

General information about company		
Scrip code*	543979	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE04T901017	
Name of company	Kahan Packaging Limited	
Type of company	SME	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	16-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Half Yearly	
Reporting Quarter	Yearly	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Single segment	
Start date and time of board meeting	16-05-2025 02:00	
End date and time of board meeting	16-05-2025 04:00	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	16-05-2025	
Indicate Company website link for updated RPT policy of the Company	https://kpackltd.com/corporate-policies/	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There were no instance of Loan default during the last six months. Also Debt Securities are not applicable to the Company.

Financial Results – Other than Bank				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-10-2024	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Revenue From Operations			
	Revenue from operations	1422.93	2838.89	
	Other income	7.32	13.49	
	Total Income	1430.25	2852.38	
2	Expenses			
(a)	Cost of materials consumed	1123.07	2173.71	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-26.74	-24.6	
(d)	Employee benefit expense	44.96	62.94	
(e)	Finance costs	41.34	76.33	
(f)	Depreciation and amortisation expense	28.1	48.69	
(g)	Other Expenses			
1	Other Expenses	141.44	364.95	
	Total other expenses	141.44	364.95	
	Total expenses	1352.17	2702.02	
3	Profit before exceptional and extraordinary items and tax	78.08	150.36	
4	Exceptional items	0	0	
5	Profit before extraordinary items and tax	78.08	150.36	
6	Extraordinary items	0	0	
7	Profit before tax	78.08	150.36	
8	Tax Expense			
	Current tax	14.55	28.09	
	Deferred tax	5.11	10.17	
	Total tax expenses	19.66	38.26	
9	Net Profit Loss for the period from continuing operations	58.42	112.1	
10	Profit (loss) from discontinuing operations before tax	0	0	
11	Tax expense of discontinuing operations	0	0	
12	Net profit (loss) from discontinuing operation after tax	0	0	
13	Profit (loss) for period before minority interest	58.42	112.1	
14	Share of profit (loss) of associates			
15	Profit (loss) of minority interest			
16	Net profit (Loss) for the period	58.42	112.1	
17	Details of equity share capital			
	Paid-up equity share capital	272	272	
	Face value of equity share capital	10	10	
	Details of debt securities			
18	Reserves excluding revaluation reserve		713.60	
19	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	2.15	4.12	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.15	4.12	
20	Debt equity ratio	0	0	Textual Information(1)
21	Debt service coverage ratio	0	0	Textual Information(2)
22	Interest service coverage ratio	0	0	Textual Information(3)
23	Disclosure of notes on financial results	Textual Information(4)		

Text Block	
Textual Information(4)	<p>1. The above standalone financial results for the half year ended March 31, 2025 have been reviewed by the Audit Committee and have been approved by the Board of Directors in their meeting held on 16-05-2025. 2. The Company is operating as a single segment company and hence no information is furnished in accordance with AS-17 on " Segment Reporting issued by ICAI. 3. The Financial results for the half year ended 31-03-2025 and for the year 01-04-2024 to 31-03-2025 have been prepared following the same accounting policies as those followed for the annual financial statement for the year ended 31-03-2024. 4. The aforesaid Financial results will be uploaded on the company's website kpackLtd.com and will also be available on the website of BSE Limited i.e. www.bseindia.com for benefit of Shareholders and Investors. 5. The figures for half year ended 31-03-2025 are the balancing figures between audited figures in respect of the full financial year ended 31-03-2025 and the published unaudited figures from 01-04-2024 to 30-09-2024 which were subject to limited review. 6. The Earning Per Share(EPS)has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) 7. Figures of previous period/ year have been regrouped/ recast wherever necessary, in order to make them comparable. 8. As Per MCA Notification dated 16-02-2015, companies whose shares are listed on SME stock exchnage as referred to Chapter XB of SEBI (Issue of Capital disclosure Requirements) regulation, 2009 are Exempt from the compulsory requirement of Adoption of IND-AS. Hence company has prepared its financials as per Accounting Standards. 9. Dividend was not recommended by the Board so as to retain profits and build up reserves.</p>

