



**November 14<sup>th</sup>, 2022**

To  
Corporate Relationship Department  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400001

**SCRIP CODE: 542666**

Dear Sir,

**Sub: Outcome of Board Meeting**

With reference to the Captioned subject matter, we would like to inform you that the Board of Directors of the Company, in their meeting held today i.e 14<sup>th</sup> November, 2022, inter alia, considered and approved the followings:

1. **Unaudited Standalone Financial Results** of the Company for the quarter and half year ended on **September 30, 2022** pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ("Listing Regulations").

We enclose herewith:

- a. Unaudited Financial Results (Standalone) for the Quarter and Half Year ended 30<sup>th</sup> September, 2022.
- b. Independent Auditors' Limited Review Report on Unaudited Quarter and Half Yearly Financial Results ended 30<sup>th</sup> September, 2022.

The Meeting of the Board of Directors of the Company commenced at 02:00 PM and concluded at 02:50 PM

Submitted for your kind information and necessary records.

**For, G. K. P. PRINTING & PACKAGING LIMITED**

**Place: Mumbai**  
**Date: 14.11.2022**

**Keval Goradia**  
**Managing Director**  
**DIN 07295358**



**Auditor's Limited Review Report on unaudited Standalone Financial results of G.K.P. Printing & Packaging Limited, for the Quarterly and Year to Date pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors of,  
G. K.P. Printing & Packaging Limited

We have reviewed the accompanying the statement of unaudited Standalone financial results of **G.K.P. Printing & Packaging Limited** for the quarter and half year ended September 30, 2022. The Financial Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this financial statements based on the review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primary to inquire of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit 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 have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable Indian Accounting standard ("Ind AS") and other recognized accounting practices and policies as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information require to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Keyur Shah & Co.  
Chartered Accountants  
F.R.No. 141173W

Keyur Shah  
Proprietor

M. No. 153774

UDIN: - 22153774BDAXIK1622



Date: - 14/11/2022

Place: - Ahmedabad



# G. K. P. Printing & Packaging Limited

CIN : L21012MH2018PLC307426

Registered Office: Gala No.1, Ground Floor, Champion Compound, Opp Chachas Dhaba, Vasai, Palghar - 401208

Email: gkpackaging@yahoo.com Website: www.gkpl.in

## Standalone financial Results for the Quarter Ended 30th September, 2022

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)					
		Quarter Ended			Half yearly		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
I	<b>Income From Operations</b>						
	a) Revenue from Operations	1,556.69	1,273.46	1,296.68	2,830.15	2,171.00	5,339.78
	b) Other Income	2.93	0.91	2.92	3.84	15.95	19.74
	<b>Total Income</b>	<b>1,559.62</b>	<b>1,274.37</b>	<b>1,299.60</b>	<b>2,833.99</b>	<b>2,186.95</b>	<b>5,359.52</b>
II	<b>Expenses</b>						
	a) Cost of Materials Consumed	561.95	488.96	477.38	1,050.91	636.28	2,359.58
	b) Purchase of Stock-In-Trade	803.88	525.99	693.22	1,329.87	1,219.14	2,302.74
	c) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(58.76)	36.00	(73.36)	(22.76)	(17.69)	(28.36)
	d) Employee Benefit Expense	48.18	43.85	47.62	92.03	82.64	180.08
	e) Finance Costs	3.81	1.33	1.86	5.14	3.78	15.83
	f) Depreciation and Amortisation Expense	9.17	8.33	7.32	17.50	14.34	30.57
	g) Other Expenses	147.75	127.64	85.35	275.39	160.85	388.53
	<b>Total Expenses</b>	<b>1,515.98</b>	<b>1,232.10</b>	<b>1,239.39</b>	<b>2,748.08</b>	<b>2,099.34</b>	<b>5,248.97</b>
III	<b>Profit/ (Loss) Before Tax (I-II)</b>	<b>43.64</b>	<b>42.27</b>	<b>60.21</b>	<b>85.91</b>	<b>87.61</b>	<b>110.55</b>
IV	<b>Tax Expense</b>						
	a) Current Tax	8.18	13.78	14.05	21.96	22.29	31.49
	b) Deferred Tax (Asset)/Liabilities	1.37	(0.03)	0.35	1.34	(0.13)	(2.01)
	<b>Total Tax Expense</b>	<b>9.55</b>	<b>13.75</b>	<b>14.40</b>	<b>23.30</b>	<b>22.16</b>	<b>29.48</b>
V	<b>Net Profit/ (Loss) After Tax for the Period (III-IV)</b>	<b>34.09</b>	<b>28.52</b>	<b>45.81</b>	<b>62.61</b>	<b>65.45</b>	<b>81.07</b>
VI	<b>Other Comprehensive Income/ (Loss)</b>						
	Items that will not be reclassified to profit & loss (net of tax)	-	-	-	-	-	-
	Items that will be reclassified to profit & loss (net of tax)	-	-	-	-	-	-
	<b>Total Other Comprehensive Income/ (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
VII	<b>Total Comprehensive Income/ (Loss) for the period (V + VI)</b>	<b>34.09</b>	<b>28.52</b>	<b>45.81</b>	<b>62.61</b>	<b>65.45</b>	<b>81.07</b>
VIII	<b>Paidup Equity Share Capital (Facevalue Rs 10 each)</b>	<b>2,199.88</b>	<b>1,466.59</b>	<b>733.29</b>	<b>2,199.88</b>	<b>733.29</b>	<b>1,466.59</b>
IX	<b>Other Equity</b>						<b>780.10</b>
X	<b>Earnings Per Equity Share- Basic/Diluted</b>						
	<b>Basic / Diluted</b>	<b>0.15</b>	<b>0.19</b>	<b>0.62</b>	<b>0.28</b>	<b>0.89</b>	<b>0.55</b>
	<b>Basic / Diluted (after Adjusted to Bonus Issue)</b>	<b>0.15</b>	<b>0.13</b>	<b>0.21</b>	<b>0.28</b>	<b>0.30</b>	<b>0.37</b>

