

October 25, 2024

To,  
Compliance Department  
**BSE Limited**  
P. J. Towers,  
Dalal Street, Fort,  
Mumbai – 400 001  
Scrip Code – 522295

Compliance Department,  
**National Stock Exchange of India Limited,**  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai – 400 051  
Symbol – CONTROLPR

**Sub: Outcome of Board Meeting – Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015**

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we would like to inform you that the Board of Directors in their meeting held today i.e October 25, 2024 through Video Conferencing (“VC”) / other Audio Visual Means (“OVAM”) have:

1. Approved the Un-audited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2024; and
2. Upon recommendation of the Audit Committee, the Board of Directors of the Company has appointed M/s Tapan Gaitonde & Co., as Cost Auditors for the financial year ended March 31, 2025, to fill the casual vacancy caused by the resignation of M/s. Paresh Jaysih Sampat.

The meeting of the Board of Directors commenced at 12.00 Noon and concluded at 1.40 P.M. In respect of this, we enclose herewith the following:

1. The Un-audited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2024 along with Limited Review Report issued by M/s. Jhawar Mantri & Associates, Statutory Auditors of the Company.
2. Additional details required to be disclosed pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular Nos. SEBI/HO/CFD/CFDPoD1/ P/CIR/2023/123 dated July 13, 2023, and List/Comp/14/2018-19 dated June 20, 2018, for appointment of Cost Auditors is enclosed herewith as Annexure I.

Kindly take the same on your records.

Thanking you,  
For **Control Print Limited**

Murli Manohar  
Thanvi

Digitally signed by Murli Manohar Thanvi  
DN: cn=Murli Manohar Thanvi, o=Control Print Limited,  
2.5.4.20=6776e8b2d7178684a6a8d3372074a02218b  
11d8d31a1712620c7066c6e00a1c0e184301,  
c=India  
serialNumber=23927ab15648d94c4141495d5045d  
e44811a226d618664697932229b0ba, cn=Murli  
Manohar Thanvi  
Date: 2024.10.25 13:41:56 +05'30'



**Murli Manohar Thanvi**  
**Company Secretary & Compliance Officer**

Enclosed- As stated

Control Print Limited, C-106, Hind Saurashtra Industrial Estate, Andheri-Kurla Road, Marol Naka, Andheri (East), Mumbai 400059, India  
t. +91 22 28599065 / 66938900 | f. +91 2228528272 | e. ho@controlprint.com | w. www.controlprint.com

CIN. L22219MH1991PLC059800

**MUMBAI (Regd. Office). AHMEDABAD. BENGALURU. CHANDIGARH. CHENNAI. COLOMBO. DELHI. GUWAHATI  
HYDERABAD. JAMSHEDPUR. KOLKATA. NALAGARH. PUNE.**

Annexure I

**Information as required under Regulation 30 - Part A of Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015**

Sr. No.	Particulars	Details
1	Reasons for change	Appointment of M/s Tapan Gaitonde & Co., as Cost Auditors for the financial year ended March 31, 2025, to fill the casual vacancy caused by the resignation of M/s. Paresh Jaysih Sampat.
2	Date of Appointment	October 25, 2024
3	Brief profile (in case of appointment)	M/s Tapan Gaitonde & Co. (Cost Management and Accounting Firm) is in practice for more than 14 years and has undertaken various assignments <i>inter-alia</i> : Cost Audit, Inventory Audit, Internal Audit, Cost Record Maintenance, Indirect Tax and Consultancy, Direct Tax, TDS and Compliances.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable



CONTROL PRINT LIMITED

(CIN: L22219MH1991PLC059800)

Regd. Off: C-106, Hind Saurashtra Industrial Estate, Andheri-Kurla Road, Marol Naka, Andheri (East), Mumbai – 400 059.

Ph.No.: 022-28599065, 66938900

Website: www.controlprint.com

Email: companysecretary@controlprint.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs Except EPS)

