



Ecoplast Ltd.

Contact No: 9879554138
E-mail: info@ecoplastindia.com
Website: www.ecoplastindia.com

Regd. Office : National Highway No.8, Water Works Cross Road, Abrama-Valsad 396001, Gujarat.

CIN- L25200GJ1981PLC004375

November 7, 2025

To
BSE Limited
P. J. Towers, Dalal Street,
Fort, Mumbai 400 001

Scrip code: 526703

Subject: Unaudited Financial Results for the quarter and half year ended 30.09.2025

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company, at their meeting held today i.e. have approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2025.

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find the enclosed Unaudited Financial Results for the quarter and half year ended September 30, 2025 duly approved by the Board of Directors along with the Limited Review Report of the Auditors.

The meeting of the Board of Directors commenced at 4.00 P.M. and concluded at 5.02 P.M.

This is for your kind information and records.

Thanking You,

Yours faithfully
For Ecoplast Limited

Rakesh Kumar Kumawat
Company Secretary & Compliance Officer

Encl: As above



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
To the Board of Directors of
Ecoplast Ltd.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Ecoplast Limited** (the "Company") for the quarter and six months ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 specified under section 143(10) of the companies Act, 2013 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.



4. Based on our review 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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Y. B. Desai and Associates
Chartered Accountants
Firm Registration No. 102368W**



**Mayank Y. Desai
Partner**

**Membership No. :- 108310
UDIN: 25108310BMLCRV2943**

Date :- 07th November, 2025

Place :- Surat

Ecoplast Limited

Water works cross road, N. H. No. 8

Abrama, Valsad, Gujarat. 396002

Tel No.: 98795 54138

Website : www.ecoplastindia.com

Email : investor@ecoplastindia.com

CIN: L25200GJ1981PLC004375

Standalone financial results for the Quarter and Half year ended 30th September' 2025

(Rs. in Lacs)

Sr. No.	Particulars	Standalone					
		Quarter ended 30/09/2025	Quarter ended 30/06/2025	Quarter ended 30/09/2024	Half Year ended 30/09/2025	Half Year ended 30/09/2024	Year ended 31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	3,573.45	3,433.34	3,035.48	7,006.79	6,074.99	12,658.88
	(b) Other income	70.12	92.93	39.51	163.05	105.50	220.83
	Total income (net)	3,643.57	3,526.27	3,074.99	7,169.84	6,180.49	12,879.71
2	Expenses						
	(a) Cost of materials consumed	2,322.68	2,341.37	2,018.72	4,664.05	4,046.78	8,145.86
	(b) Changes in inventories of finished goods, work in progress and stock-in-trade	(8.14)	(138.02)	(46.44)	(146.16)	(123.44)	109.63
	(c) Employee benefits expense	405.51	385.46	327.22	790.97	639.37	1,307.04
	(d) Finance costs	14.98	10.46	7.01	25.44	14.24	40.02
	(e) Depreciation and amortisation expense	96.82	94.24	62.64	191.06	127.26	305.28
	(f) Other expenses	533.43	554.88	473.28	1,088.31	952.88	1,864.61
	Total expenses	3,365.28	3,248.39	2,842.43	6,613.67	5,657.09	11,772.44
3	Profit before tax [1-2]	278.29	277.88	232.56	556.17	523.40	1,107.27
4	Tax expense						
	Current tax	76.51	66.70	62.40	143.21	140.50	288.47
	Deferred tax	(0.21)	4.57	(4.81)	4.36	(10.63)	12.78
5	Profit for the Period / Year [3-4]	201.99	206.61	174.97	408.60	393.53	806.02
6	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss						
	- Remeasurements of defined benefit plans	(7.09)	-	(3.09)	(7.09)	(6.17)	(22.92)
	- Income taxes related to items above	1.78	-	(0.77)	1.78	(1.55)	5.77
	Total other comprehensive income	(5.31)	-	(3.86)	(5.31)	(7.72)	(17.15)
7	Total comprehensive income for the Period /Year [5+6]	196.68	206.61	171.11	403.29	385.81	788.87
8	Paid-up equity share capital (FV per share Rs. 10/- each)	345.45	345.45	300.00	345.45	300.00	345.45
9	Other equity						7,078.54
10	Earnings per share (not annualised, excluding year ended)						
	(a) Basic (Rs.)	5.85	5.98	5.83	11.83	13.12	26.50
	(b) Diluted (Rs.)	5.85	5.98	5.83	11.83	13.12	26.50

