



06th November, 2023

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

National Stock Exchange of India Limited

Exchange Plaza, Plot No. C/1,
G Block, Bandra – Kurla
Complex, Bandra (East),
Mumbai 400 051

Scrip Code: **507779**

Trading Symbol: **KANPRPLA**

Sub: Outcome of Board Meeting: Intimation under Regulation 33(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 33(3) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Standalone and Consolidated Unaudited Financial Results for the Quarter ended 30/09/2023 as approved by the Board of Directors in its meeting held today i.e. 6th November, 2023 along with the Limited Review Report as submitted by the Statutory Auditors.

The Meeting of the Board of Directors commenced at 1:00 PM and concluded at 5.50 PM.

Please take this on record and oblige.

Thanking You.

Yours Faithfully,

For **Kanpur Plastipack Limited**

(Ankur Srivastava)

Company Secretary

Encl: A/a

D19-20 Panki Industrial Area, Kanpur - 208022, India
tel.no: +91 (512) 2691113-116 | fax: +91 (512) 2691117
email: info@kanplas.com | web: www.kanplas.com

Manufacturers & Exporters: HDPE/PP Circular
Woven Fabrics, Sacks and FIBCS/Jumbo Bags
Multifilament Yarn

CIN L25209UP09UP1971PLC003444

ISO 9000:2008 ISO 22000 AIB BRC Certified



RAJIV MEHROTRA & ASSOCIATES

CHARTERED ACCOUNTANTS

H.O. : 3/3A, Vishnupuri, Kanpur - 208 002 • Tel. : 0512-2531806

Fax : 0512-2531806 • E-mail : rma.consult@gmail.com

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Board of Directors of Kanpur Plastipack Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Kanpur Plastipack Limited (the 'Company') for the quarter and half year ended Sept. 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
2. The preparation of the Statement is in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.



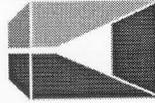
The comparative Ind AS financial information of the Company for the corresponding quarter and half year ended Sept 30, 2022 and quarter ended June 30th, 2023 included in these standalone Ind AS financial results were reviewed by us and we had expressed an unmodified conclusion on the said financial information.

For Rajiv Mehrotra & Associates,
Chartered Accountants
Firm Registration No.- 002253C



Anjani Kheterpal
Partner
Membership no.-401701
UDIN: 23401701BGYDTV8179

Place: Kanpur
Date: Nov. 6th, 2023



**KANPUR
PLASTIPACK
LTD**

AN ISO 9001:2008, ISO 22000:2005 BRC Packing Issue 5, HACCP & AIB CERTIFIED COMPANY

CIN NO.: L25209UP1971PLC003444

REGISTERED OFFICE : D-19-20, PANKI INDUSTRIAL AREA, KANPUR - 208 022

Ph.: +91 512 2691113-6; Fax: +91 512 2691117; Email: secretary@kanplas.com, website : www.kanplas.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR/YEAR ENDED 30th SEP, 23

