

5 November 2022

Corporate Service Department	The Listing Department
BSE Limited	National Stock Exchange of India Ltd
25 th Floor, Phiroze Jeejeebhoy Towers,	Exchange Plaza, Plot no. C/1, G Block,
Dalal Street, Mumbai 400001	Bandra-Kurla Complex, Bandra (E)
	Mumbai 400051
Scrip: Equity 500135. NCDs 960310 & 960311	Trading Symbol: EPL

Ref.: EPL Limited

Sub.: Unaudited financial results for the quarter and half year ended 30 September 2022 and outcome of the Board Meeting.

Dear Sirs,

This is to inform the exchanges that the Board of Directors of the Company at its meeting held on today ie 5 November 2022, *inter alia*, has approved the following.

- 1 Interim Dividend of Rs. 2.15 per equity share of face value of Rs. 2 each. The interim dividend will be paid to the members whose names appear on the Register of Members / beneficiary ownership position as on the Record Date ie 15 November 2022. The Interim Dividend will be paid on or from 16 November 2022 by way of direct credit or dispatch of warrants/demand drafts or electronic mode to those who are members as on record date.
- 2 Unaudited financial results for the quarter and half year ended 30 September 2022 of the Company's India standalone operations and consolidated global operations.

Please find attached herewith the above mentioned unaudited financial results and limited review reports issued by M/s. Walker Chandiok & Co LLP, the Statutory Auditors of the Company, on the above-mentioned financial results.

The above referred meeting was commenced at 11:35 am and concluded at 2:10 p.m.

The above is pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, for your information and record.

Thanking You

Yours faithfully, For EPC Limited

Suresh Savaliya SVP - Legal & Company Secretary

Encl.: As above

Filed online



EPL LIMITED

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP 11th Floor, Tower II, One International Center, S B Marg, Prabhadevi (W), Mumbai - 400013 Maharashtra, India T +91 22 6628 2699 F +91 22 6628 2601

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results 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 of EPL Limited (formerly, Essel Propack Limited)

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of EPL Limited (formerly, Essel Propack Limited) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associate (refer Annexure 1 for the list of subsidiaries and associate included in the Statement) for the quarter ended 30 September 2022 and the consolidated year to date results for the period 01 April 2022 to 30 September 2022, 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) ('Listing Regulations').
- 2. This Statement, which is the responsibility of the Holding Company's management and 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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 the Standards on Auditing specified under section 143(10) of the Act, 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 29 March 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulation, to the extent applicable.



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Charlered Accountants

Offices in Bengeluru, Chandigarh, Chennal, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Nolda and Pune

Walker Chandlok & Co LLP is registered with limited itability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

EPL Limited (formerly, Essel Propack Limited) Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

- 4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of other auditors referred to in paragraph 5 below, 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 Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.
- 5. We did not review the interim financial information/ interim financial results of six (6) subsidiaries included in the Statement whose interim financial information/ interim financial results (before eliminating inter-company transactions and balances) reflects total assets of ₹ 23,330 million as at 30 September 2022, total revenues of ₹ 5,848 million and ₹ 10,155 million, total net profit after tax of ₹ 1,379 million and ₹ 1,614 million, total comprehensive income of ₹ 1,379 million and ₹ 1,614 million, for the quarter and year-to-date period ended on 30 September 2022, respectively, and cash outflows (net) of ₹ 282 million for the six-months period ended 30 September 2022, as considered in the Statement. The interim financial information/ interim financial results of six (6) subsidiaries have been reviewed by other auditors and whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Further, these six (6) subsidiaries are located outside India, whose interim financial information/ interim financial results have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors based on standard on review engagement applicable in their respective countries. The Holding Company's management has converted the interim financial information/ interim financial results of such subsidiaries from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the balances and affairs of these subsidiaries is based on the review report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion is not modified in respect of these matters with respect to our reliance on the work done by and the reports of the other auditors.



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Offices in Bengaluru, Chandigath, Chennal, Gurugram, Hyderabad, Kochi, Kolkata, Mumbal, New Delhi, Noida and Pune

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EPL Limited (formerly, Essel Propack Limited) Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

The Statement includes the interim financial information of two (2) subsidiaries, which have not been 6. reviewed by their auditors, whose interim financial information (before eliminating inter-company transactions and balances) reflects total assets of ₹ 592 million as at 30 September 2022, and total revenues of ₹ 4 million and ₹ 7 million, net loss after tax of ₹ 20 million and ₹ 20 million, total comprehensive loss of ₹ 20 million and ₹ 20 million for the quarter and year-to-date period ended 30 September 2022 respectively, and cash flows (net) of ₹ 40 million for the six-months period ended 30 September 2022 as considered in the Statement. The Statement also includes the Group's share of net loss after tax of ₹ 8 million and ₹ 30 million, and total comprehensive loss of ₹ 8 million and ₹ 30 million for the quarter and year-to-date period ended on 30 September 2022 respectively, in respect of one (1) associate based on its interim financial information, which have not been reviewed by its auditors, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate, are based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the internal financial information certified by the Holding Company's management.

For Walker Chandlok & Co LLP Chartered Accountants Firm Registration No/001076N/N500013

Rakesh B. Agarwal Partner Membership No:109632

UDIN:22109632BCDGBH9497

Place: Mumbai Date: 05 November 2022

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Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennal, Gurugram, Hyderabad, Kochi, Kolkata, Murnbal, New Delhi, Nokia and Pune

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

EPL Limited (formerly, Essel Propack Limited)

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

Annexure 1

List of entities included in the Statement

Subsidiaries:

- Lamitube Technologies Limited 1.
- Lamitube Technologies (Cyprus) Limited 2.
- Arista Tubes Inc. 3.
- EPL America, LLC (formerly known as Essel Propack America, LLC) 4
- Laminate Packaging Colombia SAS (formerly known as Essel Colombia S.A.S.) 5
- EPL Propack de Mexico, S.A. de C.V. (formerly known as Essel de Mexico, S.A. de C.V.) 6.
- EPL Deutschland Management GmbH (formerly known as Essel Deutschland Management GmbH) 7.
- 8. EPL Deutschland GmbH & Co. KG (formerly known as Essel Deutschland GmbH & Co. KG)
- EPL Misr for Advanced Packaging S.A.E. (formerly known as Essel Propack MISR for Advanced 9. Packaging S.A.E.)
- 10. EPL Packaging (Guangzhou) Limited (formerly known as Essel Packaging (Guangzhou) Limited)
- 11. EPL Packaging (Jiangsu) Limited (formerly known as Essel Packaging (Jiangsu) Limited)
- 12. EPL Propack Philippines, Inc (formerly known as Essel Propack Philippines, Inc.)
- 13. EPL Propack LLC (formerly known as Essel Propack LLC)
- 14. EPL Poland sp. z.o.o (formerly known as Essel Propack Polska sp. z.o.o.)
- 15. EPL Propack UK Limited (formerly known as Essel Propack UK Limited)
- 16. MTL De Panama, S.A.
- 17. Tubopack de Colombia S.A.S. (Refer Note 5 of the Statement)
- 18. Creative Stylo Packs Private Limited (Refer Note 6 of the Statement)
- 19. EPL Brasil LTDA. (from 25 May 2022)

Associate:

