

August 14, 2024

To

The General Manager - Listing Department, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Scrip Code: 524051	The Manager, Listing Department, The National Stock Exchange of India Limited Exchange Plaza, NSE Building Bandra Kurla Complex, Bandra East, Mumbai 400 051 Trading Symbol: POLYPLEX
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Dear Sir,

Sub: Regulation 30, 33 of SEBI (LODR) Regulations, 2015 for Unaudited Financial Results for the quarter ended June 30, 2024

**Ref: Outcome of the Board Meeting held on August 14, 2024.
Meeting commenced at about 19:10 hours (IST) and concluded at about 21:00 hours (IST).**

We are pleased to inform you that the Board of Directors in their meeting held on August 14, 2024 have approved unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2024.

Accordingly, we enclose herewith Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2024, along with Limited Review Report received from Auditors.

We are also arranging to upload above on our website www.polyplex.com .

This is for your information and records.

Thanking you,
Yours faithfully,

For Polyplex Corporation limited

Ashok Kumar Gurnani
Company Secretary

Email Id:akgurnani@polyplex.com

Encl: as above

Polyplex Corporation Limited
CIN : L25209UR1984PLC011596

B-37, Sector-1, Noida-201301, Distt. Gautam Budh Nagar (U.P.) India
Board: +91.120.2443716-19, Fax: +91.120.2443723 & 24 Website : www.polyplex.com
Registered Office: Lohia Head Road, Khatima - 262308, Distt. Udham Singh Nagar,
Uttarakhand, India

S.R. BATLIBOI & Co. LLP

Chartered Accountants
4th Floor, Office 405
World Mark – 2, Asset No. 8
IGI Airport Hospitality District, Aerocity
New Delhi – 110 037, India
Tel: +91 11 4681 9500

S S Kothari Mehta & Co. LLP

Chartered Accountants
Plot no. 68,
Okhla Industrial Area, Phase III,
New Delhi 110020, India

Independent Auditor's Review Report on the Quarterly 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 The Board of Directors Polyplex Corporation Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Polyplex Corporation Limited (the "Company") for the quarter ended June 30, 2024 (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. The Company's Management is responsible for the preparation of the Statement 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 ("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. The Statement has been approved by the Company's Board of Directors. 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.
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 Act, 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.



S.R. BATLIBOI & Co. LLP

Chartered Accountants

S S Kothari Mehta & Co. LLP

Chartered Accountants

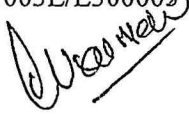
5. The comparative financial information of the Company for the corresponding quarter ended June 30, 2023, included in these unaudited standalone financial results, were reviewed by one of the Joint Auditor and the Ind AS financial information / financial statements of the Company for the quarter and year ended March 31, 2024, were audited by one of the Joint Auditor who expressed an unmodified conclusion and unmodified opinion on those financial information/ financial statement on August 10, 2023 and May 17, 2024 respectively.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm registration number:

301003E/E300005



per Vikas Mehra

Partner

Membership No.: 094421

UDIN: 24094421BKDLFV8980

Place: Noida

Date: August 14, 2024

For S S Kothari Mehta & Co. LLP

Chartered Accountants

ICAI Firm Registration Number:

000756N / N500441



Jalaj Soni

Partner

Membership No. 528799

UDIN: 24528799BKDIEP8929

Place: Noida

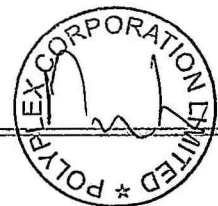
Dated: August 14, 2024

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Amount Rs. in Lakh, unless otherwise stated)

