

Purv Flexipack Limited
(Formerly Known as Purv Flexipack Private Limited)
CIN : L25202WB2005PLC103086
ANNAPURNA APARTMENT,SUIT 1C,1ST FLOOR 23 SARAT BOSE ROAD,KOLKATA,West Bengal , India ,700020

Part 1

Statement of Audited Consolidated Financial Results For The Year Ended 31st March, '25

Sr. No.	Particulars	Amount in Lakhs (unless otherwise stated)				
		Half Year Ended		Year Ended		
		31st March '25	30th Sept. '24	31st March '24	31st March '25	31st March '24
		Audited	Unaudited	Audited	Audited	Audited
I	Income From Operations					
	a) Revenue from Operations	22,145.92	17,654.04	11,978.62	39,799.95	25,417.71
	b) Other Income	2,069.05	1,795.33	1,387.89	3,864.37	1,884.59
	Total Income	24,214.97	19,449.37	13,366.51	43,664.32	27,302.30
II	Expenses					
	a) Cost of Material Consumed	7,595.85	5,358.48	3,041.90	12,954.33	6,503.97
	b) Purchase of Stock-In-Trade	12,436.38	10,303.51	7,154.70	22,739.89	15,446.02
	c) Changes in Inventories of Finished Goods Work-In-Progress and Stock-In-Trade	(466.40)	(166.17)	660.35	(632.57)	471.41
	d) Employee Benefit Expense	506.44	426.91	307.60	933.35	490.85
	e) Finance Costs	769.20	753.83	665.88	1,523.02	1,228.13
	f) Depreciation and Amortisation Expense	423.25	336.85	194.62	760.09	377.68
	g) Other Expenses	2,142.30	1,232.94	1,001.24	3,375.24	1,718.88
	Total Expenses	23,407.02	18,246.35	13,026.29	41,653.35	26,236.94
III	Profit/ (Loss) Before Tax (I-II)	807.95	1,203.02	340.22	2,010.97	1,065.36
IV	Exceptional / Prior Period Items	16.31	(5.70)	110.15	10.62	64.51
	Add/Less: Profit/(Loss) from share of Associates	0.20	(0.30)	(0.22)	(0.10)	(0.22)
V	Profit before extraordinary items and tax (III - IV)	791.84	1,208.42	229.85	2,000.25	1,000.62
VI	Tax Expense					
	a) Current Tax	168.84	240.02	59.64	408.86	231.15
	b) Deferred Tax (Asset)/Liabilities	38.64	53.21	18.14	91.85	42.78
	c) Income Tax Prior Period	4.85	0.48	(22.97)	5.32	(22.46)
	Total Tax Expense	212.33	293.71	54.81	506.03	251.47
VII	Net Profit/ (Loss) After Tax for the Year / Period (V-VI)	579.51	914.71	175.04	1,494.22	749.15
VIII	Less: Pre acquisition /Capital Profit/(Loss) transferred -Goodwill on Consolidation					
IX	Net Profit/ (Loss) for the Year / Period before Minority Share	579.51	914.71	175.04	1,494.22	749.15
X	Less : Share of Minorities in Subsidiaries Companies	260.87	193.02	4.45	453.89	149.77
XI	Net Profit/ (Loss) for the Year / Period of the Group	318.64	721.69	170.59	1,040.33	599.38
XII	Earnings Per Share (not annualised for half year ended)					
	Basic	1.52	3.44	0.96	4.96	3.99
	Diluted	1.52	3.44	0.96	4.96	3.99

PURV FLEXIPACK LIMITED

Signature

Managing Director

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Part 1

Statement of Audited Consolidated Financial Results For The Year Ended 31st March, '25

Notes to Accounts - Consolidated Financial Statement

[1] The above Audited Consolidated financial results for the Half Year Ended and Financial Year Ended on March 31, '25 have been prepared by the Company in accordance with regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the board of directors in their meeting held on 28th May '25. Mr. Vanshay Goenka, Managing Director of the company are authorised by the board of the directors to sign the Financial result.

[2] Previous Year's /period's figures have been regrouped/rearranged/ restated/adjusted/rectified wherever considered necessary.

[3] The Consolidated audited financial results are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.

[4] The statement includes the results for the half year ended 31st March, '25 being the balancing figure between audited figures in respect of the full financial year and the Audited figures in respect of 1st half year of the current financial year 2024-25.

[5] In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.

