KANPUR PLASTIPACK LTD

Providing Solutions for Industrial Bulk Packaging

Date: November 13, 2025

**BSE Limited**
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

Scrip Code: **507779**

**National Stock Exchange of India Limited**
Exchange Plaza, Plot No. C/1,
G Block, Bandra – Kurla
Complex, Bandra (East),
Mumbai 400 051
Trading Symbol: **KANPRPLA**

**Sub: Outcome of the meeting of the Board of Directors of Kanpur Plastipack Limited ("Company") held on Monday, November 10, 2025 - Submission of Unaudited Financial Results for the Quarter ended 30th September, 2025**

**Ref.: Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations")**

Dear Sir/Madam,

In terms of Regulation 30 & Regulation 33 read with Schedule III of the SEBI LODR Regulations, Chapter V of SEBI ICDR Regulations we would like to inform you that the board of directors of the Company ("**Board**") at its meeting held on Monday, November 10, 2025, has *inter-alia* considered and approved the following matters:

1. **Standalone and Consolidated Unaudited Financial Results for the quarter ended September 30, 2025:** The Board, based on the recommendation of Audit Committee, has approved the unaudited financial results for the quarter ended September 30, 2025. Further, pursuant to Regulation 33 of the SEBI LODR Regulations, we enclosed herewith copy of the following:

a) Standalone and Consolidated Unaudited Financial Results for the quarter ended September 30, 2025.
b) Limited Review Report on the above referred financial results of the Company issued by Statutory Auditors of the Company.
c) Standalone and Consolidated Cash Flow Statements for the period ended September 30, 2025.

The meeting of the Board of Directors of the Company commenced at 4:30 PM and concluded at 7:50 P.M.

Please take the same on record and oblige.
Thanking you,
Yours faithfully,
**For, Kanpur Plastipack Limited**

Ankur Srivastava

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Date: 2025.11.13 14:59:30 +05'30'

**Ankur Srivastava**
**Company Secretary & Compliance Officer**
**Place:** Kanpur
***Encl.:*** *As above.*

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, 2025 (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.

Rajiv Mehrotra & Associates ★ KANPUR ★ Reg. No. 002253C ★ Chartered Accountants ★

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

The comparative Ind AS financial information of the Company for the corresponding quarter and half year ended Sept 30, 2024 and quarter ended June 30th, 2025 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

Nishant Anand
Partner
Membership no.-442746
UDIN: 25442746BMLYAQ8967

Place: Kanpur
Date: Nov. 10th, 2025

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 / PERIOD ENDED 30th SEPTEMBER 2025

(Rs.in Lacs)

