

# ANUROOP PACKAGING LIMITED

CIN: L25202MH1995PLC093625

REGISTERED. OFFICE – 105, AMBISTE BUDRUK, POST KHANIVALI, TALUKA – WADA, PALGHAR - 421303.  
CORPORATE OFFICE – 607, 6<sup>TH</sup> FLOOR, IJMIMA COMPLEX, OFF. LINK ROAD, MALAD (WEST), MUMBAI – 400064.  
Contact No.: 022-35435303 Email ID: [info@anurooppackaging.com](mailto:info@anurooppackaging.com) Website: <https://anurooppackaging.com/>

To,  
Compliance Department  
The BSE Limited,  
Listing Department,  
P J Towers, 1<sup>st</sup> floor Dalal Street,  
Mumbai 400 001

November 14, 2025

(ANUROOP | 542865 | INE490Z01012)

Dear Sir/Madam,

**Sub: Outcome of Board Meeting of Anuroop Packaging Limited ("the Company").**

**Ref: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Further to the prior intimation made under Regulation 29 of the SEBI Listing Regulations on November 10, 2025 and Pursuant to Regulation 30 of SEBI Listing Regulations, we wish to inform you that the Board of Directors of the Company at its **meeting held today (Friday) i.e., November 14, 2025** has, inter-alia: -

1. Considered and Approved the Unaudited Standalone and Consolidated Financial Results for the Quarter and Half-Year ended September 30, 2025. (the "Results") along with the Limited Review Report;

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

- i. Copy of the financial results as recommended and reviewed by the Audit Committee and approved by the Board of Directors.
- ii. Copy of the Limited Review Audit Report, as received from our Statutory Auditors, Banka & Banka on the Standalone and Consolidated Financial Results.

The same is also being uploaded on the website of the Company viz., [www.anurooppackaging.com](http://www.anurooppackaging.com)

The Board Meeting was commenced at 04:15 PM and concluded at 05:00 PM

This is for your information and records.

For and on behalf of  
Anuroop Packaging Limited



Akash Amarnath Sharma  
Managing Director  
DIN: 06389102

Encl: As Stated Above



**Independent Auditor's Review Report on the Quarterly and  
Year to date 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 Anuroop Packaging Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Anuroop Packaging Limited ("the Company"), which includes joint operations, for the quarter and half year ended 30th September, 2025 ("the Statement"), 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 Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. 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). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. 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 ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For BANKA & BANKA**

CHARTERED ACCOUNTANTS  
ICAI FIRM REG. NO. 100979W



Pradeep  
Parmeshwar  
Banka

Digitally signed by  
Pradeep Parmeshwar  
Banka  
Date: 2025.11.14  
15:33:30 +05'30'

**(Pradeep P. Banka)**

PARTNER

Membership No.038800

UDIN: 25038800BMHCXA1190

Mumbai :- 14-11-2025

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Contact No.: 022-35435303 Email ID: [info@anurooppackaging.com](mailto:info@anurooppackaging.com) Website: <https://anurooppackaging.com/>