[6] Company is mainly engages in the distribution of various plastic-based products such as Biaxially Oriented Polypropylene (BOPP) film, Polyester Films, Cast Polypropylene (CPP) films, Plastic granules, Inks, Adhesives, Masterbatches, Ethyl Acedate, and Titanium Dioxide. and In addition, our company is a Del Credere Associate (DCA) of Indian Oil Corporation Limited and operates as a Dealer Operated Polymer Warehouse (DOPW) for their polymer division. and external preparations looking into the nature of business company is operating under single segment hence segment reporting is not applicable to Company.

[6] The Parent Company operates as a Del Credere Associate (DCA) and a Dealer Operated Polymer Warehouse (DOPW) for Indian Oil Corporation Limited (IOCL) in its polymer division. In line with its business model, the Company facilitates the sale and distribution of IOCL polymers and assumes the credit risk associated with such transactions under the DCA arrangement. As on 31st March 2025, the total Trade Receivables outstanding amount to ₹11796.93 Lakhs. Out of the which, an amount of ₹2085.78 Lakhs pertains to receivables arising from transactions conducted under the DCA arrangement with IOCL. These receivables represent amounts due from customers to whom polymers were supplied under the DOPW model facilitated by the Company as an authorized DCA of IOCL.

[7] The Status of investor's complaints during the period ended on March, '25 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed during the period	Nil
Complaints resolved at the end of the period	Nil

[8] Following subsidiary company/entity, associate and jointly controlled entities have been considered in the preparation of the consolidated financial statement:

Name of the Company	Relationship	Country of Incorporation	% Holding and voting power either directly or indirectly through subsidiary (As at 31st March, '25)
Cool Caps Industries Limited	Subsidiary	India	62.08%
Purv Ecoplast Private Limited*	Fellow- Subsidiary	India	62.08%
Purv Technoplast Private Limited (Erstwhile known as Purv Agro Farms Private Limited)*	Fellow- Subsidiary	India	62.08%
Purv Packaging Private Limited*	Fellow- Subsidiary	India	62.08%
Re.Act Waste Tech Private Limited*	Fellow- Subsidiary	India	62.08%

* % of holding as described above are as based on Chain Holding.

For Purv Flexipack Limited
PURV FLEXIPACK LIMITED

Vanshay Goenka
Managing Directors
DIN : 06444159 Managing Director

Place:- Kolkata
Date: 28th May '25

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Part 2

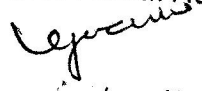
Audited Consolidated Balance Sheet as at 31st March '25

Sr No.	Particulars	(INR in Lakhs, unless otherwise stated)	
		As At	As At
		31st March '25	31st March '24
		Audited	Audited
(A) EQUITY AND LIABILITIES			
1 Shareholders' funds			
a Share Capital		2,098.28	2,098.28
b Reserves and Surplus		11,644.77	10,676.24
Minority Interest		2,055.73	1,609.89
2 Non-current liabilities			
a Long-Term Borrowings		7,233.89	7,334.87
b Deferred tax liabilities (Net)		369.87	278.01
c Long-Term Provisions		96.28	51.69
d Long-Term Liabilities		5.58	5.58
3 Current liabilities			
a Short-Term Borrowings		11,485.96	7,233.12
b Trade Payables:-			
i) Total outstanding dues of micro enterprises and small enterprises		1,889.39	1,062.11
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.		1,971.04	1,923.99
c Other Current Liabilities		497.45	1,378.19
d Short-Term Provisions		365.65	193.26
Total		39,713.89	33,845.23
(B) ASSETS			
1 Non-Current Assets			
a Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment		12,310.44	9,521.51
(ii) Capital Work-in-Progress		1,044.28	1,951.95
(iii) Intangible Assets		37.41	36.85
b Non current Investments		1,417.95	767.69
c Long-term Loans and Advances		1,248.73	1,178.79
d Other Non Current Assets		187.74	234.15
e Investment Property		179.87	179.86

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Part 2
Audited Consolidated Balance Sheet as at 31st March '25

Sr No.	Particulars	(INR In Lakhs, unless otherwise stated)	
		As At	As At
		31st March '25	31st March '24
		Audited	Audited
2	Current Assets		
a	Inventories	4,939.00	3,334.70
b	Trade Receivables	11,796.93	8,954.67
c	Cash and Cash Equivalents	235.66	1,236.26
d	Short-Term Loans and Advances	5,357.31	5,296.27
e	Other Current Assets	958.57	1,152.53
	Total	39,713.89	33,845.23

