

# POLYMAC **THERMOFORMERS** LIMITED

CIN No. L25201WB1999PLC090774

29A Weston Street, 3rd Floor, Room No C-5, Kolkata 700012

Mail Id- polymac thermo@gmail.com

Contact No- 033 4604 4648

**Date: 14/11/2024**

To,  
The BSE Limited,  
Listing Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400 001

Dear Sir/ Madam,

**Sub: Statement of un-audited financial results for the half year ended 30<sup>th</sup> September, 2024**

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith Statement of Un-audited Financial Results for the half year ended as on September 30, 2024 along with Limited Review Report of the Auditors.

The above financial results were duly signed, considered, approved and taken on record by the Board of Directors of the Company at its meeting held on Thursday, 14<sup>th</sup> November, 2024. The meeting of the Board of Directors of the Company was commenced at 05:00 P.M. and concluded at 06:15 P.M.

We request you to take the same on record.

Thanking you,

Yours faithfully,

For **POLYMAC THERMOFORMERS LIMITED**

**ANJALI GUPTA**

**(Company Secretary & Compliance Officer)**

**M. No.: 63182**



**Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company  
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure  
Requirements) Regulations, 2015, for Half year Ended 30.09.2024**

To  
The Board of Directors,  
Polymac Thermoformers Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Polymac Thermoformers Limited (the 'Company') for the half year ended September 30, 2024 and year to date from April 01, 2024 to September 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. This statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement laid down India Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" Prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rule 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 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. 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the statement is not modified in respect of these matters.

For **PANKAJ VERMA & ASSOCIATES**  
Chartered Accountants  
Firm Regn.No.322593E

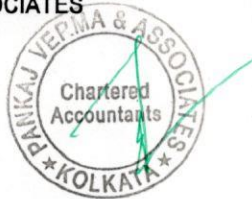
  
(PANKAJ K VERMA)  
Proprietor

Membership No.056691

ICAI UDIN: 24056691BKIMX01774

Place: Kolkata

Date: 14/11/2024



# POLYMAC THERMOFORMERS LIMITED

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Mail Id: polymacthermo@gmail.com

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## STATEMENT OF ASSETS AND LIABILITIES AS ON 30/09/2024

(Rs. in Lakhs)		
	Half year ended	Year ended
	As at 30-09-2024 (Unaudited)	As at 31-03-2024 (Audited)
<b>A EQUITY AND LIABILITIES</b>		
<b>1. Shareholders fund</b>		
a) Share Capital	478.16	478.16
b) Reserves and Surplus	530.83	579.49
<b>Sub Total - Shareholder's Funds</b>	<b>1008.99</b>	<b>1057.65</b>
<b>2. Non-current liabilities</b>		
a) Long-Term Borrowings	178.11	152.86
b) Deferred tax liabilities (Net)	7.73	7.73
c) Other long-Term Liabilities	-	-
d) Long-Term Provisions	-	-
<b>Sub Total - Non-Current liabilities</b>	<b>185.85</b>	<b>160.59</b>
<b>3. Current Liabilities</b>		
a) Short-Term Borrowings	12.38	-
b) Trade Payables		
(i) Total outstanding dues of Micro Enterprises and Small Enterprises; and	-	-
(ii) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises.	346.54	302.23
c) Other Current Liabilities	265.06	362.55
d) Short-Term Provisions	7.58	7.58
<b>Sub Total - Current Liabilities</b>	<b>631.57</b>	<b>672.36</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1826.40</b>	<b>1890.60</b>
<b>B ASSETS</b>		
<b>1. Non-Current assets</b>		
a) Property, Plant, Equipment and Intangible assets		
i) Property, Plant, Equipments	222.80	223.19
ii) Intangible Assets	-	-
iii) Capital Work in Progress	-	-
b) Non-Current Investments	65.00	65.00
c) Deferred tax assets (Net)	-	-
d) Long Term Loans and Advances	21.28	21.28
e) Other Non-Current Assets	16.31	16.31
<b>Sub Total - Non-Current Assets</b>	<b>325.39</b>	<b>325.79</b>
<b>2. Current Assets</b>		
a) Current Investments	11.59	11.59
b) Inventories	434.68	430.94
c) Trade Receivables	134.17	153.02
d) Cash and cash Equivalents	15.45	9.97
e) Short Term Loans and Advances	904.08	958.25
f) Other Current Assets	1.04	1.04
<b>Sub Total - Current Assets</b>	<b>1501.01</b>	<b>1,564.81</b>
<b>Total-Assets</b>	<b>1826.40</b>	<b>1,890.60</b>