Ecoplast Limited**Water Works Cross Road, N. H. No. 8****Abrama ,Valsad , Gujarat. 396002****Tel No 98795 54138****Website: www.ecoplastindia.com****Email: investor@ecoplastindia.com****CIN -L25200GJ1981PLC004375****Notes :**

- 1) The above standalone financial results of the Company for the quarter and half year ended September 30, 2025 have been prepared in accordance with the Indian Accounting Standards (IND AS), as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015.
- 2) The standalone financial results of the Company have been reviewed & recommended by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on November 07, 2025. The limited Review Report of the Statutory Auditors does not have any qualification/modification.
- 3) Provision for taxes, employment benefits and other provisions for contingencies have been considered on estimated basis.
- 4) The Company is primarily engaged in the business of manufacture of plastic film, which is considered to be the only reportable business segment. The Company is primarily operating in India which is considered as a single geographical segment.
- 5) The figures of the previous period / year have been rearranged / regrouped wherever necessary to confirm to current year's classification.
- 6) For more details on results, visit investor centre section of the Company's website at www.ecoplastindia.com and financial results under corporates section of Stock Exchange's Website at www.bseindia.com.

Place: Valsad
Date: November 07, 2025

On Behalf of Board of Directors

JAYMIN  Digitally signed
by JAYMIN
BALWANTRAI
DESAI
RAI DESAI  Date: 2025.11.07
17:18:51 +05'30'

JAYMIN B. DESAI
Managing Director
DIN 00156221

Ecoplast Limited

Water Works Cross Road, N. H. No 8

Abrama ,Valsad , Gujarat. 396002

Tel No 98795 54138

Website : www.ecoplastindia.com

Email : investor@ecoplastindia.com

CIN -L25200GJ1981PLC004375

Standalone Statement of Assets and Liabilities as at 30th September, 2025**(Rs. in Lacs)**

	Particulars	As at	As at
		30th September, 2025	31st March, 2025
		Unaudited	Audited
	Assets		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	2,826.00	2,409.70
	(b) Capital work-in-progress	373.47	52.40
	(c) Right of use Asset	31.11	46.87
	(d) Financial Assets		
	(i) Investment in Subsidiary	93.00	93.00
	(ii) Loans	18.26	18.89
	(iii) Other financial assets	18.59	14.75
	(e) Income Tax Assets (Net)	17.18	47.07
	(f) Other Non-current Assets	1,099.93	120.47
	Total Non-current assets	4,477.54	2,803.15
(2)	Current assets		
	(a) Inventories	1,327.92	1,464.68
	(b) Financial Assets		
	(i) Investments	439.77	1,806.86
	(ii) Trade Receivables	1,902.82	1,601.20
	(iii) Cash and cash equivalents	334.16	458.21
	(iv) Bank balances other than (iii) above	539.90	419.94
	(v) Loans	15.26	13.65
	(vi) Other financial assets	57.59	20.31
	(c) Other current assets	228.66	141.63
	Total current assets	4,846.08	5,926.48
	TOTAL ASSETS	9,323.62	8,729.63
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	345.45	345.45
	(b) Other Equity	7,481.83	7,078.54
	Total equity	7,827.28	7,423.99
	Liabilities		
(1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	250.00	-
	(ii) Lease Liabilities	2.86	18.22
	(b) Provisions	129.56	126.45
	(c) Deferred tax liabilities (Net)	53.57	51.00
	Total non current liabilities	435.99	195.67
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Lease Liabilities	33.50	34.21
	(ii) Trade payables		
	a) Total Outstanding Dues of Micro Enterprises and Small Enterprises	176.82	121.81
	b) Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	656.94	831.21
	(iii) Other financial liabilities	28.73	26.28
	(b) Other current liabilities	97.99	49.96
	(c) Provisions	66.37	46.50
	Total current liabilities	1,060.35	1,109.97
	TOTAL EQUITY AND LIABILITIES	9,323.62	8,729.63