Sl.	Particulars	Quarter Ended			Half Year Ended		(Rs.in Lacs)
		30.09.2023	30.09.2022	30.06.2023	30.09.2023	30.09.2022	31.03.2023
		Unaudited					Audited
1	Revenue from Operations						
	(a) Net Sales / income from Operations Net of GST	11,884.13	12,660.61	9,990.99	21,875.12	27,135.29	47,468.27
	(b) Other Operating Income	71.79	46.89	52.84	124.63	106.91	217.16
2	Other Income	200.57	97.87	188.55	389.12	85.82	439.13
3	Total Income (1+2)	12,156.49	12,805.37	10,232.38	22,388.87	27,328.02	48,124.56
4	Expenses						
	(a) Cost of materials consumed	6,786.69	6,316.68	7,055.07	13,841.76	15,087.62	26,743.79
	(b) Purchase of stock-in-trade	94.05	383.22	45.99	140.04	623.91	1,517.53
	(c) Change in inventory of finished goods, work in progress and stock-in-	47.39	1,692.62	(1,312.30)	(1,264.91)	1,377.58	1,443.19
	(d) Employee benefit expenses	1,520.00	1,163.79	1,380.15	2,900.15	2,386.65	5,526.99
	(e) Finance costs	392.49	438.17	301.57	694.06	738.97	1,221.96
	(f) Depreciation and amortisation expenses	308.54	283.83	286.29	594.83	561.41	1,127.54
	(g) Other Expenditure	2,692.26	2,870.74	2,169.92	4,862.18	6,365.77	10,278.32
	Total Expenses	11,841.42	13,149.05	9,926.69	21,768.11	27,141.91	47,859.32
5	Profit/ (Loss) before exceptional items (3-4)	315.07	(343.68)	305.69	620.76	186.11	265.24
6	Exceptional Items	-	-	-	-	-	-
7	Profit/ (Loss) before Tax	315.07	(343.68)	305.69	620.76	186.11	265.24
8	Tax Expenses						
	(1) Current Tax	76.59	(73.67)	73.65	150.24	65.73	56.89
	(2) Deferred Tax	12.04	(23.81)	7.95	19.99	(6.75)	(202.78)
9	Profit/ (Loss) from Continuing Operation (7-8)	226.44	(246.20)	224.09	450.53	127.13	411.13
10	Profit/ (Loss) from Discontinuing Operation	-	-	-	-	-	-
11	Tax from Discontinuing Operation	-	-	-	-	-	-
12	Profit/ (Loss) from Discontinuing Operation (10-11)	-	-	-	-	-	-
13	Net Profit(Loss) for the period (9+12)	226.44	(246.20)	224.09	450.53	127.13	411.13
14	Other Comprehensive Income						
	A (i) Items that will not be classified to Profit or Loss	-	-	-	-	-	(8.22)
	(ii) Income Tax realting to items that will not be re classified Profit or	-	-	-	-	-	1.37
	B (i) Items that will be classified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax realting to items that will not be re classified Profit or	-	-	-	-	-	-
15	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (13+14)	226.44	(246.20)	224.09	450.53	127.13	404.28
16	Equity Share Capital (Face Value of ₹. 10/- each)	2,147.38	2,147.38	2,147.38	2,147.38	2,147.38	2,147.38
17	Other Equity	-	-	-	-	-	15,903.42
18	Earning per Share (for continuing operations)						
	- Basic EPS	1.05	(1.15)	1.04	2.10	0.59	1.92
	- Diluted EPS	1.05	(1.15)	1.04	2.10	0.59	1.92
19	Earning per Share (for discontinuing operations)						
	- Basic EPS	-	-	-	-	-	-
	- Diluted EPS	-	-	-	-	-	-
20	Earning per Share (for continuing and discontinuing operations)						
	- Basic EPS	1.05	(1.15)	1.04	2.10	0.59	1.92
	- Diluted EPS	1.05	(1.15)	1.04	2.10	0.59	1.92



Notes:

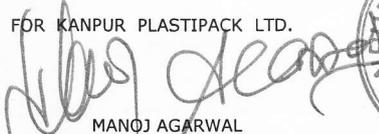
1- Standalone Statement of Assets and Liabilities

PARTICULARS	AS AT	AS AT
	30.09.2023	31.03.2023
	Rs. (In Lacs)	Rs. (In Lacs)
	Audited	Audited
ASSETS		
Non-Current Assets :		
Property, Plant and Equipment	24,340.37	20,406.42
Capital Work-in-Progress	3,407.80	3,636.03
Investment in Property	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Intangible Assets under Development	-	-
Biological Assets	-	-
Investments accounted for using Equity Method	-	-
	27,748.17	24,042.45
Long Term Investments	1,121.13	921.13
Other Financial Assets	310.15	299.67
Other Non-Current Assets	67.30	584.29
	1,498.58	1,805.09
Current Assets :		
Inventories	10,504.92	8,280.76
Investments	16.21	15.85
Trade Receivables	6,092.35	4,957.99
Cash and Cash Equivalents	143.27	53.83
Other Bank balances	322.59	219.78
Loans	-	-
Other Current Assets	2,133.21	1,239.69
Current Tax Assets (Net)	-96.67	129.20
	19,115.88	14,897.10
TOTAL ASSETS	48,362.63	40,744.64
EQUITY & LIABILITIES :		
Equity :		
Equity Share capital	2,147.38	2,147.38
Instruments entirely equity in nature	-	-
Other Equity	16,246.62	15,903.42
Equity Attributable to Owners	18,394.00	18,050.80
Non Controlling Interests	-	-
	18,394.00	18,050.80
LIABILITIES :		
Non-current liabilities		
Financial Liabilities :		
(i) Long Term Borrowings	8,948.31	7,295.66
(ii) Other Financial Liabilities	-	-
Long Term Provisions	824.06	766.79
Deferred Tax Liabilities	1,760.30	1,740.31
Other Non current Liabilities	539.00	552.15
Non Current Liabilities :	12,071.67	10,354.91
Financial Liabilities :		
Borrowings	13,530.82	9,267.66
Trade Payables	1,515.77	1,433.97
Provisions	764.85	571.64
Other Current Liabilities	2,085.52	1,065.66
Current Tax Liabilities (Net)	-	-
Current Liabilities :	17,896.96	12,338.93
TOTAL EQUITY & LIABILITY	48,362.63	40,744.64