1. PT. Lamipak Primula



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Chartered Accountants

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		EPL LIMITED					
	(Formerly knov Corporate Office: Top Floor, Tim				~ra		
	Lower Parel, Mumbai 400013. Tel: +91 22 2481 90					lobal.com	
	Regd. Office: P.O. Vasind, Talu	,					
	Tel: +91 967333397				a		
	STATEMENT OF CONSOLIE	DATED UNAUD	ITED FINANCI	AL RESULTS			
	FOR THE QUARTER AND H	IALF YEAR END	DED 30 SEPTE	MBER 2022			
						ion, except pe	
Particula	ars		Quarter ended		Half yea	ar ended	Year ended
		30-Sep	30-Jun	30-Sep	30-Sep	30-Sep	31-Mar
		2022	2022	2021	2022	2021	2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
a.	Revenue from operations	9,481	8,318	8,701	17,799	16,692	34,328
b.		68 9,549	42 8,360	14 8.715	110 17,909	67 16,759	120 34,448
······	Total income	9,549	8,300	8,715	17,909	10,759	34,440
2	Expenses			-			
а.	Cost of materials consumed	4,421	3,889	3,840	8,310	7,410	15,744
b.		(63)	(234)	(57)	(297)	(256)	(568)
_	work-in-progress	1 71 4	D (E4	1 620	2 260	2106	6 500
с.	Employee benefits expense Finance costs	1,714	1,654	1,629 97	3,368 279	3,186 186	6,500 403
d.		157 664	122 652	622	1,316	186	2,514
e. f.	Depreciation and amortisation expense Other expenses	1,923	1,753	1,695	3,676	3,309	6,891
1.	Total expenses	8,816	7,836	7,826	16,652	15,076	31,484
3	Profit before share of profit / (loss) of an associate,	733	524	889	1,257	1,683	2,964
5	exceptional items and tax (1-2)		521	005	±1207	1,000	
4	Share of loss from associate	(8)	(22)	(67)	(30)		(76)
5	Profit before exceptional items and tax (3+4)	725	502	822	1,227	1,613	2,888
6 7	Exceptional items (Refer note 5) Profit before tax for the period (5+6)	- 725	(11) 49 1	822	(11)	1,613	2,888
8	Tax expense			012	1,110		2,000
i)	Current tax- current period	332	155	305	487	522	753
,	- earlier period	7	(1)	2	6	(19)	
ii)	Deferred tax charge / (credit) Total tax expense	(90) 249	(13)	(10) 297	(103) 390	(17) 486	(50) 675
9	Net Profit after tax for the period (7-8)	476	350	525	826	1,127	2,213
10	Other comprehensive income / (loss)						
а.	Items that will not be reclassified to profit or loss						
	- Remeasurement gains/(losses) on defined benefit plan	4	(0)	4	4	1	1
b.	Income tax effects relating to above Items that will be reclassified to profit or loss	(1)	0	(1)	. (1)	0	(0)
<u>U.</u>	- Exchange differences on translation of financial results of	(278)	(77)	(201)	(355)	171	261
	foreign operations	(,			(,		
	- Income tax effects relating to above	-	-	-	-	-	
	Total Other comprehensive income/(loss) (net of tax)	(275)	(77)	(198)	(352)	172	262
11	Total comprehensive income for the period (9+10)	201	273	327	474	1,299	2,475
11	Total comprehensive income for the period (3410)	201	275			1,255	2,475
12	Net Profit for the period attributable to:						
	Owners of the Holding Company	462	334	507	796	1,086	2,144
	Non-controlling interest	14	16	18	30	41	69
13	Other comprehensive income/(loss) attributable to:						
	Owners of the Holding Company	(275)	(78)	(197)	(353)	171	273
	Non-controlling interest	0	1	(1)	1	1	(11
14	Total comprehensive income attributable to:					1	1 .
	Owners of the Holding Company	187	256	310	443	1,257	2,417
• .	Non-controlling interest	14	17	17	31	42	
15	Paid-up equity share capital (Face Value Rs. 2 each)	632	632	632	632	632	
16	Other equity						17,613
17	Earnings per share (EPS) (in Rs.) ^			1.00		2.44	6 70
l	Basic Diluted	1.46	1.06	1.61 1.60	2.52		6.79 6.77
	(^ Quarterly figures are not annualised)	1.40	1.00	1.00	2.52		
See acc	ompanying notes to consolidated unaudited financial results.	-L	L	L	L	and the second se	

See accompanying notes to consolidated unaudited financial results.

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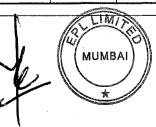
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		EPL LIMITED					·····
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	· · · · · ·	wn as Essel Pro	•				
	Corporate Office: Top Floor, Tin						
	Lower Parel, Mumbai 400013. Tel: +91 22 2481 9		•		· · •	lobal.com	
	Regd. Office: P.O. Vasind, Tal				ra		
	Tel: +91 967333397 STATEMENT OF CONSOLI						
	FOR THE QUARTER AND I						
	FOR THE QUARTER AND I	TALF I LAN EIN		MDER 2022			
							(Rs in million)
NC	te 1 : Consolidated Segment Information		Quarter ended	1	Half yea	r enaea	Year ended
		30-Sep	30-Jun	30-Sep	30-Sep	30-Sep	31-Mar
		2022	2022	2021	2022	2021	2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Se	gment revenue from operations						
a	AMESA	3,595	3,197	3,075	6,792	5,894	12,259
b	EAP	2,166	1,928	2,136	4,094	4,196	8,626
c	AMERICAS	2,226	1,973	1,860	4,199	3,499	7,362
d	EUROPE	2,050	1,972	1,882	4,022	3,666	7,484
e f	Unallocated	4	. 3	3	(1 215)	6	
ſ	Inter segmental elimination	(560)	(755)	(255)	(1,315)	(569)	(1,414
	Total revenue from operations for the period	9,481	8,318	8,701	17,799	16,692	34,328
	gment result			250	6 4 5		1
a b	AMESA	333	309	352	642	663	1,293
c	AMERICAS	377 106	247 105	353 168	624 211	698 287	1,277 529
d	EUROPE	70	105 34	75	104	174	256
e	Unallocated	(10)	(8)	(7)	(18)	(14)	(44
f	Inter segmental elimination	(10)	(83)	31	(93)	(6)	(42
	Total segment result for the period	866	604	972	1,470	1,802	3,269
	Finance costs	(157)	(122)	(97)	(279)	(186)	(403
	Other income (excluding gain/loss on foreign exchange	75	35	27	110	65	120
	fluctuations)						
	Gain/(loss) on foreign exchange fluctuations (net)	(51)	7	(13)	(44)	2	(22
	Exceptional items - gain/(loss) (Refer note 5)		(11)	-	(11)	-	-
	Share of loss from associate	(8)	(22)	(67)	(30)	(70)	(76
	Profit before tax for the period	725	491	822	1,216	1,613	2,888
.							
	gment Assets	11.007				10 227	10.550
a	AMESA	11,607	11,195	10,337	11,607	10,337	10,558
b	EAP	7,655	8,337	7,807	7,655	7,807	8,153
¢		8,319	7,139	6,021	8,319	6,021	6,891
d	EUROPE Unallocated	5,977	6,264	6,258	5,977	6,258	6,139
e f		1,837	1,842 (1,285)	1,849	1,837	1,849	
1	Inter segmental elimination Total	(1,328) 34,067	(1,285) 33,492	(552) 31,720	(1,328) 34,067	(552) 31,720	(870) 32,926
Se	gment Liabilities	54,007	J3,492	51,720	54,007	51,720	32,920
a	AMESA	2,954	3,024	2,547	2,954	2,547	2,488
b	EAP	2,304	2,421	2,347	2,304	2,221	2,459
č	AMERICAS	1,752	1,482	1,045	1,752	1,045	1,296
d	EUROPE	1,523	1,578	1,258	1,523	1,258	1,412
e.	Unallocated	8,137	. 7,108	7,035	8,137	7,035	7,382
f	Inter segmental elimination	(1,056)			(1,056)	(406)	
	Total	15,618	14,597	13,700	15,618	13,700	14,345
		1					

The Group is engaged in the business of Plastic Packaging Material. The Chief Operating Decision Maker (CODM) evaluates the Group's performance and allocates resources based on analysis of various performance indicators by geographical segments. The items which are not allocated to segments are shown as "Unallocated".

Geographical Segments are:

a AMESA : Africa, Middle East and South Asia include operations in India and Egypt.

b EAP : East Asia Pacific includes operations in China and Philippines.

c AMERICAS : includes operations in United States of America, Mexico, Colombia and Brazil.
 d EUROPE : includes operations in United Kingdom, Poland, Russia and Germany.