Sr No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Income						
	I. Revenue from operations	9314.24	8821.30	8310.04	18135.54	16227.45	34366.41
	II. Other income	250.39	121.96	119.98	372.35	262.43	380.89
	<b>Total Income</b>	<b>9564.63</b>	<b>8943.26</b>	<b>8430.02</b>	<b>18507.89</b>	<b>16489.88</b>	<b>34747.30</b>
2	Expenses						
	I. Cost of Material consumed	2935.19	3026.10	2666.16	5961.29	5349.43	10913.35
	II. Purchase of stock-in-trade	874.71	626.64	687.43	1501.35	1203.03	2685.82
	III. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(49.97)	(269.37)	69.94	(319.34)	101.12	459.56
	IV. Manufacturing & Operating Costs	231.01	300.91	295.99	531.92	578.26	983.60
	V. Employee benefits expense	1888.46	1743.44	1404.93	3631.90	2863.86	5829.43
	VI. Finance costs	80.59	77.53	27.49	158.12	45.95	162.90
	VII. Depreciation and amortization expense	350.61	348.87	334.70	699.48	723.81	1388.87
	VIII. Other expenses	1200.17	1052.66	1102.64	2252.83	2019.20	4804.88
	<b>Total Expenses</b>	<b>7510.77</b>	<b>6906.78</b>	<b>6589.28</b>	<b>14417.55</b>	<b>12884.66</b>	<b>27228.41</b>
3	Profit before Exceptional Items & Tax(1 - 2)	<b>2053.86</b>	<b>2036.48</b>	<b>1840.74</b>	<b>4090.34</b>	<b>3605.22</b>	<b>7518.89</b>
4	Exceptional Items	(0.01)	(0.04)	(0.42)	(0.05)	(0.50)	(6.23)
5	Profit/(Loss) before taxation (3 - 4)	<b>2053.87</b>	<b>2036.52</b>	<b>1841.16</b>	<b>4090.39</b>	<b>3605.72</b>	<b>7525.12</b>
6	Tax Expense :						
	I. Current Tax	372.00	416.00	390.00	788.00	766.00	1931.60
	II. Deferred Tax	2.27	0.40	(3.19)	2.67	(29.00)	(0.48)
	III. Tax Adjustments for earlier years	-	-	-	-	-	32.91
	<b>Total Tax Expense</b>	<b>374.27</b>	<b>416.40</b>	<b>386.81</b>	<b>790.67</b>	<b>737.00</b>	<b>1964.02</b>
7	Profit for the period from continuing operations (5 - 6)	<b>1679.60</b>	<b>1620.12</b>	<b>1454.35</b>	<b>3299.72</b>	<b>2868.72</b>	<b>5561.10</b>
8	Other Comprehensive Income						
	<b>A. Items that will not be reclassified to profit or loss</b>						
	A(I). Remeasurements of net defined benefits plans	-	-	-	-	-	13.72
	A(II). Equity Instruments through OCI	(250.93)	418.23	1,382.71	167.30	2,466.32	3,473.71
	(III) Income tax relating above items	-	-	-	-	-	(2.40)
	<b>B(I). Items that will be reclassified to profit or loss</b>						
	(II). Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>(250.93)</b>	<b>418.23</b>	<b>1,382.71</b>	<b>167.30</b>	<b>2,466.32</b>	<b>3,485.03</b>
9	Total Comprehensive Income for the period(7 + 8)	<b>1428.67</b>	<b>2038.35</b>	<b>2837.06</b>	<b>3467.02</b>	<b>5335.04</b>	<b>9046.13</b>
10	Paid up Equity share capital (Face value Rs. 10/-per share)	<b>1599.42</b>	<b>1599.42</b>	<b>1599.42</b>	<b>1599.42</b>	<b>1599.42</b>	<b>1599.42</b>
11	Earnings per equity share of (Rs. ) 10 each :						
	Basic (Rs.) *	10.50	10.13	8.94	20.63	17.60	34.44
	Diluted (Rs.) *	10.50	10.13	8.94	20.63	17.60	34.44

\*Not Annualised excluding Year End



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**CONTROL PRINT LIMITED**  
**STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2024**