## Extract of Un-Audited Standalone Financial Results for the half year ended Sep- 2025

| Sr.No | Particulars  | Rs In Lakhs               |                           |                        |
|-------|--|---------------------------|---------------------------|------------------------|
|       |  | Half year                 |                           | Year Ended             |
|       |  | 30-Sep-25<br>( UnAudited) | 30-Sep-24<br>( UnAudited) | 31-Mar-25<br>(Audited) |
| I     | <b>ASSETS</b>  |                           |                           |                        |
| 1     | <b>Non-current assets</b>  |                           |                           |                        |
|       | (a) Property, plant and equipment  | 149.47                    | 166.14                    | 157.81                 |
|       | (b) Capital work in progress   | 65.50                     | 15.50                     | 65.50                  |
|       | (c) Right to use   | 25.35                     | 29.95                     | 27.65                  |
|       | (d) Financial assets   |                           |                           |                        |
|       | (i) Investments  | 1,367.54                  | 1,169.83                  | 1,367.54               |
|       | (e) Other non current assets   | 52.66                     | 47.37                     | 50.30                  |
|       | <b>Total of non current assets</b>   | <b>1,660.52</b>           | <b>1,428.79</b>           | <b>1,668.79</b>        |
| 2     | <b>Current Assets</b>  |                           |                           |                        |
|       | (a) Inventories  | 256.25                    | 228.84                    | 241.82                 |
|       | (b) Financial assets   |                           |                           |                        |
|       | (i) Investments  |                           |                           |                        |
|       | (ii) Trade receivables   | 174.73                    | 183.05                    | 187.97                 |
|       | (iii) Cash and cash equivalents  | 14.26                     | 6.59                      | 8.37                   |
|       | (iv) Others financial assets   |                           |                           |                        |
|       | (c) Other current assets   | 432.77                    | 278.71                    | 376.68                 |
|       |  | <b>878.00</b>             | <b>697.19</b>             | <b>814.84</b>          |
|       | Assets held for sale/ Assets included in disposal group(s) held for sale               |                           |                           |                        |
|       | <b>Total assets</b>  | <b>2,538.53</b>           | <b>2,125.98</b>           | <b>2,483.63</b>        |
| II    | <b>EQUITY AND LIABILITIES</b>  |                           |                           |                        |
| 1     | <b>Equity</b>  |                           |                           |                        |
|       | (a) Equity share capital   | 1,105.30                  | 1,066.30                  | 1,105.30               |
|       | (b) Other equity   | 790.69                    | 615.76                    | 776.64                 |
|       | (c) Share Warrant  | 146.70                    |                           | 123.50                 |
|       | <b>Total equity</b>  | <b>2,042.69</b>           | <b>1,682.06</b>           | <b>2,005.44</b>        |
| 2     | <b>Liabilities</b>   |                           |                           |                        |
| i     | <b>Non-current liabilities</b>   |                           |                           |                        |
|       | (a) Financial liabilities  |                           |                           |                        |
|       | (i) Borrowings   | 117.71                    | 137.26                    | 88.71                  |
|       | (b) Provisions   | 5.96                      | 8.39                      | 8.09                   |
|       | (c) Deferred tax liabilities (net)   | 10.31                     | 16.30                     | 14.06                  |
|       | <b>Total of non current liabilities</b>  | <b>133.97</b>             | <b>161.95</b>             | <b>110.85</b>          |
| ii    | <b>Current Liabilities</b>   |                           |                           |                        |
|       | (a) Financial liabilities  |                           |                           |                        |
|       | (i) Borrowings   | 203.06                    | 201.57                    | 243.71                 |
|       | (ii) Trade payables  | -                         |                           |                        |
|       | Total outstanding dues of micro enterprises and small enterprises                      | 133.10                    | 17.34                     | 86.81                  |
|       | Total outstanding dues of creditors other than micro enterprises and small enterprises | -                         | 0.85                      | 23.17                  |
|       | (m) Other financial liabilities  |                           |                           |                        |
|       | (b) Other financial liabilities  |                           |                           |                        |
|       | (b) Other current liabilities  | 6.22                      | 9.97                      | 8.18                   |
|       | (c) Provisions   | 9.98                      | 4.60                      | 0.10                   |
|       | (d) Current tax liabilities  | 9.50                      | 47.64                     | 5.36                   |
|       |  | <b>361.86</b>             | <b>281.97</b>             | <b>367.34</b>          |
|       | <b>Total liabilities</b>   | <b>495.83</b>             | <b>443.92</b>             | <b>478.19</b>          |
|       | <b>Total equity and liabilities</b>  | <b>2,538.53</b>           | <b>2,125.98</b>           | <b>2,483.63</b>        |

For Anuroop Packaging Limited

Akash Sharma  
Managing Director  
DIN : 06389102



Date: November 14, 2025  
Place: Mumbai

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## Extract of Un-Audited Standalone Financial Results for the quarter ended and half year ended September 30, 2025

