



# PURV FLEXIPACK LTD.

Regd. Office : Annapurna Apartment, 1st Floor, Suite No. 1C  
23, Sarat Bose Road, Kolkata - 700 020, W.B., India  
Phone : 033 4070 3238, E-mail : finance@purv.in / info@purv.in  
CIN : U25202WB2005PLC103086

**SYMBOL: PURVFLEXI**  
**ISIN: INE0R6C01012**

**Dated: 14.11.2024**

To,  
The Manager-Listing Department,  
The National Stock Exchange of India Limited,  
Exchange Plaza, NSE Building, Bandra Kurla Complex,  
Bandra East, Mumbai – 400 051 (Maharashtra)  
Fax: 022-26598237, 022-26598238

**Subject: Submission of Unaudited Standalone and Consolidated Financial Results for the half year ended September 30, 2024 of "Purv Flexipack Limited" ("Company").**

This is to inform you that the Board of Directors of the Company have considered and approved the Unaudited Standalone and Consolidated Financial Results for the half year ended September 30, 2024 and the Limited Review Report thereon in the Board Meeting held on 14<sup>th</sup> November, 2024.

In accordance with the requirement of Regulation 33 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are herewith enclosing the Unaudited Standalone and Consolidated Financial Results for the half year ended September 30, 2024 and the Limited Review Report thereon.

We request you to kindly take the above information on record and inform all those concerned.

Thanking You,  
For Purv Flexipack Limited

Vanshay Goenka  
Managing Director  
DIN: 06444159





**Auditor's Limited Review Report on unaudited Standalone Financial results of Purv Flexipack Limited, for the Half year ended 30<sup>th</sup> September '24 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

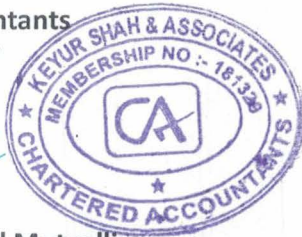
To,  
The Board of Directors of,  
Purv Flexipack Limited

We have reviewed the accompanying the statement of unaudited Standalone financial results of **Purv Flexipack Limited** for the half year ended 30<sup>th</sup> September '24. The Financial Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this financial statement based on the review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the independent Auditor of the Entity", issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primary to inquire of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable standards and other recognized accounting practices and policies has not disclosed the information require to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Keyur Shah & Associates  
Chartered Accountants  
F.R.No. 333288W



CA Akhlaq Ahmad Mutvalli  
Partner  
M. No. 181329  
UDIN: -24181329BKCCLU5108

Date: - 14<sup>th</sup> September '24  
Place:- Ahmedabad

## Purv Flexipack Limited

(Formerly Known as Purv Flexipack Private Limited)