Particulars	₹ in Lakhs	
	30-Sep-24	31-Mar-24
<b>I. ASSETS</b>		
<b>1. Non-Current Assets</b>		
(a) Property, Plant and Equipment	11,879.84	11,677.16
(b) Capital Work-in-Progress	597.13	439.01
(c) Goodwill	-	-
(d) Other Intangible Assets	61.97	64.69
(e) Intangible Assets under Development	229.47	193.30
(f) Financial Assets		
(i) Investments	4,505.20	4,492.45
(ii) Loans	4,012.45	2,371.02
(iii) Other Non-Current Financial Assets	109.99	104.95
(g) Other Non-Current Assets	260.22	86.58
	<b>21,656.27</b>	<b>19,429.16</b>
<b>2. Current Assets</b>		
(a) Inventories	9,674.18	8,494.94
(b) Financial Assets		
(i) Investments	3,871.39	3,971.00
(ii) Trade Receivables	7,631.57	7,864.66
(iii) Cash and Cash Equivalents	223.84	467.72
(iv) Bank Balances other than Cash And Cash Equivalents	508.51	495.59
(v) Current Loans	63.12	54.56
(vi) Other Current Financial Assets	1,278.51	1,437.81
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	997.98	1,126.89
	<b>24,249.10</b>	<b>23,913.17</b>
<b>TOTAL ASSETS</b>	<b>45,905.37</b>	<b>43,342.33</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	1,599.42	1,599.42
(b) Other Equity	35,044.70	32,362.78
	<b>36,644.12</b>	<b>33,962.20</b>
<b>LIABILITIES</b>		
<b>1 Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ia) Lease Liabilities	561.98	503.91
(b) Provisions	802.73	802.73
(c) Deferred Tax Liabilities (Net)	773.49	791.32
(d) Other Non Current Liabilities	53.91	59.19
<b>2. Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ia) Lease Liabilities	157.02	85.37
(ii) Trade Payables		
(a) Total Outstanding Dues of Micro & Small Enterprises	331.91	218.40
(b) Total Outstanding Dues of Creditors other than Micro & Small Enterprises	2,324.50	2,529.20
(iii) Other Financial Liabilities	2,555.35	2,404.55
(b) Other Current Liabilities	741.34	794.14
(c) Provisions	696.70	668.05
(d) Current Tax Liabilities (Net)	262.32	523.27
	<b>9,261.25</b>	<b>9,380.13</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>45,905.37</b>	<b>43,342.33</b>

For and on behalf of the Board of Directors



  
**Basant Kabra**  
 Managing Director  
 DIN 00176807

Place: Mumbai  
 Date: 25-Oct-24

**STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2024**
**₹ in Lakhs**

PARTICULARS	Period Ended 30th Sept 2024	Year Ended 31st Mar 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before tax as per Statement of Profit and Loss	4,090.39	7,525.12
<b>Adjusted for :</b>		
Other Comprehensive Income	-	13.72
Depreciation and Amortisation (Net)	699.48	1,388.87
Profit/Loss of Sale of Property, Plant and Equipments (Net)	30.43	-
Net Gain on Sale / Fair Valuation of Investments through Profit & Loss	(0.05)	(6.23)
Provision for Warranties	1.16	(9.09)
Finance Costs	158.12	162.90
Dividend Income	(160.81)	(211.28)
Interest Income	(188.51)	(58.79)
Corporate Social Responsibility Expenses	63.13	97.63
Profit on sales of Lease Assets	-	(4.43)
Foreign Exchange Fluctuation	(17.60)	(95.75)
Transfer from/to Exchange Fluctuation Translation Reserve	(5.90)	(28.34)
<b>Operating Profit before Working Capital Changes</b>	<b>4,669.84</b>	<b>8,774.33</b>
<b>Adjustment for changes in :</b>		
(Increase)/Decrease in Trade Receivables	233.09	(529.75)
(Increase)/Decrease in Inventories	(1,179.24)	(1,389.78)
(Increase)/Decrease in Other Current Assets	128.91	150.16
(Increase)/Decrease in Other Financial Assets, Current	150.74	(532.89)
(Increase)/Decrease in Other Financial Assets, Non Current	(5.04)	(10.57)
Increase/(Decrease) in Trade Payables	(91.19)	744.46
Increase/(Decrease) in Other Current Liabilities Excluding Lease Liabilities	(52.80)	95.46
Increase/(Decrease) in Other Non Current Liabilities Excluding Lease Liabilities	(21.08)	(10.58)
Increase/(Decrease) in Other Financial Liabilities, Current	150.80	417.36
Increase/(Decrease) in Current Provision	27.49	10.60
Increase/(Decrease) in Non Current Provision	-	40.32
<b>Cash Generated from Operations</b>	<b>4,011.52</b>	<b>7,759.12</b>
Corporate Social Responsibility Expenses	(63.13)	(97.63)
Income Tax	(1,033.11)	(1,425.09)
<b>Net Cash from Operating Activities (Total – A)</b>	<b>2,915.28</b>	<b>6,236.40</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
(Purchase)/Sale of Fixed Assets ( Net) excluding Lease Assets	(933.72)	(2,070.92)
(Purchase) / Sale of Investments (Net)	252.94	2,259.07
Capital Advances/ Pre operative expenses	(173.64)	(61.90)
Foreign Exchange Fluctuation	17.60	95.75
Interest Income	188.51	58.79
Dividend Income	160.81	211.28
<b>Net Cash (Used in) Investing Activities (Total – B)</b>	<b>(487.50)</b>	<b>492.07</b>
<b>C. CASH FLOW IN FINANCING ACTIVITIES:</b>		
Dividend Paid	(799.71)	(1,456.35)
Buy back of shares (337500 @800/- per share)	-	(2,700.00)
Tax on Buy Back of Shares	-	(568.54)
Buy Back Expenses	-	(49.25)
Loan to Subsidiary	(1,641.43)	(2,271.25)
Finance Costs	(119.13)	(93.10)
Lease Rent Payment	(99.69)	(178.48)
<b>Net Cash (Used in) from Financing Activities (Total – C)</b>	<b>(2,659.96)</b>	<b>(7,316.97)</b>
<b>Net Increase/Decrease in Cash and Cash Equivalents ( A+B+C)</b>	<b>(232.17)</b>	<b>(588.50)</b>
<b>Cash and Cash Equivalents as at the the beginning of the year</b>	<b>965.16</b>	<b>1,553.66</b>
<b>Cash and Cash Equivalents as at Close of the year of the year (Refer note)</b>	<b>732.99</b>	<b>965.16</b>

