



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 : L25202WB2005PLC103086

SYMBOL: PURVFLEXI

ISIN: INE0R6C01012

Date: May 27, 2026

To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla
Complex, Bandra East, Mumbai-400-051

Subject: Outcome of the Board Meeting of "Purv Flexipack Limited" ("Company") pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Respected Sir/Madam,

The Board of Directors of the Company at its Meeting held on Wednesday, the 27th Day of May, 2026 at 03:30 P.M. at the registered office of the Company situated at Annapurna Apartment, 23 Sarat Bose Road, Suit- 1C, 1st Floor, Kolkata (West Bengal) 700020 inter alia transacted the following businesses:

1. Considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the Half year and Financial Year ended March 31, 2026 along with the Statement of Assets and Liabilities as on March 31, 2026.
2. Considered and took on record the Auditor's Report thereon.
3. Re-appointment of M/s Ankit Khater & Associates, Kolkata as Internal Auditor of the company for the Financial Year 2026-27.
4. Re- appointment of M/s. K. Bothra & Associates (Proprietor Mr. Kuldeep Bothra), Practicing Company Secretary, Kolkata as Secretarial Auditor for Financial Year 2025-26.

Further, kindly note that in accordance with the Circular No.: NSE/CML/2019/11 dated April 02, 2019 issued by National Stock Exchange of India Limited ("NSE") issued with respect to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and the Company's Code of Conduct for prohibition of Insider Trading and in furtherance to our earlier letter dated March 25, 2026, the "Trading Window" for trading in the Securities of the Company has already been closed for all the Designated persons and their immediate relatives of the Company from Wednesday, April 01, 2026 and will remain closed till 48 hours after the announcement of the financial results of the Company.

The details pursuant to Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed as **Annexure A** to this letter.



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The Board Meeting commenced at 03.30 PM and Concluded at 04:15 PM.

We request you to kindly take note of the same.

Thanking you,

FOR PURV FLEXIPACK LIMITED

VANSHAY GOENKA
Managing Director
DIN: 06444159





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Annexure A

1. Re-appointment of M/s. Ankit Khater & Associates, Chartered Accountant as Internal Auditor for the Financial Year 2026-27.

Sl. No.	Particulars	Information of Such Event
1	Reason for Change Viz., appointment, Resignation, removal, death or otherwise;	Re-appointment of M/s. Ankit Khater & Associates as Internal Auditor.
2	Date of Appointment/ cessation (As applicable) & terms of appointment	27.05.2026 Terms of appointment: conduct Internal Audit for the Financial Year 2026-27
3	Brief Profile (in case of appointment)	ICAI Firm Registration No. 330618E, Membership No. 306756, Address: 2/C, Netaji Subhas Road, Shantinagar, Liluah, Howrah – 711204, WB,IN. Email: caankitkhater@gmail.com
4	Disclosure of relationships Between directors (in case of appointment of a director)	None

2. Re- appointment of M/s. K. Bothra & Associates (Proprietor Mr. Kuldeep Bothra), Practicing Company Secretary, Kolkata as Secretarial Auditor for Financial Year 2025-26.

Sl. No.	Particulars	Information of Such Event
1	Reason for Change Viz., appointment, Resignation, removal, death or otherwise;	Re-appointment of Mr. Kuldeep Bothra, Practicing Company Secretary as Secretarial Auditor.
2	Date of Appointment/ cessation (As applicable) & terms of appointment	27.05.2026 Terms of appointment: conduct Secretarial Audit for the Financial Year 2025-26
3	Brief Profile (in case of appointment)	Membership No. 37452, C.P. NO. 15159, Peer Review Certificate No. 2118/2022 Address: 121 Netaji Subhash Road 6 th Floor Unit No 64, Kolkata- 700001 ,WB,IN. Email: bothra.kuldeep@ymail.com



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4	Disclosure of relationships Between directors (in case of appointment of a director)	None
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Thanking You,
Yours Faithfully,

FOR PURV FLEXIPACK LIMITED



VANSHAY GOENKA
Managing Director
DIN: 06444159



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SYMBOL: PURVFLEXI
ISIN: INE0R6C01012

Date: 27.05.2026

To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla
Complex, Bandra East, Mumbai-400-051

Subject: Submission of Audited Standalone and Consolidated Financial Results for the half year and year ended on 31 March, 2026 of "Purv Flexipack Limited" ("Company").

