www.kfintech.com](http://www.kfintech.com)

**Market Lot**

The Rights Entitlements are tradable in dematerialized form only. The market lot for trading of Rights Entitlements is 2,000 Shares and in multiples of 2,000 Shares and therefore the marketable lot is 2,000 Equity Shares.

**Renounees**

All rights or obligations of the Eligible Equity Shareholders in relation to Applications and refunds relating to the Issue shall, unless otherwise specified, apply to the Renounee(s) as well.

**DECLARATION BY OUR COMPANY**

We hereby certify that no statement made in this Letter of Offer contravenes any of the provisions of the Companies Act and the rules made thereunder. We further certify that all the legal requirements connected with the Issue as also the regulations, guidelines, instructions, etc., issued by SEBI, the Government of India and any other competent authority in this behalf, have been duly complied with. We further certify that all disclosures made in this Letter of Offer are true and correct.

**SIGNED BY ALL THE DIRECTORS OF OUR COMPANY**

<b>NAME AND DESIGNATION</b>	<b>SIGNATURE</b>
<b>MR. AKASH AMARNATH SHARMA</b> <i>Managing Director</i> <i>DIN: 06389102</i>	Sd/-
<b>MS. SHWETA AKASH SHARMA</b> <i>Non-Executive Director</i> <i>DIN: 06829309</i>	Sd/-
<b>MS. KHUSHBU SOURABH AGARWAL</b> <i>Non-Executive - Independent Director</i> <i>DIN: 08352755</i>	Sd/-
<b>MR. SATISH PRAHLAD SHARMA</b> <i>Non-Executive - Independent Director</i> <i>DIN: 08664726</i>	Sd/-

**SIGNED BY THE CHIEF FINANCIAL OFFICER AND THE COMPANY SECRETARY AND COMPLIANCE OFFICER OF OUR COMPANY**

Sd/-  
**MR. AKSHAY AMARNATH SHARMA**  
*Chief Financial Officer*  
*PAN: CNBPS5379A*

Sd/-  
**MS. SHAH POOJA KETAN**  
*Company Secretary and Compliance Officer*  
*PAN: DODPS3082G*

**Place: Mumbai**  
**Date: November 12, 2021**