| Sr. No. | Particulars   | Rs. In Lakhs    |                 |                 |                 |                 |                 |
|---------|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|         |   | Restated        |                 |                 |                 |                 |                 |
|         |   | Quarter ended   |                 |                 | Half year ended |                 | Year Ended      |
|         |   | 30-Sep-25       | 30-Jun-25       | 30-Sep-24       | 30-Sep-25       | 30-Sep-24       | 31-Mar-25       |
|         |   | Unaudited       | Unaudited       | Unaudited       | Unaudited       | Unaudited       | Audited         |
| 1       | <b>INCOME</b>   |                 |                 |                 |                 |                 |                 |
| a.      | Revenue from operation  | 77.89           | 86.02           | 74.39           | 163.91          | 170.66          | 390.86          |
| b.      | Other Income  | 5.35            | 7.10            | 25.16           | 12.45           | 33.47           | 56.79           |
|         | <b>Total Income</b>   | <b>83.24</b>    | <b>93.12</b>    | <b>99.55</b>    | <b>176.36</b>   | <b>204.13</b>   | <b>447.65</b>   |
| 2       | <b>Expenses</b>   |                 |                 |                 |                 |                 |                 |
|         | Cost Of materials Consumed  | 50.15           | 53.07           | 47.65           | 103.22          | 103.89          | 188.04          |
|         | Changes in Inventory of Stock in trade                            | (7.38)          | (7.05)          | (4.33)          | (14.43)         | (6.65)          | (11.81)         |
|         | Employee Benefits Expenses  | 6.56            | 5.91            | 6.35            | 12.47           | 12.11           | 31.89           |
|         | Depreciation and Amortisation Expenses                            | 5.32            | 5.32            | 5.32            | 10.64           | 10.64           | 21.27           |
|         | Finance Cost  | 7.83            | 8.12            | 8.18            | 15.95           | 17.63           | 38.13           |
|         | Other Expenses  | 11.37           | 22.71           | 16.80           | 34.08           | 35.41           | 96.86           |
|         | <b>Total Expenses</b>   | <b>73.85</b>    | <b>88.08</b>    | <b>79.96</b>    | <b>161.93</b>   | <b>173.02</b>   | <b>364.39</b>   |
| 3       | <b>Profit/Loss Before Exceptional Items and tax(1-2)</b>          | <b>9.39</b>     | <b>5.04</b>     | <b>19.59</b>    | <b>14.43</b>    | <b>31.11</b>    | <b>83.26</b>    |
|         | Exceptional Items   |                 |                 |                 |                 |                 |                 |
| 4       | <b>Profit/(Loss)before tax</b>                                    | <b>9.39</b>     | <b>5.04</b>     | <b>19.59</b>    | <b>14.43</b>    | <b>31.11</b>    | <b>83.26</b>    |
|         | <b>Tax Expense</b>  |                 |                 |                 |                 |                 |                 |
|         | Current Tax   | 1.77            | 2.36            | 7.91            | 4.13            | 12.46           | 22.40           |
|         | Deferred Tax  | 0.59            | (4.34)          | (0.15)          | (3.75)          | 0.56            | (1.54)          |
| 5       | <b>Total Tax Expenses</b>   | <b>2.36</b>     | <b>(1.98)</b>   | <b>7.76</b>     | <b>0.38</b>     | <b>13.02</b>    | <b>20.86</b>    |
| 6       | <b>Net Profit/(Loss) after tax(4-5)</b>                           | <b>7.03</b>     | <b>7.02</b>     | <b>11.83</b>    | <b>14.05</b>    | <b>18.09</b>    | <b>62.40</b>    |
| 7       | <b>Other Comprehensive Income</b>                                 |                 |                 |                 |                 |                 |                 |
|         | Items that will not be reclassified into Profit or Loss           |                 |                 |                 |                 |                 | 0.43            |
| 8       | <b>Total Comprehensive Income for the year (after tax) (5+6)</b>  | <b>7.03</b>     | <b>7.02</b>     | <b>11.83</b>    | <b>14.05</b>    | <b>18.09</b>    | <b>61.97</b>    |
| 9       | <b>Paid-up Equity Share Capital (Face Value of Rs. 10/- each)</b> | <b>1,066.30</b> | <b>1,066.30</b> | <b>1,066.30</b> | <b>1,066.30</b> | <b>1,066.30</b> | <b>1,066.30</b> |
| 10      | <b>Other Equity</b>   | <b>1,568.68</b> | <b>666.67</b>   | <b>1,568.68</b> | <b>1,568.68</b> | <b>1,568.68</b> | <b>776.64</b>   |
| 11      | <b>Earnings per Equity Share (of Rs. 10/- each)</b>               |                 |                 |                 |                 |                 |                 |
|         | Basic   | 0.07            | 0.07            | 0.11            | 0.13            | 0.17            | 0.58            |
|         | Diluted   | 0.07            | 0.07            | 0.11            | 0.13            | 0.17            | 0.58            |

### Notes:

- The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on November 14, 2025.
- The Statutory auditors have conducted the audit of the financial statements and have expressed an un qualified audit opinion.
- Previous period figures have been re-grouped / re-classified wherever necessary.

For Anuroop Packaging Limited

Akash Sharma  
Managing Director  
DIN : 06389102



Date: November 14, 2025  
Place: Mumbai



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Cash Flow Standalone Statement for the half year ended September 30, 2025

(Rs. In Lakhs)