CIN : U25202WB2005PLC103086

ANNAPURNA APARTMENT, SUIT 1C, 1ST FLOOR 23 SARAT BOSE ROAD, KOLAKATA, West Bengal, India, 700020

Part-1

### Unaudited Standalone Financial Results For The Half Year Ended 30th September, '24

Sr. No.	Particulars	Amount in Lakhs (unless otherwise stated)			
		Half Year Ended			Year Ended
		September '24	March '24	September '23	March '24
		Un-Audited	Un-Audited	Audited	Audited
<b>I</b>	<b>Income From Operations</b>				
	a) Revenue from Operations	8026.43	4878.71	5495.83	10374.54
	b) Other Income	454.71	845.77	313.24	1159.01
	<b>Total Income</b>	<b>8481.14</b>	<b>5724.48</b>	<b>5809.07</b>	<b>11533.55</b>
<b>II</b>	<b>Expenses</b>				
	a) Purchase of Stock-In-Trade	7144.84	4388.73	4865.80	9254.53
	b) Changes in Inventories of Finished Goods Work-In-Progress and Stock-In-Trade	154.22	142.47	156.74	299.21
	c) Employee Benefit Expense	126.42	112.78	89.04	201.82
	d) Finance Costs	302.74	350.20	276.24	626.44
	e) Depreciation and Amortisation Expense	14.90	12.98	13.03	26.01
	f) Other Expenses	193.15	388.82	211.30	600.12
	<b>Total Expenses</b>	<b>7936.27</b>	<b>5395.98</b>	<b>5612.15</b>	<b>11008.13</b>
<b>III</b>	<b>Profit/ (Loss) Before Tax (I-II)</b>	<b>544.87</b>	<b>328.50</b>	<b>196.92</b>	<b>525.42</b>
<b>IV</b>	<b>Exceptional / Prior Period Items</b>	(5.70)	110.15	(45.64)	64.51
<b>V</b>	<b>Profit before extraordinary items and tax (III - IV)</b>	<b>550.57</b>	<b>218.35</b>	<b>242.56</b>	<b>460.91</b>
<b>VI</b>	<b>Tax Expense</b>				
	a) Current Tax	143.05	55.16	43.60	98.76
	b) Deferred Tax (Asset)/Liabilities	1.40	(1.62)	2.05	0.43
	c) Income Tax Prior Period	0.48	(21.43)	0.00	(21.43)
	<b>Total Tax Expense</b>	<b>144.93</b>	<b>32.11</b>	<b>45.65</b>	<b>77.76</b>
<b>VII</b>	<b>Net Profit/ (Loss) After Tax for the Period (V-VI)</b>	<b>405.64</b>	<b>186.24</b>	<b>196.91</b>	<b>383.15</b>
<b>IX</b>	<b>Earnings Per Share (not annualised for half year ended)</b>				
	Basic	1.93	1.16	1.39	2.55
	Diluted	1.93	1.16	1.39	2.55

**PURV FLEXIPACK LIMITED**

*Rajeev Goenka.*  
Director

## Purv Flexipack Limited

(Formerly Known as Purv Flexipack Private Limited)

CIN : U25202WB2005PLC103086

ANNAPURNA APARTMENT, SUIT 1C, 1ST FLOOR 23 SARAT BOSE ROAD, KOLAKATA, West Bengal, India, 700020

Part-1

### Unaudited Standalone Financial Results For The Half Year Ended 30th September, '24

#### Notes to Accounts -Standalone Financial Statement

[1] The above standalone unaudited financial results for the Half Year Ended on September 30, '24 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 14th November, '24.

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

[3] The standalone unaudited 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, '24 being the balancing figure between audited figures in respect of the financial year 2023-24 and the Audited figures in respect of 1st half year of the financial year 23-24.

[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 engaged 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 Status of investor's complaints during the period ended on September 30, '24 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	2
Complaints disposed during the period	2
Complaints resolved at the end of the period	Nil

For Purv Flexipack Limited

**PURV FLEXIPACK LIMITED**

*Rajeev Goenka*  
Rajeev Goenka

Chairman and Non-Executive Director

DIN: 00181693

Place: Kolkata

Date: 14th November, '24

# Purv Flexipack Limited

(Formerly Known as Purv Flexipack Private Limited)

CIN : U25202WB2005PLC103086

ANNAPURNA APARTMENT, SUIT 1C, 1ST FLOOR 23 SARAT BOSE ROAD, KOLAKATA, West Bengal, India, 700020

Part-2

Unaudited Standalone Balance Sheet as at 30th September, '24

(Amount in Lakhs)