| Sl. | Particulars | Quarter Ended | | | Year to Date | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2025 | 30.09.2024 | 30.06.2025 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | Unaudited | | | Unaudited | | Audited |
| 1 | **Revenue from Operations** | | | | | | |
| | (a) Net Sales / income from Operations Net of GST | 16,196.42 | 15,101.79 | 17,879.59 | 34,076.01 | 28,267.65 | 62,624.02 |
| | (b) Other Operating Income | 328.47 | 95.36 | 289.57 | 618.04 | 312.17 | 501.00 |
| 2 | Other Income | 84.88 | 160.65 | 54.74 | 139.62 | 406.03 | 1,146.45 |
| 3 | **Total Income (1+2)** | **16,609.77** | **15,357.80** | **18,223.90** | **34,833.67** | **28,985.85** | **64,271.47** |
| 4 | **Expenses** | | | | | | |
| | (a) Cost of materials consumed | 8,175.29 | 8,749.35 | 8,742.03 | 16,917.32 | 17,626.87 | 36,216.00 |
| | (b) Purchase of stock-in-trade | 1,591.23 | 381.70 | 3,468.48 | 5,059.71 | 740.96 | 3,751.58 |
| | (c) Change in inventory of finished goods,work in progress and stock-in-trade | 139.93 | (23.93) | (409.84) | (269.91) | (1,070.91) | (1,052.22) |
| | (d) Employee benefit expenses | 1,734.12 | 1,594.87 | 1,648.18 | 3,382.30 | 3,156.33 | 6,306.37 |
| | (e) Finance costs | 318.90 | 546.40 | 328.89 | 647.79 | 1,055.27 | 2,089.91 |
| | (f) Depreciation and amortisation expenses | 308.85 | 358.98 | 294.66 | 603.51 | 713.52 | 1,423.16 |
| | (g) Other Expenditure | 3,338.74 | 3,522.61 | 3,218.04 | 6,556.78 | 6,690.83 | 13,115.75 |
| | (h) Impairment Loss | (3.03) | - | 3.03 | - | - | 31.79 |
| | **Total Expenses** | **15,604.03** | **15,129.98** | **17,293.47** | **32,897.50** | **28,912.87** | **61,882.34** |
| 5 | **Profit/ (Loss) before exceptional items (3-4)** | **1,005.74** | **227.82** | **930.43** | **1,936.17** | **72.98** | **2,389.13** |
| 6 | **Exceptional Items** | **-** | **-** | - | - | - | 1,161.93 |
| 7 | **Profit/ (Loss) before Tax** | **1,005.74** | **227.82** | **930.43** | **1,936.17** | **72.98** | **1,227.20** |
| 8 | **Tax Expenses** | | | | | | |
| | (1) Current Tax | 266.23 | (0.55) | 225.71 | 491.94 | (0.55) | 219.14 |
| | (2) Deferred Tax | (16.44) | 84.07 | 13.68 | (2.77) | 45.87 | (61.80) |
| 9 | **Profit/ (Loss) from Continuing Operation (7-8)** | **755.95** | **144.30** | **691.04** | **1,447.00** | **27.66** | **1,069.86** |
| 10 | **Profit/ (Loss) from Discontinuing Operation** | (28.40) | - | (158.28) | (186.68) | - | - |
| 11 | **Tax from Discontinuing Operation** | 7.15 | - | 39.84 | 46.98 | - | - |
| 12 | **Profit/ (Loss) from Discontinuing Operation (10-11)** | **(21.25)** | **-** | **(118.44)** | **(139.70)** | **-** | **-** |
| 13 | **Net Profit(Loss) for the period (for continuing and discontinuing operations) (9+12)** | **734.70** | **144.30** | **572.60** | **1,307.30** | **27.66** | **1,069.86** |
| 14 | **Other Comprehensive Income** | | | | | | |
| | A (i) Items that will not be classified to Profit or Loss | - | - | - | - | - | 17.08 |
| | (ii) Income Tax realting to items that will not be re classified Profit or Loss | - | - | - | - | - | (4.30) |
| | 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 Loss | **-** | - | - | - | - | - |
| 15 | **TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (13+14)** | **734.70** | **144.30** | **572.60** | **1,307.30** | **27.66** | **1,082.64** |
| 16 | **Equity Share Capital (Face Value of ₹. 10/- each)** | 2,323.38 | 2,147.38 | 2,323.38 | 2,323.38 | 2,147.38 | 2,248.18 |
| 17 | **Other Equity** | - | - | - | - | - | 18,277.66 |
| 18 | **Earning per Share (for continuing operations)** | | | | | | |
| | - Basic EPS | 3.25 | 0.67 | 3.01 | 6.26 | 0.13 | 4.92 |
| | - Diluted EPS | 3.25 | 0.67 | 3.01 | 6.26 | 0.13 | 4.92 |
| 19 | **Earning per Share (for discontinuing operations)** | | | | | | |
| | - Basic EPS | (0.09) | - | (0.52) | (0.60) | - | - |
| | - Diluted EPS | (0.09) | - | (0.52) | (0.60) | - | - |
| 20 | **Earning per Share (for continuing and discontinuing operations)** | | | | | | |
| | - Basic EPS | 3.16 | 0.67 | 2.49 | 5.66 | 0.13 | 4.92 |
| | - Diluted EPS | 3.16 | 0.67 | 2.49 | 5.66 | 0.13 | 4.92 |

Manoj Agarwal

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**Notes:**

1- Standalone Statement of Assets and Liabilities

| PARTICULARS | AS AT 30.09.2025 Rs. (In Lacs) | AS AT 31.03.2025 Rs. (In Lacs) |
|---|---|---|
| | **Audited** | **Audited** |
| **ASSETS** | | |
| **Non-Current Assets :** | | |
| Property, Plant and Equipment | 20,257.43 | 20,362.35 |
| Capital Work-in-Progress | 93.96 | 92.66 |
| Investment in Property | - | - |
| Goodwill | - | - |
| Other Intangible Assets | - | - |
| Intangible Assets Aquired | 10.11 | 11.34 |
| Biological Assets | - | - |
| Investments accounted for using Equity Method | - | - |
| | **20,361.50** | **20,466.35** |
| Long Term Investments | 938.98 | 824.98 |
| Other Financial Assets | 226.05 | 226.05 |
| Other Non-Current Assets | 75.82 | 165.65 |
| | **1,240.85** | **1,216.68** |
| **Current Assets :** | | |
| Inventories | 11,136.89 | 10,662.07 |
| Investments | - | 0.03 |
| Trade Receivables | 7,839.40 | 8,995.38 |
| Cash and Cash Equivalents | 78.50 | 755.64 |
| Other Bank balances | 127.93 | 122.28 |
| Loans | - | - |
| Other Current Assets | 3,488.43 | 1,596.09 |
| Current Tax Assets (Net) | - | - |
| Assets Classified as Held-for-sale | - | 5,023.50 |
| | **22,671.15** | **27,154.99** |
| **TOTAL ASSETS** | **44,273.50** | **48,838.02** |
| **EQUITY & LIABILITIES :** | | |
| **Equity :** | | |
| Equity Share capital | 2,323.38 | 2,248.18 |
| Instruments entirely equity in nature | - | |
| Other Equity | 20,318.40 | 18,277.66 |
| **Equity Attributable to Owners** | **22,641.78** | **20,525.84** |
| Non Controlling Interests | - | - |
| | **22,641.78** | **20,525.84** |
| **LIABILITIES :** | | |
| **Non-current liabilities** | | |
| Financial Liabilities : | | |
| (i) Long Term Borrowings | 1,329.65 | 1,810.23 |
| (ii) Other Financial Liabilities | | |
| Long Term Provisions | 882.18 | 824.55 |
| Deferred Tax Liabilities | 1,626.55 | 1,676.30 |
| Other Non current Liabilities | 1,458.33 | 1,468.05 |
| **Non Current Liabilities :** | **5,296.71** | **5,779.13** |
| **Financial Liabilities :** | | |
| Borrowings | 11,867.79 | 12,841.44 |
| Trade Payables | 2,084.05 | 1,729.43 |
| Provisions | 35.67 | 7.45 |
| Other Current Liabilities | 1,184.29 | 1,448.07 |
| Current Tax Liabilities (Net) | 157.52 | 139.28 |
| Other Financial liabilities | 1,005.69 | 949.79 |
| Liabilities classified as held for sale | - | 5,417.59 |
| **Current Liabilities :** | **16,335.01** | **22,533.05** |
| **TOTAL EQUITY & LIABILITY** | **44,273.50** | **48,838.02** |

