	Telephone No. 044-2645 17	CIN - L Regd Office: Nev		21888 /e, Nowroji Road, Ch				
	Statement of Unaudited F	inancial Results	for the quarter a	nd half vear ende	d 30th Septembe		hs except EPS	
	T	Quarter Ended			Period Ended		Year Ended	
SI. No.	Particulars	30-09-2021 30-06-2021 30-09-2020		30-09-2021 30-09-2020		31-03-2021		
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	Audited	
I	Revenue From Operations	765.60	1,227.07	634.69	1992.67	1140.79	3038.0	
II	Other Income	0.21	0.18	2.14	0.38	2.44	4.5	
III	Total Income (I+II)	765.81	1,227.25	636.83	1993.05	1143.23	3042.5	
IV	Expenses							
	a) Cost of materials consumed	487.72	727.87	443.81	1219.15	682.33	1,671.9	
	b) Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.0	
	c) Changes in inventories of finished		X					
	goods, Stock-in -Trade and work-in-							
	progress	(97.27)	41.80	(30.82)	(55.47)	57.89	127.8	
	d) Employee benefits expense	68.78	70.57	57.63	139.35	106.20	245.9	
	e) Finance costs	45.98	47.15	48.22	93.13	92.15	188.4	
	f) Depreciation and amortization							
	expense	8.23	13.97	13.06	22.20	27.23	56.5	
	g) Other expenses	250.16	316.39	147.48	563.00	285.49	862.7	
	Total expenses (IV)	763.61	1217.75	679.38	1981.36	1251.28	3,153.5	
	Profit/(loss) before exceptional items							
v	and tax (III- IV)	2.20	9.50	(42.55)	11.69	(108.05)	(110.9	
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.	
VII	Profit/(loss) before tax (V-VI)	2.20	9.50	(42.55)	11.69	(108.05)	(110.9	
VIII	Tax expense:					1		
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.	
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	23.	
	Profit/(loss) for the period after tax						1945.07	
IX	(VII-VIII)	2.20	9.50	(42.55)	11.69	(108.05)	(134.7	
	Other Comprehensive Income - Items							
	that will not be reclassified					~		
x	subsequently to profit or loss	0.00	0.00	- 0.00	0.00	0.00	0.	
	Total Comprehensive Income for the							
	period (IX+X) (Comprising Profit (Loss)							
	and Other Comprehensive Income for							
XI	the period)	2.20	9.50	(42.55)	11.69	(108.05)	(134.7	
	Paid-up equity share capital (Face							
XII	value of Rs. 10/- each)	609.60	609.60	609.60	609.60	609.60	609.6	
	Earnings per equity share (for							
XIII	continuing operation):							
	I) Basic and Diluted before							
	Extraordinary items (not annualised) -			10 70	0.10	74	10	
	in Rs.	0.04	0.16	(0.70)	0.19	(1.77)	(2.:	
	II) Basic and Diluted after	1						
	Extraordinary items (not annualised) - in Rs.	0.04	0.16	(0.70)	0.19	(1.77)	(2.3	



## Notes :

- 1. The above statement of unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November 2021.
- 2. The Company has adopted the Indian Accounting Standards (IND AS) from April 1, 2017 and these financials have been prepared in accordance with the principles laid down in IND AS 34 - Interim financial reporting, prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder.
- 3 The Company continues to monitor the impact of Covid-19 on its operations, impact on revenues and costs and going concern assumptions. Due care has been taken in applying significant accounting judgments and estimates, including in relation to recoverability of receivables and inventory, in preparing the company's financial results for the quarter and half year ended September 30, 2021. However, as the impact assessment of Covid-19 is continuing process, the company will continue to monitor any material changes to future economic conditions.
- 4 The financial results and other financial information for the quarter ended September 30, 2021 has been reviewed and has been presented based on the information compiled by the management after making necessary adjustments to provide a true and fair view of the results in accordance with IND AS.
- 5 During the current quarter, the Company does not have more than one reportable segement. Accordingly, segmental information is not required to be provided.
- 6 Previous period's figures have been regrouped or reclassified wherever necessary.
- 7 No investors' complaint was pending either at the beginning or at the end of the Quarter. Further no investor's complaint has been received during the Quarter
- 8 The above Unaudited financial results for the quarter ended 30th September 2021 are available in the company's website www.stanpacks.in and Bombay Stock Exchange website www.bseindia.com

