

Seksaria Tibrewal & Co.

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE HALF YEAR ENDED FINANCIAL RESULTS OF SMVD POLY PACK LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

TO
THE BOARD OF DIRECTORS,
SMVD POLY PACK LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ('the Statement') of **M/s SMVD POLY PACK LIMITED** ('the Company') for the half year ended 30th September, 2025 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as "the Regulation") read with relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 14th November, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We have conducted our review of the Statement 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 primarily to inquiries 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.
4. 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. Based on our review



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Chartered Accountants

conducted as above, 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 applicable Indian Accounting Standards (Ind AS) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Kolkata
14th November, 2025



For Seksaria Tibrewal & Co
Firm Registration No.: 329660E
Chartered Accountants

Harsh Seksaria

Harsh Seksaria
Partner

Membership No. 300249
UDIN - 25300249BMOAXES245

SMVD POLY PACK LIMITED

Regd. Office : Imagine Techpark, Plot No. 6,
DP BLOCK, 24th Floor, Room No. 5A, Sector - V
Bidhan Nagar, West Bengal - 700 091
Cell : 91 9330866856, 91 9903803793
Email : smvd513@gmail.com
Website : www.smvdpolypack.com
CIN No. : L25200WB2010PLC141483

SMVD Poly Pack Limited

Notes to the Unaudited Standalone Financial result

- 1 The above results were reviewed by the audit committee and were approved and taken on record by Board of Directors in their meetings held on 14.11.2025
- 2 In accordance with Regulation 33 of SEBI (LODR) Regulation 2015, the Statutory Auditors of the company have carried out limited review of the unaudited results for the half year ended 30th September, 2025.
- 3 The figures of the previous period have been regrouped/ rearranged wherever found necessary, to make them comparable with the figures of the current period.
- 4 The figures of the half year ended 31st March 2025 are balancing figures between audited figures for the full year ended 31st March 2025 and unaudited figures upto half year ended 30th September 2024.
- 5 The above financial results are available on the website of the company i.e. www.smvdpolypack.com and on the website of the emerge platform of National Stock Exchange.
- 6 EPS has been calculated, dividing profit after tax/ Number of Shares on each reported date.
- 7 The Company operates under two segments, viz. plastic products and water coconut, but the later segment does not account for more than 10% of the total revenue, result or assets as stated in Accounting Standard 17 (AS-17) issued by the Institute of Chartered Accountants of India. As a result there is only one reportable segment i.e. Plastic product, and hence no additional disclosure is required.
- 8 Provision for Depreciation has been made as per the provisions of the Companies Act, 2013 for six months ended on 30th September, 2025.
- 9 Provision for Deferred Tax has not been made and the same shall be provided at the year end.
- 10 Provision for Gratuity has not been made and the same shall be provided at the year end.
- 11 The Company is listed on the SME Platform of the National Stock Exchange (NSE Emerge). The disclosure as applicable, have been furnished.
- 12 On July 29, 2023, a major fire occurred at the Company's production facility located at Champahati Station Road, Village Srirampur, P.O. Mullickpur, P.S. Baruipur, District - 24 Parganas (South), Kolkata, West Bengal. There were no human casualties, and all personnel present at the premises were safely evacuated. The cause of the fire was attributed to an electrical short circuit.

The incident resulted in extensive damage to the fixed assets, including plant and machinery, equipment, inventories, work-in-progress, records, and documents, except for a small portion of inventory, specific toolings, and limited fixed assets. The assets were adequately insured under a fire insurance policy with Oriental Insurance Company Limited, and the insurer was promptly informed. The Company initiated the process of filing an insurance claim for the losses incurred.

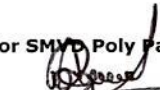
During the financial year ended 31st March 2025, the Company received a part settlement of ₹1,600 lakhs from the insurer.

Subsequently, the Insurance Company M/s Oriental Insurance Company Limited, has settled the claim at ₹4,767.24 lakhs out of which the company has received ₹3,167.24 lakhs as full and final settlement, which has been recognised under exceptional items under Statement of Profit & Loss Account in the financial statements. The Company, however, is not in agreement with the final amount determined and has raised objections. The matter is currently under mediation. On Receipt of this full and final settlement amount by the insurance company the net worth of the company is now positive.