For and on behalf of the Board of Directors

Polymac Thermoformers Limited

POLYMAC THERMOFORMERS LIMITED  
*Sunita Shroff*  
 Director

Place: Kolkata  
 Date:- 14/11/2024

Sunita Shroff  
 Wholetime Director  
 - DIN: 08797136

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## Statement of Un-Audited Financial Results for the Half Year Ended 30/09/2024

(Rs. in Lakhs)

Particulars	Half Year Ended			Year Ended
	30-Sep-24	31-Mar-24	30-Sep-23	31-Mar-24
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1. Income</b>				
a) Revenue from Operations	387.22	618.18	836.70	1454.88
b) Other Income	0.06	66.81	0.00	66.81
<b>Total Income (a+b)</b>	<b>387.28</b>	<b>684.99</b>	<b>836.70</b>	<b>1521.70</b>
<b>2. Expenses</b>				
a) Cost of material consumed	279.32	533.35	317.90	851.26
b) Changes in inventory of finished goods, work in progress and stock in trade	-42.03	-149.05	21.69	-127.36
c) Employee benefits expenses	27.83	31.14	29.05	60.20
d) Finance Cost	8.49	9.83	6.63	16.46
e) Depreciation and amortisation expenses	9.35	9.86	9.51	19.37
f) Other Expenses	152.98	212.22	447.92	660.14
<b>Total Expenses(a+b+c+d+e+f)</b>	<b>435.94</b>	<b>647.36</b>	<b>832.70</b>	<b>1480.06</b>
<b>3. Profit from ordinary activities before tax (1-2)</b>	<b>-48.66</b>	<b>37.64</b>	<b>4.00</b>	<b>41.63</b>
4. Prior Period Item				
<b>5. Tax Expenses</b>				
a) Current Tax	-	7.58	-	7.58
b) Deferred Tax Charge/(Credit)	-	3.25	-	3.25
c) Short/Excess Provision for Earlier Years				
<b>Total Tax(a+b+c)</b>	<b>-</b>	<b>10.83</b>	<b>-</b>	<b>10.83</b>
<b>6. Net Profit from ordinary activities after tax (3+4-5)</b>	<b>-48.66</b>	<b>26.81</b>	<b>4.00</b>	<b>30.81</b>
7. Extraordinary items (net of tax expense)				
<b>8. Net Profit / (Loss) for the period (6-7)</b>	<b>-48.66</b>	<b>26.81</b>	<b>4.00</b>	<b>30.81</b>
<b>9. Paid-up equity share capital (Face Value of Rs.10/- each)</b>	<b>478.16</b>	<b>478.16</b>	<b>478.16</b>	<b>478.16</b>
<b>10. Earnings per share (EPS) in Rs.</b>				
a. Basic & Diluted EPS before extraordinary items (In Rs.)	-1.02	0.56	0.08	0.64
b. Basic & Diluted EPS after extraordinary items (In Rs.)	-1.02	0.56	0.08	0.64

### NOTES TO THE FINANCIAL RESULTS

- The above financial results have been reviewed by the audit committee and approved by the board at their respective meetings held on Thursday, 14th November, 2024.
- The Company does not have any extraordinary or exceptional item to report for the above periods.
- There were no Investor's complaints received during the year. There were no complaint pending at the beginning or lying unresolved at the half year.
- Figures for the Half year ended 31st March, 2024, being the balancing figures between audited figures in respect of full financial year and the unaudited figures of the half year ended 30th september 2023.
- Previous year / periods figures have been regrouped / reclassified, wherever necessary.
- The Company has not adopted the Indian Accounting Standard ( IND AS ) in terms of Exemption available to the Companies listed with the SME Exchange.