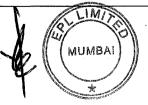


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2022 2	STATEMENT OF CONSOLIDATED UNAUDITED FOR THE QUARTER AND HALF YEAR ENDED			- 1		
Assets 2052 32 Vin-surrent assets 2022 32 Unaudited Accenter assets (a) Property, plant and equipment 12.834 (b) Captal work-m-progress 1.095 (c) Righth of use asset 1.181 (d) Boodynic consolidation 1.181 (e) Interpreting assets 1.181 (f) Interpreting assets (net) 42 (f) Interpreting assets (net) 348 (f) Interpreting assets (net) 93 (k) Other non-current assets 1.074 (k) Other non-current assets 1.074 (k) Other non-current assets 6.622 (k) Other non-current assets 1.35 (k) Other non-current assets 1.36 (k) Other non-current assets 1.36 (k) Other non-current assets 1.35 (k) Other non-current assets 1.35 (k) Other non-current assets 1.36 (k) Other non-current assets 1.36 (k) Other non-current assets 1.36 (k) Other non-current assets 1.30 Total current assets 1.30 Current assets 1.32 (k) Other non-current assets 1.36 (k) Other non-current assets 1.30 Total current assets 1.32	Note 2: Consolidated statement of assets and liabilities					
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Assets Non-current assets (a) Property, paint and equipment (b) Capital work-in-progress (c) Right of use asset (c) Right of use asset (c) Intragible assets (c) Intradiction insectioners (c) Proversion (c) Deter on-current assets (c) Intradiction investments (c) Intradiction intervest (c) Intradiction (c) Intr	~			2022		
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(b) Capital work-in-progress (c) Right of use assets (c) Intangible assets under development (c) Intangible assets (c) Inta			12 834	12,02		
(c) Right of use asset 1.181 (d) GodWill consolidation 1.181 (e) Intangible assets 445 (f) Intangible assets 445 (g) Intrangible assets 42 (f) Financial assets 159 (f) Deferred tax assets (net) 338 (g) Other non-current assets 10457 (g) Other non-current assets 10457 (g) Other non-current assets 10457 (g) Other non-current assets 136 (h) Intangible assets 6.622 (h) Financial assets 136 (h) Other financial assets 5.940 (h) Total non-current assets 1.356 (h) Total assets 5.940 (h) Total assets 1.356 (h) Other financial assets 1.356 (h) Other financial assets 1.36 (h) Other current assets 1.20 (h) Other current assets				1,44		
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EPL LIMITED	·	
(Formerly known as Essel Propack Limited)		
Corporate Office: Top Floor, Times Tower, Kamala City, Senapati Bapat Marg,		~
Lower Parel, Mumbai 400013. Tel: +91 22 2481 9000/9200, complianceofficer@eplglobal.com,	www.epiglobal.co	m
Regd. Office: P.O. Vasind, Taluka Shahapur, Thane 421604, Maharashtra		
Tel: +91 9673333971 CIN: L74950MH1982PLC028947		
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS		
FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2022		
	(Rs in million)
Note 3: Consolidated statement of cash flows	Half yea	
	30-Sep	30-Sep
	2022	2021
	Unaudited	Unaudited
A. Cash flow from operating activities		
Profit before tax	1,216	1,613
Adjustments for:		
Depreciation and amortisation expense	1,316	1,241
Finance cost	279	186
Interest income	(29)	(22)
Share based payment expenses	73	50
Unwinding of discount on security deposits Net gain on disposal of property, plant and equipment	(4)	(4)
Impairment of financial / non-financial assets (net of write backs)	~ (1) 76	- 23
Exceptional items (Refer note 5)	11	23
Net gain on sale of mutual funds (current)	(1)	(3)
Share of loss from associate	30	70
Unrealised foreign exchange adjustments (net)	(187)	49
Operating profit before working capital changes	2,779	3,203
Adjustments for:		-,
(Increase) / decrease in trade and other receivables	217	(503)
Increase in inventories	(768)	(619)
Increase in trade and other payables	272	87
Cash generated from operations	2,500	2,168
Direct taxes paid (net of refunds)	(426)	(415)
Net cash generated from operating activities (A)	2,074	1,753
B. Cash flow from investing activities		
Capital expenditure on property plant and equipment and intangible assets (including capital work in	(2,013)	(1,294)
progress, intangible assets under development, capital advances and capital creditors)		
Proceeds from sale of property, plant and equipment and intangible assets	42	86
(increase) / decrease in other bank balances	4	1
Maturity / (increase) in fixed deposits (not considered as cash and cash equivalent)	5	(1)
Purchase of mutual funds (current investments)	(1,800)	(2,286)
Sale of mutual funds (current investments)	1,665	1,928
Interest received	(2,077)	(1,544)
Net cash used in investing activities (B) C. Cash flow from financing activities	(2,077)	(1,544)
Proceeds from issue of equity shares (including securities premium)		47
Redemption of non-convertible debentures	(100)	4/
Proceeds from long-term borrowings	1,413	549
Repayment of long-term borrowings	(626)	(177)
Proceeds from short-term borrowings	2,957	973
Repayment of short-term borrowings	(2,815)	(715)
Principal payment of lease liabilities	(208)	(186
Interest paid on lease liabilities	(43)	(39
Interest paid on borrowings	(221)	(136
Dividend paid (including unclaimed dividend)	(680)	(648)
Dividend paid to non-controlling interests	-	(42
Net cash used in financing activities (C)	(323)	(374
Not changes in each and each equivalents (A P C)	(276)	(165)
Net changes in cash and cash equivalents (A+B+C)	(326) 1,868	(165) 2,365
Cash and cash equivalents at the beginning of the period	1,868	(2)
Exchange difference on translation of foreign currency each and each aquivalent		
Exchange difference on translation of foreign currency cash and cash equivalent Cash and cash equivalents at the end of the period	1,536	2,198





	EPL LIMITED
N.	(Formerly known as Essel Propack Limited) Corporate Office: Top Floor, Times Tower, Kamala City, Senapati Bapat Marg,
	Lower Parel, Mumbai 400013. Tel: +91 22 2481 9000/9200, complianceofficer@eplglobal.com, www.eplglobal.com
	Regd. Office: P.O. Vasind, Taluka Shahapur, Thane 421604, Maharashtra Tel: +91 9673333971 CIN: L74950MH1982PLC028947
	STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2022
NOTES:	
4	EPL Limited (the 'Holding Company') and its subsidiaries are together referred to as 'the Group' in the following notes. The consolidated unaudited financial results (the 'results') of the Group and its associate have been prepared in accordance with the recogn and measurement principles laid down in Indian Accounting Standard 34 ('Ind AS 34'), prescribed under section 133 of the Companie 2013, and other accounting principles generally accepted in India and is in compliance with the requirements of Regulation 33 of the (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). These results have been reviewed by the Committee and approved by the Board of Directors at their respective meetings held on 5 November 2022. The statutory auditors carried out a limited review of the above consolidated unaudited financial results for the quarter and half year ended 30 September 202
5	Tubopack de Colombia S.A.S, a wholly owned step down subsidiary registered in Colombia, has completed its voluntary dissolution processories of the step of the subsidiary registered in Colombia, has completed its voluntary dissolution processories and a step of the subsidiary registered in Colombia, has completed its voluntary dissolution processories and a step of the subsidiary registered in Colombia, has completed its voluntary dissolution processories and step of the subsidiary registered in Colombia, has completed its voluntary dissolution processories and step of the subsidiary registered in Colombia, has completed its voluntary dissolution processories and step of the subsidiary registered in Colombia, has completed its voluntary dissolution processories and step of the subsidiary registered in Colombia, has completed its voluntary dissolution processories and step of the subsidiary registered in Colombia, has completed its voluntary dissolution processories and step of the subsidiary registered in Colombia, has completed its voluntary dissolution processories and step of the subsidiary registered in Colombia, has completed its voluntary dissolution processories and step of the subsidiary registered in Colombia, has completed its voluntary dissolution processories and the subsidiary registered in Colombia is being continued through one existing subsidiary namely Laminate Packaging Colombia S.A.S.
6	The Board of Directors of the Holding Company at its meeting held on 12 November 2020, had approved the scheme of amalgamat Creative Stylo Packs Private Limited ('CSPL' or 'transferor company'), with the Holding Company and their respective shareholder creditors (the "Scheme") under Section 230 to 232 of the Companies Act, 2013 and other applicable statutory provisions. The H National Company Law Tribunal, Mumbai Bench ('NCLT') has approved the aforesaid Scheme vide its order dated 16 September pronouncing 01 February 2021 as the 'Appointed Date'. The certified true copy of the said order was received on 10 October 2022 a order was filed with the Registrar of Companies on 01 November 2022. Pursuant to the Scheme, the Holding Company has allotted 2,33 equity shares of face value of Rs. 2 each, fully paid-up as per the share exchange ratio specified in the Scheme to the specified shareh of the transferor company. CSPL which hitherto considered as subsidiary till 16 September 2022, has now been merged with the H Company. Accordingly, the necessary impact of the above Scheme has been considered in the consolidated unaudited financial result 16 September 2022.
7	The Board of Directors of the Holding company at its meeting held on 05 November 2022 have declared and approved interim divid Rs. 2.15 per equity share of Rs. 2 each fully paid up. The record date for the said purpose is fixed as 15 November 2022.
8	Amounts shown as '0' in the above results represent value less than Rupee one million.
9	The figures for the previous periods have been regrouped/ rearranged wherever necessary to conform to the current period's classificat
Place : M	November 2022