This is to inform you that the Board of Directors of the Company have considered and approved the Audited Standalone and Consolidated Financial Results for the half year and year ended on 31st March, 2026 and noted the Auditor's Report thereon in the Board Meeting held on 27th May, 2026.

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 Audited Standalone and Consolidated Financial Results for the half year and year ended on 31st March, 2026 and the Auditor's 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





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CIN : L25202WB2005PLC103086

SYMBOL: PURVFLEXI
ISIN: INE0R6C01012

Date: 27.05.2026

To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla
Complex, Bandra East, Mumbai-400-051

Subject: Declaration in respect of Un-Modified Opinion of Statutory Auditor on Audited Standalone and Consolidated Financial Results for the half year and year ended March 31, 2026.

Dear Sir/Ma'am

DECLARATION

Pursuant to Regulations 33(3)(d) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. V. Singhi & Associates. (FRN: 311017E), Chartered Accountants, Statutory Auditor of the Company have issued an Audit Report dated 27th May, 2026 with an Un-modified opinion in respect of Audited Standalone and Consolidated financial results of the company for the half year and year ended March 31, 2026 along with the Statement of Assets and Liabilities as on March 31, 2026, Cash Flow Statement for the year ended March 31, 2026.

Kindly take the above on your records

Thanking You

Yours truly,

FOR PURV FLEXIPACK LIMITED



VANSHAY GOENKA
Managing Director
DIN:06444159

V. SINGHI & ASSOCIATES

Chartered Accountants

Four Mangoe Lane

Surendra Mohan Ghosh Sarani,
Ground Floor, Kolkata – 700 001

Phone : +91 33 2210 1125/26

E-mail : kolkata@vsinghi.com

Website : www.vsinghi.in

Independent Auditor's Report on Annual Audited Standalone Financial Results of Purv Flexipack Limited ("the Company") for the six months and year ended 31st March 2026 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors,

Purv Flexipack Limited

(Erstwhile Known as Purv Flexipack Private Limited)

Opinion

We have audited the accompanying Standalone Financial Results of Purv Flexipack Limited ("the Company") for the six months and year ended 31st March, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended; and**
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the six months and year ended 31st March, 2026.**



Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related annual Standalone Financial Results of the Company. The Company's Board of Directors is responsible for the preparation and presentation of these Standalone Financial Results that give a true and fair view of the profit /loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Annual Standalone Financial Results includes the results for the half year ended 31st March, 2026 being the derived figures between the audited figures in respect to the full Financial Year and the published unaudited figures up to the half year of the Financial Year which were subjected to a limited review by the previous auditor, as required under the Listing Regulations.

Our Opinion is not modified in respect of this matter.

For V. SINGHI & ASSOCIATES
Chartered Accountants
Firm Registration No. 311017E



Place: Kolkata
Date: 27th May, 2026

Sunil Singhi

(Sunil Singhi)
Partner

Membership No.: 060854

UDIN: 260608541HFYLY4448

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Statement of Audited Standalone Financial Results for the Half year and year ended 31 March, 2026

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)				
		Half Year Ended		Year Ended	Year Ended	
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
	Audited	UnAudited	Audited	Audited	Audited	
I	Income From Operations					
	a) Revenue from Operations	6,484.13	7092.24	8,335.19	13,576.37	16,361.62
	b) Other Income	478.56	819.02	334.40	1,297.58	789.11
	Total Income	6,962.69	7,911.26	8,669.59	14,873.95	17,150.73
II	Expenses					
	a) Purchase of Stock-In-Trade	5,909.10	6361.16	7,999.32	12,270.26	15,144.16
	b) Changes in Inventories of Finished Goods Work-In-Progress and Stock-In-Trade	-118.90	41.10	(78.85)	(77.80)	75.37
	c) Employee Benefit Expense	207.53	177.03	154.68	384.56	281.10
	d) Finance Costs	348.73	322.76	296.29	671.49	599.03
	e) Depreciation and Amortisation Expense	24.97	23.55	16.05	48.52	30.95
	f) Other Expenses	860.98	585.68	407.12	1,446.66	600.27
	Total Expenses	7,232.40	7,511.28	8,794.61	14,743.68	16,730.88
III	Profit/ (Loss) Before Tax (I-II)	(269.71)	399.98	(125.02)	130.27	419.85
IV	Exceptional / Prior Period Items	302.08	0.00	16.32	302.08	10.62
V	Profit before extraordinary items and tax (III - IV)	(571.79)	399.98	(141.34)	(171.81)	409.23
VI	Tax Expense					
	a) Current Tax	-97.24	97.24	(30.56)	0.00	112.49
	b) Deferred Tax (Asset)/Liabilities	3.23	4.46	(2.24)	7.69	(0.84)
	c) Income Tax Prior Period	0.00	-	0.00	0.00	0.48
	Total Tax Expense	(94.01)	101.70	(32.80)	7.69	112.13
VII	Net Profit/ (Loss) After Tax for the Period (V-VI)	(477.78)	298.28	(108.54)	(179.50)	297.10
VIII	Earnings Per Share (not annualised for half year ended)					
	Basic	(2.76)	1.90	1.93	(0.86)	1.42
	Diluted	(2.76)	1.90	1.93	(0.86)	1.42