Particulars	As at 30th September, '24	As at 31st March, '24
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	2,098.28	2,098.28
(b) Reserves And Surplus	9,461.34	9,055.70
<b>Total Equity</b>	<b>11,559.62</b>	<b>11,153.98</b>
<b>(2) Non-Current Liabilities</b>		
(a) Long-Term Borrowings	863.93	880.18
(b) Deferred Tax Liabilities (Net)	27.01	25.61
(c) Long Term Provisions	35.43	30.98
<b>Total Non-Current Liabilities</b>	<b>926.37</b>	<b>936.77</b>
<b>(3) Current Liabilities</b>		
(a) Short-Term Borrowings	5,989.13	3,889.67
(b) Trade Payable		
i) Total outstanding dues of micro enterprise and small enterprise	6.01	4.22
ii) Total outstanding dues other than micro enterprise and small enterprise	2,371.99	1,811.53
(c) Other Current Liabilities	351.89	114.08
(d) Short-Term Provisions	109.08	78.98
<b>Total Current Liabilities</b>	<b>8,828.10</b>	<b>5,898.48</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>21,314.09</b>	<b>17,989.23</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant & Equipment & Intangible Assets		
(i) Property, Plant & Equipment	488.33	460.85
(ii) Intangible Assets	0.31	0.34
(b) Non-Current Investments	1,762.36	1,794.87
(c) Long Term Loans and Advances	916.81	918.41
(d) Other Non-Current Assets	179.88	179.87
<b>Total Non-Current Assets</b>	<b>3,347.69</b>	<b>3,354.34</b>

PURV FLEXIPACK LIMITED

Rajeev Goenka  
Director

# Purv Flexipack Limited

(Formerly Known as Purv Flexipack Private Limited)

CIN : U25202WB2005PLC103086

ANNAPURNA APARTMENT, SUIT 1C, 1ST FLOOR 23 SARAT BOSE ROAD, KOLAKATA, West Bengal, India, 700020

Part-2

Unaudited Standalone Balance Sheet as at 30th September, '24

(Amount in Lakhs)

Particulars	As at 30th September, '24	As at 31st March, '24
<b>(2) Current Assets</b>		
(a) Inventories	1,139.58	1,293.80
(b) Trade Receivables	9,448.21	6,791.31
(c) Cash and Cash Equivalents	55.27	1,132.05
(d) Short-Term Loans And Advances	6,663.90	5,074.84
(e) Other Current Assets	659.44	342.89
<b>Total Current Assets</b>	<b>17,966.40</b>	<b>14,634.89</b>
<b>TOTAL ASSETS</b>	<b>21,314.09</b>	<b>17,989.23</b>

For Purv Flexipack Limited

PURV FLEXIPACK LIMITED

*Rajeev Goenka*  
Director

Rajeev Goenka

Chairman and Non-Executive Director

DIN: 00181693

Place: Kolkata

Date: 14th November, '24

**Purv Flexipack Limited**

(Formerly Known as Purv Flexipack Private Limited)

CIN : U25202WB2005PLC103086

ANNAPURNA APARTMENT, SUIT 1C, 1ST FLOOR 23 SARAT BOSE ROAD, KOLAKATA, West Bengal, India, 700020

Part 3

**Unaudited Standalone Cash Flow Statement for the half year ended on 30th September, '24**

(Amount in Lakhs)

PARTICULARS	For the year ended 30th September, '24	For the year ended 30th September, '23
<b>A. Cash Flow from Operating Activities</b>		
Net Profit / (Loss) before tax	544.87	196.92
<b>Adjusted for:</b>		
Interest Income	(339.39)	(132.94)
Rent Received	(3.50)	(4.11)
Dividend Income	(0.74)	(0.40)
Provision for Gratuity	5.37	(6.17)
Finance Cost	302.74	276.24
Profit on sale of Fixed Assets	(4.60)	-
Depreciation	14.90	13.03
Prior Period Adjustment	5.70	45.64
<b>Operating Profit before Working Capital Changes</b>	<b>525.35</b>	<b>388.21</b>
<b>Movement in Working Capital</b>		
(Increase)/Decrease in Inventories	154.22	156.74
(Increase)/ Decrease in Trade and Other Receivables	(2656.90)	(807.74)
(Increase)/ Decrease in Short Term Loans & Advances and other Current Assets	(1905.59)	(461.11)
Increase/ (Decrease) in Trade Payables	562.26	(425.55)
Increase/ (Decrease) in Other Current Liabilities	233.61	(44.60)
Increase/ (Decrease) in Short Term Provisions	(42.39)	21.44
Increase/ (Decrease) in Other Long Term Liabilities	-	(9.01)
<b>Cash generated from/ (used in) Operations</b>	<b>(3129.44)</b>	<b>(1181.61)</b>
Less: Direct taxes paid (net of refunds)	(67.76)	(75.29)
<b>Net Cash Flow from/ (Used in) Operating Activities</b>	<b>(3197.20)</b>	<b>(1256.90)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Property, Plant and Equipment	(43.98)	(63.70)
Sales of Property, Plant and Equipment	6.20	-
(Purchase)/Sale of Long-Term Investments	-	59.96
(Purchase)/Sale Investment Property	32.51	454.37
(Increase)/ Decrease in Long Term Loans & Advances	1.59	(7.36)
Rent Received	3.50	4.11
Dividend Income	0.74	0.40
Interest Received	339.39	132.94
<b>Net Cash Flow from in Investing Activities</b>	<b>339.95</b>	<b>580.72</b>

