

Independent Auditor's Review Report on Unaudited Financial Results for the quarter ended June 30, 2025 of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To

The Board of Directors
Shree Krishna Paper Mills & Industries Ltd.

We have reviewed the accompanying statement of unaudited financial results of **Shree Krishna Paper Mills & Industries Ltd.** ("the Company") for the quarter ended June 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") 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 in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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.

Attention is drawn to the fact that the figures for the three months ended 31 March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

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 Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with the Companies (Indian Accounting Standards) Rules, 2015 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 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



ASHWANI GARG & ASSOCIATES, CHARTERED ACCOUNTANTS

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The financial results of the Company for the quarter ended June 30, 2024 were reviewed by the predecessor auditor who had expressed an unmodified conclusion, vide their report dated August 13, 2024.

For Ashwani Garg & Associates

Chartered Accountants
Firm Regn. No. 019179M



CA Ashwani Garg
Proprietor

Membership No. 502010

UDIN: 23502010BMLEVN7574

Place: New Delhi

Date: August 13, 2025



SHREE KRISHNA PAPER MILLS & INDUSTRIES LTD.

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CIN: L21012DL1972PLC279773

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(₹ in Lakhs)					
Statement of Unaudited Financial Results for the Quarter Ended June 30, 2025					
	Particulars	Quarter ended		Year Ended	
		30-06-2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited (refer note 5)	Unaudited	Audited
I	Revenue From Operations				
	(a) Sale of products	5,487.80	5,246.62	3,454.73	16,491.54
	(b) Sale of services	-	24.34	134.44	317.83
	(c) Other operating revenues	40.53	17.79	13.11	61.47
	Total Revenue from operations	5,528.33	5,288.75	3,602.28	16,870.84
II	Other Income	32.18	21.71	22.52	124.80
III	Total Income (I+II)	5,560.51	5,310.46	3,624.80	16,995.64
IV	EXPENSES				
	Cost of materials consumed	3,187.47	3,499.88	2,078.95	10,842.30
	Purchases of stock in trade	-	-	0.13	0.13
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	478.50	(268.19)	136.07	(831.54)
	Employee benefits expense	285.56	273.81	247.40	1,079.87
	Finance costs	80.92	91.96	79.85	349.93
	Depreciation and amortization expense	100.72	103.32	93.82	396.88
	Stores and spares consumed	157.26	195.87	142.80	613.17
	Power and fuel	840.98	930.99	645.60	3,173.72
	Packing materials	67.56	76.39	54.94	259.28
	Repairs	46.53	78.67	31.06	239.08
	Tour, travelling and conveyance	60.23	54.52	41.01	185.35
	Other expenses	129.80	162.58	92.96	492.63
	Total expenses (IV)	5,435.53	5,199.80	3,644.59	16,800.80
V	Profit/(loss) before exceptional items and tax (III-IV)	124.98	110.66	(19.79)	194.84
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before tax (V+VI)	124.98	110.66	(19.79)	194.84
VIII	Tax expense:				
	- Current tax	21.36	22.28	-	30.32
	- Deferred tax	(5.80)	1.91	3.23	42.57
	- MAT (credit)/utilization (net)	20.96	0.27	-	9.26
	- Income tax adjustments for earlier years (net)	-	-	-	(0.05)
	Total tax expense (VIII)	36.52	24.46	3.23	82.10
IX	Profit/(Loss) for the period (VII-VIII)	88.46	86.20	(23.02)	112.74
X	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	2.97	(0.83)	7.64	(1.90)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.50)	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	92.35
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	(28.51)
	Total Other Comprehensive Income (X)	2.47	(0.83)	7.64	61.94
XI	Total Comprehensive Income for the period (IX+X)	90.93	85.37	(15.38)	174.68
XII	Paid-up equity share capital (Face value of ₹10/- each)	1,352.17	1,352.17	1,352.17	1,352.17
XIII	Other equity (Reserves excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	2,092.30
XIV	Earnings per equity share (face value of ₹10/- each) (not annualised)				
	(1) Basic (in ₹)	0.65	0.64	(0.17)	0.83
	(2) Diluted (in ₹)	0.65	0.64	(0.17)	0.83



Notes:

- 1 The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 13, 2025.
- 2 These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (as amended).
- 3 The Statutory Auditors of the Company have carried out Limited Review of these financial results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and issued an unmodified opinion on the aforesaid results.
- 4 The Company operates only in one Business Segment i.e. manufacturing and sale of paper and the activities incidental thereto, hence does not have any reportable segments as per Ind AS 108 "Operating Segments".
- 5 Figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures for the year ended and the unaudited year to date published figures upto third quarter ended December 31, 2024 which were subject to limited review.
- 6 During the quarter, equity shares of the Company were voluntarily delisted from The Calcutta Stock Exchange Limited w.e.f. 02.04.2025.
- 7 After the close of the quarter, Mrs. Yukti Gulati Chanana, has resigned as Independent Director of the Company w.e.f. August 05, 2025 and the same has duly been informed to BSE Limited.
- 8 Previous period's/year's figures have been regrouped/rearranged wherever necessary to make them comparable with those of current period.



Place: New Delhi
Date: August 13, 2025

For and on behalf of the Board of Directors of
Shree Krishna Paper Mills & Industries Ltd.



Narendra Kumar Pasari
Managing Director
DIN - 00101426