Notes to Accounts - Standalone Financial Statement

[1] The above standalone financial results for the Year Ended on 31 March 2026 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 and thereafter were approved and taken on record by the board of directors in their meeting held on 27th May, 2026. 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 year ended 31st March, 2026 being the balancing figure between audited figures in respect of the financial year 2025-26 and the un-audited figures in respect of 1st half year of the current financial year 2025-26.

[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 Acetate, 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 2026, the total Trade Receivables outstanding amount to Rs. 7,994.89 Lakhs. Out of the above, an amount of Rs. 3,893.67 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 audit for the first six months of the financial year was conducted by the previous auditor prior to our appointment; accordingly, the said period has not been audited by us.

[9] The Company has paid a sum pertaining to the cases relating to entry tax amounting to Rs. 901.88 Lakhs during the current financial year and the same has been shown as extraordinary items in the Statement of Profit & Loss during the year.

[10] The Status of investor's complaints during the Half year ended on 31 March, 2026 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: 27th May '26



For Purv Flexipack Limited

PURV FLEXIPACK LTD.

Vanshay Goenka
Managing Director
DIN: 06444159

Vanshay Goenka
Director

Purv Flexipack Limited
CIN: L25202WB2005PLC103086
Annappurna Apartment, Sult 1C, 1st Floor, 23, Sarat Bose Road, Kolkata-700020

Part - 2

Standalone Balance Sheet As at 31st March, 2026

(Rs. in Lakhs)

Particulars	Figures As At	Figures As At
	31-03-2026	31-03-2025
I. EQUITY AND LIABILITIES		
A Shareholders' Funds		
(a) Share Capital	2,098.28	2,098.28
(b) Reserves and Surplus	9,173.32	9,352.82
Total Equity	11,271.60	11,451.10
B Non-Current Liabilities		
(a) Long-term Borrowings	903.65	917.60
(b) Deferred Tax Liability	32.47	24.77
(c) Long-Term Provision	46.25	38.52
Total Non-Current Liabilities	982.36	980.89
C Current Liabilities		
(a) Short Term Borrowings	6,806.50	5,831.55
(b) Trade Payables		
- Total Outstanding Due of Micro, Small & Medium Enterprises	92.37	21.96
- Total Outstanding Due of Creditors other than Micro, Small and Medium Enterprises	1,672.11	1,534.99
(c) Other Current Liabilities	221.28	88.40
(d) Short-term Provisions	130.91	100.99
Total Current Liabilities	8,923.17	7,577.89
TOTAL EQUITY AND LIABILITIES	21,177.14	20,009.88
II. ASSETS		
A Non Current Assets		
(a) Property, Plant and Equipment & Intangible Asset:		
(i) Property, Plant and Equipment	843.83	584.12
(ii) Intangible Asset	0.79	0.90
(b) Non Current Investments	3,756.10	1,932.21
(c) Long-term Loans and Advances	874.00	914.86
(d) Other Non Current Asset	179.87	179.89
Total Non-Current Assets	5,654.58	3,611.98
B Current Assets		
(a) Inventories	1,296.22	1,218.42
(b) Trade Receivables	7,994.89	7,656.43
(c) Cash and Cash Equivalents	279.30	136.93
(d) Short Term Loans and Advances	5,296.21	6,875.72
(e) Other Current Assets	655.94	510.40
Total Current Assets	15,522.56	16,397.90
TOTAL ASSETS	21,177.14	20,009.88

For, Purv Flexipack Limited

PURV FLEXIPACK LTD.