Walker Chandiok & Co LLP

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of EPL Limited (formerly, Essel Propack Limited)

- We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of EPL Limited (formerly, Essel Propack Limited) ('the Company') for the quarter ended 30 September 2022 and the year to date results for the period 01 April 2022 to 30 September 2022, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2. The 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



Page 1 of 2

Chartered Accountants	
Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pu	ne

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

EPL Limited (formerly, Essel Propack Limited)

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

- 4. Based on our review conducted as 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 Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 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.
- 5. We draw attention to Note 6 to the accompanying Statement, which describes that pursuant to the Scheme of Amalgamation ('the Scheme') between the Company and its subsidiary, namely Creative Stylo Packs Private Limited ('transferor company'), as approved by the Hon'ble National Company Law Tribunal, Mumbai Bench vide its order dated 16 September 2022, the business of the transferor company has been transferred to and merged with the Company, and accounted for in accordance with the requirements of Ind AS 103, Business Combinations. Accordingly, the comparative financial information presented in the accompanying Statement has been restated as if the amalgamation had occurred from 01 February 2021. Our conclusion is not modified in respect of this matter.
- 6. The comparative financial information presented in the accompanying Statement for the quarter ended 30 June 2022, quarter and half year ended 30 September 2021 and for the year ended 31 March 2022, have been restated to give effect to the Scheme of Amalgamation between the Company and transferor company as explained in Note 6 to the accompanying Statement. Such financial information of the transferor company for the quarter and half year ended 30 September 2021 have been reviewed by the auditor of transferor company, and for the year ended 31 March 2022 has been audited by the auditor of transferor company, who issued unmodified conclusion vide review report dated 28 October 2021 and an unmodified opinion vide audit report dated 29 April 2022 respectively, which has been furnished to us by the management and have been relied upon by us for aforementioned purpose. Our conclusion is not modified in respect of this matter.

For Walker Chandiok & Co LLP Chartered Accountants Firm Registration No:001076N/N500013

Rakesh R Aga waf Partne Membership No:109632

UDIN:22109632BCDFZW8480

Place: Mumbai Date: 05 November 2022

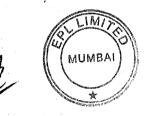
Page 2 of 2

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	EPL LIMITED					
(Formerly kno	wn as Essel Propad	k Limited)				
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Lower Parel, Mumbai 400013. Tel: +91 22 2481 90			•	ww.epiglobal.	com	
Regd. Office: P.O. Vasind, Ta	aluka Shahapur, Tha	ne 421604, M	aharashtra		en e mar ⁱ e l'annitar	
Tel: +91 96733339	71 CIN: L74950MH19	82PLC028947	7			·
STATEMENT OF STANDA	LONE UNAUDITED	FINANCIAL P	RESULTS			
FOR THE QUARTER AND	HALF YEAR ENDED	30 SEPTEM	3ER 2022			
				(Rs. in r	million, except	per share data)
Particulars		Quarter ended	1	Half yea	ar ended	Year ended
	30-Sep	30-Jun	30-Sep	30-Sep	30-Sep	31-Mar
	2022	2022	2021	2022	2021	2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Restated (R	efer note 6)		Restated (F	lefer note 6)
1 Income						
a. Revenue from operations	3,186	2,840		6,026	5,198	10,85
b. Other income (Refer note 7)	551	246	667	797	947	1,23
Total income	3,737	3,086	3,389	6,823	6,145	12,08
2 Expenses	1 700	4 400	4 000		0.540	
a. Cost of materials consumed	1,593	1,463	1,323	3,056	2,512	5,37
b. Changes in inventories of finished goods and work-in-progress	69	(49)	(36)	20	(73)	(146
c. Employee benefits expense	353	350	341	703	645	1,30
d. Finance costs	54	47	36	101	74	16
e. Depreciation and amortisation expense	251	248	253	499		98
f. Other expenses	<u>694</u> 3,014	609 2.668	593 2,510	1,303 5.682	1,150 4,817	<u>2,43</u> 10,11
Total expenses 3 Profit before tax for the period (1-2)	723	2,000	2,510	1,141	1,328	1,97
4 Tax expense	123	410	0/9	1,141	1,520	1,57
i) Current tax - current period	126	82	102	208	172	29
- earlier period	120	02	102	200	(13)	(29
ii) Deferred tax credit	(22)	(11)	(01)	(44)	(42)	(58
Total tax expense	(33)	71		164	117	20
5 Net profit after tax for the period (3-4)	630				1,211	1,76
6 Other comprehensive income/(loss)			1.00	511	(,4.11	
i) Items that will not be reclassified to profit or loss	3	(0)	A 1	3	1	
ii) Income tax effect on above	(1)		(1)	(1)	(0)	((
Other comprehensive income for the period (net of tax)	2	(0)	3	2	1	······································
7 Total comprehensive income for the period (1et of tax)	632		801	979	1,212	1,76
8 Paid-up equity share capital (Face Value Rs. 2 each)	632					63
9 Other equity	002					7,56
10 Earnings Per Share (EPS) (in Rs.) ^				1		
(a) Basic	1.98	1.09	2.51	3.07	3.81	5.5
(b) Diluted	1.98	1.09	2.51	3.07	3.80	5.53
(^ Quarterly and half yearly figures are not annualised)	1.00				2.00	
see accompanying notes to standalone unaudited financial results.		L	L	4		





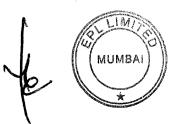
EPL LIMITED (Formerly known as Essel Propack Limited)		
Corporate Office: Top Floor, Times Tower, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai 400013. Tel: +91 22 2481 9000/9200, complianceofficer@eplglobal.com, www.eplglob		
Regd. Office: P.O. Vasind, Taluka Shahapur, Thane 421604, Maharashtra	al.com	
Tel: +91 9673333971 CIN: L74950MH1982PLC028947		
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS		
FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2022		
		(Rs. in milli
e 1: Statement of Assets and Liabilities	As at	As at
	30-Sep 2022	31-Mar 2022
	Unaudited	Audited
	Unduniou	Restated
		(Refer note
Assets]
Non-current assets		
(a) Property, plant and equipment	4,219	3,4
(b) Capital work-in-progress	327	8
(c) Right of use asset (d) Goodwill (refer pote 6)	442	3
(d) Goodwill (refer note 6) (e) Intangible assets	1,017	1,0
(f) Intangible assets under development	23	-
(g) Financial assets	20	.
(i) Investment in subsidiaries	1,930	1,9
(ii) Other financial assets	154	1
(h) Deferred tax assets (net)	83	
(i) Income tax assets (net) (i) Other non-current assets	22 264	3
() Other hon-current assets Total non-current asset		8,2
Current assets	5 0,070	0,2
(a) Inventories	1,349	1,2
(b) Financial assets		.,
(i) Trade receivables	2,384	2,3
(ii) Investments	136	
(iii) Cash and cash equivalents	189	1
(iv) Bank balances other than (iii) above (v) Other financial assets	54	
(c) Income tax assets (net)	32	
(d) Other current assets	618	
Total current asset		4,3
Total asse	ts 13,550	12,
Equity and liabilities		
Equity		
(a) Equity share capital	632	
(b) Other equity	7,940	7,5
Total equi	ty <u>8,572</u>	8,
Liabilities Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,253	1,
(ii) Lease liabilities	350	
(b) Other non-current liabilities	15	1
(c) Provisions Total non-current liabilitie	144 s 1,762	
Current liabilities		<u>-</u>
(a) Financial liabilities		
(i) Borrowings	1,272	
(ii) Lease liabilities	115	
(iii) Trade payables		
- Dues of micro enterprises and small enterprises	89	
Dues of creditors other than micro enterprises and small enterprises (iii) Others financial liabilities	1,267	
(iv) Others financial liabilities (b) Income tax liabilities (net)	48	
(c) Other current liabilities	49	1
(d) Provisions	114	
Total current liabilitie		
Total equity and liabilitie	es 13,550	12,