Standalone Statement of Cash Flows for the Half year ended 30th September 2025

(Rs. In Lacs)

Particulars	For the half year ended 30th September, 2025		For the year ended 31st March, 2025	
	Unaudited		Audited	
A. Cash flow from operating activities				
Net Profit before Tax as per Statement of Profit and Loss		556.17		1,107.27
Adjustments for:				
Depreciation and amortization and impairment	191.06		305.28	
(Profit) / loss on sale / write off of assets (net)	-		(0.40)	
Finance costs	16.24		31.55	
Interest income	(20.27)		(17.49)	
Other Comprehensive Income	(7.09)		(22.92)	
Liabilities / provisions no longer required written back	0.01		(7.92)	
Reversal of diminution in value of investments in Subsidiary Company	-		(0.00)	
Interest paid on Intereorporate deposit	5.82		-	
Interest paid on leased assets	3.38		8.47	
Principal payment on leased assets	6.26		29.29	
Unrealised gain on mutual funds	(38.30)		(6.95)	
Unrealised foreign exchange (gain) / loss (net)	(1.59)		(0.85)	
		155.52		318.06
Operating profit before working capital changes		711.69		1,425.33
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	136.76		(219.25)	
Trade receivables	(301.62)		(536.12)	
Short-term loans	(1.61)		(6.51)	
Non Current Financial Assets	(3.21)		(11.78)	
Other Current financial assets	(35.69)		39.62	
Other Non current assets	(962.85)		27.28	
Other Current assets	(87.03)		5.68	
Adjustments for increase / (decrease) in operating liabilities:				
Trade Payables	(119.27)		103.45	
Other Current liabilities	48.02		(34.19)	
Other Financial and lease liability	(13.62)		(25.68)	
Short-term provisions	19.87		8.34	
Long-term provisions	3.11		16.41	
		(1,317.14)		(632.76)
		(605.45)		792.57
Cash generated from operations		(605.45)		792.57
Net income tax (paid) / refunds		(129.93)		(285.71)
Net cash flow from operating activities (A)		(735.38)		506.86
B. Cash flow from investing activities				
Payment for property, plant and equipment , including capital advances	(912.67)		(1,172.04)	
Proceeds from sale of fixed assets	-		2.49	
Proceeds from Sale of / (Investments made in) mutual funds	1,405.39		(1,799.91)	
Loans to subsidiary (given) / receipt	-		15.00	
Interest received				
- Subsidiary Company	-		0.08	
- Others	20.27		17.41	
		512.99		(2,936.97)
Net cash flow used in investing activities (B)		512.99		(2,936.97)
C. Cash flow from financing activities				
Net increase / (decrease) in long-term borrowings	250.00		(16.97)	
Net increase / (decrease) in Short term borrowings	-		(11.54)	
Finance cost	(16.24)		(31.55)	
Interest paid on Intereorporate deposit	(5.82)		-	
Interest paid on leased assets	(3.38)		(8.47)	
Principal payment on leased assets	(6.26)		(29.29)	
Dividends paid	-		(90.00)	
Proceeds from issue of equity share capital	-		2,499.89	
		218.30		2,312.07
Net cash flow from / (used in) financing activities (C)		218.30		2,312.07
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(4.09)		(118.04)
Cash and cash equivalents at the beginning of the year comprises :				
Balances with banks in current accounts, earmarked balances and deposit accounts		877.13		994.42
Cash on hand		1.02		1.77
		874.06		878.15
Cash and cash equivalents at the end of the period / year comprises :				
(i) Cash on hand		2.23		1.02
(ii) Balances with banks in current accounts and deposit accounts		331.93		457.19
(iii) Balances with banks in earmarked balances and deposit accounts		539.90		419.94
CASH AND CASH EQUIVALENTS		874.06		878.15



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

To the Board of Directors of

Ecoplast Ltd.