Vanshay Goenka
Managing Director
DIN : 06444159

Director

Place: Kolkata
Date: 27th May' 26



Purv Flexipack Limited
CIN: L25202WB2005PLC103086
Annapurna Apartment, Suit 1C, 1st Floor, 23, Sarat Bose Road, Kolkata-700020
Part - 3

Standalone Cash Flow Statement for the Year Ended 31st March, 2026

(Rs in Lakhs)

Particular	Figures for the Year ended	Figures for the Year ended
	31-03-2026	31-03-2025
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before tax	130.27	419.85
Adjusted for:		
Interest Income	(1,117.66)	(718.16)
Rent Received	(11.74)	(9.37)
Dividend Income	(1.49)	(1.12)
Finance Cost	671.49	599.03
Depreciation	48.52	30.95
Provison Charged to P&I	(74.84)	(34.18)
Prior Period Adjustment	(0.20)	(10.62)
Operating Profit before Working Capital Changes	(355.67)	276.38
Movement in Working Capital		
(Increase)/Decrease In Inventories	(77.80)	75.37
(Increase)/ Decrease in Trade Receivables	(338.46)	(865.12)
(Increase)/ Decrease in Short Term Loans & Advances and other Current Assets	1,433.97	(1,968.35)
Increase/ (Decrease) in Trade Payables	207.53	(258.80)
Increase/ (Decrease) in Other Current Liabilities	132.88	(25.68)
Increase/ (Decrease) In Other Long Term Liabilities	-	-
Cash generated from/ (used in) Operations	1,002.46	(2,766.20)
Less: Direct taxes paid (net of refunds)	(189.40)	(49.24)
Net Cash Flow from/ (Used In) Operating Activities (A)	813.06	(2,815.44)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(308.11)	(154.79)
(Purchase)/Sale of Long-Term Investments	(1,823.89)	(137.34)
(Increase)/ Decrease in Long Term Loans & Advances	40.86	3.54
Rent Received	11.74	9.37
Dividend Income	1.49	1.12
Interest Received	1,117.66	718.16
Net Cash Flow from in Investing Activities (B)	(960.25)	440.06
C. Cash Flow from Financing Activities		
Proceeds from Long term Borrowings	69.53	92.50
Increase/ (Decrease) in Long term Borrowings	(83.48)	(55.09)
Proceeds from / (Repayment of) Short term Borrowings(Net)	974.95	1,941.88
Interest Paid	(671.45)	(599.03)
Net Cash Flow from / (Used In) Financing Activities (C)	289.55	1,380.26
Net Increase/ in Cash and Cash Equivalents (A+B+C)	142.36	(995.12)
Cash and Cash Equivalents at the beginning of the period	136.93	1,132.05
Cash and Cash Equivalents at the end of the period	279.30	136.93

Note:

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

For, Purv Flexipack Limited

PURV FLEXIPACK LTD.

Vanshay Goenka
Director

Vanshay Goenka
Managing Director
DIN : 06444159

Place: Kolkata
Date: 27th May' 26



V. SINGHI & ASSOCIATES

Chartered Accountants

Four Mangoe Lane

Surendra Mohan Ghosh Sarani,

Ground Floor, Kolkata - 700 001

Phone : +91 33 2210 1125/26

E-mail : kolkata@vsinghi.com

Website : www.vsinghi.in

Independent Auditor's Report on the Annual Audited Consolidated Financial Results of Purv Flexipack Limited ("the Company") for the six months and year ended 31st March 2026 Pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors,
Purv Flexipack Limited
(Erstwhile Known as Purv Flexipack Private Limited)

Opinion



We have audited the accompanying Consolidated Financial Results (the Statement) of Purv Flexipack Limited ("the Holding Company") for the six months and year ended March 31, 2026 being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports on separate Financial Statements/information of the entities, the Statement:

- i) Includes the Annual Financial results of the following entity:

Name of the Entity	Relationship with the Holding Company
Cools Caps Industries Limited	Subsidiary
Purv Ecoplast Private Limited	Fellow Subsidiaries
Purv Technoplast Private Limited	Fellow Subsidiaries
Purv Packaging Private Limited	Fellow Subsidiaries
Re. Act Waste Tech Private Limited	Fellow Subsidiaries

Offices : BENGALURU • DELHI • GUWAHATI • HYDERABAD • MUMBAI • RANCHI



- ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended; and
- iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net and other financial information of the Company for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements

Management's Responsibilities for the Statement

The Statement, which is the responsibility of the Holding Company's management, and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the Consolidated Annual Financial Statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that give a true and fair view of the consolidated net profit and other financial information of the Group in accordance with the recognition and measurement principles laid down in Accounting Standard, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.