- 2 The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 06.11.2023 and a Limited Review was carried by the Statutory Auditors of the Company.
- 3 The Company operates in three primary business segments viz. Manufacturing of Fabrics & Woven Sacks etc., Consignment Stockist and Solar Power Generation Activities. In terms of provisions of IND AS 108, Consignment Stockist and Solar Power Generation activities , presently, are not reportable
- 4 The EPS had been calculated on the basis of Weighted Average Number of Shares outstanding in the given Year

FOR KANPUR PLASTIPACK LTD.


MANOJ AGARWAL
CHAIRMAN Cum MANAGING DIRECTOR



PLACE : KANPUR
DATED : 06.11.2023

KANPUR PLASTIPACK LIMITED
CIN : L25209UP1971PLC003444
REGD. OFFICE : D-19-20, PANKI INDUSTRIAL AREA , KANPUR - 208 022
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30th Sep 2023

(Rs. In Lacs)

Particulars	Half Year Ended 30.09.2023	Year Ended 31.03.2023
I) CASH FROM OPERATIONS		
A. PROFIT BEFORE TAX	620.76	265.24
B. ADJUSTEMENTS:		
Depreciation	594.83	1,127.54
Provision under OCI	-	(8.22)
Loss/(Profit) on disposal of PPE, intangible assets & non-current assets held for sale	0.06	202.98
Interest Income	(60.98)	(110.48)
Finance Costs	694.06	1,221.96
Loss/(Profit) on sale of mutual funds	(2.41)	(0.26)
Gain on Revaluation of Investments	(0.37)	(0.61)
Operating Profit Before working capital changes	1,845.95	2,698.15
Adjustments for Changes in working Capital		
Decrease/(Increase) in Inventories	(2,224.16)	3,438.14
Decrease/(Increase) in Trade Receivable	(1,134.36)	1,154.37
Decrease/(Increase) in other Current Assets	(667.65)	(569.60)
Decrease/(Increase) in other Financial Assets	(10.48)	4.29
Increase/(Decrease) in Trade Payables	81.80	(77.33)
Decrease/(Increase) in other Other Bank Balances	(102.81)	32.47
Increase/(Decrease) in Current Liabilities	1,019.85	(64.54)
Increase/(Decrease) in Provisions	193.21	(7.50)
Increase/(Decrease) in Long term Provisions	57.27	66.52
Cash Generated from/(used) in Operations	(941.38)	6,674.97
Less: Income Tax Paid (including TDS)	150.24	56.89
NET CASH FROM OPERATIONS	(1,091.62)	6,618.08
II) CASH FROM INVESTING ACTIVITIES		
Purchase of PPE & Intangible assets (incl. Capital WIP)	(4,301.82)	(4,243.89)
Other Investments	(200.00)	(156.15)
Investments in Mutual Funds (Net)	2.42	2.42
Sale of PPE & Intangible assets	1.22	30.69
Loans Given to Subsidiary	-	-
Interest Received	60.98	110.48
Decrease/(Increase) in other Non Current Assets	516.99	302.92
NET CASH FROM/USED IN INVESTMENT ACTIVITIES	(3,920.21)	(3,953.53)
III) CASH FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	-	-
Net Increase/(Decrease) in long term borrowings	1,639.50	1,002.79
Net Increase/(Decrease) in short term borrowings	4,263.16	(2,157.10)
Payment of dividend	(107.33)	(257.60)
Finance Costs	(694.06)	(1,221.96)
NET CASH FROM FINANCING ACTIVITIES	5,101.27	(2,633.87)
Net Increase in cash and cash equivalents	89.44	30.68
Cash and Cash equivalents as at the beginning of the year	53.83	23.15
Cash and Cash equivalents as at the end of the Year	143.27	53.83

Notes :

- 1 The Cash Flow Statement has been prepared in accordance with the "Indirect Method" specified in the Ind-AS-7- "Statement of Cash Flows"
- 2 Cash & Cash equivalents comprise cash balances and balances with banks, including current deposit account and short term fixed deposits having original maturity period of three months only.