**Notes:**

1. The Cash flow statement has been prepared under the Indirect method as set out in the Indian Accounting Standard (Ind AS 7) Statement of Cash Flow

**2. Cash and Cash Equivalents Comprise of :**

Cash and cash equivalents	223.84	467.72
Bank Balances other than cash and cash equivalents	508.51	495.59
Investment in Liquid Fund	0.64	1.85
	<b>732.99</b>	<b>965.16</b>

For and on behalf of the Board of Directors



*Basant Kabra*  
**Basant Kabra**  
Managing Director  
DIN 00176807

Place: Mumbai  
Date: 25-Oct-24



**CONTROL PRINT LIMITED**

(CIN: L22219MH1991PLC059800)

Regd. Off: C-106, Hind Saurashtra Industrial Estate, Andheri-Kurla Road, Marol Naka, Andheri (East), Mumbai – 400 059.

Ph.No.: 022-28599065, 66938900

Website: www.controlprint.com

Email: companysecretary@controlprint.com

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024**

(Rs. in Lakhs Except EPS)

Sr No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Income						
	I. Revenue from operations	10178.88	9783.36	8643.14	19962.24	17004.02	35927.43
	II. Other income	201.42	47.92	117.31	249.34	256.88	381.14
	<b>Total Income</b>	<b>10380.30</b>	<b>9831.28</b>	<b>8760.45</b>	<b>20211.58</b>	<b>17260.90</b>	<b>36308.57</b>
2	Expenses						
	I. Cost of Material consumed	3460.16	3496.72	2767.97	6956.88	5202.88	11837.35
	II. Purchase of stock-in-trade	809.70	567.74	771.61	1377.44	1349.79	2445.59
	III. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(127.41)	(268.69)	40.81	(396.10)	450.93	445.55
	IV. Manufacturing & Operating Costs	238.54	308.12	296.85	546.66	579.51	1003.57
	V. Employee benefits expense	2307.48	2136.54	1534.39	4444.02	3118.38	6383.51
	VI. Finance costs	86.57	82.81	30.24	169.38	51.81	175.72
	VII. Depreciation and amortization expense	416.01	428.63	336.72	844.64	728.37	1397.65
	VIII. Other expenses	1466.41	1497.48	1183.71	2963.89	2183.16	5211.53
	<b>Total Expenses</b>	<b>8657.46</b>	<b>8249.35</b>	<b>6962.30</b>	<b>16906.81</b>	<b>13664.83</b>	<b>28900.47</b>
3	Profit before Exceptional Items & Tax(1 - 2)	<b>1722.84</b>	<b>1581.93</b>	<b>1798.15</b>	<b>3304.77</b>	<b>3596.07</b>	<b>7408.10</b>
4	Exceptional Items	(0.01)	(0.04)	(0.42)	(0.05)	(0.50)	(6.23)
5	Profit/(Loss) before taxation (3 - 4)	<b>1722.85</b>	<b>1581.97</b>	<b>1798.57</b>	<b>3304.82</b>	<b>3596.57</b>	<b>7414.33</b>
6	Tax Expense :						
	I. Current Tax	372.00	416.00	390.00	788.00	766.00	1931.60
	II. Deferred Tax	2.29	0.42	(3.26)	2.71	(29.19)	(0.98)
	III. Tax Adjustments for earlier years	-	-	-	-	-	32.91
	<b>Total Tax Expense</b>	<b>374.29</b>	<b>416.42</b>	<b>386.74</b>	<b>790.71</b>	<b>736.81</b>	<b>1963.53</b>
7	Profit for the period from continuing operations (5 - 6)	<b>1348.56</b>	<b>1165.55</b>	<b>1411.83</b>	<b>2514.11</b>	<b>2859.76</b>	<b>5450.80</b>
8	Other Comprehensive Income						
	<b>A. Items that will not be reclassified to profit or loss</b>						
	A(I). Remeasurements of net defined benefits plans	-	-	-	-	-	13.72
	A(II). Equity Instruments through OCI	(250.93)	418.23	1,382.71	167.30	2,466.32	3,473.71
	(III) Income tax relating above items	-	-	-	-	-	(2.40)
	<b>Total Other Comprehensive Income</b>	<b>(250.93)</b>	<b>418.23</b>	<b>1,382.71</b>	<b>167.30</b>	<b>2,466.32</b>	<b>3,485.03</b>
9	Total Comprehensive Income for the period(7 + 8)	<b>1097.63</b>	<b>1583.78</b>	<b>2794.54</b>	<b>2681.41</b>	<b>5326.08</b>	<b>8935.83</b>
10	<b>Total Comprehensive Incense/(loss) attributable to :</b>						
	- Owners	1127.17	1573.68	2820.63	2700.85	5324.98	8976.93
	- Non-controlling interests	(29.54)	10.10	(26.09)	(19.44)	1.10	(41.10)
		<b>1097.63</b>	<b>1583.78</b>	<b>2794.54</b>	<b>2681.41</b>	<b>5326.08</b>	<b>8935.83</b>
10	Paid up Equity share capital (Face value Rs. 10/-per share)	<b>1599.42</b>	<b>1599.42</b>	<b>1599.42</b>	<b>1599.42</b>	<b>1599.42</b>	<b>1599.42</b>
11	Earnings per equity share of (Rs. ) 10 each :						
	Basic (Rs. ) *	8.43	7.29	8.68	15.72	17.55	33.76
	Diluted (Rs. ) *	8.43	7.29	8.68	15.72	17.55	33.76