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Ecoplast Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and six months ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Listing Regulations, as amended, to the extent applicable

4. The Statement includes the results of the following entities:

Parent Company:

- i) Ecoplast Limited



Subsidiary:

ii) Synergy Films Private Limited

5. The accompanying Statement includes the unaudited interim financial results and other unaudited financial information, in respect of subsidiary, whose unaudited interim financial result include total revenues of Rs. 0 for quarter and six months ended September, 2025, total net profit after tax of Rs.0.37 and Rs.1.78 Lakhs for the quarter and six months ended September 30, 2025, as considered in the Statement which have not been reviewed by their respective auditors.

The interim financial results of this entity have been furnished to us by the Management and according to the information and explanations given to us by the management, this interim financial information is not material to the Group.

Our conclusion on the Statement in respect of above matter is not modified with respect to our reliance on the interim financial information certified by the management.

6. Based on our review conducted and procedures performed as stated in paragraph 3 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 aforesaid Indian 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.

**For Y. B. Desai and Associates
Chartered Accountants
Firm Registration No. 102368W**



**Mayank Y. Desai
Partner**

Membership No. :- 108310

UDIN: 25108310 B M [SRW] 2776.

Date :- 07th November, 2025

Place :- Surat

Ecoplast Limited

Water works cross road, N. H. No. 8

Abrama ,Valsad , Gujarat. 396002

Tel No.: 98795 54138

Website : www.ecoplastindia.com

Email : investor@ecoplastindia.com

CIN: L25200GJ1981PLC004375

Consolidated financial results for the Quarter and Half year ended 30th September' 2025

(Rs. in Lacs)

Sr. No.	Particulars	Consolidated					
		Quarter ended 30/09/2025	Quarter ended 30/06/2025	Quarter ended 30/09/2024	Half Year ended 30/09/2025	Half Year ended 30/09/2024	Year ended 31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	3,573.45	3,433.34	3,035.48	7,006.79	6,074.99	12,658.88
	(b) Other income	71.72	94.58	41.14	166.30	147.81	266.47
	Total income (net)	3,645.17	3,527.92	3,076.62	7,173.09	6,222.80	12,925.35
2	Expenses						
	(a) Cost of materials consumed	2,322.68	2,341.37	2,018.72	4,664.05	4,046.78	8,145.86
	(b) Changes in inventories of finished goods, work in progress and stock-in-trade	(8.14)	(138.02)	(46.44)	(146.16)	(123.44)	109.63
	(c) Employee benefits expense	405.51	385.46	327.23	790.97	639.61	1,307.04
	(d) Finance costs	14.98	10.46	7.17	25.44	14.62	40.40
	(e) Depreciation and amortisation expense	96.82	94.24	62.64	191.06	127.26	305.28
	(f) Other expenses	534.66	555.12	473.46	1,089.78	954.24	1,869.43
	Total expenses	3,366.51	3,248.63	2,842.78	6,615.14	5,659.07	11,777.64
3	Profit before tax [1-2]	278.66	279.29	233.84	557.95	563.73	1,147.71
4	Tax expense						
	Current tax	76.51	66.70	63.18	143.21	141.28	289.25
	Deferred tax	(0.21)	4.57	(4.81)	4.36	(10.63)	12.78
5	Profit for the Period / Year [3-4]	202.36	208.02	175.47	410.38	433.08	845.68
6	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss						
	- remeasurements of defined benefit plans	(7.09)	-	(3.09)	(7.09)	(6.17)	(22.92)
	- income Taxes related to items that above	1.78	-	(0.77)	1.78	(1.55)	5.77
	Total other comprehensive income	(5.31)	-	(3.86)	(5.31)	(7.72)	(17.15)
7	Total comprehensive income for the Period / Year [5+6]	197.05	208.02	171.61	405.07	425.36	828.53
8	Paid-up equity share capital (FV per share Rs. 10/- each)	345.45	345.45	300.00	345.45	300.00	345.45
9	Other equity						7,088.80
10	Earnings per share (not annualised, excluding year ended)						
	1. From continuing operations:						
	Basic and Diluted earnings per share (in Rs.)	5.85	5.98	5.83	11.83	13.12	26.50
	2. From discontinuing operations						
	Basic and Diluted earnings per share (in Rs.)	0.01	0.04	0.02	0.05	1.32	1.31
	3. From combined operations						
	Basic and Diluted earnings per share (in Rs.)	5.86	6.02	5.85	11.88	14.44	27.81