Place:- Kolkata
Date:- 28th May '25

For Purv Flexipack Limited
PURV FLEXIPACK LIMITED

Managing Director
Vanshay Goenka
Managing Directors
DIN : 06444159

Purv Flexipack Limited
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ANNAPURNA APARTMENT, SUIT 1C, 1ST FLOOR 23 SARAT BOSE ROAD, KOLKATA, West Bengal, India, 700020

Part 3
Audited Consolidated Cash Flow Statement for the Year ended on 31st March '25

Particulars	(INR In Lakhs, unless otherwise stated)	
	Year ended	Year ended
	31st March '25	31st March '24
	Audited	Audited
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	2,010.97	1,065.36
Adjustment For:		
Interest, Rent & Dividend Income	(493.60)	(397.17)
Finance Cost	1,523.02	1,228.13
Adjustment related to Change In the Minority Interest	(71.86)	(291.08)
Provision For Gratuity	24.41	5.47
Gains from Investing activities	(8.91)	(558.03)
Effect Profit of Associates and Capital Profit Infusion due to acquisition subsidiary	(0.10)	10.23
Prior Period Items Exceptional Gain / (Loss)	(10.62)	(42.05)
Depreciation	760.09	377.68
Operating Profit before Working Capital Changes	3,733.40	1,398.54
Movement in Working Capital		
(Increase)/Decrease in Inventories	(1,604.30)	579.55
(Increase)/ Decrease in Trade and Other Receivables	(2,842.26)	(1,458.19)
(Increase)/ Decrease in Short Term Loans & Advances	(61.05)	(1,556.40)
(Increase)/Decrease in Other Current Assets	193.96	142.32
Increase/ (Decrease) in Trade Payables	874.33	(143.22)
Increase/ (Decrease) in Short Term Provision	(61.84)	(147.57)
Increase/ (Decrease) in Other Long term Liabilities	-	(10.00)
Increase/ (Decrease) in Long term Provision	44.59	(6.82)
Increase/ (Decrease) in Other Current Liabilities	(880.73)	627.80
Cash generated from/ (used in) Operations	(603.90)	(573.99)
Direct taxes paid (net of refunds)	(204.36)	(64.77)
Net cash flow from/ (used in) Operating Activities (A)	(808.26)	(638.76)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment (Net)	(3,549.59)	(4,894.94)
Capital Work in Progress	907.67	430.02
Purchase of Long-Term Investments (Net)	(650.26)	(138.97)
Increase in Intangible Assets due to Acquisition of Subsidiary	-	(31.47)
(Increase)/ Decrease in Long term Loans and Advances	(69.94)	(571.86)
(Increase)/ Decrease in Other Non Current Assets	46.41	(137.85)
(Increase)/ Decrease in Investment Property	-	454.36
Proceeds from Capital Subsidy	-	274.97
Gains from Investing activities	8.91	558.03
Interest, Rent & Dividend Income	493.60	397.17
Net cash flow from/ (used in) Investing Activities (B)	(2,813.20)	(3,660.54)

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Signature

Managing Director

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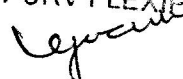
Part 3

Audited Consolidated Cash Flow Statement for the Year ended on 31st March '25

Particulars	(INR In Lakhs, unless otherwise stated)	
	Year ended	Year ended
	31st March '25	31st March '24
	Audited	Audited
C. Cash Flow from Financing Activities		
Issue of Share Capital of Subsidiary Company		686.40
Increase in Securities Premium of Subsidiary Company		3831.49
Repayment to Minority Interest	(8.04)	(21.55)
Proceeds from Long term Borrowings	318.41	3,453.51
Repayment of Long term Borrowings	(419.35)	(1,207.14)
Proceeds from / (Repayment of) Short term Borrowings(Net)	4,252.86	(29.36)
Interest Paid	(1,523.02)	(1,228.13)
Net Cash flow from / (used) in Financing Activities (C)	2,620.86	5,485.22
Net Increase/ in Cash and Cash Equivalents	(1,000.60)	1,185.92
Cash and cash equivalents at the beginning of the year	1,236.26	50.34
Cash and cash equivalents at the end of the year	235.66	1,236.26

Notes:

(1) Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard (AS) 3: "Cash Flow Statements".

For Purv Flexipack Limited
PURV FLEXIPACK LIMITED


Vanshay Goenka Managing Director
Managing Directors
DIN : 06444159

Place:- Kolkata
Date:- 28th May '25