Manoj Agarwal

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**Notes :-**

2-

**STANDALONE SEGMENT WISE REVENUE, RESULT, ASSETS AND LIABILITIES QUARTER / PERIOD ENDED 30th SEPTEMBER 2025**

| Particulars | Quarter Ended | | | Year to Date | | Year Ended |
|---|---|---|---|---|---|---|
| | 30.09.2025 | 30.09.2024 | 30.06.2025 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | | | | | |
| **Segment Revenue (Sales and Other Operating Income)** | | | | | | |
| Manufacturing Division # | 14,923.10 | 14,923.23 | 14,608.99 | 29,532.09 | 28,124.22 | 60,153.59 |
| Trading Division | 1,686.67 | 434.57 | 3,614.91 | 5,301.58 | 861.63 | 4,117.88 |
| | | | | | | |
| **Total Segment Revenue** | **16,609.77** | **15,357.80** | **18,223.90** | **34,833.67** | **28,985.85** | **64,271.47** |
| | | | | | | |
| **Segment Result :** | | | | | | |
| Manufacturing Division # | 1,250.95 | 759.40 | 1,134.44 | 2,385.39 | 1,055.44 | 3,015.22 |
| Trading Division | 73.69 | 14.82 | 124.88 | 198.57 | 72.81 | 301.89 |
| **Total Segment Results (Before Tax & Interest)** | **1,324.64** | **774.22** | **1,259.32** | **2,583.96** | **1,128.25** | **3,317.11** |
| **Finance Cost** | | | | | | |
| Manufacturing Division # | 304.95 | 534.23 | 314.76 | 619.71 | 1,031.17 | 2,040.99 |
| Trading Division | 13.95 | 12.17 | 14.13 | 28.08 | 24.10 | 48.92 |
| **Total Finance Cost** | **318.90** | **546.40** | **328.89** | **647.79** | **1,055.27** | **2,089.91** |
| | | | | | | |
| Add: Other unallocated Income | - | - | - | - | - | - |
| **Total Profit Before tax From Continuing Operations** | | | | | | |
| Manufacturing Division # | 946.00 | 225.17 | 819.68 | 1,765.68 | 24.27 | 974.23 |
| Trading Division | 59.74 | 2.65 | 110.75 | 170.49 | 48.71 | 252.97 |
| **Total Segment Results (Before Tax)** | **1,005.74** | **227.82** | **930.43** | **1,936.17** | **72.98** | **1,227.20** |
| | | | | | | |
| **Segment Assets** | | | | | | |
| Manufacturing Division # | 42,923.45 | 47,166.01 | 42,690.65 | 42,923.45 | 47,166.01 | 47,936.26 |
| Trading Division | 1,350.05 | 764.33 | 780.40 | 1,350.05 | 764.33 | 901.76 |
| | | | | | | |
| **Total Assets** | **44,273.50** | **47,930.34** | **43,471.05** | **44,273.50** | **47,930.34** | **48,838.02** |
| | | | | | | |
| **Segment Liabilities** | | | | | | |
| Manufacturing Division # | 20,487.13 | 29,191.45 | 21,181.60 | 20,487.13 | 29,191.45 | 27,577.02 |
| Trading Division | 1,144.59 | 705.54 | 578.13 | 1,144.59 | 705.54 | 735.16 |
| | | | | | | |
| **Total Outside Liabilities** | **21,631.72** | **29,896.99** | **21,759.73** | **21,631.72** | **29,896.99** | **28,312.18** |

# Manufacturing -It includes FIBC (Flexible Intermediate Bulk Containers), FABRIC, MFY (Multi filament Yarn), CPP etc.

CPP Division of the company was closed w.e.f 07.05.2025

*Trading - It includes Granual Trading, Commission from IOCL etc.