- 13 Subsequent to the receipt of the insurance claim and settlement of the banking dues other creditors of the company, the company has temporarily deposited the amounts available in fixed deposit accounts and granted temporary loans pending preparation and execution of the proposed project of the company.
- 14 Subsequent to realisation of insurance claim from the insurance company the company has repaid all its liabilities to the bankers of the company and as on date there are no amount payable towards the loans facilities availed by the company.

DATE: 14.11.2025
PLACE: KOLKATA

For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999



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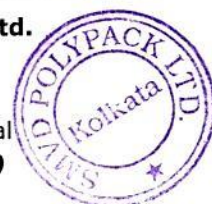
SMVD Poly Pack Limited Unaudited Standalone Statement of Assets and Liability

(Amount in Lacs.)

Particulars	As at 30.09.2025 Unaudited	As at 31.03.2025 Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,003.01	1,003.01
(b) Reserve and Surplus	236.07	(2,959.13)
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	-	120.42
(b) Deferred Tax Liabilities (net)	-	-
(c) Long-Term Provisions	15.87	15.87
(3) Current Liabilities		
(a) Short Term Borrowings	-	1,658.95
(b) Trade Payables		
Total outstanding of micro enterprises and small enterprises	-	541.09
Total outstanding dues of creditor other than micro enterprises and small enterprises	5.24	65.10
(c) Other Current Liabilities	12.65	49.48
(d) Short-Term Provisions	7.57	10.85
TOTAL	1,280.42	505.63
II. ASSETS		
Non-current Assets		
(1) Property, Plant, Equipment & Intangible Assets		
(a) Tangible Assets	268.30	262.62
(b) Intangible Assets	0.00	0.00
(c) Capital Work in Progress	-	-
(2) Non-Current Investments	13.00	49.00
(3) Long-Term Loans and Advances	-	-
(4) Other Non current Assets	1.16	15.29
(5) Current assets		
(a) Inventories	65.72	70.77
(b) Trade Receivables	29.76	21.28
(c) Cash and Bank Balances	551.45	1.50
(d) Short-Term Loans and Advances	348.22	85.18
(e) Other Current Assets	2.82	-
TOTAL	1,280.42	505.63

For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999



DATE: 14.11.2025
PLACE: KOLKATA

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SMVD Poly Pack Limited

Statement of Unaudited Standalone Financial Results for the Half Year ended 30th September, 2025

(Amount in Lacs. except for EPS)

Sl. No	Particulars	Half Yearly Ended		Year Ended	
		30-09-2025 Unaudited	31-03-2025 Unaudited	30-09-2024 Unaudited	31-03-2025 Audited
	Income				
I.	Revenue from Operations	4.31	8.38	29.04	37.42
II.	Other Income	137.35	5.64	0.31	5.96
III.	Total Revenue(I+II)	141.66	14.02	29.36	43.38
IV.	Expenditure				
	Cost of Materials Consumed	5.05	5.00	8.04	13.04
	Purchase of Stock in trade	-	11.13	0.99	12.12
	Change in Inventories of Finished Goods , Stock in Process and Stores & Spares and traded Goods	-	118.80	24.86	143.66
	Employees Benefit Expenses	42.73	43.62	33.26	76.88
	Finance Cost	41.43	67.61	126.25	193.86
	Depreciation & Amortisation Expense	3.44	3.55	4.22	7.77
	Other Expenses	21.04	52.83	24.08	76.91
	Total Expenses	113.69	302.52	221.70	524.23
V.	Profit before Exceptional Items and Extra Ordinary Items (III-IV)	27.97	(288.52)	(192.34)	(480.86)
VI.	Exceptional Item	3,167.24	75.94	1,596.47	1,672.41
VII.	Profit before Extra Ordinary Items and tax (V-VI)	3,195.20	(212.59)	1,404.13	1,191.55
VIII.	Extra Ordinary Items	-	-	-	-
IX.	Profit before Tax (VII-VIII)	3,195.20	(212.59)	1,404.13	1,191.55
X.	Tax expense:				
	(1) Current Tax	-	-	-	-
	(2) Deferred tax	-	-	-	-
	(3) MAT Credit Entitlement	-	(0.00)	(101.66)	(101.66)
	(4) Income Tax for Earlier Years	-	(0.19)	-	(0.19)
XI.	Net Profit (Loss) for the period (IX-X)	3,195.20	(212.78)	1,302.47	1,089.70
	Paid up Equity Share Capital (Face value of Re. 10/- each)	1,003.01	1,003.01	1,003.01	1,003.01
	Reserve excluding Revaluation Reserve as per Balance Sheet of Previous Accounting Year	(2,959.13)	(4,048.83)	(4,048.83)	(4,048.83)
XII.	Earning per equity share				
	(1) Basic	31.86	(2.12)	12.99	10.86
	(2) Diluted	31.86	(2.12)	12.99	10.86
XIII.	Earning per equity share (after adjusting historic EPS numbers for Bonus issue of October 2022)				
	(1) Basic	31.86	(2.12)	12.99	10.86
	(2) Diluted	31.86	(2.12)	12.99	10.86