**PURV FLEXIPACK LIMITED**

*Rajeev Goenka*  
Director

**Purv Flexipack Limited**

(Formerly Known as Purv Flexipack Private Limited)

CIN : U25202WB2005PLC103086

ANNAPURNA APARTMENT,SUIT 1C,1ST FLOOR 23 SARAT BOSE ROAD,KOLAKATA,West Bengal , India ,700020

Part 3

Unaudited Standalone Cash Flow Statement for the half year ended on 30th September, '24

(Amount in Lakhs)

PARTICULARS	For the year ended 30th September,'24	For the year ended 30th September,'23
<b>C. Cash Flow from Financing Activities</b>		
Repayment of Long term Borrowings	(16.25)	(515.09)
Proceeds of Long term Borrowings	-	-
Proceeds from / (Repayment of) Short term Borrowings(Net)	2099.46	1479.77
Interest Paid	(302.74)	(276.24)
Net Cash Flow from / (Used in) Financing Activities (C)	<b>1780.47</b>	<b>688.43</b>
Net Increase/ in Cash and Cash Equivalents (A+B+C)	<b>(1076.78)</b>	<b>12.25</b>
Cash and Cash Equivalents at the beginning of the year	1132.05	15.27
<b>Cash and Cash Equivalents at the end of the year</b>	<b>55.27</b>	<b>27.52</b>

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

For Purv Flexipack Limited  
**PURV FLEXIPACK LIMITED**

*Rajeev Goenka*

Rajeev Goenka  
Chairman and Non-Executive Director  
DIN: 00181693

Place: Kolkata

Date: 14th November,'24





**Auditor's Limited Review Report on unaudited Consolidated Financial results of Purv Flexipack Limited, for the Half Year ended 30<sup>th</sup> September '24 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors of,  
Purv Flexipack Limited

We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Purv Flexipack Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the half year ended 30<sup>th</sup> September '24 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

1. Purv Flexipack Limited ("Parent")
2. Cool Caps industries Limited ("Subsidiary")
3. Purv Packaging Private Limited ("Fellow Subsidiary")
4. Purv Ecoplast Private Limited ("Fellow Subsidiary")
5. Purv Technoplast Private Limited ("Fellow Subsidiary")
6. Re.Act Waste Tech Private Limited ("Fellow Subsidiary")



Based on our review conducted and procedures performed as stated in above and based on the statement provided by the Management related to parent & subsidiary, 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 the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial statements / financial information / financial results of Subsidiaries Except "Cool Caps industries Limited" ("Subsidiary") i.e. "Purv Packaging Private Limited" ("Fellow Subsidiary"), "Purv Ecoplast Private Limited" ("Fellow Subsidiary"), "Purv Technoplast Private Limited" ("Fellow Subsidiary"), "Re.Act Waste Tech Private Limited" ("Fellow Subsidiary") included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total revenues of Rs. 5,076.68 Lakhs, 145.47 Lakhs, 3,619.67 Lakhs, 939.60 Lakhs, 34.12 Lakhs and total net profit/(loss) after tax of Rs. 504.15 Lakhs, (12.46) Lakhs, (95.01) Lakhs, 109.84 Lakhs & 2.55 Lakhs for the half year ended 30<sup>th</sup> September '24 respectively, as considered in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been provided by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the Management and the procedures performed by us as stated in above. Our conclusion on the statement is not modified in respect of the above matters.