SL. No.	Particulars	Quarter ended			Year ended
		June 30, 2024 (Unaudited)	March 31, 2024 (Audited) Refer Note 2	June 30, 2023 (Unaudited)	March 31, 2024 (Audited)
1	Income				
	a) Revenue from operations	38,278	36,865	35,104	141,383
	b) Other Income	563	922	466	3,748
	Total Income	38,841	37,787	35,570	145,131
2	Expenses				
	a) Cost of material consumed	28,069	26,383	26,639	103,624
	b) Changes in inventories of finished goods, work-in-progress and stock in trade	(1,433)	614	(682)	597
	c) Employee benefit expenses	2,835	4,262	2,457	12,290
	d) Finance Costs	180	139	63	338
	e) Depreciation and amortisation expenses	1,044	1,287	1,043	4,605
	f) Power and Fuel	2,628	2,361	2,638	10,381
	g) Other expenses	4,541	4,234	3,331	14,654
	Total Expenses	37,864	39,280	35,489	146,489
3	Profit / (loss) before tax (1-2)	977	(1,493)	81	(1,358)
4	Tax expenses for the period / year				
	a) Current Tax	350	-	27	-
	b) Deferred Tax	(26)	(361)	(2)	(419)
	c) Tax relating to earlier year provided / (written back)	-	-	-	(34)
	Total tax expenses for the period / year	324	(361)	25	(453)
5	Profit / (loss) for the period / year (3-4)	653	(1,132)	56	(905)
6	Other comprehensive income				
	a) Items that will not be reclassified to profit and loss	-	(99)	-	(99)
	b) Income tax in relation to items that will not be reclassified to profit or loss	-	25	-	25
	Total other comprehensive (loss)	-	(74)	-	(74)
7	Total Comprehensive Income / (loss) for the period / year (5+6)	653	(1,206)	56	(979)
8	Paid-up Equity Share Capital (face value of Rs. 10/- each)	3,139	3,139	3,139	3,139
9	Other equity as per audited Balance Sheet				
10	Earnings/ (loss) per equity share (face value of Rs. 10/- per share) (not annualised)				
	- Basic (in Rs.)	2.08	(3.61)	0.18	(2.88)
	- Diluted (in Rs.)	2.08	(3.61)	0.18	(2.88)

Polyplex Corporation Limited
(CIN: L25209UR1984PLC011596)



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Registered Office: Lohia Head Road, Khatima - 262308, Distt. Ucham Singh Nagar, Uttarakhand, India

Notes to standalone financial results

- 1 The above unaudited standalone financial results of Polyplex Corporation Limited ("the Company") have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on August 14, 2024. The Joint statutory auditors have carried out Limited Review of above standalone financial results of the Company.
- 2 The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year up to March 31, 2024 and the unaudited published year-to-date figures up to December 31, 2023, being the date of the end of the third quarter of the financial year which were subject to limited review by the one of the Joint auditor which conducted statutory audit of the Company for year ended March 31, 2024.
- 3 These standalone financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- 4 The Company's business activities which are primarily engaged in manufacturing of Polymeric Films which falls within a single reportable segment as the management of the Company views the entire business activities as one business segment i.e. Polymeric Films. Accordingly, there are no additional disclosures to be furnished in accordance with the requirement of Ind AS 108 – Operating Segments with respect to single reportable segment. Further, the operations of the Company is domiciled in India and therefore there are no reportable geographical segment.
- 5 Subsequent to the quarter ended June 30, 2024, the Company has incurred loss due to flood at one of its plant. Though, the loss is covered by insurance policy, however the Company is in process of evaluating the impact of such loss. Based of its initial assessment, it does not believes that the impact is material.
- 6 "Other Income" includes dividend income received from subsidiaries:

(Amount Rupees in lakhs)

Particulars	Quarter Ended			Year Ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
Dividend Income	-	417	-	1,595

- 7 Other income includes unrealised exchange difference on restatement of long term foreign currency loans.

(Amount Rupees in lakhs)

Particulars	Quarter Ended			Year Ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
Other Income	-	37	65	136

- 8 Previous period figures have been regrouped / rearranged wherever considered necessary to make them comparable with current period.

For and on behalf of Board of Directors of
Polyplex Corporation Limited

Pranay Kothari
Whole Time Director



Place : Noida
Date : August 14, 2024

Polyplex Corporation Limited
(CIN: L25209UR1984PLC011596)

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Independent Auditor's Review Report on the Quarterly 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 The Board of Directors Polyplex Corporation Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Polyplex Corporation Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2024 (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. The Holding Company's Management is responsible for the preparation of the Statement 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 ("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. The Statement has been approved by the Holding Company's Board of Directors. 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities (subsidiaries):
 - i. Polyplex (Thailand) Public Company Limited, Thailand and its subsidiaries namely:
 - a. Polyplex (Singapore) PTE Limited, Singapore
 - b. EcoBlue Limited, Thailand
 - c. Polyplex Europe B.V., Netherland
 - d. Polyplex Paketleme Cozumleri Sanayi Ve Ticaret Anonim Sirketi, Turkey
 - e. Polyplex Europa Polyester Film Sanayi Ve Ticaret Anonim Sirketi, Turkey
 - f. PT. Polyplex Films Indonesia, Indonesia
 - g. Polyplex USA LLC, USA
 - h. Polyplex America Holding Inc., USA