DATE 14.11.2025
PLACE: KOLKATA

For SMVD Poly Pack Ltd.

Pramod Kumar Agarwal
(Managing Director)
DIN : 00324999



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SMVD Poly Pack Limited

Unaudited Standalone Cash Flow Statement for the Year ended 30th September, 2025

(Amount in Lacs.)

Particulars	AS ON 30.09.2025	AS ON 31.03.2025
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before tax	3,195.20	1,191.55
Adjusted for:	-	-
Add: Depreciation	3.44	7.77
Exceptional Item	(3,167.24)	(1,672.41)
Interest on Loan Exp	41.43	193.86
Less: Interest Income	(10.90)	(4.15)
Profit from sale of Investment	(9.12)	-
Add: Exceptional item related to investment activities	-	(15.11)
Operating Profit Before Extra Ordinary item	52.81	(298.49)
Extra Ordinary Item	3,167.24	87.52
Operating Profit Before Working Capital Changes	3,220.05	(210.97)
Changes in Working Capital		
(Increase)/decrease in Inventories	5.05	1,756.69
Decrease/ (increase) in Trade and Other Receivables	(270.12)	132.32
Increase/ (decrease) in Trade and Other Payable	(2,300.01)	(1,262.58)
Decrease/ (increase) in other current assets	-	4.00
Cash generated from/ (used in) Operations	654.97	419.47
Direct Taxes Paid (net of refunds)	(1.39)	(98.91)
Net cash flow from/ (used in) Operating Activities	(A) 653.58	320.56
B. Cash Flow from Investing Activities		
Purchase of fixed assets	(9.13)	(0.16)
Sale of fixed assets	-	2.50
Exceptional item	-	15.11
Investment in Mutual Fund	45.12	-
Interest received	8.09	5.00
Long term Provisions	-	2.54
Other Non Current Assets	14.13	120.95
Net Cash Flow from/ (used) in Investing Activities	(B) 58.21	145.95
C. Cash Flow from Financing Activities		
Interest on loan Expenses	(41.43)	(188.16)
Loan taken during the year	-	-
Repayment of Loan	(120.42)	(299.58)
Net Cash Flow from / (used) in Financing Activities	(C) (161.85)	(487.74)
Net Increase/ in Cash and Cash Equivalents (A+B+C)	549.95	(21.23)
Cash and cash equivalents at the beginning of the year	1.50	22.72
Cash and cash equivalents at the end of the year	551.45	1.50

For SMVD Poly Pack Ltd.


Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

DATE: 14.11.2025
PLACE: KOLKATA



Seksaria Tibrewal & Co.

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED CONSOLIDATED HALF YEAR ENDED FINANCIAL RESULTS OF SMVD POLY PACK LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

TO
THE BOARD OF DIRECTORS,
SMVD POLY PACK LIMITED

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ('the Statement') of **M/s SMVD POLY PACK LIMITED** ('the Company') and its Associate (the Company and its Associate together referred to as "the Group") for the half year ended 30th September, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations of Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as "the Regulation") read with relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 14th November, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We have conducted our review of the Statement 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 primarily to inquiries 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.