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	Tel: +91 9673333971 CIN: L74950MH1982PLC028947		
	STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS		······································
	FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2022		
		Lintform	(Rs. in million)
Note 2	: Statement of Cash Flows	30-Sep-22	ar ended 30-Sep-21
		Unaudited	Unaudited
		Onaddited	Restated
			(Refer note 6)
۹.	Cash flow from operating activities		·····
	Profit before tax	1,141	1,328
	Adjustments for:		
	Depreciation and amortisation expense	499	509
	Finance cost	101	74
	Interest income	(2) 64	(8 28
	Share based payment expenses Unwinding of discount on security deposits	(4)	(3
	Net gain on disposal of property, plant and equipment	(4)	
	Net gain on sale of mutual funds (current)	(1)	(3
	Dividend income	(725)	-
	Impairement of financial/non-financial assets (net of write backs)	13	13
	Unrealised foreign exchange loss	3	4
	Operating profit before working capital changes Adjustments for:	1,088	1,028
	Increase in trade and other receivables	(243)	(206
	Increase in inventories	(114)	
	Increase in trade and other payables	168	60
	Cash generated from operations	899	810
	Direct taxes paid (net of refunds)	(167)	(130
	Net cash generated from operating activities (A)	732	680
В.	Cash flow from investing activities	(047)	(470
	Capital expenditure on property plant and equipment and intangible	(617)	(479
	assets (including capital work in progress, intangible assets under development, capital advances and capital creditors)		
	Proceeds from sale of property, plant and equipment and intangible assets	5	11
	(Increase) / decrease in other bank balances	(2)	(11
	Maturity / (increase) in fixed deposits (not considered as cash and cash equivalent)	(2)	
	Investment in equity shares of subsidiary	(15)	
	Purchase of mutual funds (current investments)	(1,800)	1
	Sale of mutual funds (current investments)	1,665	1,928
	Interest received	2	8
	Dividend received	725	914
	Net cash generated from/(used in) investing activities (B)	(39)	84
C .	Cash flow from financing activities		
- •	Proceeds from issue of equity shares [including securities premium]	-	47
	Redemption of non-convertible debentures	(100)	1
	Proceeds from long-term borrowings	535	416
	Repayment of long-term borrowings	(113)	(78
	Proceeds from short-term borrowings	1,887	76
	Repayment of short-term borrowings	(2,007)	1
	Principal payment of lease liabilities	(62)	1
	Interest payment of lease liabilities	(15)	1 · · ·
	Interest payment of lease natifices	(69)	· · ·
	•	(680)	· ·
	Dividend paid (including unclaimed dividend)	·	· · · · · · · · · · · · · · · · · · ·
	Net cash used in financing activities (C)	(624)	(643
	Net changes in cash and cash equivalents (A+B+C)	69	4
	Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the end of the period	120 189	





		LIMITED					
	(Formerly known as l	<u> </u>					
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	Lower Parel, Mumbai 400013. Tel: +91 22 2481 9000/9200 Regd. Office: P.O. Vasind, Taluka S				w.epigiobal.	com	
	Tel: +91 9673333971 CIN:	• •					
	STATEMENT OF STANDALONE						
	FOR THE QUARTER AND HALF						
0 3.	Additional disclosure as per Clause 52(4) and Clause 54(2) of Securities				ligation and		quirements)
	ion, 2015 (as amended).		e bourd of int		inguation and	Disclosure ne	quirenterito,
	rticulars		Quarter ended	· · · · · · · · · · · · · · · · · · ·	Half yea	r ended	Year ended
		30-Sep	30-Jun	30-Sep	30-Sep	30-Sep	31-Mar
		2022	2022	2021	2022	2021	2022
			Restated (Re	efer note 6)		Restated (F	Refer note 6)
a)	Net Worth (Rs in million)	8,174	8,187	7,852	8,174	7,852	7,80
	(Total equity less capital reserve)						
	Net profit after tax (Rs in million)	630	347	798	977	1,211	1,76
c)	Basic earning per share (Quarterly and half yearly figures are not	1.98	1.09	2.51	3.07	3.81	5.5
-13	annualised)	4.00	1.00	0.54	0.07	2.00	5.0
a)	Diluted earning per share (Quarterly and half yearly figures are not annualised)	1.98	1.09	2.51	3.07	3.80	5.5
e)	Debt-Equity ratio (in times)	0.29	0.24	0.23	0.29	0.23	0.2
0)	(Total Borrowings/Total equity)	0.20	0.24	0.20	0.20	0.20	0.1
f)		0.84	0.76	0.63	0.84	0.63	0.8
.,	[(Non current borrowings + current maturities of long term						
	borrowings)/(Current assets less current liabilities excluding current						
	maturities of long term borrowings)]						
g)	Total Debts to Total Assets ratio (in %)	18.63%	15.46%	15.02%	18.63%	15.02%	18.34
	(Total Borrowings/Total Assets)						
h)	Debt service coverage ratio (in times)	8.73	2.98	18.11	4.89	12.04	7.
	[Cash profit before finance costs (excluding IND AS 116 impact)/{(Finance						
	cost (excluding IND AS 116 impact) + Principal repayment of long term borrowing (excluding prepayment) during the period}]						
	borrowing (excluding prepayment) during the period)						
i)	Interest service coverage ratio (in times)	14.39	9.89	25.42	12.30	18.95	13.
.,	(Earning before finance costs and tax/ Finance costs)						
i)	Current ratio (in times)	1.52	1.57	1.63	1.52	1.63	1.
	(Current assets/current liabilities)						
k)	Bad debts to accounts receivable ratio (in %)	0.66%	0.13%	0.10%	0.81%	0.15%	0.19
	(Bad debts/Average trade receivable)						
I)	Current liability ratio (in %)	64.60%	66.14%	65.27%	64.60%	65.27%	63.87
	(Current liabilities/Total liabilities)						
m)	Debtors turnover (in times)	4.85	4.72	4.88	4.97	4.84	5.
	(Revenue from operations of trailing twelve months /Average trade receivable)						
n)	Inventory turnover (in times)	8.30	8.21	9.31	8.94	9.53	9.
,	(Revenue from operations of trailing twelve months/Average inventory)	0.00	0.2	0.01	0,10		
0)	Operating margin (in %)	14.97%	16.44%	18.41%	15.67%	18.55%	17.37
Ξ,	(Profit before depreciation and amortisation, interest and tax less other		10.1470				
	income/Revenue from operations)						
p)	Net profit margin (in %)	19.77%	12.22%	29.32%	16.21%	23.30%	16.25
	(Profit after tax/ Revenue from operations)						

The Company has outstanding redeemable non-convertible debentures having face value of Rs. 400 million being segregated in 2 series i.e. Rs. 200 million (Series 1-B) and Rs. 200 million (Series 1-C), which are listed on BSE Limited. These debentures are unsecured in nature and the company has, at all times, maintained adequate asset cover which is sufficient to discharge the principal amount and interest accrued thereon.



