



ASIA PACK LIMITED

CIN : L74950RJ1985PLC003275

REGISTERED OFFICE
3rd Floor, Miraj Campus, Uper Ki Oden, Nathdwara,
Rajsamand, Rajasthan, India, PIN-313301

1800 120 3699

www.asiapackltd.com

Rs. In Lakhs except EPS

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 TH SEPTEMBER, 2022							
S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sep-22 Unaudited	Jun-22 Unaudited	Sep-21 Unaudited	Sep-22 Unaudited	Sep-21 Unaudited	Mar-22 Audited
1	Revenue from Operations	1.30	1.50	1.20	2.80	2.70	5.00
2	Other Income	15.22	15.26	15.87	30.48	31.18	58.04
3	Total Income (1+2)	16.52	16.76	17.07	33.28	33.88	63.04
4	Expenses						
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee Benefit Expenses	3.64	7.65	6.81	11.29	13.39	22.93
	(e) Finance Costs	0.00	0.01	0.00	0.01	0.02	0.00
	(f) Depreciation and Amortisation Expense	1.34	1.32	1.67	2.66	3.33	6.64
	(g) Other Expenses	3.13	2.70	3.39	5.83	6.50	13.78
	Total Expenses	8.11	11.68	11.87	19.79	23.24	43.35
5	Profit / (Loss) before exceptional items and tax (3-4)	8.41	5.08	5.20	13.49	10.64	19.69
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before tax (5-6)	8.41	5.08	5.20	13.49	10.64	19.69
8	Tax Expenses						
	Current Tax	0.40	0.79	1.68	1.19	3.14	0.00
	Deferred Tax	(0.55)	2.08	(0.21)	1.53	1.98	0.78
10	Net Profit / (Loss) for the period (7-8+9)	8.56	2.21	3.73	10.77	5.52	18.91
11	Other Comprehensive Income, net of income tax						
	a)(i) Items that will not be reclassified to profit or loss	0.00	(0.02)	(0.40)	(0.02)	0.28	0.14
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	b) (i) items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other comprehensive Income for the year, net of tax	0.00	(0.02)	(0.40)	(0.02)	0.28	0.14
12	Total comprehensive Income for the period (10+11)	8.56	2.19	3.33	10.75	5.80	19.05
13	Paid-up equity share capital(Face Value Rs 10 each)	263.74	263.74	263.74	263.74	263.74	263.74
14	Earning per share (of Rs 10 each) (not annualised)						
	(a) Basic	0.32	0.08	0.14	0.41	0.21	0.72
	(b) Diluted	0.32	0.08	0.14	0.41	0.21	0.72

Notes:

- The results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- The above unaudited financial results have been reviewed by Audit Committee and approved by Board of Directors in its meeting held on 11th November, 2022. The same have also been subjected to Limited Review by the Statutory Auditors
- Figures of the previous period have been regrouped, wherever considered necessary to make them comparable to current period's figures.

BY ORDER OF THE BOARD
FOR ASIA PACK LIMITED
RUSHPENDRA JAIN
DIRECTOR / CFO
DIN: 03228950

Place: Nathdwara
Date: November 11, 2022



ASIA PACK LIMITED

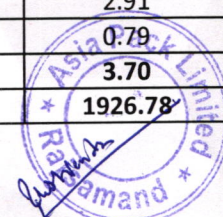
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STATEMENT OF ASSETS AND LIABILITIES AS AT 30 TH SEPTEMBER, 2022			(Rs. in Lakhs)	
S. No.	Particulars	As at		
		September 30, 2022 Unaudited	March 31, 2022 Audited	
	ASSETS			
(1)	Non-current assets			
	(a) Property, Plant and Equipment	173.32	175.98	
	(b) Capital work-in-progress	-	-	
	(c) Other Intangible assets	0.05	0.05	
	(d) Intangible assets under development	-	-	
	(e) Financial assets			
	(i) Investments	811.21	811.36	
	(ii) Loans	945.62	926.81	
	(iii) Other financial assets	0.10	0.10	
	Total non - current assets	1930.30	1914.30	
(2)	Current assets			
	(a) Financial assets			
	(i) Investments	-	-	
	(ii) Trade receivables	4.79	4.31	
	(iii) Cash and cash equivalents	1.00	2.49	
	(iv) Loans	4.39	5.68	
	(b) Other current assets	0.02	0.00	
	Total current assets	10.20	12.48	
	TOTAL ASSETS	1940.50	1926.78	
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share capital	273.09	273.09	
	(b) Other equity	1632.86	1622.11	
	Total equity	1905.95	1895.20	
	LIABILITIES			
(1)	Non-current liabilities			
	(a) Provisions	9.18	8.60	
	(b) Deferred tax liabilities (net)	20.81	19.28	
	Total non - current liabilities	29.99	27.88	
(2)	Current liabilities			
	(a) Financial liabilities			
	(i) Trade payables	-	0.00	
	(b) Other current liabilities	3.88	2.91	
	(c) Provisions	0.68	0.79	
	Total current liabilities	4.56	3.70	
	TOTAL EQUITY AND LIABILITIES	1940.50	1926.78	