- ii. Polyplex (Asia) PTE. Limited, Singapore and its one wholly owned subsidiary namely:
 - a. PAR LLC, USA
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review of other auditors referred to in paragraph 6,7 and 8 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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.
6. The accompanying Statement includes the unaudited consolidated financial results/statements and other financial information, in respect of:
 - Polyplex (Thailand) Public Company Limited and its subsidiaries as referred in para 4(i) above, whose unaudited consolidated financial results include total revenues of Rs. 131,984 lakhs, total net profit after tax of Rs. 8,409 lakhs, total comprehensive income of Rs. 8,295 lakhs, for the quarter ended June 30, 2024, as considered in the Statement which have been reviewed by its independent auditor.
 - Polyplex (Asia) PTE. Limited as referred in para 4 (ii) above, whose unaudited standalone financial results include total revenues of Rs. 3,250 lakhs, total net profit after tax of Rs. 632 lakhs, total comprehensive income of Rs. 737 lakhs, for the quarter ended June 30, 2024, as considered in the Statement which have been reviewed by its independent auditor.

The independent auditor's reports on unaudited consolidated / standalone financial results / financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. The accompanying Statement includes unaudited financial results and other unaudited financial information in respect of one of the subsidiaries as referred in para 4 (ii)(a) above, whose unaudited financial results and other financial information reflect total revenues of Rs. Nil, total net (loss) after tax of Rs. (20 lakhs), total comprehensive (loss) of Rs. (20 lakhs), for the quarter ended June 30, 2024.

The unaudited financial information/ financial results and other unaudited financial information of this subsidiary have not been reviewed by any auditor and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of this subsidiary is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial information/financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.



S.R. BATLIBOI & Co. LLP

Chartered Accountants

S S Kothari Mehta & Co. LLP

Chartered Accountants

8. The comparative financial information of the Group for the corresponding quarter ended June 30, 2023, included in these unaudited consolidated financial results, were reviewed by one of the Joint Auditor and the unaudited consolidated financial results and financial statements of the Group for the quarter and year ended March 31, 2024, were audited by one of the Joint Auditor who expressed an unmodified conclusion and unmodified opinion on those unaudited consolidated financial information on August 10, 2024 and May 17, 2024 respectively.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm registration number:

301003E/E300005



per Vikas Mehra

Partner

Membership No.: 094421

UDIN: 24094421 BKDLFW3252

Place: Noida

Date: August 14, 2024

For S S Kothari Mehta & Co. LLP

Chartered Accountants

ICAI Firm Registration Number:

000756N / N500441



Jalaj Soni

Partner

Membership No. 528799

UDIN: 24528799 BKDIE04949

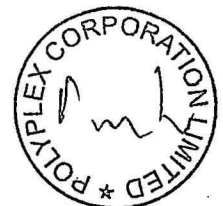
Place: Noida

Dated: August 14, 2024

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Amount Rs. in Lakh, unless otherwise stated)