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	(Formerly known a										
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	Tel: +91 9673333971 Cl	• •	•								
	STATEMENT OF STANDALON										
	FOR THE QUARTER AND HAL	F YEAR ENDED	30 SEPTEME	3ER 2022							
NOTES	-			***			4 . t				
4	The above standalone unaudited financial results (the 'results') are prep Accounting Standard 34 ('Ind AS 34') prescribed under section 133 of th are in compliance with the presentation and disclosure requirements of f and Disclosure Requirements) Regulations, 2015 (as amended). Thes Directors at their respective meetings held on 05 November 2022. The s half year ended 30 September 2022.	e Companies A Regulation 33 ar e results have	ct, 2013 and on the second s	other accountin 52 read with F d by the Audi	ng principles Regulation 63 t Committee	generally accept of the SEBI (List and approved	oted in India and sting Obligations by the Board of				
5	Amounts shown as '0' in the results represent value less than Rupee one n	nillion.									
6	The Board of Directors of the Company at its meeting held on 12 November 2020, had approved the scheme of amalgamation of Creative Stylo Packs Private Limited ('CSPL' or 'transferor company'), with the Company and their respective shareholders and creditors (the "Scheme") under Section 230 to 232 of the Companies Act, 2013 and other applicable statutory provisions. The Hon'ble National Company Law Tribunal, Mumbai Bench ('NCLT') has approved the aforesaid Scheme vide its order dated 16 September 2022 pronouncing 01 February 2021 as the 'Appointed Date'. The certified true copy of the said order was received on 10 October 2022 and the order was filed with the Registrar of Companies on 01 November 2022. Pursuant to the Scheme, the Company has allotted 2,339,186 equity shares of face value of Rs. 2 each, fully paid-up as per the share exchange ratio specified in the Scheme to the specified shareholders of the transferor company. Accordingly, the Company in its standalone financial results for the quarter and half year ended 30 September 2022 has accounted for the amalgamation scheme using the acquisition method retrospectively for all the periods presented as prescribed in Ind AS 103 – "Business Combination". The numbers for all the previous periods presented have been accordingly restated viz., quarter ended 30 June 2022 and 30 September 2021, half year ended 30 September 2021, and the year ended 31 March 2022. The impact of the amalgamation on the standalone financial results is as stated below:										
						(Rs. in million)					
			Total in	ncome	Profit b	efore tax					
			Restated	Reported	Restated	Reported					
	Quarter ended 30-Jun-2022		2.096	earlier 2,812	418	earlier 410					
1	Quarter ended 30-Sep-2021		3,086 3,389	3,135	879						
	Half year ended 30-Sep-2021		6,145	5,616	1,328	1,296					
	Year ended 31-Mar-2022		12,086	11.043	1,972						
			12,000			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
						(Rs. in million)					
			Total a	issets	and the second	equity					
			Restated	Reported	Restated	Reported					
				earlier		earlier					
	As at 31-Mar-2022	· · · · · · · · · · · · · · · · · · ·	12,665	11,995	7,566	7,295					
			Paoia For	ningo Dor		Amount in Rs.) arnings Per					
			Basic Ear Sh	-		nare					
				Reported	Restated	Reported					
			Restated	earlier	Restated	earlier					
	Quarter ended 30-Jun-2022		1.09	1.09	1.09						
	Quarter ended 30-Sep-2021		2.51	2.51	2.51	2.50					
	Half year ended 30-Sep-2021		3.81	3.75	3.80	3.74					
	Year ended 31-Mar-2022		5.55	5.50	5.53	5.49					
7	Other income includes:		*.								
7	Other income includes:		Quarter ende		Halfve	ar ended					
7	Other income includes:		Quarter ender 30-Jun			ar ended 30-Sep	Year ended				
7	Other income includes:	30-Sep 2022	Quarter ender 30-Jun 2022	30-Sep 2021	Half ye 30-Sep 2022	ar ended 30-Sep 2021					
7	Other income includes: Dividend income received from wholly owned subsidiaries	30-Sep	30-Jun	30-Sep	30-Sep	30-Sep 2021	Year ended 31-Mar 2022				
7	Dividend income received from wholly owned subsidiaries Currency gain on redemption/reduction of preference shares held in	30-Sep 2022	30-Jun 2022	30-Sep 2021	30-Sep 2022	30-Sep 2021	Year ended 31-Mar 2022 1,135				
7	Dividend income received from wholly owned subsidiaries	30-Sep 2022	30-Jun 2022	30-Sep 2021	30-Sep 2022	30-Sep 2021	Year ended 31-Mar 2022 1,135				
8	Dividend income received from wholly owned subsidiaries Currency gain on redemption/reduction of preference shares held in	30-Sep 2022 496 -	30-Jun 2022 229 -	30-Sep 2021 653	30-Sep 2022 725	30-Sep 2021 914	Year ended 31-Mar 2022 1,135 38				
	Dividend income received from wholly owned subsidiaries Currency gain on redemption/reduction of preference shares held in subsidiary The Board of Directors at its meeting held on 05 November 2022 have	30-Sep 2022 496 declared and a 22.	30-Jun 2022 229 - pproved interi ncial results.	30-Sep 2021 653 - - -	30-Sep 2022 725 Rs. 2.15 per	30-Sep 2021 914 - equity share o	Year ended 31-Mar 2022 1,135 38 f Rs. 2 each fully				
8	Dividend income received from wholly owned subsidiaries Currency gain on redemption/reduction of preference shares held in subsidiary The Board of Directors at its meeting held on 05 November 2022 have paid up. The record date for the said purpose is fixed as 15 November 20 The Company publishes standalone financial results along with the co	30-Sep 2022 496 eclared and a 22. onsolidated fina audited financial	30-Jun 2022 229 - pproved interi ncial results. results.	30-Sep 2021 653 m dividend of Accordingly, a	30-Sep 2022 725 Rs. 2.15 per as per Ind AS	30-Sep 2021 914 - equity share o S 108 'Operatir	Year ended 31-Mar 2022 1,135 36 f Rs. 2 each fully g Segments', no				
8 9	Dividend income received from wholly owned subsidiaries Currency gain on redemption/reduction of preference shares held in subsidiary The Board of Directors at its meeting held on 05 November 2022 have paid up. The record date for the said purpose is fixed as 15 November 20 The Company publishes standalone financial results along with the c disclosures related to the segments are presented in these standalone una The figures for the previous periods have been regrouped/ rearranged	30-Sep 2022 496 eclared and a 22. onsolidated fina audited financial	30-Jun 2022 229 - pproved interi ncial results. results.	30-Sep 2021 653 m dividend of Accordingly, a	30-Sep 2022 725 Rs. 2.15 per as per Ind AS	30-Sep 2021 914 - equity share o S 108 'Operatir	Year ended 31-Mar 2022 1,135 38 f Rs. 2 each fully g Segments', no				
8 9	Dividend income received from wholly owned subsidiaries Currency gain on redemption/reduction of preference shares held in subsidiary The Board of Directors at its meeting held on 05 November 2022 have paid up. The record date for the said purpose is fixed as 15 November 20 The Company publishes standalone financial results along with the co disclosures related to the segments are presented in these standalone una The figures for the previous periods have been regrouped/ rearranged above.	30-Sep 2022 496 eclared and a 22. onsolidated fina audited financial	30-Jun 2022 229 - pproved interi ncial results. results.	30-Sep 2021 653 m dividend of Accordingly, a	30-Sep 2022 725 Rs. 2.15 per as per Ind AS	30-Sep 2021 914 - equity share o S 108 'Operatir	Year ended 31-Mar 2022 1,135 38 f Rs. 2 each fully g Segments', no Also, refer note 6				
8 9	Dividend income received from wholly owned subsidiaries Currency gain on redemption/reduction of preference shares held in subsidiary The Board of Directors at its meeting held on 05 November 2022 have paid up. The record date for the said purpose is fixed as 15 November 20 The Company publishes standalone financial results along with the co disclosures related to the segments are presented in these standalone una The figures for the previous periods have been regrouped/ rearranged above.	30-Sep 2022 496 declared and a 22. onsolidated financial wherever nece	30-Jun 2022 229 - pproved interi ncial results. results.	30-Sep 2021 653 m dividend of Accordingly, a	30-Sep 2022 725 Rs. 2.15 per as per Ind AS	30-Sep 2021 914 - equity share o S 108 'Operatir	Year ended 31-Mar 2022 1,135 38 f Rs. 2 each fully ng Segments', no Also, refer note 6 For PPL Limited				
8 9 10	Dividend income received from wholly owned subsidiaries Currency gain on redemption/reduction of preference shares held in subsidiary The Board of Directors at its meeting held on 05 November 2022 have paid up. The record date for the said purpose is fixed as 15 November 20 The Company publishes standalone financial results along with the co disclosures related to the segments are presented in these standalone una The figures for the previous periods have been regrouped/ rearranged above.	30-Sep 2022 496 declared and a 22. onsolidated financial wherever nece	30-Jun 2022 229 - pproved interi ncial results. results.	30-Sep 2021 653 m dividend of Accordingly, a	30-Sep 2022 725 Rs. 2.15 per as per Ind AS rent period's	30-Sep 2021 914 - equity share o S 108 'Operatir	Year ended 31-Mar 2022 1,135 38 f Rs. 2 each fully ig Segments', no Also, refer note 6 For FPL Limited Anand Kripalu				
8 9	Dividend income received from wholly owned subsidiaries Currency gain on redemption/reduction of preference shares held in subsidiary The Board of Directors at its meeting held on 05 November 2022 have paid up. The record date for the said purpose is fixed as 15 November 20 The Company publishes standalone financial results along with the co disclosures related to the segments are presented in these standalone una The figures for the previous periods have been regrouped/ rearranged above.	30-Sep 2022 496 declared and a 22. onsolidated financial wherever nece	30-Jun 2022 229 - pproved interi ncial results. results.	30-Sep 2021 653 m dividend of Accordingly, a	30-Sep 2022 725 Rs. 2.15 per as per Ind AS rent period's	30-Sep 2021 914 - equity share o S 108 'Operatir classification.	31-Mar 2022 1,135 38 f Rs. 2 each fully g Segments', no Also, refer note 6 For PPL Linited				