**For, Keyur Shah & Associates**

**Chartered Accountants**

**F.R.No. 333288W**



**CA Akhlaq Ahmad Mutvalli**

**Partner**

**M. No. 181329**

**UDIN: -24181329BKCLV7250**

**Date: - 14<sup>th</sup> November '24**

**Place:- Ahmedabad**

**Purv Flexipack Limited**  
(Formerly Known as Purv Flexipack Private Limited)

CIN : U25202WB2005PLC103086

ANNAPURNA APARTMENT, SUIT 1C, 1ST FLOOR 23 SARAT BOSE ROAD, KOLAKATA, West Bengal, India, 700020

Part 1

Statement of Unaudited Consolidated Financial Results For The Half Year Ended 30th September, '24

Sr. No.	Particulars	Amount in Lakhs (unless otherwise stated)			
		Half Year Ended			Year Ended
		September '24	March '24	September '23	March '24
		Unaudited	Unaudited	Audited	Audited
I	<b>Income From Operations</b>				
	a) Revenue from Operations	17,654.04	11,978.62	13,439.09	25,417.71
	b) Other Income	1,795.33	1,387.89	496.70	1,884.59
	<b>Total Income</b>	<b>19,449.37</b>	<b>13,366.51</b>	<b>13,935.79</b>	<b>27,302.30</b>
II	<b>Expenses</b>				
	a) Cost of Material Consumed	5,358.48	3,041.90	3,462.07	6,503.97
	b) Purchase of Stock-In-Trade	10,303.51	7,154.70	8,291.32	15,446.02
	c) Changes in Inventories of Finished Goods Work-In-Progress and Stock-In-Trade	(166.17)	660.35	(188.94)	471.41
	d) Employee Benefit Expense	426.91	307.60	183.25	490.85
	e) Finance Costs	753.83	665.88	562.25	1,228.13
	f) Depreciation and Amortisation Expense	336.85	194.62	183.06	377.68
	g) Other Expenses	1,232.94	1,001.24	717.64	1,718.88
	<b>Total Expenses</b>	<b>18,246.35</b>	<b>13,026.29</b>	<b>13,210.65</b>	<b>26,236.94</b>
III	<b>Profit/ (Loss) Before Tax (I-II)</b>	<b>1,203.02</b>	<b>340.22</b>	<b>725.14</b>	<b>1,065.36</b>
IV	Exceptional / Prior Period Items	(5.70)	110.15	(45.64)	64.51
	Add/Less: Profit/(Loss) from share of Associates	(0.30)	(0.22)	-	(0.22)
V	<b>Profit before extraordinary items and tax (III - IV)</b>	<b>1,208.42</b>	<b>229.85</b>	<b>770.78</b>	<b>1,000.63</b>
VI	<b>Tax Expense</b>				
	a) Current Tax	240.02	59.64	171.51	231.15
	b) Deferred Tax (Asset)/Liabilities	53.21	18.14	24.64	42.78
	c) Income Tax Prior Period	0.48	(22.97)	0.51	(22.46)
	<b>Total Tax Expense</b>	<b>293.71</b>	<b>54.81</b>	<b>196.66</b>	<b>251.47</b>
VII	<b>Net Profit/ (Loss) After Tax for the Year / Period (V-VI)</b>	<b>914.71</b>	<b>175.04</b>	<b>574.12</b>	<b>749.16</b>
VIII	Less: Pre acquisition /Capital Profit/(Loss) transferred -Goodwill on Consolidation				
IX	<b>Net Profit/ (Loss) for the Year / Period before Minority Share</b>	<b>914.71</b>	<b>175.04</b>	<b>574.12</b>	<b>749.16</b>
X	Less : Share of Minorities in Subsidiaries Companies	193.02	4.45	145.31	149.77
XI	<b>Net Profit/ (Loss) for the Year / Period of the Group</b>	<b>721.69</b>	<b>170.59</b>	<b>428.81</b>	<b>599.39</b>
XII	<b>Earnings Per Share (not annualised for half year ended)</b>				
	Basic	3.44	0.96	3.04	3.99
	Diluted	3.44	0.96	3.04	3.99