SL. No.	Particulars	Quarter ended			Year Ended
		June 30, 2024 (Unaudited)	March 31, 2024 (Audited) Refer Note 2	June 30, 2023 (Unaudited)	March 31, 2024 (Audited)
1	Income				
	a) Revenue from operations	168,560	167,869	156,052	630,687
	b) Other income	2,592	1,679	1,242	6,026
	Total Income	171,152	169,548	157,294	636,713
2	Expenses:				
	a) Cost of materials consumed	106,168	103,995	95,901	399,664
	b) Purchases of stock-in-trade	3,256	4,011	5,239	17,838
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	(3,171)	1,410	3,363	(3,007)
	d) Employee benefit expenses	14,872	17,376	13,392	58,590
	e) Finance costs	1,283	1,033	1,181	4,238
	f) Depreciation and amortisation expenses	6,959	8,190	7,466	30,713
	g) Power and Fuel	10,822	10,744	11,533	44,333
	h) Other expenses	20,222	20,676	20,501	76,753
	Total Expenses	160,411	167,435	158,576	629,122
3	Profit / (loss) before tax (1-2)	10,741	2,113	(1,282)	7,591
4	Tax expenses for the period / year				
	a) Current tax	1,558	1,513	580	4,091
	b) Deferred tax (credit)	(530)	(2,507)	(687)	(5,116)
	c) Tax relating to earlier year provided / (written back)	-	(30)	(144)	(22)
	Total tax expenses for the period / year	1,028	(1,024)	(251)	(1,047)
5	Profit / (loss) for the period / year (3-4)	9,713	3,137	(1,031)	8,638
6	Other comprehensive income				
	a) (i) Items that will not be Reclassified to Profit or Loss	(112)	(141)	(521)	(823)
	(ii) Less: Income tax in relation to Items that will not be Reclassified to Profit or Loss:	-	(17)	-	(17)
	b) Items that will be Reclassified to Profit or Loss				
	(i) Gain / (loss) on change in fair value of investment	103	(160)	194	380
	(ii) Exchange differences on translation of foreign operations	(4,584)	(10,106)	(2,515)	816
	Total Other Comprehensive Income / (loss) (a+ b)	(4,593)	(10,390)	(2,842)	390
7	Total Comprehensive Income / (loss) for the period / year (5+6)	5,120	(7,253)	(3,873)	9,028
8	Net profit / (loss) for the period / year attributable to:				
	Owners of the holding company	5,352	842	(312)	3,783
	Non-controlling interests	4,361	2,295	(719)	4,855
		9,713	3,137	(1,031)	8,638
9	Other Comprehensive Income / (loss) for the period / year attributable to:				
	Owners of the holding company	(2,293)	(5,251)	(1,541)	605
	Non-controlling interests	(2,300)	(5,139)	(1,301)	(215)
		(4,593)	(10,390)	(2,842)	390
10	Total Comprehensive Income / (loss) for the period / year attributable to:				
	Owners of the holding company	3,059	(4,409)	(1,853)	4,388
	Non-controlling interests	2,061	(2,844)	(2,020)	4,640
		5,120	(7,253)	(3,873)	9,028
11	Paid-up equity share capital (face value of Rs. 10/- each)	3,139	3,139	3,139	3,139
12	Other equities as per audited Balance Sheet	-	-	-	347,916
13	Earnings/ (loss) per equity share (face value of Rs. 10/- per share) (not annualised)				
	- Basic (in Rs.)	17.05	2.68	(0.99)	12.05
	- Diluted (in Rs.)	17.05	2.68	(0.99)	12.05



Polyplex Corporation Limited
(CIN: L25209UR1984PLC011596)

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Notes to consolidated financial results

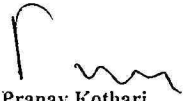
1. The above unaudited consolidated financial results of Polyplex Corporation Limited ("the Company") and its subsidiaries (together referred as "the Group") have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on August 14, 2024. The Joint statutory auditors have carried out Limited Review of above consolidated financial results of the Group.
2. The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year up to March 31, 2024 and the unaudited published year-to-date figures up to December 31, 2023, being the date of the end of the third quarter of the financial year which were subject to limited review by the one of the Joint auditor which conducted statutory audit of the Group for year ended March 31, 2024.
3. These consolidated financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended. The said consolidated financial results represent the results of Polyplex Corporation Limited ("the Company") and its subsidiaries (together referred as "the Group") which have been prepared in accordance with Ind AS-110 – 'Consolidated Financial Statement'.
4. The Group's business activities which are primarily engaged in manufacturing of Polymeric Films which falls within a single reportable segment as the management of the Group views the entire business activities as one business segment i.e. Polymeric Films. Accordingly, there are no additional disclosures to be furnished in accordance with the requirement of Ind AS 108 – Operating Segments with respect to single reportable segment.
5. "Other expenses" include unrealised foreign exchange difference on restatement of long term foreign currency loans.

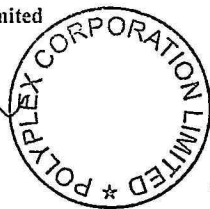
(Amount Rupees in Lakh)

Particular	Quarter Ended			Year Ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
In Other expense:	1,431	2,316	3,534	7,922

6. Subsequent to the quarter ended June 30, 2024, the Group has incurred loss due to flood at one of its plant. Though, the loss is covered by insurance policy, however the Group is in process of evaluating the impact of such loss. Based of its initial assessment, it does not believes that the impact is material.
7. A brownfield BOPET Film Line project with a capacity of 50KTPA by Polyplex USA LLC, another wholly owned subsidiary of Polyplex (Thailand) Public Company Limited (PTL), Thailand, (51% subsidiary of the Company) is progressing satisfactorily as per the revised plan.
8. Previous period figures have been regrouped / rearranged wherever considered necessary to make them comparable with current period.

For and on behalf of Board of Directors of
Polyplex Corporation Limited


Pranay Kothari
Whole Time Director



Place : Noida
Date : August 14, 2024

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