

TECHNOPACK POLYMERS LIMITED

Registered Office: M/S. Gokul Industries, Rafaleshvar Ind. Estate, Nr. Rafaleshvar Rlw.Track, Morbi
Jambudiya Rajkot 363642

CIN: L25209GJ2018PLC103581

Email Id: technopackpolymers@gmail.com

Ref. No.: TPL/Sec./2025-26/026

Date: 17th November, 2025

To,
The Secretary,
Department of Corporate Services,
BSE Limited
PhirozeJeejeebhoy Towers, Dalal Street,
Mumbai- 400001, MH

Name of the Company: TECHNOPACK POLYMERS LIMITED

BSE SCRIP CODE: 543656

Reference: To your mail dated 13th November, 2025.

Subject: Response to Discrepancy in Submission of Financial Results for the Half Year Ended September 30, 2025

We acknowledge receipt of your communication dated November 13, 2025, regarding the discrepancies observed in the submission of financial results for the half year ended September 30, 2025, specifically:

1. Submission of the Standalone Auditor's Report instead of the Standalone Limited Review Report for half year ended September, 2025.

We would like to clarify that the discrepancy occurred inadvertently, and we sincerely regret the oversight.

In compliance with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, we are hereby submitting the correct documents – the Standalone Limited Review Reports for the half year ended September 30, 2025.



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We sincerely hope that all your queries are resolved to your satisfaction and we are grateful for the opportunity provided to address your query.

Thank you for your understanding and cooperation.

Yours faithfully,

For, TECHNOPACK POLYMERS LIMITED

Kalpeshkumar Ishwarlal Pandya

Director and CFO

DIN: 08196642



LIMITED REVIEW REPORT

Unaudited Standalone Financial Results for the Half Yearly and year to date Ended 30th
September 2025

[Pursuant to the Regulation 33 of the SEBI (LODR) Regulations, 2015, as amended]

Date: 11th Nov 2025

To,
Board of Directors,
Technopack Polymers Limited,
(Previously known as Technopack Polymers Private Limited)
Rafaleshwar, Morbi.

We have reviewed the accompanying Statement of unaudited financial results of Technopack Polymers Limited ("the Company") for the half year ended 30th September 2025 ("the Statement"). The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review in accordance with 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.

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

Emphasis of Matter

We draw attention to Note 6 of the accompanying Statement, which states that the Company, being listed on the SME platform, is exempt from mandatory adoption of Ind AS as per MCA Notification dated 16 February 2015. Accordingly, these financial results have been prepared under the applicable Accounting Standards prescribed under section 133 of the Companies Act, 2013.

Our conclusion is not modified in respect of this matter.



For, KARIA & ASSOCIATES
Chartered Accountants
(FRN: 136752W)

Brijesh

CA BRIJESH KARIA

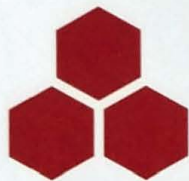
Proprietor

M. No. 149107

UDIN: 25149107BMISDQ3008

Place of signature: Morbi

Date: 11th Nov 2025



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✉ info@technopackltd.com

☎ +91-9099070066

🌐 www.technopackltd.com

GST NO: 24AAGCT8848J1ZS

PAN: AAGCT8848J

TAN: RKTT01850C

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

(Rs. In Lacs)

Particulars	Year ended on	
	30/09/2025	31/03/2025
	Unaudited	Audited
A EQUITY AND LIABILITIES		
1 Shareholder's funds		
a Share Capital	1080.00	1080.00
b Reserves & Surplus	953.40	913.27
Sub-Total Shareholders' Funds	2033.40	1993.27
2 Share Application money pending allotment	0	0
3 Non Current Borrowings		
a Long Term Borrowings	296.15	91.09
b Deferred Tax Liabilities (Net)	0.00	0.00
c Other Long Term Liabilities	0.00	0.00
d Long Term Provisions	0.00	0.00
Sub-Total Non Current Liabilities	296.15	91.09
4 Current Liabilities		
a Short-Term Borrowings	47.70	200.94
b Trade Payables	0.00	0.00
(i) Total outstanding dues of MSMEs	32.54	36.13
(ii) Total outstanding dues of creditors other than MSMEs	0.30	0.04
c Other Current Liabilities	0.00	1.80
d Short-Term Provisions	63.63	58.49
Sub-Total Current Liabilities	144.17	297.40
TOTAL EQUITY AND LIABILITIES	2473.72	2381.76
B ASSETS		
1 Non-Current Assets		
a Fixed Assets	894.92	911.05
b Work-in-Progress	0.00	0.00
c Non-Current Investments	51.58	0.00
d Deferred Tax Assets (Net)	8.74	13.32
e Long-term Loans and Advances	204.84	201.23
f Other Non Current Assets	0.34	0.34
Sub-Total Non Current Assets	1160.42	1125.94
2 Current Assets		
a Current Investments	0.00	0.00
b Inventories	1139.43	1066.50
c Trade Receivables	103.91	117.92
d Cash and cash equivalents	15.33	24.17
e Short Term loans and advances	0.00	0.00
f Other Current Assets	54.63	47.23
Sub-Total Current Assets	1313.30	1255.82
TOTAL ASSETS	2473.72	2381.76