1. Segment revenue, results,assets and labilities represent amounts identiable to each of the segments.

2. The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10.11.2025 and a Limited Review was carried by the Statutory Auditors of the Company.

3. The figures of previous period/year have been re-grouped/ re-arranged and /or recast wherever found necessary.

4. The EPS has been calculated on the basis of Weighted Average Number of Shares outstanding in the given year.

5. Consequent to the inprinciple approval of the Stock Exchanges (BSE and NSE) dated 20.10.2025, the company has allotted 3,33,700 equity shares to Mr. Manoj Agarwal (Promoter and Chairman cum Managing Director of the company) on 01.11.2025 against the acquisition of 76.19% holding of M/s. Valex Ventures Limited (UK). Consequently, Valex Ventures Limited has become the subsidiary company and its accounts will be consolidated w.e.f next quarter.

FOR KANPUR PLASTIPACK LTD.

For and on behalf of the Board of Directors

Manoj Agarwal

Digitally signed by Manoj Agarwal
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Date: 2025.11.13 15:03:24 +05'30'

PLACE : KANPUR

DATED : 10.11.2025

MANOJ AGARWAL

CHAIRMAN Cum MANAGING DIRECTOR

**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 SEPTEMBER 2025**

*(Rs. In Lacs)*

| Particulars | Period Ended 30.09.2025 | Year Ended 31.03.2025 |
|---|---|---|
| **I) CASH FROM OPERATING ACTIVITIES** | | |
| A. PROFIT BEFORE TAX | 1,749.49 | 1,227.19 |
| B. ADJUSTEMENTS**:** | | |
| Depreciation | 611.66 | 1,423.16 |
| Non Cash Exceptional Items | - | 1,161.93 |
| Impairment losses on Financial assets & Other Assets | - | 31.79 |
| Provision under OCI | - | 17.08 |
| Loss/(Profit) on disposal of PPE, intangible assets | (4.14) | 12.42 |
| Loss/(Profit) on disposal of Subsidary | - | 39.07 |
| Interest Income | (82.42) | (143.77) |
| Finance Costs | 647.79 | 2,089.91 |
| (Gain) / Loss on investments | 0.01 | (0.01) |
| Operating Profit Before working capital changes | 2,922.39 | 5,858.77 |
| **Adjustments for Changes in working Capital** | | |
| Decrease/(Increase) in Inventories | (474.83) | (857.80) |
| Decrease/(Increase) in Trade Receivable | 1,155.98 | (1,555.72) |
| Decrease/(Increase) in other Current Assets | (1,892.34) | (341.89) |
| Decrease/(Increase) in other Financial Assets | - | 73.91 |
| Increase/(Decrease) in Trade Payables | 354.62 | (46.27) |
| Decrease/(Increase) in other Other Bank Balances | (5.65) | 9.07 |
| Increase/(Decrease) in Current Liabilities including Financial Liabilitie | (207.88) | 620.20 |
| Increase/(Decrease) in Provisions | 28.22 | (2.38) |
| Increase/(Decrease) in Long term Provisions | 57.63 | 6.97 |
| Cash Generated from/(used) in Operations | 1,938.14 | 3,764.86 |
| Less: Income Tax Paid | 473.70 | 79.86 |
| **NET CASH INFLOW/(OUTFLOW) FROM OPERATIONS** | **1,464.44** | **3,685.00** |
| **II) CASH FROM INVESTING ACTIVITIES** | | |
| Purchase of PPE & Intangible assets (incl. Capital WIP) | (513.12) | (560.89) |
| Investment in Shares of Subsidiary Company / Others | (114.00) | (50.00) |
| Sale of Shares of Subsidiary | - | 14.23 |
| Redemption proceeds of Mutual Funds | 0.02 | 0.00 |
| Sale of PPE & Intangible assets | 5,033.96 | 11.21 |
| Interest Received | 82.42 | 143.77 |
| Decrease/(Increase) in Capital Advances | 89.83 | (98.80) |
| **NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES** | 4,579.11 | (540.48) |
| **III) CASH FROM FINANCING ACTIVITIES** | | |
| Proceeds from issue of share capital | 612.88 | 1,174.32 |
| Proceeds from share Warrants | 404.80 | 263.20 |
| Net Increase/(Decrease) in long term borrowings | (5,898.17) | (1,221.59) |
| Net Increase/(Decrease) in short term borrowings | (973.65) | (1,120.50) |
| Payment of dividend | (209.04) | - |
| Capital Subsidy received | (9.72) | 463.45 |
| Finance Costs | (647.79) | (2,089.91) |
| **NET CASH FROM FINANCING ACTIVITIES** | (6,720.69) | (2,531.03) |
| **Net Increase in cash and cash equivalents** | **(677.14)** | **613.49** |
| **Cash and Cash equivalents as at the beginning of the year** | **755.64** | **142.15** |
| **Cash and Cash equivalents as at the end of the Period** | **78.50** | **755.64** |
| **Components Of Cash and Cash Equivalents** | | |
| **Balances with Banks- In current Accounts** | **74.82** | **753.56** |
| **Cash In Hand** | **3.68** | **2.08** |
| | **78.50** | **755.64** |

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.