RAJIV MEHROTRA & ASSOCIATES

CHARTERED ACCOUNTANTS

H.O. : 3/3A, Vishnupuri, Kanpur - 208 002 • Tel. : 0512-2531806

Fax : 0512-2531806 • E-mail : rma.consult@gmail.com

Independent Auditor's Review Report on the Consolidated Quarterly and year to date Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors Kanpur Plastipack Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Kanpur Plastipack Limited (the 'Holding Company') and its Subsidiaries (the Holding Company and its Subsidiaries are together referred to as "the Group") for the quarter and half year ended Sept 30, 2023 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').

2. The preparation of the Statement is in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 is the responsibility of the Holding Company's management and has been approved by the Board of Directors of the Holding Company. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters and application of analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain an 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 No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

- a. Holding Company
Kanpur Plastipack Limited
- b. Subsidiaries:
 - (i) Bright Choice Ventures Private Limited



- (ii) Kanplas Earning Solutions Private Limited
(iii) Kanplas DO Brasil Ltda.

Based on our review conducted as 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The comparative Ind AS financial information of the Group for the corresponding quarter and half year ended Sept 30, 2022 and quarter ended June 30th, 2023 included in these consolidated Ind AS financial results were reviewed by us and we have expressed an unmodified conclusion on the said financial information.

For Rajiv Mehrotra & Associates,
Chartered Accountants
Firm Registration No.- 002253C



Anjani Khetarpal
Partner

Membership no.-401701
UDIN: 23401701BGYDTW4830

Place: Kanpur
Date: Nov. 6th, 2023



AN ISO 9001:2008, ISO 22000:2005 BRC Packing Issue 5 ,HACCP & AIB CERTIFIED COMPANY

CIN NO.: L25209UP1971PLC003444

REGISTERED OFFICE : D-19-20, PANKI INDUSTRIAL AREA, KANPUR - 208 022

Ph.: +91 512 2691113-6; Fax: +91 512 2691117; Email: secretary@kanplas.com, website : www.kanplas.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR/YEAR ENDED 30TH SEP, 23

Sl.	Particulars	(Rs.in Lacs)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.09.2022	30.06.2023	30.09.2023	30.09.2022	31.03.2023
		Unaudited			Audited		
1	Revenue from Operations						
	(a) Net Sales / income from Operations Net of GST	11,971.10	12,588.56	9,979.47	21,950.57	27,063.24	47,441.95
	(b) Other Operating Income	71.79	46.89	52.84	124.63	106.91	217.16
2	Other Income	200.74	100.31	192.33	393.07	88.31	448.79
3	Total Income (1+2)	12,243.63	12,735.76	10,224.64	22,468.27	27,258.46	48,107.90
4	Expenses						
	(a) Cost of materials consumed	6,803.37	6,316.68	7,055.07	13,858.44	15,087.62	26,773.44
	(b) Purchase of stock-in-trade	94.05	383.22	45.99	140.04	623.91	1,517.53
	(c) Change in inventory of finished goods,work in progress and stock-in-	97.13	1,634.33	(1,317.96)	(1,220.83)	1,319.29	1,399.11
	(d) Employee benefit expenses	1,528.70	1,176.94	1,387.23	2,915.93	2,402.36	5,552.46
	(e) Finance costs	392.61	438.22	301.73	694.34	739.54	1,222.60
	(f) Depreciation and amortisation expenses	308.54	283.83	286.29	594.83	561.41	1,127.54
	(g) Other Expenditure	2,706.61	2,874.20	2,177.63	4,884.24	6,376.16	10,300.44
	Total Expenses	11,931.01	13,107.42	9,935.98	21,866.99	27,110.29	47,893.12
5	Profit/ (Loss) before exceptional items (3-4)	312.62	(371.66)	288.66	601.28	148.17	214.78
6	Exceptional Items	-	-	-	-	-	-
7	Profit/ (Loss) before Tax	312.62	(371.66)	288.66	601.28	148.17	214.78
8	Tax Expenses						
	(1) Current Tax	76.59	(73.67)	73.65	150.24	65.73	56.89
	(2) Deferred Tax	12.04	(23.81)	7.95	19.99	(6.75)	(202.78)
9	Profit/ (Loss) from Continuing Operation (7-8)	223.99	(274.18)	207.06	431.05	89.19	360.67
10	Profit/ (Loss) from Discontinuing Operation	-	-	-	-	-	-
11	Tax from Discontinuing Operation	-	-	-	-	-	-
12	Profit/ (Loss) from Discontinuing Operation (10-11)	-	-	-	-	-	-
13	Net Profit(Loss) for the period (9+12)	223.99	(274.18)	207.06	431.05	89.19	360.67
14	Other Comprehensive Income						
	A (i) Items that will not be classified to Profit or Loss	-	-	-	-	-	(8.22)
	(ii) Income Tax realting to items that will not be re classified Profit or	-	-	-	-	-	1.37
	B (i) Items that will be classified to Profit or Loss	(0.46)	(0.30)	(1.18)	(1.64)	0.68	6.95
	(ii) Income Tax realting to items that will not be re classified Profit or	-	-	-	-	-	-
15	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (13+14)	223.53	(274.48)	205.88	429.41	89.87	360.77
16	Equity Share Capital (Face Value of ₹. 10/- each)	2,147.38	2,147.38	2,147.38	2,147.38	2,147.38	2,147.38
17	Other Equity	-	-	-	-	-	15,855.58
18	Earning per Share (for continuing operations)						
	- Basic EPS	1.04	(1.28)	0.96	2.01	0.42	1.68
	- Diluted EPS	1.04	(1.28)	0.96	2.01	0.42	1.68
19	Earning per Share (for discontinuing operations)						
	- Basic EPS	-	-	-	-	-	-
	- Diluted EPS	-	-	-	-	-	-
20	Earning per Share (for continuing and discontinuing operations)						
	- Basic EPS	1.04	(1.28)	0.96	2.01	0.42	1.68
	- Diluted EPS	1.04	(1.28)	0.96	2.01	0.42	1.68