Ecoplast Limited

Water Works Cross Road, N. H. No. 8

Abraha ,Valsad , Gujarat. 396002

Tel No 98795 54138

Website: www.ecoplastindia.com

Email: investor@ecoplastindia.com

CIN -L25200GJ1981PLC004375

Notes :

- 1) The above consolidated financial results of the Company for the quarter and half year ended September 30, 2025 have been prepared in accordance with the Indian Accounting Standards (IND AS), as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015.
- 2) The consolidated financial result includes financial results of subsidiary Company namely Synergy Films Private Limited.
- 3) The consolidated financial results of the Company have been reviewed & recommended by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on November 07, 2025. The Limited Review Report of the Statutory Auditors does not have any qualification/modification.
- 4) Provision for taxes, employment benefits and other provisions for contingencies have been considered on estimated basis.
- 5) The Company is primarily engaged in the business of manufacture of plastic film, which is considered to be the only reportable business segment. The Company is primarily operating in India which is considered as a single geographical segment.
- 6) The figures of the previous period / year have been rearranged / regrouped wherever necessary to confirm to current Year's classification.
- 7) For more details on results, visit investor centre section of the Company's website at www.ecoplastindia.com and financial results under corporates section of Stock Exchange's Website at www.bseindia.com.

On Behalf of Board of Directors

JAYMIN
BALWANTRAI DESAI
AI DESAI

Digitally signed by
JAYMIN
BALWANTRAI DESAI
Date: 2025.11.07
17:19:40 +05'30'

JAYMIN B. DESAI
Managing Director
DIN 00156221

Place: Valsad
Date: November 07, 2025

Ecoplast Limited

Water Works Cross Road, N. H. No. 8

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Tel No 98795 54138

Website : www.ecoplastindia.com

Email : investor@ecoplastindia.com

CIN -L25200GJ1981PLC004375

Consolidated Statement of Assets and Liabilities as at 30th September, 2025

(Rs. in Lacs)

	Particulars	As at 30th September, 2025	As at 31st March, 2025
		Unaudited	Audited
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	2,826.00	2,409.70
	(b) Capital work-in-progress	373.47	52.40
	(c) Right of use Asset	31.11	46.87
	(d) Financial Assets		
	(i) Loans	18.26	18.89
	(ii) Other financial assets	18.59	14.75
	(e) Income Tax Assets (Net)	17.18	47.07
	(f) Other non-current assets	1,099.93	120.47
		4,384.54	2,710.15
(2)	Current assets		
	(a) Inventories	1,327.92	1,464.68
	(b) Financial Assets		
	(i) Investments	439.77	1,806.86
	(ii) Trade Receivables	1,902.82	1,601.20
	(iii) Cash and cash equivalents	436.90	555.80
	(iv) Bank balances other than (iii) above	539.90	419.94
	(v) Loans	15.26	13.65
	(vi) Other financial assets	59.49	25.61
	(c) Other current assets	229.39	142.22
	Total current assets	4,951.45	6,029.96
	TOTAL ASSETS	9,335.99	8,740.11
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	345.45	345.45
	(b) Other Equity	7,493.87	7,088.80
	Total equity	7,839.32	7,434.25
	Liabilities		
(1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	250.00	-
	(ii) Lease Liabilities	2.86	18.22
	(b) Provisions	129.56	126.45
	(c) Deferred tax liabilities (Net)	53.57	51.00
	Total non current liabilities	435.99	195.67
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Lease Liability	33.50	34.21
	(ii) Trade payables		
	a) Total Outstanding Dues of Micro Enterprises and Small Enterprises	176.82	121.81
	b) Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	657.27	831.43
	(iii) Other financial liabilities	28.73	26.28
	(b) Other current liabilities	97.99	49.96
	(c) Provisions	66.37	46.50
	Total current liabilities	1,060.68	1,110.19
	TOTAL EQUITY AND LIABILITIES	9,335.99	8,740.11