PURV FLEXIPACK LIMITED

*Rajeev Goenka*  
Director

**Purv Flexipack Limited**  
**(Formerly Known as Purv Flexipack Private Limited)**

**CIN : U25202WB2005PLC103086**

**ANNAPURNA APARTMENT, SUIT 1C, 1ST FLOOR 23 SARAT BOSE ROAD, KOLAKATA, West Bengal, India, 700020**

**Part 1**

**Statement of Unaudited Consolidated Financial Results For The Half Year Ended 30th September, '24**

**Notes to Accounts - Consolidated Financial Statement**

[1] The above Unaudited Consolidated financial results for the Half Year Ended and Financial Year Ended on March 31, '24 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 14th November '24

[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, '24 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 2023-24.

[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 Status of investor's complaints during the period ended on September 30, '24 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	2
Complaints disposed during the period	2
Complaints resolved at the end of the period	Nil

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

Name of the Company	Relationship	Country of Incorporation	% Holding and voting power either directly or indirectly through subsidiary (As at 30th September, '24)
Cool Caps Industries Limited	Subsidiary	India	62.08%
Purv Ecoplast Private Limited*	Fellow- Subsidiary	India	62.08%
Purv Technoplast Private Limited (Firstwhile 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**

  
Rajeev Goenka  
Chairman and Non-Executive Director  
DIN: 00181693

Place:- Kolkata

Date:- 14th November '24

**Purv Flexipack Limited**  
(Formerly Known as Purv Flexipack Private Limited)  
CIN : U25202WB2005PLC103086

ANNAPURNA APARTMENT, SUIT 1C, 1ST FLOOR 23 SARAT BOSE ROAD, KOLAKATA, West Bengal, India  
Part 2

Unaudited Consolidated Balance Sheet as at 30th September '24

Sr No.	Particulars	(INR In Lakhs, unless otherwise stated)	
		As At	
		30/09/2024 Unaudited	31/03/2024 Audited
<b>(A)</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
a	Share Capital	2,098.28	2,098.28
b	Reserves and Surplus	11,353.19	10,676.24
	<b>Minority Interest</b>	1,794.86	1,609.89
<b>2</b>	<b>Non-current liabilities</b>		
a	Long-Term Borrowings	6,846.53	7,334.87
b	Deferred tax liabilities (Net)	331.23	278.01
c	Long-Term Provisions	88.51	51.69
d	Long-Term Liabilities	33.76	5.58
<b>3</b>	<b>Current liabilities</b>		
a	Short-Term Borrowings	12,120.72	7,233.12
b	Trade Payables:-	-	
	i) Total outstanding dues of micro enterprises and small	480.55	1,062.11
	ii) Total outstanding dues of creditors other than micro	2,850.77	1,923.99
c	Other Current Liabilities	942.47	1,378.19
d	Short-Term Provisions	288.29	193.26
	<b>Total</b>	<b>39,229.16</b>	<b>33,845.23</b>
<b>(B)</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
a	<b>Property, Plant and Equipment and Intangible Assets</b>		
	(i) Property, Plant and Equipment	12,445.39	9,521.51
	(ii) Capital Work-in-Progress	173.35	1,951.95
	(iii) Intangible Assets	36.85	36.85
b	Non current Investments	1,115.87	767.69
c	Long-term Loans and Advances	1,601.19	1,178.79
d	Other Non Current Assets	200.55	234.15
e	Investment Property	179.87	179.86