Seksaria Tibrewal & Co.

Chartered Accountants

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.

4. This Statement includes consolidation of results pertaining to one associates, as follows:

a. Aasha Kiran Commodeal Private Limited

5. Based on our review conducted as stated above based on the consideration of the review reports of the other auditors referred to in paragraph 8 below, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of SEBI Regulations, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

6. The Statement also includes the Company's share of net loss of Rs. 0.49 Lacs for the half year ended 30th September, 2025, as considered in the Statement, in respect of one associate based on their unaudited half yearly financial statement, which are not being audited by us. The report on the financial statements and financial information of these entities has been furnished to us by the management and our review on the Statement in so far as it relates to the amounts and disclosures included in respect of these associates in based solely on the reports of such management and the procedures performed by us as stated in paragraph above.

Kolkata
14th November, 2025



For Seksaria Tibrewal & Co
Firm Registration No.: 329660E
Chartered Accountants

Harsh Seksaria

Harsh Seksaria
Partner

Membership No. 300249
UDIN - 25300249BM0AXF5280

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SMVD Poly Pack Limited

Notes to the Unaudited Consolidated Financial result

- 1 The above results were reviewed by the audit committee and were approved and taken on record by Board of Directors in their meetings held on 14.11.2025
- 2 In accordance with Regulation 33 of SEBI (LODR) Regulation 2015, the Statutory Auditors of the company have carried out limited review of the unaudited consolidated results for the half yearly ended 30th September, 2025.
- 3 The figures of the previous period have been regrouped/ rearranged wherever found necessary, to make them comparable with the figures of the current period.
- 4 The figures of the half year ended 31st March 2025 are balancing figures between audited figures for the full year ended 31st March 2025 and unaudited figures upto half year ended 30th September 2024.
- 5 The above consolidated financial results are available on the website of the company i.e. www.smvdpolypack.com and on the website of the emerge platform of National Stock Exchange.
- 6 EPS has been calculated, dividing profit after tax/ Number of Shares on each reported date.
- 7 The Company operates under two segments, viz. plastic products and water coconut, but the later segment doesnot account for more than 10% of the total revenue, result or assets as stated in Accounting Standard 17 (AS-17) issued by the Institute of Chartered Accountants of India. As a result there is only one reportable segment i.e Plastic product, and hence no additional disclosure is required.
- 8 Provision for Depreciation has been made as per the provisions of the Companies Act, 2013 for six months ended on 30th September, 2025.
- 9 Provision for Deferred Tax has not been made and the same shall be provided at the year end.
- 10 Provision for Gratuity has not been made and the same shall be provided at the year end.
- 11 The Company is listed on the SME Platform of the National Stock Exchange (NSE Emerge). The disclosure as applicable. have been furnished.
- 12 On July 29, 2023, a major fire occurred at the Company's production facility located at Champahati Station Road, Village Srirampur, P.O. Mullickpur, P.S. Baruipur, District - 24 Parganas (South), Kolkata, West Bengal. There were no human casualties, and all personnel present at the premises were safely evacuated. The cause of the fire was attributed to an electrical short circuit.

The incident resulted in extensive damage to the fixed assets, including plant and machinery, equipment, inventories, work-in-progress, records, and documents, except for a small portion of inventory, specific toolings, and limited fixed assets. The assets were adequately insured under a fire insurance policy with Oriental Insurance Company Limited, and the insurer was promptly informed. The Company initiated the process of filing an insurance claim for the losses incurred.

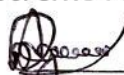
During the financial year ended 31st March 2025, the Company received a part settlement of ₹1,600 lakhs from the insurer.