In preparing the Statement, the respective Board of Directors of the companies included in the group is responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the group are responsible for overseeing the group's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with Standards on Auditing specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists



related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding financial results of the entities within the group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement Information, of which we are independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the statement, of which we are the Independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

The Consolidated Annual Financial results include the audited financial results of Cools Caps Industries Limited, Purv Technoplast Private Limited and Purv Packaging Private Limited, Re. Act Waste Tech Private Limited subsidiaries & fellow subsidiary, whose Financial Statements/Financial Results/ financial information reflect Group's share of total assets of Rs.27,885.14 Lakhs as at 31st March '26, Group's share of total revenue (net sales) of Rs.53,088.71 Lakhs and Group's share of total net profit after tax of Rs.836.68 Lakhs for the period from 1st April'25 to 31st March'26 respectively, as considered in the Consolidated Financial Results, which has been audited by their respective independent auditors except Cool



Caps Industries Limited which is audited by us. The independent auditors' reports on financial statements/ Financial Results/financial information of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

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

For V. Singhi & Associates
Chartered Accountants
Firm Registration Number: 311017E

Sunil Singhi

(Sunil Singhi)
Partner
Membership No.:060854
UDIN: 26060854TLIDQU7117

Place: Kolkata
Date: 27th May, 2026



Part 1

Statement of Audited Consolidated Financial Results For The Year Ended 31st March, '26

Sr. No.	Particulars	Amount in Lakhs (unless otherwise stated)				
		Half Year Ended		Year Ended		
		31st March '26	30th Sept. '25	31st March '25	31st March '26	31st March '25
		Audited	Unaudited	Audited	Audited	Audited
I	Income From Operations					
	a) Revenue from Operations	32,339.17	33,706.37	22,145.92	66,045.54	39,799.95
	b) Other Income	1,766.13	1,899.72	2,069.05	3,665.85	3,864.37
	Total Income	34,105.31	35,606.10	24,214.97	69,711.38	43,664.32
II	Expenses					
	a) Cost of Material Consumed	7,748.07	8,601.69	7,595.85	16,349.76	12,954.33
	b) Purchase of Stock-In-Trade	22,060.03	22,175.88	12,436.38	44,235.91	22,739.89
	c) Changes in Inventories of Finished Goods Work-In-Progress and Stock-In-Trade	-576.94	(464.73)	(466.40)	(1,041.67)	(632.57)
	d) Employee Benefit Expense	264.80	605.41	506.44	870.21	933.35
	e) Finance Costs	784.23	870.06	769.20	1,654.29	1,523.07
	f) Depreciation and Amortisation Expense	431.19	456.15	423.25	887.34	760.09
	g) Other Expenses	3,294.44	2,214.29	2,142.30	5,508.73	3,375.24
	Total Expenses	34,005.82	34,458.76	23,407.02	68,464.56	41,653.35
III	Profit/ (Loss) Before Tax (I-II)	99.48	1,147.34	807.95	1,246.82	2,010.97
IV	Exceptional / Prior Period Items	0.20	0.00	16.31	0.20	10.62
V	Profit before extraordinary items and tax (III - IV)	99.29	1,147.34	791.64	1,246.62	2,000.35
	Profit/Loss from Extraordinary Item	301.88			301.88	
	Profit After extraordinary items and tax (III - IV)	944.74			944.74	
VI	Tax Expense					
	a) Current Tax	-37.89	342.76	168.84	304.87	408.86
	b) Deferred Tax (Asset)/Liabilities	-22.69	(10.71)	38.64	(33.40)	91.85
	c) Income Tax Prior Period	15.88	0.00	4.85	15.88	5.32
	Total Tax Expense	(44.70)	332.06	212.33	287.35	506.03
VII	Net Profit/ (Loss) After Tax for the Year / Period (V-VI)	(157.89)	815.28	579.31	657.39	1,494.32
VIII	Less: Pre acquisition /Capital Profit/(Loss) transferred -Goodwill on Consolidation					
IX	Net Profit/ (Loss) for the Year / Period before Minority Share	(157.89)	815.28	579.31	657.39	1,494.32
X	Less : Share of Minorities in Subsidiaries Companies	120.11	195.97	260.87	316.08	453.89
	Add/Less: Profit/(Loss) from share of Associates	0.20	(0.20)	0.20		(0.10)
XI	Net Profit/ (Loss) for the Year / Period of the Group	(278.00)	619.31	318.44	341.31	1,040.43
XII	Earnings Per Share (not annualised for half year ended)					
	Basic	(1.32)	2.95	1.52	1.63	4.96
	Diluted	(1.32)	2.95	1.52	1.63	4.96