For and on behalf of the Board of Directors  
Polymac Thermoformers Limited

POLYMAC THERMOFORMERS LIMITED  
*Sunita Shroff*

Sunita Shroff  
Director  
Wholetime Director  
DIN: 08797136

Place: Kolkata  
Date:- 14/11/2024

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## CASH FLOW STATEMENT AS ON 30TH SEPTEMBER 2024

(Rs. in Lakhs)

PARTICULARS	Half Year ended	Year ended	Half Year ended
	As at 30-09-2024 (Unaudited)	As at 31-03-2024 (Audited)	As at 30-09-2023 (Unaudited)
<b>1 CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit Before Tax	(48.66)	41.63	4.00
<i>Addition:</i>			
Depreciation	9.35	- 19.37	9.51
Finance Cost	8.49	15.74	6.63
Interest Income	(0.06)	(64.71)	-
<b>Cash Flow from Operating Activities before Working Capital changes</b>	<b>(30.88)</b>	<b>12.04</b>	<b>20.14</b>
<i>Adjustments:</i>			
Inventories of raw materials	38.29	11.65	(131.10)
Inventories of WIP	3.83	0.26	0.83
Inventories of Finished goods	(45.85)	(127.63)	20.86
Trade Receivable	18.85	(74.23)	(19.23)
Long Term Loans & Advances	-	-	-
Short Term Loans & Advances	54.16	(522.80)	(1,019.77)
Trade Payables	44.32	274.19	363.76
Other Current Liabilities	(97.49)	294.98	66.84
Other Current Assets	-	0.25	-
<b>Cash Generated From Operation</b>	<b>16.10</b>	<b>(131.28)</b>	<b>(697.68)</b>
Taxes Paid	-	(13.32)	-
<b>Cash Flow from Operating Activities</b>	<b>16.10</b>	<b>(144.60)</b>	<b>(697.68)</b>
<b>2 CASH FLOW FROM INVESTING ACTIVITIES</b>			
Increase/Decrease in Fixed Assets & Capital WIP	(8.95)	(38.68)	(32.70)
Increase/Decrease in Investment	-	(7.76)	(1.45)
Interest Received	0.06	64.71	-
NonCurrent Assets	-	-	-
<b>Net Cash Flow from Investing Activities</b>	<b>(8.89)</b>	<b>18.27</b>	<b>(34.15)</b>
<b>3 CASH FLOW FROM FINANCING ACTIVITIES</b>			
Repayment of long term borrowings	-	149.11	(1.97)
Proceeds from long-term borrowings	25.25	-	-
Proceed from other short term borrowings	12.38	-	61.06
Repayment of other short term borrowings	-	(682.55)	-
Finance cost	(8.49)	(15.74)	(6.63)
<b>Net Cash Flow from Financing Activities</b>	<b>29.14</b>	<b>(549.17)</b>	<b>52.47</b>
<b>NET CHANGE IN CASH &amp; CASH EQUIVALENT</b>	<b>5.48</b>	<b>(675.50)</b>	<b>(679.36)</b>
Opening Balance of Cash & Cash Equivalent	9.97	685.47	685.47
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENT</b>	<b>15.45</b>	<b>9.97</b>	<b>6.11</b>

For and on behalf of the Board of Directors

POLYMAC THERMOFORMERS LIMITED

*Sunita Shroff*

Sunita Shroff

Wholetime Director

DIN: 08797136

Place: Kolkata

Date:- 14/11/2024