|  | Half year      |                | Year Ended      |
|--|----------------|----------------|-----------------|
|  | 30-Sep-25      | 30-Sep-24      | 31-Mar-25       |
| <b>Cash flow from operating activities</b>   |                |                |                 |
| Profit before tax and exceptional items  | 14.43          | 31.11          | 83.27           |
| Profit before tax from dis. continuing operations                                  |                |                | -               |
| <b>Profit before tax</b>   | <b>14.43</b>   | <b>31.11</b>   | <b>83.27</b>    |
| Non-cash adjustment to reconcile profit before tax to net cash flows               |                |                | -               |
| Depreciation/ amortization on continuing operation                                 | 10.64          | 10.64          | 21.27           |
| Other comprehensive income   |                |                | (0.58)          |
| Interest expense   | 15.95          | 17.63          | 36.52           |
| Interest income  | 12.45          | 33.47          | (56.79)         |
| <b>Operating profit before working capital changes</b>                             | <b>53.48</b>   | <b>92.85</b>   | <b>83.70</b>    |
| Movements in working capital:  |                |                | -               |
| Increase/ (decrease) in trade payables   | 23.12          | (89.28)        | 2.51            |
| Increase / (decrease) in long term provisions                                      | 2.13           | 1.95           | 1.65            |
| Increase / (decrease) in short term provisions                                     | 9.88           | 4.52           | 0.02            |
| Increase/ (decrease) in other current liabilities                                  | 1.96           | 1.36           | (0.43)          |
| Increase/ (decrease) in other long term liabilities                                |                |                | -               |
| Decrease/(Increase) in other non current assets                                    | 2.36           | (2.92)         | (5.85)          |
| Decrease/(Increase) in other current assets  | 56.09          | 49.09          | (48.88)         |
| Decrease / (increase) in trade receivables   | 13.24          | 64.99          | 60.08           |
| Decrease / (increase) in inventories   | -14.43         | (0.45)         | (13.43)         |
| Decrease / (increase) in short term loans and advances                             |                |                | -               |
| Decrease / (increase) in other current assets                                      |                |                | -               |
| <b>Cash generated from / (used in) operations</b>                                  | <b>22.75</b>   | <b>122.10</b>  | <b>79.36</b>    |
| Direct taxes paid (net of refunds)   | 0.00           | (3.45)         | (55.66)         |
| <b>Net cash flow from/ (used in) operating activities (A)</b>                      | <b>22.76</b>   | <b>118.65</b>  | <b>23.70</b>    |
| <b>Cash flows from investing activities</b>  |                |                | -               |
| Purchase of fixed assets, including CWIP and capital advances                      | 0.00           | (0.80)         | (50.81)         |
| Proceeds of current investments  |                |                | (195.44)        |
| Proceeds from sale/maturity of current investments                                 |                |                | (2.27)          |
| Interest received  | (12.45)        | (33.47)        | 56.79           |
| <b>Net cash flow from/ (used in) investing activities (B)</b>                      | <b>(12.45)</b> | <b>(34.27)</b> | <b>(191.73)</b> |
| <b>Cash flows from financing activities</b>  |                |                | -               |
| Proceeds from long term borrowings (Net)   | 29.00          | 37.09          | (11.47)         |
| Proceeds from short term borrowings (Net)  | -40.65         | (118.26)       | (76.11)         |
| Expenses related to issue of shares  |                |                | 156.00          |
| Proceeds of Share Warrant  | 23.20          |                | 123.50          |
| Interest paid  | (15.95)        | (17.63)        | (36.52)         |
| <b>Net cash flow from/ (used in) financing activities (C)</b>                      | <b>(4.41)</b>  | <b>(98.80)</b> | <b>155.40</b>   |
| <b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>            | <b>5.90</b>    | <b>(14.42)</b> | <b>(12.63)</b>  |
| Effect of exchange differences on cash & cash equivalents held in foreign currency |                |                | -               |
| Cash and cash equivalents at the beginning of the year                             | 8.37           | 21.00          | 21.00           |
| <b>Cash and cash equivalents at the end of the year</b>                            | <b>14.26</b>   | <b>6.59</b>    | <b>8.37</b>     |
| <b>Components of cash and cash equivalents</b>                                     |                |                | -               |
| Cash on hand   | 6.03           | 4.40           | 0.58            |
| With banks- on current account   | 8.23           | 2.18           | 7.79            |
| FD's   |                |                | -               |
| <b>Total cash and bank balances</b>  | <b>14.26</b>   | <b>6.59</b>    | <b>8.37</b>     |
| Less: Fixed Deposits (under lien)  |                |                | -               |
| <b>Cash &amp; Cash Equivalents in Cash Flow Statement:</b>                         | <b>14.26</b>   | <b>6.59</b>    | <b>8.37</b>     |

For Anuroop Packaging Limited

Akash Sharma  
Managing Director  
DIN : 06389102



Date: November 14, 2025  
Place: Mumbai

**ANUROOP PACKAGING LIMITED****Standalone Ratio Analysis**

| Particulars                        | As on 30/9/2025 | As on 31/03/2025 |
|------------------------------------|-----------------|------------------|
| 1. Debt-Equity Ratio               | 0.16            | 0.17             |
| 2. Debt Service Coverage Ratio     | 1.64            | 1.82             |
| 3. Interest Service Coverage Ratio | 2.57            | 3.18             |
| 4. Net profit after tax            | 7.20%           | 15.86%           |
| 5. Current Ratio                   | 2.41            | 2.22             |
| 6. Debtors Turnover Ratio          | 0.94            | 2.14             |
| 7. Inventory Turnover Ratio        | 0.66            | 5.96             |
| 8. Return on capital Employed      | 1.05%           | 5.16%            |