3 The above cash flow includes the following net cash flows from discontinued operations :

| | Period Ended 30.09.2025 |
|---|---|
| Net Cash From Operating Activities | 478.88 |
| Net Cash From Investing Activities | 5,023.56 |
| Net Cash From Financing Activities | -5,502.44 |
| | **0.00** |

Manoj Agarwal

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Date: 2025.11.13 15:04:42 +05'30'

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, 2025 (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/CMDl/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

Rajiv Mehrotra & Associates KANPUR Reg. No. 000930C Chartered Accountants

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

(ii) Kanplas Earning Solutions Private Limited

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, 2024 and quarter ended June 30th, 2025 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

Nishant Anand
Partner
Membership no.- 442746
UDIN: 25442746BMLY4AR3402

Place: Kanpur
Date: Nov. 10th, 2025

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 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / PERIOD ENDED 30th SEPTEMBER 2025

(Rs.in Lacs)

| Sl. | Particulars | Quarter Ended | | | Year to Date | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2025 | 30.09.2024 | 30.06.2025 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | Unaudited | | | Unaudited | | Audited |
| 1 | **Revenue from Operations** | | | | | | |
| | (a) Net Sales / income from Operations Net of GST | 16,196.42 | 15,101.79 | 17,879.59 | 34,076.01 | 28,267.65 | 62,624.02 |
| | (b) Other Operating Income | 328.47 | 95.36 | 289.57 | 618.04 | 312.17 | 501.00 |
| 2 | Other Income | 131.08 | 163.91 | 92.16 | 223.24 | 407.50 | 1,186.54 |
| 3 | **Total Income (1+2)** | **16,655.97** | **15,361.06** | **18,261.32** | **34,917.29** | **28,987.32** | **64,311.56** |
| 4 | **Expenses** | | | | | | |
| | (a) Cost of materials consumed | 8,175.29 | 8,746.85 | 8,742.03 | 16,917.32 | 17,626.87 | 36,225.19 |
| | (b) Purchase of stock-in-trade | 1,591.23 | 381.70 | 3,468.48 | 5,059.71 | 740.96 | 3,751.58 |
| | (c) Change in inventory of finished goods,work in progress and stock-in-trade | 139.93 | (23.93) | (409.84) | (269.91) | (1,070.91) | (1,052.22) |
| | (d) Employee benefit expenses | 1,734.12 | 1,586.63 | 1,648.18 | 3,382.30 | 3,156.33 | 6,317.20 |
| | (e) Finance costs | 318.93 | 546.37 | 328.93 | 647.86 | 1,055.34 | 2,090.28 |
| | (f) Depreciation and amortisation expenses | 308.85 | 358.98 | 294.66 | 603.51 | 713.52 | 1,423.16 |
| | (g) Other Expenditure | 3,338.76 | 3,514.60 | 3,218.18 | 6,556.94 | 6,691.05 | 13,089.92 |
| | (h) Impairment Loss | (3.03) | - | 3.03 | - | - | 31.79 |
| | **Total Expenses** | **15,604.08** | **15,111.20** | **17,293.65** | **32,897.73** | **28,913.16** | **61,876.90** |
| 5 | **Profit/ (Loss) before exceptional items (3-4)** | **1,051.89** | **249.86** | **967.67** | **2,019.56** | **74.16** | **2,434.66** |
| 6 | **Exceptional Items** | **-** | **-** | - | - | - | 1,161.93 |
| 7 | **Profit/ (Loss) before Tax** | **1,051.89** | **249.86** | **967.67** | **2,019.56** | **74.16** | **1,272.73** |
| 8 | **Tax Expenses** | | | | | | |
| | (1) Current Tax | 273.93 | (0.55) | 230.89 | 504.82 | (0.55) | 223.99 |
| | (2) Deferred Tax | (16.44) | 84.07 | 13.68 | (2.77) | 45.87 | (61.80) |
| 9 | **Profit/ (Loss) from Continuing Operation (7-8)** | **794.40** | **166.34** | **723.10** | **1,517.51** | **28.84** | **1,110.54** |
| 10 | **Profit/ (Loss) from Discontinuing Operation** | (28.40) | - | (158.28) | (186.68) | - | - |
| 11 | **Tax from Discontinuing Operation** | 7.15 | - | 39.84 | 46.98 | - | - |
| 12 | **Profit/ (Loss) from Discontinuing Operation (10-11)** | **(21.25)** | **-** | **(118.44)** | **(139.70)** | **-** | **-** |
| 13 | **Net Profit(Loss) for the period (for continuing and discontinuing operations) (9+12)** | **773.15** | **166.34** | **604.66** | **1,377.81** | **28.84** | **1,110.54** |
| 14 | **Other Comprehensive Income** | | | | | | |
| | A (i) Items that will not be classified to Profit or Loss | - | - | - | - | - | 17.08 |
| | (ii) Income Tax realting to items that will not be re classified Profit or Loss | - | - | - | - | - | (4.30) |
| | B (i) Items that will be classified to Profit or Loss | - | 4.70 | - | - | - | (4.14) |
| | (ii) Income Tax realting to items that will not be re classified Profit or Loss | **-** | - | - | - | - | - |
| 15 | **TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (13+14)** | **773.15** | **171.04** | **604.66** | **1,377.81** | **28.84** | **1,119.18** |
| 16 | **Equity Share Capital (Face Value of ₹. 10/- each)** | 2,323.38 | 2,147.38 | 2,323.38 | 2,323.38 | 2,147.38 | 2,248.18 |
| 17 | **Other Equity** | - | - | - | - | - | 18,307.81 |
| 18 | **Earning per Share (for continuing operations)** | | | | | | |
| | - Basic EPS | 3.42 | 0.77 | 3.15 | 6.57 | 0.13 | 5.11 |
| | - Diluted EPS | 3.42 | 0.77 | 3.15 | 6.57 | 0.13 | 5.11 |
| 19 | **Earning per Share (for discontinuing operations)** | | | | | | |
| | - Basic EPS | (0.09) | - | (0.52) | (0.60) | - | - |
| | - Diluted EPS | (0.09) | - | (0.52) | (0.60) | - | - |
| 20 | **Earning per Share (for continuing and discontinuing operations)** | | | | | | |
| | - Basic EPS | 3.33 | 0.77 | 2.63 | 5.96 | 0.13 | 5.11 |
| | - Diluted EPS | 3.33 | 0.77 | 2.63 | 5.96 | 0.13 | 5.11 |