Notes:

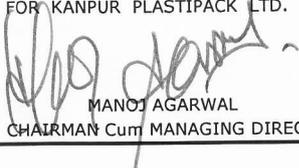
1- Consolidated Statement of Assets and Liabilities

PARTICULARS	AS AT	AS AT
	30.09.2023	31.03.2023
	Rs. (In Lacs)	Rs. (In Lacs)
	Audited	Audited
ASSETS		
Non-Current Assets :		
Property, Plant and Equipment	24,774.07	20,840.12
Capital Work-in-Progress	3,407.80	3,636.03
Investment in Property	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Intangible Assets under Development	-	-
Biological Assets	-	-
Investments accounted for using Equity Method	-	-
	28,181.87	24,476.15
Long Term Investments	399.98	299.98
Other Financial Assets	410.15	299.67
Other Non-Current Assets	217.30	634.29
	1,027.43	1,233.94
Current Assets :		
Inventories	10,504.92	8,324.84
Investments	40.67	39.51
Trade Receivables	6,114.25	4,885.36
Cash and Cash Equivalents	165.79	147.38
Other Bank balances	322.59	219.78
Loans	-	-
Other Current Assets	2,033.21	1,234.21
Current Tax Assets (Net)	-96.67	129.20
	19,084.76	14,980.28
TOTAL ASSETS	48,294.06	40,690.37
EQUITY & LIABILITIES :		
Equity :		
Equity Share capital	2,147.38	2,147.38
Instruments entirely equity in nature	-	-
Other Equity	16,177.66	15,855.58
Equity Attributable to Owners	18,325.04	18,002.96
Non Controlling Interests	-	-
	18,325.04	18,002.96
LIABILITIES :		
Non-current liabilities		
Financial Liabilities :		
(i) Long Term Borrowings	8,948.31	7,295.66
(ii) Other Financial Liabilities	-	-
Long Term Provisions	824.06	766.79
Deferred Tax Liabilities	1,760.30	1,740.31
Other Non current Liabilities	539.00	552.15
Non Current Liabilities :	12,071.67	10,354.91
Financial Liabilities :		
Borrowings	13,530.82	9,267.66
Trade Payables	1,515.83	1,434.32
Provisions	764.85	571.64
Other Current Liabilities	2,085.85	1,058.88
Current Tax Liabilities (Net)	-	-
Current Liabilities :	17,897.35	12,332.50
TOTAL EQUITY & LIABILITY	48,294.06	40,690.37