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CIN -L25200GJ1981PLC004375

Consolidated Statement of Cash Flows for the half year ended 30th September, 2025

(Rs. in Lacs)

Particulars	For the half year ended 30th September, 2025		For the year ended 31st March, 2025	
	Unaudited		Audited	
A. Cash flow from operating activities				
Net Profit/(loss) before Tax as per Statement of Profit and Loss		557.95		1,147.71
<i>Adjustments for:</i>				
Depreciation and amortization and impairment	191.06		305.28	
(Profit) / loss on sale / write off of assets (net)	-		(40.23)	
Finance costs	16.24		40.40	
Interest income	(23.52)		(23.30)	
Other Comprehensive Income	(7.09)		(22.92)	
Liabilities / provisions no longer required written back	0.01		(7.92)	
Interest paid on Interecorporate deposit	5.82		-	
Interest paid on leased assets	3.38		8.47	
Principal payment on leased assets	6.26		29.29	
Unrealised gain on mutual funds	(38.30)		(6.95)	
Unrealised foreign exchange (gain) / loss (net)	(1.59)		(0.85)	
		152.27		281.27
Operating profit before working capital changes		710.22		1,428.98
Inventories	136.76		(219.26)	
Trade receivables	(301.62)		(536.12)	
Short-term loans and advances	(1.61)		(7.62)	
Other non current financial assets	(3.21)		(11.78)	
Other current financial assets	(32.29)		34.32	
Other non current assets	(962.85)		26.50	
Other current assets	(87.17)		7.25	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	(119.15)		95.15	
Other current liabilities	48.03		(34.42)	
Other financial and lease liabilities	(13.63)		(17.77)	
Short-term provisions	19.87		8.34	
Long-term provisions	3.11		16.41	
		(1,313.77)		(639.00)
Cash generated from operations		(603.55)		789.98
Net income tax (paid) / refunds		(129.93)		(285.71)
Net cash flow from operating activities (A)		(733.48)		504.27
B. Cash flow from investing activities				
Payment for property, plant and equipment , including capital advances	(912.67)		(1,172.04)	
Proceeds from sale of fixed assets	-		112.85	
Investments made	1,405.39		(1,799.91)	
Interest received				
- Subsidiaries	-		-	
- Others	23.52		23.30	
		516.24		(2,835.79)
Net cash flow used in investing activities (B)		516.24		(2,835.79)
C. Cash flow from financing activities				
Net increase / (decrease) in long-term borrowings	250.00		(16.97)	
Net increase / (decrease) in Short term borrowings	-		(11.54)	
Finance cost	(16.24)		(40.40)	
Interest paid on Interecorporate deposit	(5.82)		-	
Interest paid on leased assets	(3.38)		(8.47)	
Principal payment on leased assets	(6.26)		(29.29)	
Dividends paid	-		(90.00)	
Proceeds from issue of equity share capital	-		2,499.89	
		218.30		2,303.22
Net cash flow from / (used in) financing activities (C)		218.30		2,303.22
Net increase in Cash and cash equivalents (A+B+C)		1.06		(28.30)
Cash and cash equivalents at the beginning of the year		974.72		1,002.27
Cash on hand at the beginning of the year		1.02		1.77
Cash and cash equivalents at the end of the period / year		976.80		975.74
Cash and cash equivalents at the end of the period / year Comprises :				
(a) Cash on hand		2.23		1.02
(b) Balances with banks				
(i) Balances with banks in current accounts and deposit accounts		434.67		554.78
(ii) Balances with banks in earmarked balances and deposit accounts		539.90		419.94
		976.80		975.74