**Independent Auditor's Review Report on the Consolidated Quarterly and Year to date 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 Anuroop Packaging Limited**

- 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 and half ended September 30, 2025 ('the statement') attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('Listing Regulations').
- 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.
- We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

- The statement includes the results of the one Subsidiary, '**M/s Yuktarth Advisory limited (Formerly known as Sara Solutions Limited)**'.
- Based on our review conducted and procedures performed 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 Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 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 ₹ 308.41 Lakhs and ₹ 628.50 Lakhs for the quarter ended 30<sup>th</sup> September 2025 and for the Period from April 01, 2025 to September 30, 2025, total net profit after tax ₹ 42.13 Lakhs and ₹ 114.18 Lakhs and for the quarter ended 30<sup>th</sup> September 2025 and for the Period from April 01, 2025 to September 30,2025 , total comprehensive income of ₹42.13 Lakhs and ₹113.96 Lakhs and for the quarter ended 30<sup>th</sup> September 2025 and for the Period from April 01, 2025 to September 30, 2025, as consider in the statement.

Our Conclusion on the statement is not modified in respect of our Anuroop Packaging Limited on the unaudited interim standalone/consolidated financial result/ financial information certified by the management.

**For BANKA & BANKA**

CHARTERED ACCOUNTANTS  
ICAI FIRM REG. NO. 100979W

Pradeep  
Parmeshwar  
Banka

Digitally signed by  
Pradeep Parmeshwar  
Banka  
Date: 2025.11.14 15:34:08  
+05'30'

**(Pradeep P. Banka)**

PARTNER

Membership No.038800

UDIN: 25038800BMHCxB8975

Mumbai :- 14-11-2025



# ANUROOP PACKAGING LIMITED

CIN: L25202MH1995PLC093625

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

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

Contact No.: 022-35435303 Email ID: [info@anurooppackaging.com](mailto:info@anurooppackaging.com) Website: <https://anurooppackaging.com/>

Extract of Un-Audited Consolidated Balance Sheet Financial Results for the half year ended September 30, 2025.

| Sr.No | Particulars  | Rs. In Lakhs              |                           |                        |
|-------|--|---------------------------|---------------------------|------------------------|
|       |  | Half year                 |                           | Year Ended             |
|       |  | 30-Sep-25<br>( UnAudited) | 30-Sep-24<br>( UnAudited) | 31-Mar-25<br>(Audited) |
| I     | <b>ASSETS</b>  |                           |                           |                        |
| 1     | <b>Non-current assets</b>  |                           |                           |                        |
|       | (a) Property, plant and equipment  | 923.61                    | 1,023.71                  | 973.66                 |
|       | (b) Capital work-in progress   | 480.47                    | 416.35                    | 471.13                 |
|       | (c) Right to use   | 33.26                     | 39.09                     | 36.79                  |
|       | (d) Goodwill   | -                         | -                         | -                      |
|       | (e) Financial assets   |                           |                           |                        |
|       | (i) Investments  | 1,552.48                  | 1,352.49                  | 1,549.48               |
|       | (ii) Other financial assets  | -                         | 76.90                     | 80.05                  |
|       | (k) Other non current assets   | 64.70                     | -                         | -                      |
|       | <b>Total of non current assets</b>   | <b>3,054.51</b>           | <b>2,908.55</b>           | <b>3,111.11</b>        |
| 2     | <b>Current Assets</b>  |                           |                           |                        |
|       | (a) Inventories  | 256.25                    | 228.84                    | 241.82                 |
|       | (b) Financial assets   | -                         | -                         | -                      |
|       | (i) Trade receivables  | 726.91                    | 519.63                    | 653.95                 |