\*Not Annualised excluding Year End



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**CONTROL PRINT LIMITED**  
**CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2024**

₹ in Lakhs

Particulars	30-Sep-24	31-Mar-24
<b>I. ASSETS</b>		
<b>1. Non-Current Assets</b>		
(a) Property, Plant and Equipment	13,409.38	13,778.45
(b) Capital Work-in-Progress	717.98	559.86
(c) Goodwill	1,210.10	1,167.16
(d) Other Intangible Assets	847.77	96.91
(e) Intangible Assets under Development	229.47	193.30
(f) Financial Assets		
(i) Investments	87.67	74.92
(ii) Loans	20.94	21.52
(iii) Other Non-Current Financial Assets	127.12	122.74
(g) Other Non-Current Assets	332.72	86.58
	<b>16,983.15</b>	<b>16,101.44</b>
<b>2. Current Assets</b>		
(a) Inventories	12,243.48	10,089.20
(b) Financial Assets		
(i) Investments	3,871.39	3,971.00
(ii) Trade Receivables	7,936.70	8,105.10
(iii) Cash and Cash Equivalents	1,478.52	1,878.96
(iv) Bank Balances other than Cash And Cash Equivalents	508.51	495.59
(v) Current Loans	100.44	54.56
(vi) Other Current Financial Assets	1,497.29	1,449.23
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	1,023.09	1,257.80
	<b>28,659.42</b>	<b>27,301.44</b>
<b>TOTAL ASSETS</b>	<b>45,642.57</b>	<b>43,402.88</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	1,599.42	1,599.42
(b) Other Equity	33,922.02	31,807.00
(c) Non Controlling Interest	31.95	54.79
	<b>35,553.39</b>	<b>33,461.21</b>
<b>LIABILITIES</b>		
<b>1 Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(i) Lease Liabilities	561.98	503.91
(b) Provisions	802.73	802.73
(c) Deferred Tax Liabilities (Net)	773.92	791.70
(d) Other Non Current Liabilities	121.44	126.72
<b>2. Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	125.98	147.25
(ia) Lease Liabilities	157.02	85.37
(ii) Trade Payables		
(a) Total Outstanding Dues of Micro & Small Enterprises	331.91	245.73
(b) Total Outstanding Dues of Creditors other than Micro & Small Enterprises	2,591.72	2,668.56
(iii) Other Financial Liabilities	2,681.29	2,490.41
(b) Other Current Liabilities	1,006.63	888.39
(c) Provisions	709.55	668.05
(d) Current Tax Liabilities (Net)	225.01	522.85
	<b>10,089.18</b>	<b>9,941.67</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>45,642.57</b>	<b>43,402.88</b>