For and on behalf of Board of Directors of,
Technopack Polymers Limited

TECHNOPACK POLYMERS LIMITED

AUTHORISED SIGNATORY

Chetankumar I Pandya
Managing Director



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Standalone Statement of Unaudited Financial Results for the half year ended on 30.09.2025

(Rs. In Lacs, Row 1 to 11)

Particulars	Half Year Ended On			Year ended on	
	30/09/2025	31/03/2025	30/09/2024	31/03/2025	31/03/2024
	Unaudited	Audited	Unaudited	Audited	Audited
1 Income From Operations					
a Net Sales/Income from Operations	394.18	800.19	927.96	1728.15	1276.34
b Other Operating Income	9.74	4.28	12.77	17.05	33.08
Total Income	403.92	804.47	940.73	1745.20	1309.42
2 Expenditure					
a Cost of Materials consumed	66.68	492.08	576.29	1068.37	977.78
b Purchase of Stock-in-Trade	188.04	50.54	4.36	54.90	66.41
c Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-72.93	-39.55	52.65	13.10	-274.03
d Employee Benefit Expenses	11.02	19.18	19.04	38.22	39.34
e Finance Costs	15.87	14.35	34.46	48.81	57.08
f Depreciation and Amortisation Expenses	56.19	63.16	77.28	140.44	203.76
g Other Expenses	88.65	86.17	63.20	149.37	88.79
Total Expenditure	353.52	685.93	827.28	1513.21	1159.13
3 Profit (+)/ Loss (-) before Exceptional Items (1-2)	50.40	118.54	113.45	231.99	150.29
4 Exceptional items	0.00	0.00	0.00	0.00	0.00
5 Profit (+)/ Loss (-) from Ordinary Activities before tax (3-4)	50.40	118.54	113.45	231.99	150.29
6 Tax expense					
a Income Tax Expenses	5.70	27.16	30.36	57.52	47.85
b MAT credit utilised	0.00	0.00	0.00	0.00	0.00
c Deferred tax expenses	4.58	4.79	-1.93	2.86	-10.35
d Deferred tax expenses for prior periods	0.00	0.00	0.00	0.00	0.00
7 Net Profit (+)/ Loss (-) from Ordinary Activities after tax (5-6)	40.12	86.59	85.02	171.61	112.79
8 Extraordinary Items (Net of Tax Expense)	0.00	0.00	0.00	0.00	0.00
9 Net Profit (+)/ Loss (-) for the period (7-8)	40.12	86.59	85.02	171.61	112.79
10 Paid-up equity share capital (Face value Rs 10)	1080.00	1080.00	540.00	1080.00	540.00
11 Paid up Debt Capital	0.00	0.00	0.00	0.00	0.00
12 Reserves excluding Revaluation Reserves	0.00	0.00	0.00	0.00	0.00
13 Debenture Redemption Reserve	0.00	0.00	0.00	0.00	0.00
14 Basic Number of Equity Shares outstanding	10800000	10800000	5400000	10800000	5400000
15 Weighted Average Number of Equity Shares Outstanding	10800000	6318000	5400000	6318000	5400000
14 Earnings Per Share (EPS)	0.37	1.37	1.57	2.72	2.09