PURV FLEXIPACK LIMITED

*Rajeev Goenka*  
Director

**Purv Flexipack Limited**  
(Formerly Known as Purv Flexipack Private Limited)

CIN : U25202WB2005PLC103086

ANNAPURNA APARTMENT,SUIT 1C,1ST FLOOR 23 SARAT BOSE ROAD,KOLAKATA,West Bengal , India

Part 2

Unaudited Consolidated Balance Sheet as at 30th September '24

Sr No.	Particulars	(INR In Lakhs, unless otherwise stated)	
		As At	
		30/09/2024 Unaudited	31/03/2024 Audited
2	<b>Current Assets</b>		
a	Inventories	3,752.11	3,334.70
b	Trade Receivables	12,454.03	8,954.67
c	Cash and Cash Equivalents	215.50	1,236.26
d	Short-Term Loans and Advances	5,986.18	5,296.27
e	Other Current Assets	1,068.27	1,152.53
	<b>Total</b>	<b>39,229.16</b>	<b>33,845.23</b>

See accompanying notes to the financial results

For Purv Flexipack Limited  
**PURV FLEXIPACK LIMITED**

  
Director

Rajeev Goenka  
Chairman and Non-Executive Director  
DIN : 00181693

Place:- Kolkata

Date:- 14th November '24

**Purv Flexipack Limited**  
(Formerly Known as Purv Flexipack Private Limited)

CIN : U25202WB2005PLC103086

ANNAPURNA APARTMENT, SUIT 1C, 1ST FLOOR 23 SARAT BOSE ROAD, KOLAKATA, West Bengal, India, 700020

**Part 3**

**Unaudited Consolidated Cash Flow Statement for the Half Year ended on 30th September '24**

Particulars	(INR In Lakhs, unless otherwise stated)	
	Year ended	Year ended
	30/09/2024	30/09/2023
	Unaudited	Audited
<b>A. Cash Flow from Operating Activities</b>		
Net Profit/(Loss) before Tax	1,203.02	725.14
<b>Adjustment For:</b>		
Interest, Rent & Dividend Income	(243.93)	(126.17)
Finance Cost	753.83	562.25
Adjustment related to Change In the Minority Interest	(71.86)	(171.71)
Provision For Gratuity	39.30	(9.84)
Gains from Investing activities	(91.11)	(62.75)
Capital Profit Infusion due to acquisition subsidiary	26.75	-
Prior Period Items Exceptional Gain / (Loss)	5.70	45.64
Depreciation	336.85	183.06
Operating Profit before Working Capital Changes	<b>1,958.55</b>	<b>1,145.62</b>
<b>Movement in Working Capital</b>		
(Increase)/Decrease in Inventories	(417.41)	(71.41)
(Increase)/ Decrease in Trade and Other Receivables	(3,499.36)	(778.16)
(Increase)/ Decrease in Short Term Loans & Advances	(689.91)	(255.49)
(Increase)/Decrease in Other Current Assets	84.26	(563.57)
Increase/ (Decrease) in Trade Payables	345.21	(947.06)
Increase/ (Decrease) in Short Term Provision	(46.89)	7.99
Increase/ (Decrease) in Other Long term Liabilities	28.18	(9.00)
Increase/ (Decrease) in Long term Provision	(2.48)	(9.16)
Increase/ (Decrease) in Other Current Liabilities	(435.71)	51.51
Cash generated from/ (used in) Operations	<b>(2,675.56)</b>	<b>(1,428.73)</b>
Direct taxes paid (net of refunds)	(98.58)	(74.67)
<b>Net cash flow from/ (used in) Operating Activities (A)</b>	<b>(2,774.14)</b>	<b>(1,503.40)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Property, Plant and Equipment (Net)	(3,266.87)	(434.43)
Sales of Property, Plant and Equipment	6.20	-
Capital Work in Progress	1,778.60	(1,281.34)
Purchase of Long-Term Investments (Net)	(348.18)	243.93
Increase in Intangible Assets due to Acquisition of Subsidiary	-	-
(Increase)/ Decrease in Long term Loans and Advances	(422.40)	86.77
(Increase)/ Decrease in Other Non Current Assets	33.61	(1.35)
(Increase)/ Decrease in Investment Property	-	454.36
Proceeds from Capital Subsidy	-	274.97
Gains from Investing activities	91.11	62.75
Interest, Rent & Dividend Income	243.93	126.17
<b>Net cash flow from/ (used in) Investing Activities (B)</b>	<b>(1,884.00)</b>	<b>(468.17)</b>