For and on behalf of the Board of Directors



  
**Basant Kabra**  
**Managing Director**  
**DIN 00176807**

**Place: Mumbai**  
**Date: 25-Oct-24**

**CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2024**
**₹ in Lakhs**

PARTICULARS	Period Ended 30th Sept 2024	Year Ended 31st Mar 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before tax as per Statement of Profit and Loss	<b>3,304.82</b>	<b>7,414.33</b>
<b>Adjusted for :</b>		
Other Comprehensive Income	-	13.72
Depreciation and Amortisation (Net)	844.64	1,397.65
Profit/Loss of Sale of Property, Plant and Equipments (Net)	30.43	-
Net Gain on sale / Fair Valuation of Investments through Profit & Loss	(0.05)	(6.23)
Provision for Warranties	1.16	(9.09)
Finance Costs	169.38	175.72
Dividend Income	(160.81)	(211.28)
Interest Income	(11.84)	(58.79)
Corporate Social Responsibility Expenses	63.13	97.63
Profit on sales of Lease Assets	-	(4.43)
Foreign Exchange Fluctuation	(17.60)	(95.75)
Transfer from/to Exchange Fluctuation Translation Reserve	(76.37)	(41.79)
<b>Operating Profit before Working Capital Changes</b>	<b>4,146.89</b>	<b>8,671.69</b>
<b>Adjustment for changes in :</b>		
(Increase)/Decrease in Trade Receivables	168.40	(647.80)
(Increase)/Decrease in Inventories	(2,154.28)	(2,421.91)
(Increase)/Decrease in Other Current Assets	234.71	28.70
(Increase)/Decrease in Other Financial Assets, Current	(93.94)	(536.49)
(Increase)/Decrease in Other Financial Assets, Non Current	(3.80)	(19.16)
Increase/(Decrease) in Trade Payables	9.34	759.58
Increase/(Decrease) in Other Current Liabilities	96.97	163.57
Increase/(Decrease) in Other Non Current Liabilities	(38.86)	(10.58)
Increase/(Decrease) in Other Financial Liabilities, Current	190.88	459.98
Increase/(Decrease) in Current Provision	40.34	10.60
Increase/(Decrease) in Non Current Provision	-	40.32
<b>Cash Generated from Operations</b>	<b>2,596.65</b>	<b>6,498.50</b>
Corporate Social Responsibility Expenses	(63.13)	(97.63)
Income Tax Paid	(1,047.67)	(1,425.09)
<b>Net Cash from Operating Activities (Total – A)</b>	<b>1,485.85</b>	<b>4,975.78</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
(Purchase)/Sale of Fixed Assets ( Net) excluding Lease Assets	(1,041.84)	(4,176.69)
(Purchase) / Sale of Investments (Net)	252.94	4,557.71
Capital Advances/ Pre operative expenses	(246.14)	10.60
Foreign Exchange Fluctuation	17.60	95.75
Interest received	11.84	58.79
Dividend received	160.81	211.28
<b>Net Cash (Used in) Investing Activities (Total – B)</b>	<b>(844.79)</b>	<b>757.44</b>
<b>C. CASH FLOW IN FINANCING ACTIVITIES:</b>		
Dividend Paid	(799.71)	(1,456.35)
Buy back of shares (337500 @800/- per share)	-	(2,700.00)
Tax on Buy Back of Shares	-	(568.54)
Buy Back Expenses	-	(49.25)
Finance Costs	(130.39)	(105.81)
Lease Rent Payment	(99.69)	(178.48)
<b>Net Cash (Used in)/ from Financing Activities (Total – C)</b>	<b>(1,029.79)</b>	<b>(5,058.43)</b>
<b>Net Increase/Decrease in Cash and Cash Equivalents ( A+B+C)</b>	<b>(388.73)</b>	<b>674.79</b>
<b>Cash and Cash Equivalents as at the the beginning of the year</b>	<b>2,376.40</b>	<b>1,701.62</b>
<b>Cash and Cash Equivalents as at Close of the year of the year (Refer note)</b>	<b>1,987.67</b>	<b>2,376.40</b>

**Notes:**

1. The Cash flow statement has been prepared under the Indirect method as set out in the Indian Accounting Standard (Ind AS 7)

**2. Cash and Cash Equivalents Comprise of :**

Cash and cash equivalents	1,478.52	1,878.96
Bank Balances other than cash and cash equivalents	508.51	495.59
Investment in Liquid Fund	0.64	1.85
	<b>1,987.67</b>	<b>2,376.40</b>