PURV FLEXIPACK LTD.

[Signature]
Director



Statement of Audited Consolidated Financial Results For The Year Ended 31st March, '26
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, '26 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 27th May '26. 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, '26 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 2025-26.
- [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 Acetate, 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 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 2026, the total Trade Receivables outstanding amount to ₹11,529.09 Lakhs. Out of the which, an amount of ₹3893.67 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 audit for the first six months of the financial year was conducted by the previous auditor prior to our appointment; accordingly, the said period has not been audited by us.
- [9] The Company has paid a sum pertaining to the cases relating to entry tax amounting to Rs. 301.88 Lakhs during the current financial year and the same has been shown as extraordinary items in the Statement of Profit & Loss during the year.
- [10] The Status of investor's complaints during the period ended on March, '26 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

- [11] 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, '26)
Cool Caps Industries Limited	Subsidiary	India	63.89%
Purv Ecoplast Private Limited*	Fellow- Subsidiary	India	63.89%
Purv Technoplast Private Limited (Erstwhile known as Purv Agro Farms Private Limited)*	Fellow- Subsidiary	India	63.89%
Purv Packaging Private Limited*	Fellow- Subsidiary	India	63.89%
Re.Act Waste Tech Private Limited*	Fellow- Subsidiary	India	63.89%

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

For Purv Flexipack Limited
PURV FLEXIPACK LTD.

Vanshay Goenka
 Managing Director
 DIN : 06444159

V. Goenka
 Director

Place:- Kolkata
 Date: 27th May '26



Purv Flexipack Limited
 CIN : L25202WB2005PLC103086
 ANNAPURNA APARTMENT, SUIT 1C, 1ST FLOOR 23 SARAT BOSE ROAD, KOLKATA, West Bengal, India, 700020

Part 2
 Consolidated Balance Sheet as at 31st March '26

Sr No.	Particulars	(INR in Lakhs, unless otherwise stated)	
		As At	As At
		31st March '26 Audited	31st March '25 Audited
(A) EQUITY AND LIABILITIES			
1	Shareholders' funds		
a	Share Capital	2,098.28	2,098.28
b	Reserves and Surplus	11,711.11	11,644.77
2	Minority Interest	2,371.81	2,055.73
3	Non-current liabilities		
a	Long-Term Borrowings	7,096.75	7,233.89
b	Long-Term Provisions	106.76	96.28
c	Long-Term Liabilities	9.12	5.58
d	Deferred tax liabilities (Net)	336.50	369.87
4	Current liabilities		
a	Short-Term Borrowings	13,821.40	11,485.96
b	Trade Payables:-		
	i) Total outstanding dues of micro enterprises and small enterprises	85.68	1,889.39
	ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	4,577.33	1,971.04
c	Other Current Liabilities	1,290.81	497.45
d	Short-Term Provisions	326.65	365.65
	Total	43,832.20	39,713.89
(B) ASSETS			
1	Non-Current Assets		
a	Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	12,591.80	12,310.44
	(ii) Capital Work-in-Progress	2,350.11	1,044.28
	(iii) Intangible Assets	37.30	37.41
b	Non current Investments	1,205.87	1,417.95
c	Long-term Loans and Advances	1,265.65	1,248.73
d	Other Non Current Assets		187.74
e	Investment Property	179.87	179.87
2	Current Assets		
a	Inventories	5,527.69	4,939.00
b	Trade Receivables	11,529.09	11,796.93
c	Cash and Cash Equivalents	545.31	235.66
d	Short-Term Loans and Advances	7,629.22	5,357.31
e	Other Current Assets	970.30	958.57
	Total	43,832.20	39,713.89

For Purv Flexipack Limited
PURV FLEXIPACK LTD.

