

**Statement of Unaudited Profit and Loss for the Half Year Ended 30th September, '25**

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)			
		Half Year Ended		Year Ended	
		30th September '25 Unaudited	31st March '25 Audited	30th September '24 Unaudited	31st March '25 Audited
<b>I</b>	<b>Income From Operations</b>				
	a) Revenue from Operations	16,641.69	15,609.44	14,576.15	30,185.59
	b) Other Income	27.80	3.00	1.72	4.72
	<b>Total Income</b>	<b>16,669.49</b>	<b>15,612.44</b>	<b>14,577.87</b>	<b>30,190.31</b>
<b>II</b>	<b>Expenses</b>				
	a) Cost of Materials Consumed	15,226.46	12,435.63	12,808.64	25,244.27
	b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(195.43)	607.80	(328.27)	279.53
	c) Employee Benefit Expense	140.36	210.85	228.57	439.42
	d) Finance Costs	65.94	83.35	80.06	163.41
	e) Depreciation and Amortisation Expense	72.95	137.27	151.49	288.76
	f) Other Expenses	1,248.98	1,475.11	1,161.85	2,636.96
	<b>Total Expenses</b>	<b>16,559.26</b>	<b>14,949.99</b>	<b>14,102.34</b>	<b>29,052.35</b>
<b>III</b>	<b>Profit Before Exceptional and Extraordinary Items And Tax(I-II)</b>	<b>110.23</b>	<b>662.45</b>	<b>475.53</b>	<b>1,137.96</b>
<b>IV</b>	<b>Exceptional Items/ Prior Period Items</b>	-	2,541.23	-	2,541.23
<b>V</b>	<b>Profit/ (Loss) Before Tax (III-IV)</b>	<b>110.23</b>	<b>(1,878.78)</b>	<b>475.53</b>	<b>(1,403.27)</b>
<b>VI</b>	<b>Tax Expense</b>				
	a) Current Tax	-	(127.73)	127.73	-
	b) Deferred Tax (Asset)/Liabilities	27.74	(344.55)	(8.05)	(352.60)
	c) Income tax of earlier year		4.79		4.79
	<b>Total Tax Expense</b>	<b>27.74</b>	<b>(467.48)</b>	<b>119.68</b>	<b>(347.81)</b>
<b>VII</b>	<b>Net Profit/ (Loss) After Tax for the Period (V-VI)</b>	<b>82.49</b>	<b>(1,411.30)</b>	<b>355.85</b>	<b>(1,055.46)</b>
<b>VIII</b>	<b>Paidup Equity Share Capital (Facevalue Rs 10 each)</b>	494.70	494.70	494.70	494.70
<b>IX</b>	<b>Reserve and Surplus</b>				1,121.51
<b>X</b>	<b>Earnings Per Share(not annualised for the half year ended )</b>				
	Basic	1.67	(28.53)	8.56	(23.19)
	Diluted	1.67	(28.53)	8.56	(23.19)

For SATI POLYPLAST LIMITED

Director/Authorised Signatory



## Notes to Accounts -Financial Statement

[1] The above Unaudited financial results for the half Year ended 30th September, '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 14th November, '25.

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

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

[4] The Company is engaged in the business of manufacturing of flexible packaging material which is multifunctional and caters to the packaging requirements of various industries.

[5] The Figure for the Half Year ended 31st March '25 are balancing figures between the audited figures in respect of full financial year and the unaudited figures up to six months ended on 30th September, '24.

[6] The fire that occurred at the Company's premises on 15th February 2025 had resulted in the destruction of significant accounting records, supporting documents, inventory, and certain fixed assets. The Company had, in March 2025, recognized a provisional loss in respect of the damaged assets and filed an insurance claim for the same. As of 30th September 2025, there has been no further development in the matter. The insurance company is still in the process of assessing and determining the final loss. The survey and related procedures remain ongoing, and the final amount of compensation receivable has not yet been communicated to the Company. Accordingly, the provisional loss previously recognized continues to remain subject to change pending completion of the insurance company's assessment.

[7] The Status of the investor's Complaints during the Year ended on 30th September, '25 as under:-

Complaints 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

Date :- 14th November '25

Place :- Noida

For, Sati Poly Plast Limited,

FOR SATI POLYPLAST LIMITED

Balmukund Jhunjhunwala  
(Managing Director)  
(DIN : 02589799)

Director/Authorised Signatory



CIN NO: U82920BR1999PLC008904  
Dn Singh Road, Bhagalpur, Bihar  
Unaudited Balance Sheet as at 30th September, '25

(Rs. in Lakhs)