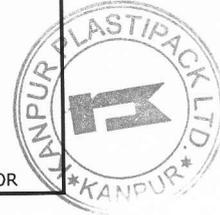


- 2 The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 06.11.2023 and a Limited Review was carried by the Statutory Auditors of the Company.
- 3 The financial statement of M/s Bright Choice Ventures Private Limited, M/s Kanplas Earning Solutions Private Limited and M/s Kanplas Do Brasil Ltda have been consolidated in this consolidated financial
- 4 The Company operates in three primary business segments viz. Manufacturing of Fabrics & Woven Sacks etc., Consignment Stockist and Solar Power Geneartion Activities. In terms of provisions of IND AS 108, Consignment Stockist and Solar Power Generation activities , presently, are not reportable
- 5 The EPS had been calculated on the basis of Weighted Average Number of Shares outstanding in the given Year

FOR KANPUR PLASTIPACK LTD.


MANOJ AGARWAL
CHAIRMAN Cum MANAGING DIRECTOR

PLACE : KANPUR
DATED : 06.11.2023



KANPUR PLASTIPACK LIMITED
CIN : L25209UP1971PLC003444
REGD. OFFICE : D-19-20, PANKI INDUSTRIAL AREA , KANPUR - 208 022
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30th Sep 2023

(Rs. In Lacs)

Particulars	Half Year Ended 30.09.2023	Year Ended 31.03.2023
I) CASH FROM OPERATIONS		
A. PROFIT BEFORE TAX	601.28	214.78
B. ADJUSTEMENTS:		
Depreciation	594.83	1,127.54
Provision under OCI	(1.64)	(1.27)
Loss/(Profit) on disposal of PPE, intangible assets & non-current assets held for sale	0.06	202.98
Interest Income	(61.82)	(113.82)
Finance Costs	694.34	1,222.60
Loss/(Profit) on sale of mutual funds	(2.41)	(0.28)
Gain on Revaluation of Investments	(1.16)	(1.80)
Operating Profit Before working capital changes	1,823.48	2,650.73
Adjustments for Changes in working Capital		
Decrease/(Increase) in Inventories	(2,180.08)	3,394.06
Decrease/(Increase) in Trade Receivable	(1,228.89)	1,227.00
Decrease/(Increase) in other Current Assets	(573.13)	(564.12)
Decrease/(Increase) in other Financial Assets	(110.48)	4.29
Increase/(Decrease) in Trade Payables	81.51	(77.28)
Decrease/(Increase) in other Other Bank Balances	(102.81)	32.47
Increase/(Decrease) in Current Liabilities	1,026.97	(71.33)
Increase/(Decrease) in Provisions	193.21	(7.50)
Increase/(Decrease) in Long term Provisions	57.27	66.52
Cash Generated from/(used) in Operations	(1,012.95)	6,654.84
Less: Income Tax Paid (including TDS)	150.24	56.89
NET CASH FROM OPERATIONS	(1,163.19)	6,597.95
II) CASH FROM INVESTING ACTIVITIES		
Purchase of PPE & Intangible assets (incl. Capital WIP)	(4,301.82)	(4,243.89)
Other Investments	(100.00)	-
Investments in Mutual Funds (Net)	2.41	3.93
Sale of PPE & Intangible assets	1.22	30.69
Loans Given to Subsidiary	-	-
Interest Received	61.82	113.82
Decrease/(Increase) in other Non Current Assets	416.99	252.92
NET CASH FROM/USED IN INVESTMENT ACTIVITIES	(3,919.38)	(3,842.53)
III) CASH FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	-	-
Net Increase/(Decrease) in long term borrowings	1,639.50	1,002.79
Net Increase/(Decrease) in short term borrowings	4,263.16	(2,157.10)
Payment of dividend	(107.33)	(257.60)
Finance Costs	(694.34)	(1,222.60)
NET CASH FROM FINANCING ACTIVITIES	5,100.99	(2,634.51)
Net Increase in cash and cash equivalents	18.42	120.91
Cash and Cash equivalents as at the beginning of the year	147.38	26.47
Cash and Cash equivalents as at the end of the Year	165.80	147.38

Notes :

- The Cash Flow Statement has been prepared in accordance with the "Indirect Method" specified in the Ind-AS-7- "Statement of Cash Flows"
- Cash & Cash equivalents comprise cash balances and balances with banks, including current deposit account and short term fixed deposits having original maturity period of three months only.