Subsequently, the Insurance Company M/s Oriental Insurance Company Limited, has settled the claim at ₹4,767.24 lakhs out of which the company has received ₹3,167.24 lakhs as full and final settlement, which has been recognised under exceptional items under Statement of Profit & Loss Account in the financial statements. The Company, however, is not in agreement with the final amount determined and has raised objections. The matter is currently under mediation. On Receipt of this full and final settlement amount by the insurance company the net worth of the

- 13 Subsequent to the receipt of the insurance claim and settlement of the banking dues other creditors of the company, the company has temporarily deposited the amounts available in fixed deposit accounts and granted temporary loans pending preparation and execution of the proposed project of the company.
- 14 Subsequent to realisation of insurance claim from the insurance company the company has repaid all its liabilities to the bankers of the company and as on date there are no amount payable towards the loans facilities availed by the company.

DATE: 14.11.2025
PLACE: KOLKATA

For SMVD Poly Pack Ltd.



Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999



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SMVD Poly Pack Limited

Unaudited Consolidated Statement of Assets and Liability

(Amount in Lacs.)

Particulars	As at 30.09.2025 Unaudited	As at 31.03.2025 Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,003.01	1,003.01
(b) Reserve and Surplus	236.46	(2,958.25)
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	-	120.42
(b) Deferred Tax Liabilities (net)	-	-
(c) Long-Term Provisions	15.87	15.87
(3) Current Liabilities		
(a) Short Term Borrowings	-	1,658.95
(b) Trade Payables		
Total outstanding of micro enterprises and small enterprises	-	541.09
Total outstanding dues of creditor other than micro enterprises and small enterprises	5.24	65.11
(c) Other Current Liabilities	12.65	49.48
(d) Short-Term Provisions	7.57	10.85
TOTAL	1,280.81	506.51
II. ASSETS		
Non-current Assets		
(1) Property, Plant, Equipment & Intangible Assets		
(a) Tangible Assets	268.30	262.62
(b) Intangible Assets	0.00	0.00
(c) Capital Work in Progress	-	-
(2) Non-Current Investments	13.39	49.88
(3) Long-Term Loans and Advances	-	-
(4) Other Non current Assets	1.16	15.29
(5) Current assets		
(a) Inventories	65.72	70.77
(b) Trade Receivables	29.76	21.28
(c) Cash and Bank Balances	551.45	1.50
(d) Short-Term Loans and Advances	348.22	85.18
(e) Other Current Assets	2.82	-
TOTAL	1,280.81	506.51

For SMVD Poly Pack Ltd.

DATE: 14.11.2025
PLACE: KOLKATA


Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999



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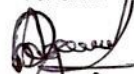
SMVD Poly Pack Limited

Statement of Unaudited Consolidated Financial Results for the Half Year ended 30th September, 2025 (Amount in Lacs. except for EPS)

Sl. No	Particulars	Half Yearly Ended		Year Ended	
		30-09-2025 Unaudited	31-03-2025 Unaudited	30-09-2024 Unaudited	31-03-2025 Audited
	Income				
I.	Revenue from Operations	4.31	8.38	29.04	37.42
II.	Other Income	137.35	5.64	0.31	5.96
III.	Total Revenue(I+II)	141.66	14.02	29.36	43.38
IV.	Expenditure				
	Cost of Materials Consumed	5.05	5.00	8.04	13.04
	Purchase of Stock in trade	-	11.13	0.99	12.12
	Change in Inventories of Finished Goods , Stock in Process and Stores & Spares and traded Goods	-	118.80	24.86	143.66
	Employees Benefit Expenses	42.73	43.62	33.26	76.88
	Finance Cost	41.43	67.61	126.25	193.86
	Depreciation & Amortisation Expense	3.44	3.55	4.22	7.77
	Other Expenses	21.04	52.83	24.08	76.91
	Total Expenses	113.69	302.53	221.70	524.23
V.	Profit before Exceptional Items and Extra Ordinary Items (III-IV)	27.97	(288.51)	(192.34)	(480.86)
VI.	Exceptional Item	3,167.24	75.94	1,596.47	1,672.41
VII.	Profit before Extra Ordinary Items and tax (V-VI)	3,195.20	(212.58)	1,404.13	1,191.55
VIII.	Extra Ordinary Items	-	-	-	-
IX.	Profit before Tax (VII-VIII)	3,195.20	(212.58)	1,404.13	1,191.55
X.	Tax expense:				
	(1) Current Tax	-	-	-	-
	(2) Deferred tax	-	-	-	-
	(3) MAT Credit Entitlement	-	(0.00)	(101.66)	(101.66)
	(4) Income Tax for Earlier Years	-	(0.19)	-	(0.19)
XI.	Net Profit (Loss) for the period (IX-X)	3,195.20	(212.77)	1,302.47	1,089.70
XII.	Share of Profit/(loss) from Associate	(0.49)	0.54	(0.44)	0.10
XIII.	Net Profit (Loss) for the period (XI+XII)	3,194.72	(212.22)	1,302.03	1,089.81
	Paid up Equity Share Capital (Face value of Re. 10/- each)	1,003.01	1,003.01	1,003.01	1,003.01
	Reserve excluding Revaluation Reserve as per Balance Sheet of Previous Accounting Year	(2,958.25)	(4,048.06)	(4,048.06)	(4,048.06)
XIV.	Earning per equity share				
	(1) Basic	31.86	(2.12)	12.99	10.87
	(2) Diluted	31.86	(2.12)	12.99	10.87
	Earning per equity share (after adjusting historic EPS numbers for Bonus issue of October 2022)				
XV.	(1) Basic	31.86	(2.12)	12.99	10.86
	(2) Diluted	31.86	(2.12)	12.99	10.86

