

Independent Auditor's review report on Quarterly and Year to Date Unaudited Standalone Financial Results of PBM Polytex Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
PBM Polytex Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **PBM Polytex Limited** ("the company") for the quarter and half year ended September 30, 2025 ("the Statement"), 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the 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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 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 Standards 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Mahendra N. Shah & Co.
Chartered Accountants
ICAI Firm Registration No. : 105775W



Place: Ahmedabad
Date: November 14, 2025
UDIN: 25045706BMJBAX1421


Chirag M. Shah
Partner
Membership No. 045706



PBM POLYTEX LTD.

CIN : L17110GJ1919PLC000495

REGD. OFFICE: OPP. STATION, POST: PETLAD - 388 450,

DIST: ANAND, GUJARAT,

PHONE: 224001, 224003, STORES: 224005 SALES: 224006

FAX (02697) 224009, E-Mail: pbmmills@patodiagroup.com

PBM POLYTEX LIMITED

CIN: L17110GJ1919PLC000495

Regd. Office: Opp. Railway Station, Petlad, Dist: Anand, Gujarat – 388450

STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

	Particulars	Quarter Ended			Half Yearly		(Rs. in Lakhs except EPS)
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	3,496.04	4,647.07	4,257.40	8,143.11	8,380.81	17,621.48
II	Other Income	19.71	128.24	111.19	147.95	155.91	198.25
III	Total Income (I+II)	3,515.75	4,775.31	4,368.59	8,291.06	8,536.72	17,819.73
IV	Expenses						
(a)	Cost of materials consumed	2,623.92	2,597.41	3,079.84	5,221.33	6,547.01	12,179.93
(b)	Changes in inventories of finished goods, stock-in-trade and work in progress	(376.80)	708.32	(160.00)	331.52	(918.06)	(98.86)
(c)	Employee Benefits Expenses	562.56	582.05	594.68	1,144.61	1,171.46	2,263.04
(d)	Finance Costs	8.32	15.86	9.35	24.18	27.37	47.46
(e)	Depreciation and amortization expenses	91.32	90.07	92.05	181.39	182.38	367.64
(f)	Power and Fuel	382.37	524.87	555.98	907.24	1,122.63	2,173.04
(g)	Other expenses	407.96	355.96	363.99	763.92	715.93	1,517.52
	Total expenses (IV)	3,699.65	4,874.54	4,535.89	8,574.19	8,848.72	18,449.76
V	Profit/(Loss) before exceptional items and tax (III-IV)	(183.90)	(99.23)	(167.30)	(283.13)	(312.00)	(630.03)
VI	Exceptional Items						
VII	Profit/(Loss) Before Tax (V - VI)	(183.90)	(99.23)	(167.30)	(283.13)	(312.00)	(630.03)
VIII	Tax expense :						
a)	Current Tax						
b)	Deferred Tax	(49.74)	(20.18)	(41.63)	(69.92)	(83.55)	(161.86)
c)	Tax provision relating to earlier years	-	-	-	-	-	(0.35)
	Total Tax Expenses (VIII)	(49.74)	(20.18)	(41.63)	(69.92)	(83.55)	(162.21)
IX	Profit/(loss) for the period / year (VII-VIII)	(134.16)	(79.05)	(125.67)	(213.21)	(228.45)	(467.82)
X	Other Comprehensive Income:						
i)	Items that will not be reclassified to profit or loss						
a)	Remeasurements of the defined benefit plans	60.23	(27.63)	(18.82)	32.60	16.37	110.33
b)	Income tax relating to items that will not be reclassified to profit or loss	(15.15)	6.95	4.74	(8.20)	(4.12)	(27.77)
	Total Other Comprehensive income for the period / year	45.08	(20.68)	(14.08)	24.40	12.25	82.56
XI	Total comprehensive income/(loss) for the period / year	(89.08)	(99.73)	(139.75)	(188.81)	(216.20)	(385.26)
XII	Paid up equity share capital (face value of Rs. 10 per share)	687.90	687.90	687.90	687.90	687.90	687.90
XIII	Other equity	-	-	-	-	-	10,973.00
XIV	Earnings per share (of Rs. 10/- each) (not annualised):						
	Basic	(1.95)	(1.15)	(1.83)	(3.10)	(3.32)	(6.80)
	Diluted	(1.95)	(1.15)	(1.83)	(3.10)	(3.32)	(6.80)

Notes:

- The above standalone financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on November 14, 2025. The limited review as required under regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the statutory auditors of the Company.
- The standalone financial results for the quarter and half year ended 30th September, 2025 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.
- The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the Company fall under "Manufacturing of Cotton Yarn" which is considered to be the only reportable business segment.
- The figures of previous period are reclassified, regrouped and rearranged wherever necessary so as to make them comparable with current period's figures.