**PURV FLEXIPACK LIMITED**

*Rajeev Goenka*  
Director

**Purv Flexipack Limited**  
**(Formerly Known as Purv Flexipack Private Limited)**  
**CIN : U25202WB2005PLC103086**

**ANNAPURNA APARTMENT, SUIT 1C, 1ST FLOOR 23 SARAT BOSE ROAD, KOLAKATA, West Bengal , India , 700020**

**Part 3**  
**Unaudited Consolidated Cash Flow Statement for the Half Year ended on 30th September '24**

Particulars	(INR In Lakhs, unless otherwise stated)	
	Year ended	Year ended
	30/09/2024	30/09/2023
	Unaudited	Audited
<b>C. Cash Flow from Financing Activities</b>		
Repayment to Minority Interest	(8.05)	(12.26)
Repayment of Long term Borrowings	(1,164.14)	(968.42)
Proceeds from Long term Borrowings	675.80	688.75
Proceeds from / (Repayment of) Short term Borrowings(Net)	4,887.60	2,942.65
Interest Paid	(753.83)	(562.25)
<b>Net Cash flow from / (used) in Financing Activities (C)</b>	<b>3,637.38</b>	<b>2,088.47</b>
Net Increase/ in Cash and Cash Equivalents	<b>(1,020.76)</b>	<b>116.90</b>
Cash and cash equivalents at the beginning of the year	1,236.26	50.34
<b>Cash and cash equivalents at the end of the year</b>	<b>215.50</b>	<b>167.24</b>

Notes:

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

(2) Previous year's figures have been regrouped/reclassified wherever applicable

**For Purv Flexipack Limited**  
**PURV FLEXIPACK LIMITED**

  
**Rajeev Goenka** Director  
Chairman and Non-Executive Director  
DIN : 00181693

Place:- Kolkata

Date:- 14th November '24





To,  
National Stock Exchange of India  
Exchange Plaza,C-1, Block-G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai-400 051  
Dear Sir,

On the basis of examination of books of accounts and other documents produced for our verification and information and explanations given to us by **Purv Flexipack Limited ('the Company')**, We certify that the company has utilized following amount proceeds of the Issue, after deducting Issue related expenses, are estimated to be ₹ 3678.44 Lakhs for the purpose of the Objects as stated in Prospectus dated 1<sup>st</sup> March, 2024 issued for issue of shares of the Company:

Sr No	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount	Remarks
1	Repayment of existing borrowings availed by our company from scheduled commercial banks.	1987.23	1987.23	Nil	NA
2	Funding the working capital requirement of our company.	1389.00	1389.00	Nil	NA
3	General Corporate Purpose	302.21	302.21	Nil	NA
<b>Total</b>		<b>3678.44</b>	<b>3678.44</b>	<b>Nil</b>	<b>NA</b>

Yours Faithfully,

For, Keyur Shah & Associates  
Chartered Accountants  
FRN: 333288W

Akhlaq Ahmad Mutvalli  
Partner  
Membership No.: 181329



Place: Ahmedabad  
Date: 14<sup>th</sup> November, 2024  
UDIN: 24181329BKCCLO3235