|       | (ii) Cash and cash equivalents   | 38.59                     | 20.05                     | 33.83                  |
|       | (iii) Loans  | 767.26                    | 533.21                    | 692.57                 |
|       | (iv) Others financial assets   | -                         | 112.16                    | -                      |
|       | (c) Other current assets   | 606.42                    | 399.95                    | 402.18                 |
|       |  | <b>2,395.43</b>           | <b>1,813.84</b>           | <b>2,024.35</b>        |
|       | Assets held-for-sale/Assets included in disposal group(s) held-for-sale                |                           |                           |                        |
|       | <b>Total assets</b>  | <b>5,449.95</b>           | <b>4,722.39</b>           | <b>5,135.46</b>        |
| II    | <b>EQUITY AND LIABILITIES</b>  |                           |                           |                        |
| 1     | <b>Equity</b>  |                           |                           |                        |
|       | (a) Equity share capital   | 1,105.30                  | 1,066.30                  | 1,105.30               |
|       | (b) Other equity   | 2,140.38                  | 1,626.01                  | 2,026.42               |
|       | (c) Share Warrant  | 146.70                    | -                         | 123.50                 |
|       | (d) Non Controlling Interest   | 3.06                      | -                         | 2.84                   |
|       | <b>Total equity</b>  | <b>3,395.44</b>           | <b>2,692.31</b>           | <b>3,258.06</b>        |
| 2     | <b>Liabilities</b>   |                           |                           |                        |
| i     | <b>Non-current liabilities</b>   |                           |                           |                        |
|       | (a) Financial liabilities  |                           |                           |                        |
|       | (i) Borrowings   | 1,001.42                  | 1,116.29                  | 764.19                 |
|       | (ii) Lease liabilities   | 12.06                     | -                         | 12.06                  |
|       | (b) Provisions   | 5.39                      | 19.65                     | 16.72                  |
|       | (c) Deferred tax liabilities (net)   | 72.01                     | 12.12                     | 55.23                  |
|       | (d) Other non current liabilities  | -                         | -                         | -                      |
|       | <b>Total of non current liabilities</b>  | <b>1,090.89</b>           | <b>1,148.06</b>           | <b>848.20</b>          |
| ii    | <b>Current Liabilities</b>   |                           |                           |                        |
|       | (a) Financial Liabilities  |                           |                           |                        |
|       | (i) Borrowings   | 452.29                    | 447.76                    | 738.76                 |
|       | (ii) Trade payables  |                           |                           |                        |
|       | Total outstanding dues of micro enterprises and small enterprises                      | 136.45                    | 57.85                     | 86.81                  |
|       | Total outstanding dues of creditors other than micro enterprises and small enterprises | -                         | 0.85                      | 23.17                  |
|       | (c) Other current liabilities  | 206.39                    | 278.51                    | 196.81                 |
|       | (d) Provisions   | 35.58                     | 40.22                     | 2.36                   |
|       | (e) Current tax liabilities  | 132.92                    | 56.83                     | 18.71                  |
|       |  | <b>963.62</b>             | <b>882.02</b>             | <b>1,029.20</b>        |
|       | <b>Total liabilities</b>   | <b>2,054.51</b>           | <b>2,030.08</b>           | <b>1,877.40</b>        |
|       | <b>Total equity and liabilities</b>  | <b>5,449.94</b>           | <b>4,722.39</b>           | <b>5,135.46</b>        |
|       |  | 0.00                      |                           |                        |