Vanshay Goenka
 Managing Director
 DIN : 06444159

V. Goenka
 Director

Place:- Kolkata
 Date:- 27th May '26



Purv Flexipack Limited
CIN: U25202WB2005PTC103086
Annappurna Apartment, Suit 1C, 1st Floor, 23, Sarat Bose Road, Kolkata-700020
Consolidated Statement of Cashflow for the year ended 31st March '26

Particulars	For the year ended 31st March '26	For the year ended 31st March '25
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	1,246.82	2,010.97
Adjustment For:		
Interest, Rent & Dividend Income	(1,442.68)	(493.60)
Finance Cost	2,098.98	1,523.02
Adjustment in Fixed Assets due to change in policy	-	-
Dividend Income	(1.30)	(0.10)
Prior Period Items	(0.20)	(10.62)
Adjustment related to Change In the Minority Interest	-	(71.86)
Gains from Investing activities	77.22	(8.91)
Provision charged to P&L	(68.61)	7.16
Depreciation	879.43	760.09
Operating Profit before Working Capital Changes	<u>2,789.66</u>	<u>3,716.15</u>
Movement in Working Capital		
(Increase)/Decrease in Inventories	(588.71)	(1,604.30)
(Increase)/ Decrease in Trade and Other Receivables	(65.70)	(2,842.26)
(Increase)/ Decrease in Short Term Loans & Advances	257.73	(61.05)
(Increase)/Decrease in Other Current Assets	319.20	193.96
Increase/ (Decrease) in Trade Payables	1,138.56	874.33
Increase/ (Decrease) in Other Long term Liabilities	41.00	-
Increase/ (Decrease) in Other Current Liabilities	598.28	(880.73)
Cash generated from/ (used in) Operations	<u>4,490.03</u>	<u>(603.90)</u>
Direct taxes paid (net of refunds)	<u>(353.94)</u>	<u>(204.36)</u>
Net cash flow from/ (used in) Operating Activities (A)	<u>4,136.09</u>	<u>(808.26)</u>
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment (Net)	(5,135.21)	(3,549.59)
Capital Work in Progress	555.19	907.67
Purchase of Long-Term Investments (Net)	175.61	(650.26)
Increase in Intangible Assets due t Acquisition of Subsidiary	-	-
(Increase)/ Decrease in Long term Loans and Advances	(3,432.75)	(69.94)
(Increase)/ Decrease in Other Non Current Assets	62.17	46.41
(Increase)/ Decrease in Investment Property	120.31	-
Proceeds from Capital Subsidy	-	-
Gains from Investing activities	(77.22)	8.91
Interest, Rent & Dividend Income	1,443.98	493.60
Net cash flow from/ (used in) Investing Activities (B)	<u>(6,287.92)</u>	<u>(2,813.20)</u>

PURV FLEXIPACK LTD.



V. Singh
Director

Purv Flexipack Limited
CIN: U25202WB2005PTC103086
Annapurna Apartment, Sult 1C, 1st Floor, 23, Sarat Bose Road, Kolkata-700020
Consolidated Statement of Cashflow for the year ended 31st March '26

Particulars	For the year ended 31st March '26	For the year ended 31st March '25
C. Cash Flow from Financing Activities		
Issue of Share Capital of Subsidiary Company	-	-
Repayment of Long term Borrowings	(83.48)	(419.35)
Increase in Securities Premium of Subsidiary Company	-	-
Repayment to Minority Interest	-	(8.04)
Proceeds from Long term Borrowings	2,338.76	318.41
Proceeds from / (Repayment of) Short term Borrowings(Net)	2,305.18	4,252.86
Interest Paid	(2,098.98)	(1,523.02)
Net Cash flow from / (used) in Financing Activities (C)	2,461.48	2,620.86
Net Increase/ in Cash and Cash Equivalents	309.65	(1,000.60)
Cash and cash equivalents at the beginning of the year	235.66	1,236.26
Cash and cash equivalents at the end of the year	545.31	235.66

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 and on behalf of the Board
PURV FLEXIPACK LTD.

Vanshay Goenka
Vanshay Goenka

Director

Managing Director

DIN : 06444159

Place: Kolkata

Date: 27th May '26