Manoj Agarwal

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**Notes:**

1- Consolidated Statement of Assets and Liabilities

| PARTICULARS | AS AT 30.09.2025 Rs. (In Lacs) | AS AT 31.03.2025 Rs. (In Lacs) |
|---|---|---|
| | **Audited** | **Audited** |
| **ASSETS** | | |
| **Non-Current Assets :** | | |
| Property, Plant and Equipment | 20,609.47 | 20,770.30 |
| Capital Work-in-Progress | 93.96 | 92.66 |
| Investment in Property | - | - |
| Goodwill | - | - |
| Other Intangible Assets | - | - |
| Intangible Assets Aquired | 10.11 | 11.34 |
| Biological Assets | - | - |
| Investments accounted for using Equity Method | - | - |
| | **20,713.54** | **20,874.30** |
| Long Term Investments | 413.98 | 299.98 |
| Other Financial Assets | 226.05 | 226.05 |
| Other Non-Current Assets | 75.82 | 165.65 |
| | **715.85** | **691.68** |
| **Current Assets :** | | |
| Inventories | 11,136.89 | 10,662.07 |
| Investments | 26.93 | 26.71 |
| Trade Receivables | 7,839.41 | 8,995.38 |
| Cash and Cash Equivalents | 90.47 | 766.76 |
| Other Bank balances | 127.93 | 122.28 |
| Loans | - | - |
| Other Current Assets | 3,489.94 | 1,597.59 |
| Current Tax Assets (Net) | - | - |
| Assets Classified as Held-for-sale | - | 5,023.50 |
| | **22,711.57** | **27,194.29** |
| **TOTAL ASSETS** | **44,140.96** | **48,760.27** |
| **EQUITY & LIABILITIES :** | | |
| **Equity :** | | |
| Equity Share capital | 2,323.38 | 2,248.18 |
| Instruments entirely equity in nature | - | |
| Other Equity | 20,419.06 | 18,307.81 |
| **Equity Attributable to Owners** | **22,742.44** | **20,555.99** |
| Non Controlling Interests | - | - |
| | **22,742.44** | **20,555.99** |
| **LIABILITIES :** | | |
| **Non-current liabilities** | | |
| Financial Liabilities : | | |
| (i) Long Term Borrowings | 1,329.65 | 1,810.23 |
| (ii) Other Financial Liabilities | | |
| Long Term Provisions | 882.18 | 824.55 |
| Deferred Tax Liabilities | 1,626.55 | 1,676.30 |
| Other Non current Liabilities | 1,458.33 | 1,468.05 |
| **Non Current Liabilities :** | **5,296.71** | **5,779.13** |
| **Financial Liabilities :** | | |
| Borrowings | 11,464.74 | 12,658.39 |
| Trade Payables | 2,084.05 | 1,729.84 |
| Provisions | 36.41 | 7.45 |
| Other Current Liabilities | 1,351.06 | 1,522.07 |
| Current Tax Liabilities (Net) | 159.86 | 140.02 |
| Other Financial liabilities | 1,005.69 | 949.79 |
| Liabilities classified as held for sale | - | 5,417.59 |
| **Current Liabilities :** | **16,101.81** | **22,425.15** |
| **TOTAL EQUITY & LIABILITY** | **44,140.96** | **48,760.27** |

