

General information about company	
Scrip code	523315
NSE Symbol	
MSEI Symbol	
ISIN*	INE898O01010
Name of company	PURITY FLEXPACK LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	27-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	14-05-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	PACKAGING BUSINESS
Start date and time of board meeting	27-05-2024 11:00
End date and time of board meeting	27-05-2024 12:45
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect

Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
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Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	2625.84	10771.3
	Other income	-21.35	30.94
	Total income	2604.49	10802.24
2	Expenses		
(a)	Cost of materials consumed	1874.17	7579.49
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-167.23	7.2
(d)	Employee benefit expense	287.06	1120.38
(e)	Finance costs	51.09	205.39
(f)	Depreciation, depletion and amortisation expense	94.89	378.56
(f)	Other Expenses		
1	Other expenses	418.88	1389.63
10			

	Total other expenses	418.88	1389.63
	Total expenses	2558.86	10680.65

Financial Results – Ind-AS			
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D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	45.63	121.59
4	Exceptional items	0	0
5	Total profit before tax	45.63	121.59
7	Tax expense		
8	Current tax	6.54	19.79
9	Deferred tax	8.26	8.33
10	Total tax expenses	14.8	28.12
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	30.83	93.47
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	30.83	93.47

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of Defined benefit plans (Net of Taxes)	-4.31	1.25
	Total Amount of items that will not be reclassified to profit and loss	-4.31	1.25
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	-4.31	1.25

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	26.52	94.72
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	107.34	107.34
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		3245.83
29	Earnings per share		
i	Earnings per equity share for continuing operations		

	Basic earnings (loss) per share from continuing operations	2.87	8.71
	Diluted earnings (loss) per share from continuing operations	2.87	8.71
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	2.87	8.71
	Diluted earnings (loss) per share from continuing and discontinued operations	2.87	8.71
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block	
Textual Information(1)	<ol style="list-style-type: none">1. The Company is engage in Packaging business only. Therefore, there is only one reportable segment.2. The above audited financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 27th May, 2024.3. The statement have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.4. The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figure between the audited figures in respect of the full financial year and the published figures of nine months ended December 31, 2023 and December 31, 2022 respectively.5. The Previous period's figures have been regrouped/rearranged/reclassified wherever necessary to suit the present layout.

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	4064.57
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	5.82
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	97.78
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	209.83
	Total non-current financial assets	307.61
	Deferred tax assets (net)	0

	Other non-current assets	13.32
	Total non-current assets	4391.32
2	Current assets	
	Inventories	1423.77
	Current financial asset	
	Current investments	0
	Trade receivables, current	1494.87
	Cash and cash equivalents	18.43
	Bank balance other than cash and cash equivalents	151.83
	Loans, current	0
	Other current financial assets	0
	Total current financial assets	1665.13
	Current tax assets (net)	38.15
	Other current assets	32.45
	Total current assets	3159.5

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	7550.82
	Equity and liabilities	
	Equity	
	Equity attributable to owners of parent	
	Equity share capital	107.34
	Other equity	3245.83
	Total equity attributable to owners of parent	3353.17
	Non controlling interest	
	Total equity	3353.17
	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	540.49
	Trade payables, non-current	
	Other non-current financial liabilities	
	Total non-current financial liabilities	540.49

	Provisions, non-current	0
	Deferred tax liabilities (net)	352.9
	Deferred government grants, Non-current	
	Other non-current liabilities	178.63
	Total non-current liabilities	1072.02
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1033.01
	Trade payables, current	1959.41
	Other current financial liabilities	86.24
	Total current financial liabilities	3078.66
	Other current liabilities	46.97
	Provisions, current	0
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	3125.63
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	4197.65
	Total equity and liabilities	7550.82
	Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2024	01-04-2023
Date of end of reporting period		31-03-2024	31-03-2024
Whether accounts are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax		
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		
4	Segment Liabilities		

	Segment Liabilities		
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	31-03-2024
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	121.59
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	208.12
	Adjustments for decrease (increase) in inventories	71.17
	Adjustments for decrease (increase) in trade receivables, current	-213.66
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	71.54
	Adjustments for decrease (increase) in other non-current assets	-8.01
	Adjustments for other financial assets, non-current	2.36
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	215.94
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0

	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	378.56
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-22.37
	Adjustments for provisions, non-current	-1.84
	Adjustments for other financial liabilities, current	30.34
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	-2.74
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-10.3
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	719.11
	Net cash flows from (used in) operations	840.7
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	10.66
	Other inflows (outflows) of cash	-12.62
	Net cash flows from (used in) operating activities	817.42

	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	11
	Purchase of property, plant and equipment	324.63
	Proceeds from sales of investment property	52.97
	Purchase of investment property	42
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0

	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	12.62
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	42.22
	Net cash flows from (used in) investing activities	-247.82
	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	359.56
	Payments of finance lease liabilities	0
	Payments of lease liabilities	9.92
	Dividends paid	0
	Interest paid	195.71
	Income taxes paid (refund)	0

	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-565.19
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	4.41
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	4.41
	Cash and cash equivalents cash flow statement at beginning of period	14.01
	Cash and cash equivalents cash flow statement at end of period	18.42

