

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 Standalone Financial Results For The Half Year and Year Ended 31st March, '25

Sr. No.	Particulars	Amount in Lakhs (unless otherwise stated)				
		Half Year Ended		Year Ended		
		March '25 Audited	September '24 Unaudited	March '24 Audited	March '25 Audited	March '24 Audited
I	Income From Operations					
	a) Revenue from Operations	8,335.19	8026.43	4,878.71	16,361.62	10,374.54
	b) Other Income	334.40	454.71	845.77	789.11	1,159.01
	Total Income	8,669.59	8,481.14	5,724.48	17,150.73	11,533.55
II	Expenses					
	a) Purchase of Stock-In-Trade	7,999.32	7144.84	4,388.73	15,144.16	9,254.53
	b) Changes in Inventories of Finished Goods Work-In-Progress and Stock-In-Trade	(78.85)	154.22	142.47	75.37	299.21
	c) Employee Benefit Expense	154.68	126.42	112.78	281.10	201.82
	d) Finance Costs	296.29	302.74	350.20	599.03	626.44
	e) Depreciation and Amortisation Expense	16.05	14.90	12.98	30.95	26.01
	f) Other Expenses	407.12	193.15	388.82	600.27	600.12
	Total Expenses	8,794.61	7,936.27	5,395.98	16,730.88	11,008.13
III	Profit/ (Loss) Before Tax (I-II)	(125.02)	544.87	328.50	419.85	525.42
IV	Exceptional / Prior Period Items	16.32	-5.70	110.15	10.62	64.51
V	Profit before extraordinary items and tax (III - IV)	(141.34)	550.57	218.35	409.23	460.91
VI	Tax Expense					
	a) Current Tax	(30.56)	143.05	55.16	112.49	98.76
	b) Deferred Tax (Asset)/Liabilities	(2.24)	1.40	(1.62)	(0.84)	0.43
	c) Income Tax Prior Period	0.00	0.48	(21.43)	0.48	(21.43)
	Total Tax Expense	(32.80)	144.93	32.11	112.13	77.76
VII	Net Profit/ (Loss) After Tax for the Period (V-VI)	(108.54)	405.64	186.24	297.10	383.15
IX	Earnings Per Share (not annualised for half year ended)					
	Basic	(0.51)	1.93	1.16	1.42	2.55
	Diluted	(0.51)	1.93	1.16	1.42	2.55

Notes to Accounts - Standalone Financial Statement

[1] The above standalone 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 standalone 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 Unaudited figures in respect of 1st half year of the current financial year (24-25).

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

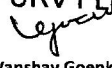
[6] Company is mainly engages in the distribution of various plastic-based products such as Biaxially Oriented Polypropylene (BOPP) film, Polyester Films, Cast Polypropylene (CPP) films, Plastic granules, Inks, Adhesives, Masterbatches, Ethyl Acedate, and Titanium Dioxide. and In addition, our company 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.

[7] The 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 ₹7,656.43 Lakhs. Out of the above, an amount of ₹3,629.89 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.

[8] The Status of investor's complaints during the year ended on March 31, '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

Place: Kolkata
Date: 28 May, '25

PURV FLEXIPACK LIMITED

Vanshay Goenka
Managing Director
DIN: 06444159

Managing Director

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Part-2
Stadalone Statement of Assests and liabilities as on 31st March, '25

Particulars	(Amount in Lakhs)	
	As at 31st March, '25	As at 31st March, '24
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	2,098.28	2,098.28
(b) Reserves And Surplus	9,352.82	9,055.70
Total Equity	11,451.10	11,153.98
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	917.60	880.18
(b) Deferred Tax Liabilities (Net)	24.77	25.61
(c) Long Term Provisions	38.52	30.98
Total Non-Current Liabilities	980.89	936.77
(3) Current Liabilities		
(a) Short-Term Borrowings	5,831.55	3,889.67
(b) Trade Payable		
i) Total outstanding dues of micro enterprise and small enterprise	21.96	4.22
ii) Total outstanding dues other than micro enterprise and small enterprise	1,534.99	1,811.53
(c) Other Current Liabilities	88.40	114.08
(d) Short-Term Provisions	100.99	78.98
Total Current Liabilities	7,577.89	5,898.48
TOTAL EQUITY & LIABILITIES	20,009.88	17,989.23
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant & Equipment & Intangible Assets		
(i) Property, Plant & Equipment	584.12	460.85
(ii) Intangible Assets	0.90	0.34
(b) Non-Current Investments	1,932.21	1,794.87
(c) Long Term Loans and Advances	914.86	918.41
(d) Other Non-Current Assets	179.89	179.87
Total Non-Current Assets	3,611.98	3,354.34
(2) Current Assets		
(a) Inventories	1,218.42	1,293.80
(b) Trade Receivables	7,656.43	6,791.31
(c) Cash and Cash Equivalents	136.93	1,132.05
(d) Short-Term Loans And Advances	6,875.72	5,074.84
(e) Other Current Assets	510.40	342.89
Total Current Assets	16,397.90	14,634.89
TOTAL ASSETS	20,009.88	17,989.23