for and on behalf of the Board

Place : Chennai Date : 12th November 2021 Gopinath G V Managing Director

	Stanpacks India Limited		
	Statement of Assets & Liabilities as on 30.	09.2021	Rs. in Lakhs
	Particulars	As at 30.09.2021 (Un-audited)	As at 31.03.2021 (Audited)
A	ASSETS		CCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC
1	Non-current assets		
	(a) Property, Plant & Equipment	291.67	317.54
	(b) Intangible assets	19 (F	
	(c) Capital work-in-progress	1 🗠 1	840) 1
	(d) Financial Assets	3 <del>4</del> 3 1	
	(i) Loans	0.09	0.09
	(e) Deferred Tax Assets (Net)	. 12.08	12.08
	(f) Other non-current assets	106.69	104.55
	Total Non-current assets	410.53	434.26
2	Current assets		
	(a) Inventories	1,443.45	1,417.08
	(b) Financial Assets		
	(i) Investments		<b>1</b> 23
	(ii) Trade receivables	245.13	384.14
	(ii) Cash and cash equivalents	0.72	1.89
	(iii) Bank balance other than (ii) above (iii) Loans	13,73 2,11	12.49
	(d) Other current assets	2.11	10.58
	Total Current assets	1,705.14	1,826.25
	Current Assets classified as held for sale	28.67	-
	TOTAL ASSETS	2,144.34	2,260.51
в	EQUITY AND LIABILITIES		
1	Equity		-
	(a) Equity Share capital	609.60	609.60
	(b) Other Equity	(440.57)	(452.26
	2 10 1		
	Total Equity	169.03	157.34
	Liabilities		
2	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	687.15	754.79
	(b) Provisions	102.17	102.49
	(c) Other non-current liabilities	-	÷.
	(d) Deferred tax Liability (net) Total Non-current liabilities	789.32	857.28
		L.	
3	Current liabilities		
	(a) Financial liabilities	712.40	820.07
	(i) Borrowings (ii) Trade payables	712.49 348.51	820.86 316.73
	(ii) Trade payables (b) Other current liabilities	92,56	105.78
	(c) Provisions	32.43	2.52
	Total current liabilities	1,185.99	1,245.89
	TOTAL EQUITY AND LIABILITIES	2,144.34	2,260.51



	STANPACKS (INDIA CASH FLOW STAT (Pursuant to Clause 34(2) of the Listing (Obligations &	EMENT	irement) Rea	ulation, 2015)		
SI No	Particulars	6 month 30.09.2021	6 months Ended		6 months Ended 30.09.2020 (01.04.2020- 30.09.2020)	
A.	Cash Flow from Operating Activities					
	Profit before Tax		11.69		(108.05	
	Adjustments for:					
	Prior period adjustments - Profit/(Loss)			÷.,		
	Depreciation	22.20		27.23		
	Deferred Tax Liability (Net)					
	Foreign Exchange (Gains)/Losses			<b></b>		
	(Profit)/Loss on Sale of Asset	-				
	Interest Expenses	93.13		92.15		
	Interest Income	(0.34)		(2.44)		
			114.99		116.9	
	Operating Profit before working capital		126.68		8.8	
	Adjustments for changes in:					
	Trade Payables - Increase/(Decrease)	31,78		30.60		
	Long Term Provisions - Increase/(Decrease)	(0.32)		(3.02)		
	Short Term Provisions - Increase/(Decrease)	29.91		1.15		
	Other Current Liabilities - Increase/(Decrease)	(13.51)		6.54		
	Other long term liabilities - Increase / (Decrease)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-		
	Trade receivables - (Increase) / Decrease	139.01		(73.95)		
	Inventories - (Increase) / Decrease	(26.37)		37,42		
	Long term Loans and advances - (Increase) / Decrease			7.81		
	Short term loans and advances - (increase) / Decrease	(2.04)		-		
	Other current assets - (increase) / Decrease	10.58				
	Other non current assets - (increase) / Decrease	(2.14)		1.74		
			166.90		8.2	
	Cash generated from Operations		293.58	Contraction of the local distance	17.1	
	Income Taxes paid (Net of refunds)		120		-	
	Net Cash from Operating Activities	-	293.58		17.1	
В	Cash Flow from Investing Activities:		-			
	Purchase of Fixed Assets/WIP	(24.72)		(26.23)		
	Proceeds from sale of Fixed Assets					
	Purchase of Investments					
line of the second	Sale of Investments	-		-		
	Interest Income	0.34		2.44		
	Net Cash used in Investing Activities		(24.38)		(23.7	
C.	Cash Flow from Financing Activities:				1. Sec. 1. Sec	
	Proceeds from issuance of Share Capital			12.1		
	Proceeds from Share premium	-	1	-		
	Proceeds / (Repayment) of Long Term borrowings	(176.01)		92,71		
	Borrowings for working capital purposes	(1/ 0.01)		24.74		
	Finance / Lease Liabilities - Increase / (Decrease)			6		
	Investment in Subsidiaries					
	Interest Expenses	(93.13)		(92,15)		
	Dividend paid (Including Tax on dividend)	(55.15)		(92.13)		
	Net Cash used in Financing Activities		(269.14)		0.5	
D.	Net Increase in Cash and Cash Equivalents (A+B+C)		0.06		(6.0	
	Cash and Cash Equivalents as at beginning of the period		14.39		21.4	
-	Cash and Cash Equivalents as at the end of the period		14.45		15.3	





## J.V. RAMANUJAM & CO., CHARTERED ACCOUNTANTS

## **Limited Review Report**

## The Board of Directors of Stanpacks (India) Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **Stanpacks (India) Limited** ("the Company") for the quarter and half ended **30<sup>th</sup> September 2021** attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (listing obligations and Disclosure requirements) Regulations, 2015, as amended, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us.

The preparation of the statement is the responsibility of the company's Management in accordance with applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our 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 of interim financial statement is limited primarily to inquiries of persons responsible for financial and accounting matters and analytical procedures applied to the financial data. It is substantially less in scope than an audit conducted in accordance with the generally accepted accounting standards, the objectives of which is expression of opinion regarding the financial statements taken as a whole. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as 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 the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, 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 Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended to date, including the manner in which it is to be disclosed, or that it contains any material misstatement.

*for* **J.V. Ramanujam & Co**. *Chartered Accountants* FRN No.02947S



SRINARAYANA JAKHOTIA JAKHOTIA Digitally signed by SRINARAYANA JAKHOTIA Date: 2021.11.12 10:44:17 +05'30'

(**Sri Narayana Jakhotia**) *Partner* M.No.233192 UDIN: 21233192AAAAEI9221

Place: Chennai Date: November 12, 2021