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	(Formerly known as Corporate Office: Top Floor, Times To	Essel Propack L		at Marg.	
	Lower Parel, Mumbai 400013, Tel: +91 22 2481 9000/92	200, compliance	officer@eplglob	al.com, www.ep	lglobal.com
	Regd. Office: P.O. Vasind, Taluka Sł Tel: +91 9673333971 CIN			ashtra	
	GLOBAL C EXTRACT OF CONSOLIDATED	PERATIONS	ANCIAL RESULT	·S	
	FOR THE QUARTER AND HALF Y	EAR ENDED 30			non above data)
		Quarter	Quarter	million, except Half year	Year ended
		ended	ended	ended	rear enaca
	Particulars	30-Sep-2022	30-Sep-2021	30-Sep-2022	31-Mar-2022
		Unaudited	Unaudited	Unaudited	Audited
1	Total income	9,549	8,715	17,909	34,448
2	Profit before exceptional items and tax	725	822	1,227	2,888
3	Profit before tax for the period after exceptional items	725	822	1,216	2,888
4	Profit after tax for the period attributable to the owners of the Company	462	507	796	2,144
5	Total comprehensive income attributable to owners of the Company	187	310	443	2,417
6	Paid-up equity share capital (Face Value Rs 2/- each)	632	632	632	632
7	Other equity (excluding Revaluation reserves)		-	-	17,613
-					
8	Earnings per share (EPS) (in Rs.) ^				
8	Basic	1.46	1.61	2.52	6.79
8		1.46 1.46	1.61	2.52 2.52	6.79 6.77
8	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST.	1.46 ANDALONE	1.60	2.52	
8	Basic Diluted (^ Quarterly figures are not annualised)	1.46 ANDALONE INAUDITED FINA	1.60 NCIAL RESULTS SEPTEMBER 20	2.52 5 022	6.77
8	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST EXTRACT OF STANDALONE U	1.46 ANDALONE INAUDITED FINA YEAR ENDED 30	1,60 ANCIAL RESULTS SEPTEMBER 20 (Rs in	2.52 5 022 million, except	6.77 per share data
8	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST EXTRACT OF STANDALONE U	1.46 ANDALONE INAUDITED FINA	1.60 NCIAL RESULTS SEPTEMBER 20	2.52 5 022	6.77
8	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST EXTRACT OF STANDALONE U	1.46 ANDALONE INAUDITED FINA YEAR ENDED 30 Quarter	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter	2.52 5 022 million, except Half year	6.77 per share data
8	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF \	1.46 ANDALONE INAUDITED FINA YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited	1.60 ANCIAL RESULT SEPTEMBER 20 (Rs in Quarter ended	2.52 5 222 Million, except Half year ended	6.77 per share data Year ended
8	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF \	1.46 ANDALONE NAUDITED FINA YEAR ENDED 30 Quarter ended 30-Sep-2022	1.60 ANCIAL RESULT SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021	2.52 22 million, except Half year ended 30-Sep-2022	6.77 per share data Year ended <u>31-Mar-2022</u> Audited
1	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF Y Particulars Total income Profit before exceptional items and tax	1.46 ANDALONE NAUDITED FIN/ YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879	2.52 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141	6.77 per share data Year ended <u>31-Mar-2022</u> Audited 12,086 1,972
1 2 3	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF Y Particulars Total income Profit before exceptional items and tax Profit / (loss) for the period after exceptional items	1.46 ANDALONE NAUDITED FINA YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723 723	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879 879	2.52 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141 1,141	6.77 per share data Year ended <u>31-Mar-2022</u> Audited 12,086 1,972 1,972
1 2 3 4	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF N Particulars Total income Profit before exceptional items and tax Profit / (loss) for the period after exceptional items Net Profit / (loss) after tax for the period	1.46 ANDALONE NAUDITED FIN/ YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723 723 630	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879 879 879 798	2.52 2.52 22 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141 1,141 977	6.77 per share data Year ended <u>31-Mar-2022</u> Audited 12,086 1,972 1,972 1,764
1 2 3 4 5	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF N Particulars Total income Profit before exceptional items and tax Profit / (loss) for the period after exceptional items Net Profit / (loss) for the period after exceptional items Net Profit / (loss) after tax for the period Total comprehensive income / (loss) for the period	1.46 ANDALONE INAUDITED FIN/ YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723 723 630 632	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879 879 879 879 879 879	2.52 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141 1,141 977 979	6.77 per share data Year ended <u>31-Mar-2022</u> Audited 12,086 1,972 1,972 1,764 1,764
1 2 3 4 5 6	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF Y Particulars Total income Profit before exceptional items and tax Profit / (loss) for the period after exceptional items Net Profit / (loss) for the period Total comprehensive income / (loss) for the period Paid-up equity share capital (Face Value Rs 2/- each)	1.46 ANDALONE NAUDITED FIN/ YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723 723 630	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879 879 879 798	2.52 2.52 22 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141 1,141 977	6.77 per share data Year ended 31-Mar-2022 Audited 12,086 1,972 1,972 1,764 1,764 632
1 2 3 4 5 6 7	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF Y Particulars Total income Profit before exceptional items and tax Profit / (loss) for the period after exceptional items Net Profit / (loss) for the period Total comprehensive income / (loss) for the period Paid-up equity share capital (Face Value Rs 2/- each) Other equity (excluding Revaluation reserves)	1.46 ANDALONE NAUDITED FINA YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723 723 630 632 632	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879 879 798 801 632	2.52 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141 1,141 977 979 632	6.77 per share data Year ended 31-Mar-2022 Audited 12,086 1,972 1,764 1,764 632 7,566
1 2 3 4 5 6 7 8	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF Y Particulars Total income Profit before exceptional items and tax Profit / (loss) for the period after exceptional items Net Profit / (loss) after tax for the period Total comprehensive income / (loss) for the period Paid-up equity share capital (Face Value Rs 2/- each) Other equity (excluding Revaluation reserves) Net Worth	1.46 ANDALONE INAUDITED FIN/ YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723 723 630 632	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879 879 879 879 879 879	2.52 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141 1,141 977 979	6.77 per share data Year ended 31-Mar-2022 Audited 12,086 1,972 1,764 1,764 632 7,566
1 2 3 4 5 6 7 8 9	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF Y Particulars Total income Profit before exceptional items and tax Profit / (loss) for the period after exceptional items Net Profit / (loss) after tax for the period Total comprehensive income / (loss) for the period Paid-up equity share capital (Face Value Rs 2/- each) Other equity (excluding Revaluation reserves) Net Worth Outstanding Redeemable Preference Shares	1.46 ANDALONE NAUDITED FIN/ YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723 723 630 632 632 632 8,174	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879 879 879 879 801 632 7,852	2.52 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141 1,141 977 979 632 8,174	6.77 per share data Year ended 31-Mar-2022 Audited 12,086 1,972 1,972 1,764 1,764 632 7,566 7,800