For Purv Flexipack Limited
PURV FLEXIPACK LIMITED

Vanshay Goenka

Vanshay Goenka Managing Director
Managing Director
DIN: 06444159

Place: Kolkata
Date: 28 May, '25

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Part 3

Standalone Cash Flow Statement for the Year ended on 31st March, '25

(Amount in Lakhs)

PARTICULARS	For the year ended 31st March, '25	For the year ended 31st March, '24
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before tax	419.85	525.42
Adjusted for:		
Interest Income	(718.16)	(349.08)
Rent Received	(9.37)	(11.91)
Dividend Income	(1.12)	(0.91)
Finance Cost	599.03	626.44
Depreciation	30.95	26.01
Provision for Gratuity	8.77	5.47
Prior Period Adjustment	(10.62)	(64.52)
Operating Profit before Working Capital Changes	319.33	756.92
Movement in Working Capital		
(Increase)/Decrease in Inventories	75.37	299.21
(Increase)/ Decrease in Trade and Other Receivables	(865.12)	(533.08)
(Increase)/ Decrease in Short Term Loans & Advances and other Current Assets	(1,968.35)	(2,304.68)
Increase/ (Decrease) in Trade Payables	(258.80)	62.90
Increase/ (Decrease) in Other Current Liabilities	(25.68)	(23.17)
Increase/ (Decrease) in Short Term Provisions	(50.49)	(7.42)
Increase/ (Decrease) in Long Term Provisions	7.54	4.64
Increase/ (Decrease) in Other Long Term Liabilities	-	(10.00)
Cash generated from/ (used in) Operations	(2,766.20)	(1,754.68)
Less: Direct taxes paid (net of refunds)	(49.24)	(86.92)
Net Cash Flow from/ (Used in) Operating Activities	(A) (2,815.44)	(1,841.60)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(154.79)	(62.35)
(Purchase)/Sale of Long-Term Investments	(137.34)	(451.30)
(Purchase)/Sale Investment Property	-	454.36
(Increase)/ Decrease in Long Term Loans & Advances	3.54	(667.62)
Rent Received	9.37	11.91
Dividend Income	1.12	0.91
Interest Received	718.16	349.08
Net Cash Flow from in Investing Activities	(B) 440.06	(365.01)
C. Cash Flow from Financing Activities		
Proceeds from Share issue	-	686.40
Increase in security premium	-	3,831.49
Proceeds from Long term Borrowings	92.50	920.00
Repayment Of Long term Borrowings	(55.09)	(801.96)
Proceeds from / (Repayment of) Short term Borrowings(Net)	1,941.88	(686.10)
Interest Paid	(599.03)	(626.44)
Net Cash Flow from / (Used in) Financing Activities	(C) 1,380.26	3,323.39
Net Increase/ in Cash and Cash Equivalents	(A+B+C) (995.12)	1,116.78
Cash and Cash Equivalents at the beginning of the year	1,132.05	15.27
Cash and Cash Equivalents at the end of the year	136.93	1,132.05

Note:

1 Cash Flow Statement has been prepared using the indirect method in accordance with Accounting Standard AS 3-"Cash Flow Statement" notified under Section 133 of the Companies Act, 2013.

For Purv Flexipack Limited
PURV FLEXIPACK LIMITED


Vanshay Goenka
Managing Director
DIN: 06444159

Place: Kolkata
Date: 28 May, '25