DATE 14.11.2025
PLACE: KOLKATA

For SMVD Poly Pack Ltd.



Ramod Kumar Agarwal
(Managing Director)
DIN : 00324999



SMVD POLY PACK LIMITED

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Bidhan Nagar, West Bengal - 700 091

Cell : 91 9330866856, 91 9903803793

Email : smvd513@gmail.com

Website : www.smvdpolypack.com

CIN No. : L25200WB2010PLC141483

SMVD Poly Pack Limited

Unaudited Consolidated Cash Flow Statement for the Year ended 30th September, 2025

(Amount in Lacs.)

Particulars	AS ON 30.09.2025	AS ON 31.03.2025
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before tax	3,195.20	1,191.55
Adjusted for:	-	-
Add: Depreciation	3.44	7.77
Exceptional Item	(3,167.24)	(1,672.41)
Interest on Loan Exp	41.43	193.86
Less: Interest Income	(10.90)	(4.15)
Profit from sale of Investment	(9.12)	-
Add: Exceptional item related to investment activities	-	(15.11)
Operating Profit Before Extra Ordinary item	52.81	(298.49)
Extra Ordinary Item	3,167.24	87.52
Operating Profit Before Working Capital Changes	3,220.05	(210.97)
Changes in Working Capital		
(Increase)/decrease in Inventories	5.05	1,756.69
Decrease/ (increase) in Trade and Other Receivables	(270.12)	132.32
Increase/ (decrease) in Trade and Other Payable	(2,300.01)	(1,262.58)
Decrease/ (increase) in other current assets	-	4.00
Cash generated from/ (used in) Operations	654.97	419.47
Direct Taxes Paid (net of refunds)	(1.39)	(98.91)
Net cash flow from/ (used in) Operating Activities	(A) 653.58	320.56
B. Cash Flow from Investing Activities		
Purchase of fixed assets	(9.13)	(0.16)
Sale of fixed assets	-	2.50
Exceptional item	-	15.11
Investment in Mutual Fund	45.12	-
Interest received	8.09	5.00
Long term Provisions	-	2.54
Other Non Current Assets	14.13	120.95
Net Cash Flow from/ (used) in Investing Activities	(B) 58.21	145.95
C. Cash Flow from Financing Activities		
Interest on loan Expenses	(41.43)	(188.16)
Loan taken during the year	-	-
Repayment of Loan	(120.42)	(299.58)
Net Cash Flow from / (used) in Financing Activities	(C) (161.85)	(487.74)
Net Increase/ in Cash and Cash Equivalents (A+B+C)	549.95	(21.23)
Cash and cash equivalents at the beginning of the year	1.50	22.72
Cash and cash equivalents at the end of the year	551.45	1.50

For SMVD Poly Pack Ltd.



Pramod Kumar Agarwal
(Managing Director)
DIN: 00324999

DATE: 14.11.2025
PLACE: KOLKATA