Statement of Asset and Liabilities		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	272
	Reserves and surplus	713.6
	Money received against share warrants	0
	Total shareholders' funds	985.6
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	193.27
	Deferred tax liabilities (net)	35.43
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	0
	Long-term provisions	3.44
	Total non-current liabilities	232.14
6	Current liabilities	
	Short-term borrowings	604.1
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	263.18
	Total Trade payable	263.18
	Other current liabilities	1.86
	Short-term provisions	28.09
	Total current liabilities	897.23
	Total equity and liabilities	2114.97
	Assets	
1	Non-current assets	
(i)	Property, Plant and Equipment and Intangible assets	
	Property, Plant and Equipment	855.62
	Producing properties	0
	Intangible assets	0
	Preproducing properties	0
	Property, Plant and Equipment capital work-in-progress	0
	Intangible assets under development or work-in-progress	0
	Total Property, Plant and Equipment and Intangible assets	855.62
(ii)	Non-current investments	35.95
(v)	Deferred tax assets (net)	0
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	36.12
	Total non-current assets	927.69
2	Current assets	
	Current investments	0
	Inventories	566.13
	Trade receivables	614.43
	Cash and cash equivalents	4.58
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	2.14
	Other current assets	0
	Total current assets	1187.28
	Total assets	2114.97

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2024	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue		
(net sale/income from each segment should be disclosed)		
Total segment revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other unallocable expenditure net off unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Assets		
Un-allocable Assets		
Net Segment Assets		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		

Cash flow statement - indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	150.36
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	76.34
	Adjustments for depreciation and amortisation expense	48.69
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	125.03
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	24.46
	Adjustments for decrease (increase) in trade receivables	3.14
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for increase (decrease) in trade payables	-119.3
	Adjustments for increase (decrease) in other current liabilities	-16.16
	Adjustments for provisions	-2.82
	Total adjustments for working capital	-110.68
	Total adjustments for reconcile profit (loss)	14.35
	Net cash flows from (used in) operations	164.71
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	38.26
	Other inflows (outflows) of cash	10.17
	Net cash flows from (used in) operating activities before extraordinary items	136.62
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	136.62
4	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property plant and equipment	0
	Purchase of property plant and equipment	246.71
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0

	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-2.46
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-249.17
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-249.17
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	162.43
	Repayments of borrowings	0
	Dividends paid	0
	Interest paid	76.31
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-3.62
	Net cash flows from (used in) financing activities before extraordinary items	82.5
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	82.5
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-30.05
6	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-30.05
	Cash and cash equivalents cash flow statement at beginning of period	34.63
	Cash and cash equivalents cash flow statement at end of period	4.58

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																									
													Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.												
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments						Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes	
1	Kahan Packaging Limited	AAFCK0778D	Prashant Dholakia	ADRPD6159P	Director	Remuneration		0	NIL	150000	16-05-2025	150000	0	0	Any other	Remuneration	0.00%	NA							
2	Kahan Packaging Limited	AAFCK0778D	Rohit Dholakia	AEMPD4581P	Director	Remuneration		0	NIL	150000	16-05-2025	150000	0	0	Any other	Remuneration	0.00%	NA							
3	Kahan Packaging Limited	AAFCK0778D	Purvi Dholakia	AESPD0487Q	Director	Remuneration		0	NIL	150000	16-05-2025	150000	0	0	Any other	Remuneration	0.00%	NA							
4	Kahan Packaging Limited	AAFCK0778D	Jainam Dholakia	CNVPD4418H	CFO	Any other transaction	Salary	0	NIL	604187	16-05-2025	604187	0	0	Any other	Salary	0.00%	NA							
5	Kahan Packaging Limited	AAFCK0778D	Nemin Dholakia	DUAPD3534B	Relative of Director	Any other transaction	Salary	0	NIL	1025856	16-05-2025	1025856	0	0	Any other	Salary	0.00%	NA							
6	Kahan Packaging Limited	AAFCK0778D	Purvi Dholakia	AESPD0487Q	Director	Any other transaction	Rent	0	NIL	120000	16-05-2025	120000	0	0	Any other	Rent	0.00%	NA							
Total value of transaction during the reporting period													2200043												

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Dhanesh Amritlal & Associates	Yes	31-05-2026