For and on behalf of Board of Directors of,

Technopack Polymers Limited

TECHNOPACK POLYMERS LIMITED

AUTHORISED SIGNATORY

Chetankumar I Pandya

Managing Director

Manufacturer of High Quality PET Preform and CCM Cap



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GST NO: 24AAGCT8848J1ZS

PAN: AAGCT8848J

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

(Rs. In Lacs)

Particulars	Year ended on	Year ended on
	30/09/2025	31/03/2025
	Unaudited	Audited
A Cash Flow from Operating Activities		
Net Profit before taxation	50.40	231.99
Adjustments for Non-Cash and Non-Operating Items		
Add Back : Non-Operating Expenses (i.e. Financing Activities Items)	15.87	42.30
Depreciation and Amortisation Expenses	56.19	140.44
Operating profit before working capital changes	122.46	414.73
Adjustments for :		
Increase / (Decrease) in Trade Payables	(3.33)	30.64
Increase / (Decrease) in Other Current Liabilities	(1.80)	1.80
Increase / (Decrease) in Short Term Provisions	5.14	6.89
(Increase) / Decrease in Inventories	(72.93)	13.10
(Increase) / Decrease in Trade Receivables	14.01	5.76
(Increase) / Decrease in Other Current Assets	(7.40)	(4.74)
Sub-Total movement in working capital	(66.31)	53.45
Cash Generated from Operations	56.15	468.18
Direct Taxes Paid (Net of refunds)	(5.70)	(57.52)
CASH FLOW FROM OPERATING ACTIVITIES	50.45	410.66
B Cash Flow from Investing Activities		
(Addition) / Repayment in Long Term Loans & Advances	(3.61)	(1.59)
(Addition) / Repayment in Short Term Loans & Advances	0.00	0.60
(Purchase)/ Sale of Capital Assets	(40.06)	(200.51)
(Purchase)/ Sale of Other Non-Current Investments	(51.58)	285.52
(Increase)/ Decrease in Other Non-Current Assets	0.00	7.87
Interest Income From Investments	0.00	6.51
CASH FLOW FROM INVESTING ACTIVITIES	(95.25)	98.40
C Cash Flow from Financing Activities		
Addition / (Repayment) in Long Term Borrowings	205.06	(404.12)
Addition / (Repayment) in Short Term Borrowings	(153.24)	(43.54)
Interest & Other Finance Expense on Borrowings	(15.87)	(48.80)
Proceeds from Issue of Equity Share Capital (Including Share Premium)	0.00	0.00
Expenses for Issue of Equity Share Capital	0.00	0.00
Bank Loan Interest Subsidy Received	0.00	0.00
Dividend Paid	0.00	0.00
CASH FLOW FROM FINANCING ACTIVITIES	35.95	(496.46)
NET INCREASE OR DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(8.85)	12.60
Cash and Cash Equivalent at the Beginning of the Year	24.17	11.57
Cash and Cash Equivalent at the End of the Year	15.32	24.17
Components of Cash and Cash Equivalents as at the end of the year		
Cash on Hand	15.27	14.21
Balance with Bank Accounts		
in Current Account	0.05	9.96

For and on behalf of Board of Directors of,
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Chetankumar I Pandya
Managing Director

AUTHORISED SIGNATORY

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Notes:

1. The above standalone financial results of the company for the half Year ended September 30, 2025, have been reviewed & approved by the Audit Committee & taken on record by the Board of Directors at the Board meeting held on Nov 11, 2025.
2. The comparative results and other information for the six months ended March 31, 2025, and September 30, 2025, have been reviewed by the statutory auditors of the Company. The management has exercised the necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
3. The company is a manufacturer & supplier of PET Preforms and HDPE CCM Caps in India and therefore the company's business falls within a single business segment. Therefore, disclosure under Accounting Standard (AS) 17- Segment Reporting is not reported separately.
4. The Financial Results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act 2013 ("Act"), read with relevant rules issued there under and other accounting principles generally accepted in India (Indian GAAP) as amended from time to time.
5. The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.
6. As per MCA Notification dated 16th Feb 2015, Companies whose share are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issued of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of IND AS for preparation of financial results.
7. Figures for the previous half year/year have been regrouped / recast wherever necessary.

For and on behalf of Board of Directors of,

Technopack Polymers Limited

TECHNOPACK POLYMERS LIMITED

AUTHORISED SIGNATORY

Chetankumar I Pandya

Managing Director

Morbi, 11th Nov, 2025