For and on behalf of the Board of Directors


  
**Basant Kabra**  
**Managing Director**  
**DIN 00176807**
**Place: Mumbai**  
**Date: 25-Oct-24**

**CONTROL PRINT LIMITED**  
(CIN: L22219MH1991PLC059800)

Regd. Off: C-106, Hind Saurashtra Industrial Estate, Andheri-Kurla Road,  
Marol Naka, Andheri (East), Mumbai - 400 059 Contact No.: 022-28599065, 66938900

Website: [www.controlprint.com](http://www.controlprint.com)

Email: [companysecretary@controlprint.com](mailto:companysecretary@controlprint.com)

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**Notes:**

1. The Standalone and Consolidated financial results of the Company for the quarter and half year ended September 30, 2024 were reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on October 25, 2024. The Statutory Auditors have carried out limited review of the same and expressed an unmodified review report on these financial results.
2. The Statement has been prepared in accordance with the Indian Accounting Standard (Ind AS) notified under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and other relevant provisions of the Act.
3. The Company has single reportable segment namely Coding & Marking Applications for the purpose of Ind AS on segment reporting.
4. Previous period/year's figure have been regrouped and/or rearranged whenever considered necessary to confirm to current period/year's classification.

**For and on behalf of Board of Directors  
Control Print Limited**



**Basant Kabra**  
Managing Director  
DIN: 00176807

**Place: Mumbai**  
**Date: 25<sup>th</sup> October, 2024**



# JHAWAR MANTRI & ASSOCIATES CHARTERED ACCOUNTANTS

217, Great Eastern Galleria,  
Plot No. 20, Sector 4,  
Nerul, Navi Mumbai,  
Maharashtra - 400 706.

Tel. : 022-27721467  
Telefax : 022-27721557  
email : [accounts@jhawarmantri.com](mailto:accounts@jhawarmantri.com)  
Website : [jhawarmantri.com](http://jhawarmantri.com)

## **Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

### **Review Report to The Board of Directors, Control Print Limited**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Control Print Limited for the quarter ended September 30, 2024 ('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 this financial 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 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 the 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 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

### **Other Matters**

We did not review the Interim Financial results of Sri Lanka Branch as on September 30, 2024 included in the unaudited standalone financial results, whose interim financial results reflect total revenues of Rs. 20.84 Lakhs, Total Net Loss after tax of Rs. 13.58 Lakhs and Total Comprehensive Loss of Rs. 13.58 Lakhs for the Quarter ended 30 September 2024 as considered in the statement. These interim financial results have been reviewed by the other auditor whose reports have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of this branch is based solely on the report of the other auditor submitted to us.

Our conclusion on the statement is not modified in respect of this matter.

**For Jhavar Mantri & Associates  
Chartered Accountants  
Firm Registration No.: 113221W**

**Naresh Jhavar  
Partner**

**Membership No: 045145  
UDIN: 24045145BKFNXL7384**

**Place: Mumbai  
Date: 25<sup>th</sup> October 2024**





## JHAWAR MANTRI & ASSOCIATES CHARTERED ACCOUNTANTS

217, Great Eastern Galleria,  
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Website : [jhawarmantri.com](http://jhawarmantri.com)

### **Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

#### **Review Report to The Board of Directors, Control Print Limited**

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Control Print Limited ('hereinafter referred to as 'the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2024 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding 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. 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. 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 Standard 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.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes results of the following entities:

<b>Name of the Entity</b>	<b>Relationship</b>
Liberty Chemicals Private Limited	Wholly Owned Indian Subsidiary
Control Print Packaging Private Limited.	Wholly Owned Indian Subsidiary
Innovative Codes (I) Private Limited	80% Owned Indian Subsidiary
Control Print B.V.	Wholly Owned Foreign Subsidiary
Mark Print B.V.	Step-down Foreign Subsidiary (85% Owned by Control Print B.V)



<b>Name of the Entity</b>	<b>Relationship</b>
CP Italy S.R.L.	Step-down Foreign Subsidiary (Wholly Owned by Control Print B.V)
Codeology Group Limited	Step-down Foreign Subsidiary (50.49% Owned by Control Print B.V)

We did not review the Interim Financial results of Sri Lanka Branch as on September 30, 2024 included in the unaudited consolidated financial results, whose interim financial results reflect total revenues of Rs. 20.84 Lakhs, total net loss after tax of Rs. 13.58 Lakhs and total comprehensive Loss of Rs. 13.58 Lakhs for the quarter ended 30 September 2024 as considered in the statement. These interim financial results have been reviewed by the other auditor whose reports have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of this branch is based solely on the report of the other auditor submitted to us.