Manoj Agarwal

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**Notes :-**

2-

**CONSOLIDATE SEGMENT WISE REVENUE, RESULT, ASSETS AND LIABILITIES QUARTER / PERIOD ENDED 30th SEPTEMBER 2025**

| Particulars | Quarter Ended | | | Year to Date | | Year Ended |
|---|---|---|---|---|---|---|
| | 30.09.2025 | 30.09.2024 | 30.06.2025 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | | | | | |
| **Segment Revenue (Sales and Other Operating Income)** | | | | | | |
| Manufacturing Division # | 14,969.30 | 14,926.49 | 14,646.41 | 29,615.71 | 28,125.69 | 60,193.68 |
| Trading Division | 1,686.67 | 434.57 | 3,614.91 | 5,301.58 | 861.63 | 4,117.88 |
| | | | | | | |
| **Total Segment Revenue** | **16,655.97** | **15,361.06** | **18,261.32** | **34,917.29** | **28,987.32** | **64,311.56** |
| | | | | | | |
| **Segment Result :** | | | | | | |
| Manufacturing Division # | 1,297.13 | 781.41 | 1,171.72 | 2,468.85 | 1,056.69 | 3,061.12 |
| Trading Division | 73.69 | 14.82 | 124.88 | 198.57 | 72.81 | 301.89 |
| **Total Segment Results (Before Tax & Interest)** | **1,370.82** | **796.23** | **1,296.60** | **2,667.42** | **1,129.50** | **3,363.01** |
| **Finance Cost** | | | | | | |
| Manufacturing Division # | 304.98 | 534.20 | 314.80 | 619.78 | 1,031.24 | 2,041.36 |
| Trading Division | 13.95 | 12.17 | 14.13 | 28.08 | 24.10 | 48.92 |
| **Total Finance Cost** | **318.93** | **546.37** | **328.93** | **647.86** | **1,055.34** | **2,090.28** |
| | | | | | | |
| Add: Other unallocated Income | - | - | - | - | - | - |
| **Total Profit Before tax From Continuing Operations** | | | | | | |
| Manufacturing Division # | 992.15 | 247.21 | 856.92 | 1,849.07 | 25.45 | 1,019.76 |
| Trading Division | 59.74 | 2.65 | 110.75 | 170.49 | 48.71 | 252.97 |
| **Total Segment Results (Before Tax)** | **1,051.89** | **249.86** | **967.67** | **2,019.56** | **74.16** | **1,272.73** |
| | | | | | | |
| **Segment Assets** | | | | | | |
| Manufacturing Division # | 42,790.91 | 47,160.99 | 42,655.94 | 42,790.91 | 47,160.99 | 47,858.51 |
| Trading Division | 1,350.05 | 764.33 | 780.40 | 1,350.05 | 764.33 | 901.76 |
| | | | | | | |
| **Total Assets** | **44,140.96** | **47,925.32** | **43,436.34** | **44,140.96** | **47,925.32** | **48,760.27** |
| | | | | | | |
| **Segment Liabilities** | | | | | | |
| Manufacturing Division # | 20,253.93 | 29,191.64 | 21,084.68 | 20,253.93 | 29,191.64 | 27,469.12 |
| Trading Division | 1,144.59 | 705.54 | 578.13 | 1,144.59 | 705.54 | 735.16 |
| | | | | | | |
| **Total Outside Liabilities** | **21,398.52** | **29,897.18** | **21,662.81** | **21,398.52** | **29,897.18** | **28,204.28** |

# Manufacturing -It includes FIBC (Flexible Intermediate Bulk Containers), FABRIC, MFY (Multi filament Yarn), CPP etc.

CPP Division of the company was closed w.e.f 07.05.2025

*Trading - It includes Granual Trading, Commission from IOCL etc.

1. Segment revenue, results,assets and labilities represent amounts identiable to each of the segments.

2. The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10.11.2025 and a Limited Review was carried by the Statutory Auditors of the Company.

3. The figures of previous period/year have been re-grouped/ re-arranged and /or recast wherever found necessary.

4. The EPS has been calculated on the basis of Weighted Average Number of Shares outstanding in the given year.

5. Consequent to the inprinciple approval of the Stock Exchanges (BSE and NSE) dated 20.10.2025, the company has allotted 3,33,700 equity shares to Mr. Manoj Agarwal (Promoter and Chairman cum Managing Director of the company) on 01.11.2025 against the acquisition of 76.19% holding of M/s. Valex Ventures Limited (UK). Consequently, Valex Ventures Limited has become the subsidiary company and its accounts will be consolidated w.e.f next quarter.

6. The financial statement of M/s Bright Choice Ventures Private Limited and M/s Kanplas Earning Solutions Private Limited have been consolidated in these consolidated financial statements.

FOR KANPUR PLASTIPACK LTD.