For Anuroop Packaging Limited

Akash Sharma  
Managing Director  
DIN : 06389102



Date: November 14, 2025  
Place: Mumbai



# ANUROOP PACKAGING LIMITED

CIN: L25202MH1995PLC093625

REGISTERED. OFFICE – 105, AMBISTE BUDRUK, POST KHANIVALI, TALUKA – WADA, PALGHAR - 421303.  
CORPORATE OFFICE – 607, 6<sup>TH</sup> FLOOR, IJMIMA COMPLEX, OFF. LINK ROAD, MALAD (WEST), MUMBAI – 400064.  
Contact No.: 022-35435303 Email ID: [info@anurooppackaging.com](mailto:info@anurooppackaging.com) Website: <https://anurooppackaging.com/>

## Extract of Un-Audited Consolidated Profit & Loss Financial Results for the quarter and half year ended Sept -2025

Rs. in Lakhs (except earnings per share)

| Sr. No. | Particulars  | Restated      |                |               |                 |               |                 |
|---------|--|---------------|----------------|---------------|-----------------|---------------|-----------------|
|         |  | Quarter Ended |                |               | Half Year Ended |               | Year Ended      |
|         |  | 30-Sep-25     | 30-Jun-25      | 30-Sep-24     | 30-Sep-25       | 30-Sep-24     | 31-Mar-25       |
|         |  | Unaudited     | Unaudited      | Unaudited     | Unaudited       | Unaudited     | Audited         |
| 1       | <b>INCOME</b>  |               |                |               |                 |               |                 |
| a.      | Revenue from operation   | 308.41        | 320.09         | 332.97        | 628.50          | 652.43        | 1,832.68        |
| b.      | Other Income   | 28.48         | 20.68          | 49.97         | 49.16           | 83.04         | 153.39          |
|         | <b>Total Income</b>  | <b>336.89</b> | <b>340.77</b>  | <b>382.94</b> | <b>677.66</b>   | <b>735.47</b> | <b>1,986.07</b> |
| 2       | <b>Expenses</b>  |               |                |               |                 |               |                 |
|         | Cost Of materials Consumed   | 50.15         | 53.07          | 47.65         | 103.22          | 103.89        | 188.04          |
|         | Changes in Inventory of Stock in trade                             | -7.38         | (7.05)         | (4.33)        | -14.43          | (6.65)        | (11.81)         |
|         | Employee Benefits Expenses   | 40.28         | 35.35          | 42.79         | 75.63           | 101.48        | 213.59          |
|         | Depreciation and Amortisation Expenses                             | 26.79         | 26.79          | 26.17         | 53.58           | 54.81         | 107.17          |
|         | Finance Cost   | 33.52         | 36.20          | 38.10         | 69.72           | 77.28         | 157.30          |
|         | Other Expenses   | 83.05         | 152.65         | 118.00        | 235.70          | 247.48        | 757.43          |
|         | <b>Total Expenses</b>  | <b>226.42</b> | <b>297.01</b>  | <b>268.38</b> | <b>523.43</b>   | <b>578.29</b> | <b>1,411.71</b> |
| 3       | <b>Profit/Loss Before Exceptional Items and tax(1-2)</b>           | <b>110.47</b> | <b>43.76</b>   | <b>114.56</b> | <b>154.23</b>   | <b>157.18</b> | <b>574.36</b>   |
|         | Exceptional Items  |               |                |               |                 |               |                 |
| 4       | <b>Profit/(Loss)before tax</b>                                     | <b>110.47</b> | <b>43.76</b>   | <b>114.56</b> | <b>154.23</b>   | <b>157.18</b> | <b>574.36</b>   |
|         | <b>Tax Expense</b>   |               |                |               |                 |               |                 |
|         | Current Tax  | 28.23         | 7.65           | 27.56         | 35.88           | 34.85         | 127.89          |
|         | Deferred Tax   | 40.12         | (35.94)        | (0.14)        | 4.18            | 2.14          | 42.17           |
|         | <b>Total Tax Expenses</b>  | <b>68.34</b>  | <b>(28.29)</b> | <b>27.41</b>  | <b>40.05</b>    | <b>36.98</b>  | <b>170.06</b>   |
| 6       | <b>Net Profit/(Loss) after tax(4-5)</b>                            | <b>42.13</b>  | <b>72.05</b>   | <b>87.14</b>  | <b>114.18</b>   | <b>120.19</b> | <b>404.29</b>   |
| 7       | <b>Other Comprehensive Income</b>                                  | -             | -              |               |                 |               | -               |
|         | Items that will not be reclassified into Profit or Loss            | -             | -              |               |                 |               | (2.14)          |
|         | <b>Less: Non controlling interest</b>                              |               |                |               | 0.22            |               |                 |
| 8       | <b>Total Comprehensive Income for the year (after tax) (5+6)</b>   | <b>42.13</b>  | <b>72.05</b>   | <b>87.14</b>  | <b>113.96</b>   | <b>120.19</b> | <b>406.44</b>   |
| 9       | <b>Paid-up Equity Share Capital (Face Value of Re. 10 /- each)</b> | 1,066.30      | 1,066.30       | 1,066.30      | 1,066.30        | 1,066.30      | 1,105.30        |
| 10      | <b>Other Equity</b>  | 3,395.44      | 3,330.11       | 2,692.31      | 3,395.44        | 2,692.31      | 3,258.06        |
| 11      | <b>Earnings per Equity Share (of Rs. 10/- each)</b>                |               |                |               |                 |               |                 |
|         | Basic  | 0.40          | 0.68           | 0.82          | 1.07            | 1.13          | 3.68            |
|         | Diluted  | 0.40          | 0.68           | 0.82          | 1.07            | 1.13          | 3.68            |

### Notes:

- The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on November 14, 2025
- The Statutory auditors have conducted the audit of the financial statements and have expressed an un qualified audit opinion.
- Previous period figures have been re-grouped / re-classified wherever necessary.

### For Anuroop Packaging Limited

Akash Sharma  
Managing Director  
DIN : 06389102



Date: November 14, 2025  
Place: Mumbai

# ANUROOP PACKAGING LIMITED

CIN: L25202MH1995PLC093625

REGISTERED. OFFICE – 105, AMBISTE BUDRUK, POST KHANIVALI, TALUKA – WADA, PALGHAR - 421303.  
CORPORATE OFFICE – 607, 6<sup>TH</sup> FLOOR, IJMIMA COMPLEX, OFF. LINK ROAD, MALAD (WEST), MUMBAI – 400064.  
Contact No.: 022-35435303 Email ID: [info@anurooppackaging.com](mailto:info@anurooppackaging.com) Website: <https://anurooppackaging.com/>

