

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/>

February 07, 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, February 07, 2025.

We wish to inform you that the Board of Directors of the Company at its meeting held today being Friday, February 07, 2025 has inter-alia considered and approved the following: -

1. The Un-Audited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2024, thus in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

In the above context, we are enclosing the following documents: -

- i. Copy of the 'Limited Review 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**

The said financial results are also uploaded on the website of the Company viz., www.anurooppackaging.com

2. Statement of Deviation/ Variation of funds raised through Preferential Allotment of Convertible Warrants and Allotment of Equity Shares on preferential basis.

Pursuant to Regulation 32 of the SEBI listing Regulations and SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, it is hereby confirmed that **there is NO deviation(s) or variation(s)** in respect of the utilization of the proceeds of funds raised through Preferential Allotment of Convertible warrants and Allotment of Equity Shares on preferential basis for the purpose other than the purpose mentioned in offer document during the quarter ended December 31, 2024.

The 'NIL' Statement on deviation or variation of funds is enclosed herewith as **Annexure -B**.

The aforesaid statement has been reviewed by the Audit Committee and taken on record by the Board at this meeting.



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/>

3. Intimation about changes in Policies of the Company.

Pursuant to Regulation 30 of SEBI listing Regulations, the Board of Directors has approved revision/change in the following Policies of the Company: -

- Policy on Determination of Materiality of Events
- Policy on Material Subsidiary
- Nomination & Remuneration Policy
- Remuneration to Non-Executive Directors

The aforesaid amended policies shall be made available on the Company's website at www.anurooppackaging.com.

The above meeting of the Board of Directors commenced at 2:00 P.M and concluded at 4:00 P.M.

Request you to kindly take note of the above.

Thanking you,
Yours faithfully,

**For and on behalf of
Anuroop Packaging Limited**



Akash Amarnath Sharma
Managing Director
DIN: 06389102



**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, TAULKA – WADA, PALGHAR - 421303.

CORPORATE OFFICE – 607, 6TH 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	INCOME						
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
	Total Income	121.50	99.55	381.30	325.63	615.84	1,381.95
2	Expenses						
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
	Total Expenses	90.82	79.96	326.33	263.85	525.05	1,219.24
3	Profit/Loss Before Exceptional Items and tax(1-2)	30.69	19.59	54.97	61.79	90.80	162.71
	Exceptional Items	-	-	-	-	-	-
4	Profit/(Loss)before tax	30.69	19.59	54.97	61.79	90.80	162.71
	Tax Expense						
	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	Total Tax Expenses	13.51	7.76	16.06	26.53	27.83	42.07
6	Net Profit/(Loss) after tax(4-5)	17.17	11.83	38.91	35.25	62.97	120.64
7	Other Comprehensive Income						
	Items that will not be reclassified into Profit or Loss						1.30
8	Total Comprehensive Income for the year (after tax) (5+6)	17.17	11.83	38.91	35.25	62.97	119.34
9	Paid-up Equity Share Capital (Face Value of Re. 10 /- each)	1,228.80	1,066.30	1,066.30	1,228.80	1,066.30	1,066.30
10	Other Equity	632.92	1,568.68	541.29	632.92	558.96	597.67
11	Earnings per Equity Share (of Rs. 10/- each)						
	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

(Signature)
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 31st 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 31st 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 31st 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, TAUJKA - WADA, PALGHAR - 421303.

CORPORATE OFFICE - 607, 6TH 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	INCOME						
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
	Total Income	385.36	382.94	760.20	1,120.83	1,549.28	2,869.33
2	Expenses						
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
	Total Expenses	309.33	268.38	586.70	887.62	1,184.05	2,360.66
3	Profit/Loss Before Exceptional Items and tax(1-2)	76.03	114.56	173.50	233.21	365.23	508.67
	Exceptional Items	-	-	-	-	-	-
4	Profit/(Loss)before tax	76.03	114.56	173.50	233.21	365.23	508.67
	Tax Expense	-	-	-	-	-	-
	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	Total Tax Expenses	42.35	27.41	42.39	79.34	93.94	100.80
6	Net Profit/(Loss) after tax(4-5)	33.68	87.14	131.11	153.87	271.28	407.87
7	Other Comprehensive Income	-	-	-	-	-	-
	Items that will not be reclassified into Profit or Loss	-	-	-	-	-	(1.74)
8	Total Comprehensive Income	-	-	-	-	-	(1.74)
9	Less; Share of Non controlling Interest	0.27	-	-	0.27	-	-
10	Total Comprehensive Income for the year (after tax)	33.41	87.14	131.11	153.60	271.28	406.13
10	Paid-up Equity Share Capital (Face Value of Re. 10 /- each)	1,228.80	1,066.30	1,066.30	1,228.80	1,066.30	1,066.30
11	Other Equity	1,659.42	2,692.31	2,433.79	1,659.42	2,433.79	1,505.82
12	Earnings per Equity Share (of Rs. 10/- each)						
	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



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

STATEMENT OF DEVIATION / VARIATION IN UTILIZATION OF FUNDS RAISED

Name of listed entity	Anuroop Packaging Limited					
Mode of Fund Raising	Allotment of Equity Shares on Preferential Basis and Preferential Allotment of Convertible Warrants.					
Date of Raising Funds	October 15, 2024					
Amount Raised	Rs. 2,79,50,000					
Report filed for Quarter ended	December 31, 2024					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable	Not Applicable					
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable					
If Yes, Date of shareholder Approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the Audit Committee after review	Not Applicable					
Comments of the auditors, if any	Not Applicable					
Objects for which funds have been raised and where there has been a deviation, in the following table:	Net Proceeds of the Issue was proposed to be utilized as given below:					
Original Object	Modified Object, if any	Original Allocation (IN INR)	Modified allocation if any	Funds Utilized (IN INR)	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
Expansion of Business	N.A.	69,87,500	Nil	69,87,500	Nil	N.A.
Repayment of Secured / Unsecured Loans / Creditors	N.A.	27,95,000	Nil	27,95,000	Nil	N.A.
Investment/Providing Loans in Subsidiary	N.A.	69,87,500	Nil	69,87,500	Nil	N.A.
Working Capital for existing business	N.A.	55,90,000	Nil	55,90,000	Nil	N.A.
General corporate purposes	N.A.	55,90,000	Nil	55,90,000	Nil	N.A.

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised; or
- Deviation in the amount of funds actually utilized as against what was originally disclosed; or
- Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

For and on behalf of
Anuroop Packaging Limited

Akash Amarnath Sharma
Managing Director