Particulars	As at 30th September '25	As at 31st March '25
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	494.70	494.70
(b) Reserves And Surplus	1,203.99	1,121.51
<b>Total Equity</b>	<b>1,698.69</b>	<b>1,616.21</b>
<b>(2) Non-Current Liabilities</b>		
(a) Long-Term Borrowings	288.58	533.63
(b) Long Term Provisions	28.56	30.43
<b>Total Non-Current Liabilities</b>	<b>317.14</b>	<b>564.06</b>
<b>(3) Current Liabilities</b>		
(a) Short-Term Borrowings	1,151.65	987.35
(b) Trade Payable	-	-
i) Total outstanding dues of micro enterprise and small enterprise	-	-
ii) Total outstanding dues other than micro enterprise and small enterprise	4,600.65	2,701.97
(c) Other Current Liabilities	344.76	219.73
(d) Short-Term Provisions	7.87	7.45
<b>Total Current Liabilities</b>	<b>6,104.93</b>	<b>3,916.50</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>8,120.76</b>	<b>6,096.77</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant & Equipment & Intangible Assets		
(i) Property, Plant & Equipment	558.02	589.28
(b) Deferred Tax Assets (Net)	391.69	419.44
(c) Other Non-Current Assets	45.12	82.16
<b>Total Non-Current Assets</b>	<b>994.83</b>	<b>1,090.88</b>
<b>(2) Current Assets</b>		
(a) Inventories	1,930.32	1,662.75
(b) Trade Receivables	3,803.40	2,529.59
(c) Cash and Cash Equivalents	26.20	52.36
(d) Short-Term Loans And Advances	1,272.48	724.80
(e) Other Current Assets	93.53	36.39
<b>Total Current Assets</b>	<b>7,125.93</b>	<b>5,005.89</b>
<b>TOTAL ASSETS</b>	<b>8,120.76</b>	<b>6,096.77</b>

Date :- 14th November '25  
Place :- Noida

For Sati Poly Plast Limited,  
**For SATI POLYPLAST LIMITED**  
  
Balmukund Jhunjhunwala  
Managing Director  
(DIN : 02589799)



Dn Singh Road, Bhagalpur, Bihar

## Unaudited Cash Flow Statement for the Half Year ended on 30th September, '25

(Rs. in Lakhs)

Particulars	For the Half year ended 30th September '25	For the Half year ended 30th September '24
<b>Cash Flow from Operating Activities</b>		
Net Profit Before Tax Paid	110.23	475.53
<b>Adjustments for :</b>		
Depreciation And Amortization	72.95	151.49
Interest Income	0.00	(0.42)
Finance Cost	65.94	80.06
Provision for Gratuity	(1.87)	3.80
Exceptional Items/ Prior Period Items	0.00	
<b>Operating Profit Before Working Capital Changes (a)</b>	<b>247.25</b>	<b>710.46</b>
<b>Adjustment For Changes In Working Capital :</b>		
Increase / (decrease) in Trade Payables	1898.68	553.11
Increase / (decrease) in Other Current Liabilities	125.03	(72.42)
Increase / (decrease) in Short term Provisions	0.42	-
Increase / (decrease) in Long term Provisions	-	-
(Increase) / decrease in Inventories	(267.57)	(612.08)
(Increase) / decrease in Trade Receivables	(1273.81)	(877.35)
(Increase) / decrease In Short Term Loans and Advances	(547.68)	(235.41)
(Increase) / decrease in Other Non Current Assets	37.04	(1.60)
(Increase) / decrease in Other Current Assets	(57.14)	17.53
<b>Total Changes in Working Capital (b)</b>	<b>(85.03)</b>	<b>(1228.22)</b>
<b>Cash Generated From Operations ( a + b)</b>	<b>162.22</b>	<b>(517.76)</b>
Taxes Paid ( Net Of Refund)	-	(12.42)
<b>Net Cash Generated From Operations ( A )</b>	<b>162.22</b>	<b>(530.18)</b>
<b>Cash Flow From Investing Activities</b>		
Addition In Property, Plant and Equipments And Intangible Assets	(41.69)	(9.42)
Disposals Of Property, Plant and Equipments And Intangible Assets	0.00	-
Interest Income	0.00	0.42
<b>Net Cash Generated / ( Used ) in Investing Activities ( B )</b>	<b>(41.69)</b>	<b>(9.00)</b>
<b>Cash Flow From Financing Activities</b>		
Proceeds from issuance of shares	0.00	133.50
Proceeds from Security Premium	0.00	1304.60
Proceeds from Long Term Borrowings	-	
Repayment of Long Term Borrowings	(245.05)	(1033.99)
Increase / (decrease) In of Short Borrowings	164.30	428.13
Finance Cost	(65.94)	(80.06)
<b>Net Cash Used In Financing Activities ( C )</b>	<b>(146.69)</b>	<b>752.18</b>
<b>Net Increase In Cash And Cash Equivalents ( A + B + C )</b>	<b>(26.16)</b>	<b>212.99</b>
Cash And Cash Equivalents beginning of the Period	52.36	292.10
<b>Cash And Cash Equivalents ending of the Period</b>	<b>26.20</b>	<b>505.09</b>

## Notes :

1. The above Cash flow statement has been prepared under the indirect method set out in Accounting Standard-3, "Cash Flow Statement" notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014.

For, SAKSHI POLYPLAST LIMITED

Balmukund Jhunjhunwala  
(Managing Director)  
Director/Authorised Signatory  
(DIN : 02589799)

Date :- 14th November '25

Place :- Noida