For and on behalf of the Board of Directors

Manoj Agarwal

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Date: 2025.11.13 15:09:00 +05'30'

PLACE : KANPUR

DATED : 10.11.2025

MANOJ AGARWAL

CHAIRMAN Cum MANAGING DIRECTOR

**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 SEPTEMBER 2025**

*(Rs. In Lacs)*

| Particulars | Period Ended 30.09.2025 | Year Ended 31.03.2025 |
|---|---|---|
| **I) CASH FROM OPERATING ACTIVITIES** | | |
| A. PROFIT BEFORE TAX | 1,832.88 | 1,272.72 |
| B. ADJUSTEMENTS**:** | | |
| Depreciation | 611.66 | 1,423.16 |
| Non Cash Exceptional Items | - | 1,161.93 |
| Impairment losses on Financial assets & Other Assets | - | 31.79 |
| Provision under OCI | - | 12.94 |
| Loss/(Profit) on disposal of PPE, intangible assets | (77.52) | (21.83) |
| Loss/(Profit) on disposal of Subsidary | - | - |
| Interest Income | (91.90) | (149.59) |
| Finance Costs | 647.86 | 2,090.28 |
| (Gain) / Loss on investments | (0.73) | (2.39) |
| Operating Profit Before working capital changes | 2,922.23 | 5,819.01 |
| **Adjustments for Changes in working Capital** | | |
| Decrease/(Increase) in Inventories | (474.83) | (857.80) |
| Decrease/(Increase) in Trade Receivable | 1,155.97 | (1,484.00) |
| Decrease/(Increase) in other Current Assets | (1,892.35) | (291.63) |
| Decrease/(Increase) in other Financial Assets | - | 73.91 |
| Increase/(Decrease) in Trade Payables | 354.21 | (151.98) |
| Decrease/(Increase) in other Other Bank Balances | (5.65) | 9.07 |
| Increase/(Decrease) in Current Liabilities including Financial Liabilitie | (115.11) | 688.15 |
| Increase/(Decrease) in Provisions | 28.96 | (2.38) |
| Increase/(Decrease) in Long term Provisions | 57.63 | 6.97 |
| Cash Generated from/(used) in Operations | 2,031.06 | 3,809.32 |
| Less: Income Tax Paid | 484.98 | 83.97 |
| **NET CASH INFLOW/(OUTFLOW) FROM OPERATIONS** | **1,546.08** | **3,725.35** |
| **II) CASH FROM INVESTING ACTIVITIES** | | |
| Purchase of PPE & Intangible assets (incl. Capital WIP) | (513.12) | (560.89) |
| Investment in Shares of Subsidiary Company / Others | (114.00) | - |
| Sale of Shares of Subsidiary | - | - |
| Redemption proceeds of Mutual Funds | 0.53 | 1.26 |
| Sale of PPE & Intangible assets | 5,163.25 | 71.21 |
| Interest Received | 91.90 | 149.59 |
| Decrease/(Increase) in Capital Advances | 89.83 | (98.80) |
| **NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES** | 4,718.39 | (437.63) |
| **III) CASH FROM FINANCING ACTIVITIES** | | |
| Proceeds from issue of share capital | 612.88 | 1,174.32 |
| Proceeds from share Warrants | 404.80 | 263.20 |
| Net Increase/(Decrease) in long term borrowings | (5,898.17) | (1,221.59) |
| Net Increase/(Decrease) in short term borrowings | (1,193.65) | (1,303.55) |
| Payment of dividend | (209.04) | - |
| Capital Subsidy received | (9.72) | 463.45 |
| Finance Costs | (647.86) | (2,090.28) |
| **NET CASH FROM FINANCING ACTIVITIES** | (6,940.76) | (2,714.45) |
| **Net Increase in cash and cash equivalents** | **(676.29)** | **573.27** |
| **Cash and Cash equivalents as at the beginning of the year** | **766.76** | **193.49** |
| **Cash and Cash equivalents as at the end of the Period** | **90.47** | **766.76** |
| **Components Of Cash and Cash Equivalents** | | |
| **Balances with Banks- In current Accounts** | **86.79** | **764.68** |
| **Cash In Hand** | **3.68** | **2.08** |
| | **90.47** | **766.76** |

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.

3 The above cash flow includes the following net cash flows from discontinued operations :

| | Period Ended 30.09.2025 |
|---|---|
| Net Cash From Operating Activities | 478.88 |
| Net Cash From Investing Activities | 5,023.56 |
| Net Cash From Financing Activities | -5,502.44 |
| | **0.00** |

Manoj Agarwal

Digitally signed by Manoj Agarwal
DN: c=IN, o=Personal, title=0830, pseudonym=133529913331493971D4KJZCa0u7fR53, 2.5.4.20=7e8ff975085a343f2fd88379fd5344afbc973b14407e1ca5b509c3b5453cf35, postalCode=208002, st=Uttar Pradesh, serialNumber=220d1aeb03dd63d843e7c1caee659c79a4f6f822ca7f26594e40a97afd375c066, cn=Manoj Agarwal
Date: 2025.11.13 15:12:47 +05'30'