**For G.K.P Printing & Packaging Ltd.**

*K.H. Goadia*

**Director**





## Notes to Accounts -Standalone Financial Statement

[1] The above standalone financial results for the quarter ended September 30, 2022 have been prepared by the Company in accordance with regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the board of directors in their meeting held on November 14, 2022, A limited review of the above results has been carried out by the statutory auditors of the company.

[2] Previous Year's /period's figures have been regrouped/rearranged/ restated/adjusted/rectified wherever considered necessary.

[3] Basis of Preparation of the Statement and Adoption of Indian Accounting Standards. The Company has adopted Indian Accounting Standard (IND AS) specified under companies (Indian) Accounting Standard Rules, 2015 [as ammended ] precribed under section 133 of the companies act,2013.

[4] The Management is in process of identifying parties which are covered under MSME, The Amount relating to MSME are disclosed to the extent identified.

[5] During the Quarter ended on 30.09.2022 Company has alloted Bonus Equity shares in the ratio of 1:2 as on 21.09.2022 bearing the additional number of shares 73,32,944.

[6] The copmany is mailnly operating in the business of Manufacturing of Corrugated Box & Trading of Kraft Paper, hence looking into the nature of business company is operating under single segment due to which segment reporting is not applicable to copmany

For, G. K. P. Printing & Packaging Limited,  
**For G.K.P Printing & Packaging Ltd.**

*K.H.Goradia*

**Director**

Keval Harshad Goradia  
(Managing Director)  
DIN: 07295358



Date : 14th November, 2022  
Place: Mumbai



# G. K. P. Printing & Packaging Limited

CIN : L21012MH2018PLC307426

Registered Office: Gala No.1, Ground Floor, Champion Compound, Opp Chachas Dhaba, Vasai, Palghar - 401208  
Email: gkpackaging@yahoo.com Website: www.gkpl.in

## Standalone Balance Sheet As At 30th September, 2022

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	
		30/09/2022	31/03/2022
		Un-audited	Audited
<b>I</b>	<b>ASSETS</b>		
<b>A</b>	<b>Non-Current Assets</b>		
	a) Property Plant & Equipment	242.64	226.57
	b) Right Of Use Asset	9.49	14.23
	c) Intangible Assets	-	-
	d) Financial Assets		
	- Other Financial Assets	30.42	30.43
	e) Other Tax Assets (Net)	-	5.81
	f) Deferred Tax Assets (Net)	5.91	7.25
	<b>Total Non-Current Assets</b>	<b>288.46</b>	<b>284.29</b>
<b>B</b>	<b>Current Assets</b>		
	a) Inventories	637.04	515.31
	b) Financial Assets		
	- Trade Receivables	2,076.77	2,392.03
	- Cash and Cash Equivalents	256.95	274.73
	- Bank Balances other than Cash and Cash Equivalents		
	- Loans	127.52	119.57
	c) Other current assets	171.16	187.88
	<b>Total Current Assets</b>	<b>3,269.44</b>	<b>3,489.52</b>
	<b>TOTAL ASSETS</b>	<b>3,557.90</b>	<b>3,773.81</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>EQUITY</b>		
	a) Equity Share Capital	2,199.88	1,466.59
	b) Other Equity - attributable to owners of the Company	109.44	780.10
	<b>TOTAL EQUITY</b>	<b>2,309.32</b>	<b>2,246.69</b>
<b>2</b>	<b>LIABILITIES</b>		
<b>A</b>	<b>Non-Current Liabilities</b>		
	a) Financial Liabilities		
	- Long Term Borrowings	6.58	-
	- Lease Liabilities	-	5.83
	<b>Total Non-Current Liabilities</b>	<b>6.58</b>	<b>5.83</b>
<b>B</b>	<b>Current liabilities</b>		
	a) Financial Liabilities		
	- Short Term Borrowings	-	-
	- Lease liabilities	11.37	10.82
	- Trade Payables:		
	(i) Total Outstanding Dues of Micro Enterprise and Small Enterprise	525.72	826.97
	(ii) Total Outstanding Dues of Creditors other than Micro Enterprise and Small Enterprise	661.47	676.11
	- Other financial liabilities	14.41	-
	b) Short Term Provisions	13.17	1.50
	c) Other Current Liabilities	4.90	5.89
	d) Current Tax Liabilities (Net)	10.96	-
	<b>Total Current Liabilities</b>	<b>1,242.00</b>	<b>1,521.29</b>
	<b>TOTAL LIABILITIES</b>	<b>1,248.58</b>	<b>1,527.12</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,557.90</b>	<b>3,773.81</b>