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Cash Flow Statement For the Period Ended 30th September, 2022

(Rs. in Lakhs)

S. No.	Particulars	Half Year ended	
		September 30, 2022	September 30, 2021
		Unaudited	Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Profit before tax		13.49
	Adjustment for reconcile profit (loss)		
	Adjustments for depreciation and amortisation expense	2.66	3.33
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.12	0.48
	Adjustments for interest income -Interest income on Loans & Advances	(30.48)	(30.78)
	Other adjustments for which cash effects are investing or financing cash flow -Profit on sale of Investments in Mutual fund	-	(0.40)
			(27.70)
	Operating Profit before Working Capital Changes		(14.21)
	Adjustment for		
	Decrease/(Increase) trade receivables, current	(0.47)	(0.83)
	Adjustments for decrease (increase) in other non-current assets - Decrease/(Increase) Loans and advances and other assets	(2.02)	0.11
	Adjustments for increase (decrease) in trade payables, current - Increase/(Decrease) Trade payable & other Liabilities & provisions	1.44	3.28
	Adjustments for decrease (increase) in other current assets - Decrease/(Increase) Other current assets	1.27	(0.56)
			0.22
	Cash Generated from Operations before Extraordinary Items		(13.99)
			(13.99)
	Cash Flow Before Taxes		(13.99)
			0.00
	Taxes on Income Paid		0.00
	Net Cash flow from operating activities	A	(13.99)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Cash advances and loans made to other parties - Loans and advances given to Related Parties		-
	Other inflows (outflows) of cash -Loans and advances received back from Related Parties		12.50
			-
	Other inflows (outflows) of cash - Purchase of Mutual Funds		(149.99)
	Other inflows (outflows) of cash - Proceeds from Sale of Mutual Funds		150.39
	Net Cash flow from investing activities	B	12.50
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Net Cash flow from financing activities	C	0.00
	Net Increase/(Decrease) in Cash and Cash equivalents	A+B+C	(1.49)
	Cash and Cash equivalents (Opening Balance)		2.49
	Cash and Cash equivalents (Closing Balance)		1.00

Notes:

- Cash and Cash Equivalents represent Cash and Bank Balances.
- The previous year's figures have been regrouped wherever necessary as per current year presentation.
- The above Cash Flow Statement has been prepared as per Indirect Method as set out in Indian Accounting Standard -7 Statement of Cash Flow.





RAKESH AJMERA & ASSOCIATES
CHARTERED ACCOUNTANTS

Office: O- 303/304, Milestone Vibrant, Opp. Apple Hospital, Udhna Darwaja, Ring Road, Surat (Gujarat) 395002
Mobile: 92276-80100 E-Mail:- r.ajmera123@gmail.com

LIMITED REVIEW REPORT

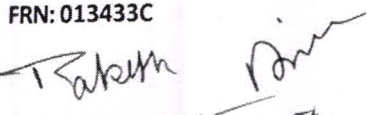
To,
The Board of Directors,
Asia Pack Limited,
Registered Office: 3rd Floor, Miraj Campus, Uper Ki Oden,
Nathdwara, Rajsamand, Rajasthan. India, PIN-313301

We have reviewed the accompanying Statement of Unaudited Financial Results of **ASIA PACK LIMITED** ("the Company") for the **Quarter and Half Year** ended **September 30, 2022** ("the Statement"). This 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 these financial statements based on our review.

We conducted our review of the Statement 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 primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. 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 financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required 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 RAKESH AJMERA AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 013433C


CA RAKESH AJMERA
PARTNER

M. NO. 406062

DATE: NOVEMBER 11, 2022

PLACE: NATHDWARA

UDIN: 22406062BCVPAS4609