1 2 3 4 5 6 7 8	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF Y Particulars Total income Profit before exceptional items and tax Profit / (loss) for the period after exceptional items Net Profit / (loss) after tax for the period Total comprehensive income / (loss) for the period Total comprehensive income / (loss) for the period Paid-up equity share capital (Face Value Rs 2/- each) Other equity (excluding Revaluation reserves) Net Worth Outstanding Redeemable Preference Shares Debt Equity Ratio	1.46 ANDALONE NAUDITED FINA YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723 723 630 632 632	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879 879 798 801 632	2.52 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141 1,141 977 979 632	6.77 per share data Year ended 31-Mar-2022 Audited 12,086 1,972 1,972 1,764 1,764 632 7,566 7,800
1 2 3 4 5 6 7 8 9 10	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF Y Particulars Total income Profit before exceptional items and tax Profit / (loss) for the period after exceptional items Net Profit / (loss) after tax for the period Total comprehensive income / (loss) for the period Paid-up equity share capital (Face Value Rs 2/- each) Other equity (excluding Revaluation reserves) Net Worth Outstanding Redeemable Preference Shares Debt Equity Ratio Earnings per share (EPS) (in Rs.) ^ Basic	1.46 ANDALONE NAUDITED FIN/ YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723 723 630 632 632 632 8,174 0.29	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879 879 879 879 798 801 632 7,852 0.23 2.51	2.52 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141 1,141 977 979 632 8,174 - 0.29 3.07	6.77 per share data Year ended 31-Mar-2022 Audited 12,086 1,972 1,972 1,764 1,764 632 7,566 7,800 0.28 5.55
1 2 3 4 5 6 7 8 9 10	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF N Particulars Total income Profit before exceptional items and tax Profit / (loss) for the period after exceptional items Net Profit / (loss) after tax for the period Total comprehensive income / (loss) for the period Paid-up equity share capital (Face Value Rs 2/- each) Other equity (excluding Revaluation reserves) Net Worth Outstanding Redeemable Preference Shares Debt Equity Ratio Earnings per share (EPS) (in Rs.) ^	1.46 ANDALONE INAUDITED FIN/ YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723 723 630 632 632 8,174	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879 879 798 801 632 7,852 0.23	2.52 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141 1,141 977 979 632 8,174	6.77 per share data Year ended 31-Mar-2022 Audited 12,086 1,972 1,972 1,764 1,764 632 7,566 7,800 0.28 5.55
1 2 3 4 5 6 7 8 9 10 11	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF Y Particulars Total income Profit before exceptional items and tax Profit / (loss) for the period after exceptional items Net Profit / (loss) for the period after exceptional items Net Profit / (loss) for the period after exceptional items Net Profit / (loss) for the period after exceptional items Net Profit / (loss) for the period after exceptional items Net Profit / (loss) for the period Total comprehensive income / (loss) for the period Paid-up equity share capital (Face Value Rs 2/- each) Other equity (excluding Revaluation reserves) Net Worth Outstanding Redeemable Preference Shares Debt Equity Ratio Earnings per share (EPS) (in Rs.) ^ Basic Diluted (^ Quarterly figures are not annualised)	1.46 ANDALONE NAUDITED FIN/ YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723 723 630 632 632 632 8,174 0.29	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879 879 879 879 798 801 632 7,852 0.23 2.51	2.52 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141 1,141 977 979 632 8,174 - 0.29 3.07	6.77 per share data Year ended 31-Mar-2022 Audited 12,086 1,972 1,972 1,764 1,764 632 7,566 7,800 0.28 5.55
1 2 3 4 5 6 7 7 8 9 10	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF Y Particulars Total income Profit before exceptional items and tax Profit / (loss) for the period after exceptional items Net Profit / (loss) for the period after exceptional items Net Profit / (loss) after tax for the period Total comprehensive income / (loss) for the period Paid-up equity share capital (Face Value Rs 2/- each) Other equity (excluding Revaluation reserves) Net Worth Outstanding Redeemable Preference Shares Debt Equity Ratio Earnings per share (EPS) (in Rs.) ^ Basic Diluted (^ Quarterly figures are not annualised)	1.46 ANDALONE NAUDITED FIN/ YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723 723 630 632 632 632 8,174 0.29	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879 879 879 879 798 801 632 7,852 0.23 2.51	2.52 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141 1,141 977 979 632 8,174 - 0.29 3.07	6.77 per share data Year ended 31-Mar-2022 Audited 12,086 1,972 1,972 1,764 1,764 632 7,566 7,800 0.28 5.55
1 2 3 4 5 6 7 8 9 9 10 11	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF Y Particulars Total income Profit before exceptional items and tax Profit / (loss) for the period after exceptional items Net Profit / (loss) for the period after exceptional items Net Profit / (loss) after tax for the period Total comprehensive income / (loss) for the period Paid-up equity share capital (Face Value Rs 2/- each) Other equity (excluding Revaluation reserves) Net Worth Outstanding Redeemable Preference Shares Debt Equity Ratio Earnings per share (EPS) (in Rs.) ^ Basic Diluted (^ Quarterly figures are not annualised) Capital Redemption Reserve Debenture Redemption Reserve	1.46 ANDALONE NAUDITED FINA YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723 723 630 632 632 632 8,174 - - 0.29 1.98 1.98	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879 879 9 798 801 632 7,852 	2.52 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141 1,141 977 979 632 8,174 - - 0.29 3.07 3.07	6.77 per share data Year ended 31-Mar-2022 Audited 12,086 1,972 1,764 1,764 632 7,566 7,800 0.28 5.55 5.53 5.53
1 2 3 4 5 6 7 8 9 10 11 11 12	Basic Diluted (^ Quarterly figures are not annualised) INDIA ST. EXTRACT OF STANDALONE U FOR THE QUARTER AND HALF Y Particulars Total income Profit before exceptional items and tax Profit / (loss) for the period after exceptional items Net Profit / (loss) after tax for the period Total comprehensive income / (loss) for the period Paid-up equity share capital (Face Value Rs 2/- each) Other equity (excluding Revaluation reserves) Net Worth Outstanding Redeemable Preference Shares Debt Equity Ratio Earnings per share (EPS) (in Rs.) ^ Basic Diluted (^ Quarterly figures are not annualised) Capital Redemption Reserve Debenture Redemption Reserve	1.46 ANDALONE NAUDITED FINA YEAR ENDED 30 Quarter ended 30-Sep-2022 Unaudited 3,737 723 723 630 632 632 632 8,174 	1.60 ANCIAL RESULTS SEPTEMBER 20 (Rs in Quarter ended 30-Sep-2021 Unaudited 3,389 879 879 879 879 879 879 879 0.23 0.23 2.51 2.51	2.52 million, except Half year ended 30-Sep-2022 Unaudited 6,823 1,141 1,141 977 979 632 8,174 - - 0.29 3.07 3.07	6.77 per share data Year ended 31-Mar-2022 Audited 12,086 1,972 1,972 1,764 1,764 632 7,566 7,800 0.28 5.55 5.53

NOTES:

Place: Mumbai

Date : 5 November 2022

1 The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 5 November 2022.

2 The above is an extract of the detailed format of the standalone and consolidated unaudited financial results for the quarter and half year ended 30 September 2022 filed with stock exchange pursuant to Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

3 The full format of the standalone and consolidated unaudited financial results for the quarter and half year ended 30 September 2022 are available on the Stock Exchange websites (www.bseindia.com and www.nseindia.com) and on the Company's website (www.eplglobal.com).

4 For the other line items referred in regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, pertinent disclosures have been made to the Stock Exchanges and are available on the Stock Exchange websites (www.bseindia.com and www.nseindia.com) and on the Company's website (www.eplglobal.com).

1 84 Limted MUMBA Anand Kr naging Director and Chief Executive DIN: 003 0n.c. 128324