See accompanying notes to the financial results

For, G. K. P. Printing & Packaging Limited,  
For G.K.P Printing & Packaging Ltd.

*K.H. Goradia*

Keval Harshad Goradia **Director**  
(Managing Director)  
DIN: 07295358

Date : 14th November, 2022  
Place: Mumbai





# G. K. P. Printing & Packaging Limited

CIN : L21012MH2018PLC307426

Registered Office: Gala No.1, Ground Floor, Champion Compound, Opp Chachas Dhaba, Vasai, Palghar - 401208

Email: gkpackaging@yahoo.com Website: www.gkpl.in

## Standalone Cash Flow Statement for the Year Ended 30th September, 2022

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Period Ended	Year Ended
		30/09/2022	31/03/2022
		Un-Audited	Audited
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net profit Before Tax and Extraordinary Items	85.91	110.55
	<u>Adjustments For:</u>		
	Depreciation	17.50	30.57
	Interest and Finance Charges	5.14	15.83
	Profit/Loss on Sale of Fixed Assets	-	-
	<b>Operating profit/(loss) before working capital changes</b>	<b>108.55</b>	<b>156.95</b>
	<u>Changes in working capital:</u>		
	<u>Adjustments for (increase) / decrease in operating assets:</u>		
	Decrease/(Increase) in Inventories	(121.73)	(272.01)
	Decrease/(Increase) in Trade receivables	315.27	(612.58)
	Decrease/(Increase) in Short-term loans and advances	(7.93)	226.60
	Decrease/(Increase) in Other Current Asset	16.72	240.37
	(Decrease)/Increase in Trade Payables	(315.89)	616.64
	(Decrease)/Increase in Other Financial Liabilities	14.41	(13.37)
	(Decrease)/Increase in Short Term Provision	11.67	
	(Decrease)/Increase in Other Current Liabilities	(0.99)	(3.94)
	<b>Cash generated from operations</b>	<b>20.08</b>	<b>338.66</b>
	Income taxes paid (net of refunds)	(5.19)	(32.26)
	<b>Net cash flow from / (utilised in) operating activities (A)</b>	<b>14.89</b>	<b>306.40</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	(Purchase) / Sale of Fixed Assets/ Capital Work In Progress	(28.83)	(157.03)
	Decrease/(Increase) in Other Non-Current Financial Asset	-	(18.97)
	<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(28.83)</b>	<b>(176.00)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Finance Lease	(5.28)	(9.80)
	Interest and Finance Charges	(5.14)	(15.83)
	Proceeds / (Repayments) of Share Application Money	-	-
	(Decrease)/Increase in Short Term Borrowing	-	(0.52)
	(Decrease)/Increase in Long Term Borrowing	6.58	-
	<b>Net cash flow from / (used in) financing activities (C)</b>	<b>(3.84)</b>	<b>(26.15)</b>
<b>D.</b>	<b>Net increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(17.78)</b>	<b>104.25</b>
<b>E.</b>	<b>Opening Balance of Cash and Cash Equivalents</b>	<b>274.73</b>	<b>170.48</b>
<b>F.</b>	<b>Less: Foreign Exchange (Loss) / Gain on Restatement of Foreign Currency</b>	<b>-</b>	<b>-</b>
<b>G.</b>	<b>Closing Balance of Cash and Cash Equivalents</b>	<b>256.95</b>	<b>274.73</b>
	See accompanying notes to the financial results		
1	The standalone statement of cash flows has been prepared in accordance with the Indirect method as set out in the Indian Accounting Standard (Ind AS) - 7 - 'Statement of Cash Flows'.		

For, G. K. P. Printing & Packaging Limited,  
For G.K.P Printing & Packaging Ltd.

*K.H. Goradia*

Keval Harshad Goradia  
(Managing Director)  
DIN: 07295358

**Director**