We did not review the financial results of the wholly owned foreign subsidiary and step-down subsidiaries included in the consolidated financial results, whose financial results reflect total revenue of Rs. 659.37 Lakhs, total net loss after tax of Rs. 332.06 Lakhs and total comprehensive loss of Rs. 332.06 Lakhs for the quarter ended September 30, 2024, as considered in the statement. These financial results have been certified by the Company's Management and furnished to us, and our opinion, in so far as it relates to the amount and disclosures included in respect of the said subsidiary is also based solely on these certified financial results.

We did not review the financial results of the Indian subsidiary company - Innovative Codes (I) Private Limited, whose financial results reflect total revenue of Rs. 294.62 Lakhs, total net profit after tax of Rs. 12.44 Lakhs and total comprehensive Income of Rs. 12.44 Lakhs for the quarter ended September 30, 2024, as considered in the statement. These financial results have been reviewed by other auditor whose review report has been furnished to us by the Holding Company's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the report of the other auditor.

Based on our review conducted and procedures performed as stated in paragraph 3 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 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, 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.

**For Jhawar Mantri & Associates**  
**Chartered Accountants**  
**Firm Registration No.: 113221W**

*N. Jhawar*

**Naresh Jhawar**  
**Partner**

**Membership No: 045145**  
**UDIN: 24045145BKFNXM6264**



**Place: Mumbai**  
**Date: 25<sup>th</sup> October 2024**

Related party transactions																						
Sr No.	Subsidiary entering into the	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 transaction during the reporting period	In case interest is payable on the party side		In case any financial transaction is incurred on behalf of group/State, inter-corporate deposits				Details of the loans, inter-corporate deposits, advances or investments				Notes		
		Name	Name	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/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured		Purpose for which the funds will be utilized by the ultimate recipient of funds (endusage)	
1	Control Print Limited	Silver Plastochem Private Limited	Promoter group	Any other transaction	Rent	46.70	Approved by Audit Committee	23.35	0.00	0.00												
2	Control Print Limited	Silver Plastochem Private Limited	Promoter group	Any other transaction	Reimbursement of Expenses	1.35	Approved by Audit Committee	1.25	0.00	0.00												
3	Control Print Limited	Liberty Chemicals Private Limited	Wholly Owned Subsidiary	Loan		3.45	Approved by Audit Committee	3.18	78.12	81.30	Loan		0.00%	NA		Unsecured		General Business Purpose				
4	Control Print Limited	Innovative Codes( I) Private Limited	Subsidiary Company	Sale of goods or services		1000.00	Approved by Audit Committee	123.82	228.96	257.26												
5	Control Print Limited	Sagar International Private Limited	Related Party	Sale of goods or services		50.00	Approved by Audit Committee	9.26	0.00	0.00												
6	Control Print Limited	Executive Directors	Executive Directors	Remuneration			Not Applicable	48.75	0.00	0.00												
7	Control Print Limited	Non Executive Directors	Non Executive Directors	Remuneration			Not Applicable	7.50	0.00	0.00												
8	Control Print Limited	Control Print packaging Private Limited	Wholly Owned Subsidiary	Any other transaction	Reimbursement of Expenses		Not Applicable	0.10	0.18	0.28												
9	Control Print Limited	Mark Print B.V	Step Down Subsidiary	Purchase of goods or services		500.00	Approved by Audit Committee	0.00	12.00	0.00												
10	Control Print Limited	Control Print B.V	Wholly Owned Subsidiary	Investment			Not Applicable	0.50	3651.38	3651.38				0.00%	NA		Unsecured		General Business Purpose			
11	Control Print Limited	Control Print B.V	Wholly Owned Subsidiary	Loan			Not Applicable	1638.89	2271.25	3909.94				12.00%		Unsecured		General Business Purpose				
12	Control Print Limited	Codeology Limited	Step Down Subsidiary	Sale of goods or services		100.00	Approved by Audit Committee	25.86	2.35	1.30												
13	Control Print Limited	Innovative Codes( I) Private Limited	Subsidiary Company	Purchase of goods or services		1000.00	Approved by Audit Committee	27.84	0.00	32.85												
14	Control Print Limited	Black Rose Industries Limited	Related Party	Purchase of goods or services		20.00	Approved by Audit Committee	1.60	0.00	0.80							Advance		0.00%	NA	Unsecured	Purchase of goods
Total value of transaction during the reporting period								1611.31														