## Cash Flow Consolidated Statement for the half year ended September 30, 2025

Rs. In Lakhs

|  | Half year ended |             | Year Ended |
|--|-----------------|-------------|------------|
|  | 30-Sep-25       | 30-Sep-24   | 31-Mar-25  |
|  | (Unaudited)     | (Unaudited) | (Audited)  |
| <b>Cash flow from operating activities</b>   |                 |             |            |
| Profit before tax  | 154.23          | 157.18      | 574.36     |
| Non cash adjustment to reconcile profit before tax to net cash flows               |                 |             |            |
| Depreciation/ amortization on continuing operation                                 | 53.58           | 54.81       | 107.17     |
| Other comprehensive income   |                 |             | 2.14       |
| Interest expense   | 69.72           | 77.28       | 157.30     |
| Interest income  | 49.16           | 83.04       | 153.39     |
| Operating profit before working capital changes                                    | 326.70          | 372.31      | 687.57     |
| Movements in working capital   |                 |             |            |
| Increase/ (decrease) in trade payables   | 26.47           | 48.77       | 2.51       |
| Increase / (decrease) in long term provisions                                      | 11.33           | 7.59        | 2.07       |
| Increase / (decrease) in short term provisions                                     | 33.22           | 37.77       | (0.09)     |
| Increase/ (decrease) in other current liabilities                                  | 9.58            | 138.64      | 56.95      |
| Increase/ (decrease) in other long term liabilities                                |                 | 9.98        |            |
| Decrease/(Increase) in other non current assets                                    | 64.70           | 3.95        | 7.10       |
| Decrease/(Increase) in other current assets  | 204.24          | 399.95      | 53.46      |
| Decrease / (increase) in trade receivables   | 72.96           | 13.66       | 120.66     |
| Decrease / (increase) in inventories   | 14.43           | 0.45        | 13.43      |
| Decrease / (increase) in short term loans and advances                             | 74.69           | 125.55      | 284.90     |
| Decrease / (increase) in other current assets                                      | 80.05           | 236.56      |            |
| Cash generated from / (used in) operations   | 33.66           | 217.88      | 269.45     |
| Direct taxes paid (net of refunds)   | 168.41          | 34.75       | 128.61     |
| Net cash flow from/ (used in) operating activities (A)                             | 202.07          | 252.63      | 140.84     |
| <b>Cash flows from investing activities</b>  |                 |             |            |
| Purchase of fixed assets, including CWIP and capital advances                      | 9.34            | 210.31      | -265.08    |
| Proceeds from sale of fixed assets   |                 |             |            |
| Purchase of current investments  | 3.00            | 3.00        | -199.99    |
| Interest received  | 49.16           | 83.04       | 153.39     |
| Net cash flow from/ (used in) investing activities (B)                             | -61.50          | -296.35     | -311.68    |
| <b>Cash flows from financing activities</b>  |                 |             |            |
| Proceeds from long term borrowings   | 237.23          | 225.36      | -126.74    |
| Proceeds from short term borrowings  | -286.47         | 112.81      | 178.19     |
| Expenses related to issue of shares  | -40.05          |             | 156.00     |
| Proceeds of Share Warrant  | 23.20           |             | 123.50     |
| Repayment of long term borrowings  |                 | 2.53        | -          |
| Interest paid  | -69.72          | -77.28      | -157.30    |
| Net cash flow from/ (used in) in financing activities (C)                          | -135.82         | 32.74       | 173.64     |
| Net increase/(decrease) in cash and cash equivalents (A + B + C)                   | 4.76            | -10.97      | 2.82       |
| Effect of exchange differences on cash & cash equivalents held in foreign currency |                 |             |            |
| Cash and cash equivalents at the beginning of the year                             | 33.83           | 31.02       | 31.01      |
| Cash and cash equivalents at the end of the year                                   | 38.59           | 20.05       | 33.83      |
|  | 0.00            | -0.00       | 0.00       |
| <b>Components of cash and cash equivalents</b>                                     |                 |             |            |
| Cash on hand   | 25.35           | 11.88       | 17.21      |
| With banks- on current account   | 13.24           | 8.17        | 16.62      |
| FD's   |                 |             |            |
| Total cash and bank balances   | 38.59           | 20.05       | 33.83      |
| Less: Fixed Deposits (under lien)  |                 |             |            |
| Cash & Cash Equivalents in Cash Flow Statement:                                    | 38.59           | 20.05       | 33.83      |

For Anuroop Packaging Limited

Akash Sharma  
Managing Director  
DIN : 06389102



Date: November 14, 2025  
Place: Mumbai



**ANUROOP PACKAGING LIMITED****Consolidated Ratio Analysis**

| Particulars                        | As on 30/9/2025 | As on 31/3/2025 |
|------------------------------------|-----------------|-----------------|
| 1. Debt-Equity Ratio               | 0.43            | 0.46            |
| 2. Debt Service Coverage Ratio     | 5.11            | 6.62            |
| 3. Interest Service Coverage Ratio | 3.21            | 4.65            |
| 4. Net profit after tax            | 16.93%          | 22.18%          |
| 5. Current Ratio                   | 2.51            | 1.97            |
| 6. Debtors Turnover Ratio          | 0.91            | 2.80            |
| 7. Inventory Turnover Ratio        | 2.52            | 7.58            |
| 8. Return on Capital Employed      | 3.52%           | 8.58%           |