For and on behalf of Board of Directors

PBM Polytex Limited



(Gopal Patodia)
Managing Director
(DIN : 00014247)

Place : Vadodara
Date: November 14, 2025

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ALKAPURI, BARODA – 390 007. TELEPHONE NO. : 2333587, 2320053, FAX NO. (0265) 2338979
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PBM POLYTEX LTD.

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PBM POLYTEX LIMITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

		(Rs. In Lakhs)	
	Particulars	As at 30 September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
I	ASSETS		
1)	Non-current Assets		
	(a) Property, Plant and Equipment (including ROU Asset)	5,174.09	5,202.51
	(b) Capital Work-in-Progress	-	69.02
	(c) Intangible assets	2.07	3.67
	(d) Financial Assets		
	(i) Non Current Investments	549.25	466.51
	(ii) Other Financial Assets	86.87	86.32
	(e) Other non-current assets	62.82	71.11
	Total Non-current Assets	5,875.10	5,899.14
2)	Current Assets		
	(a) Inventories	2,457.56	4,707.36
	(b) Financial Assets		
	(i) Current Investments	3,268.42	-
	(ii) Trade receivables	843.84	1,423.60
	(iii) Cash and cash equivalents	29.37	277.49
	(iv) Bank balances other than (iii) above	28.10	28.12
	(v) Loans	29.49	328.55
	(vi) Other Financial Assets	237.31	65.89
	(c) Current tax assets (Net)	23.27	15.92
	(d) Other current assets	419.68	492.93
	Total Current Assets	7,337.04	7,339.86
	TOTAL ASSETS	13,212.14	13,239.00
II	EQUITY AND LIABILITIES		
1)	Equity		
	(a) Equity Share capital	687.90	687.90
	(b) Other Equity	10,784.21	10,973.01
	Total Equity	11,472.11	11,660.91
2)	LIABILITIES		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Lease liabilities	8.26	11.67
	(ii) Other financial liabilities	1.00	1.00
	(b) Provisions	94.92	73.47
	(c) Deferred tax liabilities (Net)	180.07	241.78
	Total Non-current Liabilities	284.25	327.92
3)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	340.44	16.80
	(ii) Lease liabilities	6.50	5.95
	(iii) Trade payables		
	- Total outstanding dues of micro & small enterprises	13.22	13.92
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	179.98	350.20
	(iv) Other financial liabilities	175.34	170.15
	(b) Other current liabilities	598.07	578.62
	(c) Provisions	142.23	114.53
	Total Current Liabilities	1,455.78	1,250.17
	TOTAL EQUITY AND LIABILITIES	13,212.14	13,239.00

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PBM POLYTEX LIMITED STANDALONE STATEMENT OF CASH FLOW

		(Rs. In Lakhs)	
	Particulars	Half Year Ended 30/09/2025 (Unaudited)	Half Year Ended 30/09/2024 (Unaudited)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit/(Loss) Before Tax		
	Adjustments for :	(283.14)	(312.00)
	Depreciation /Amortization		
	Interest Income	181.39	182.38
	Interest and Other Borrowing Cost	(16.82)	(20.82)
	(Profit) / Loss on Sale of Property, Plant & Equipment	24.18	27.37
	(Profit) / Loss on Sale of Investment	(2.73)	(1.44)
	Excess provision/sundry balances written back	(24.44)	(49.92)
	Effect of fair valuation of investments	(0.53)	(1.00)
	Other Comprehensive Income for gratuity	(103.42)	(81.92)
		32.60	16.37
	Operating Profit/(Loss) before Working Capital Changes	(192.90)	(240.98)
	Working Capital Changes:		
	Changes in Inventories		
	Changes in trade and other receivables	2,249.80	2,360.06
	Changes in trade and other payables	959.83	279.08
		(96.55)	(212.93)
	Net Changes in Working Capital	3,113.07	2,426.21
	Cash Generated from Operations	2,920.17	2,185.23
	Direct Taxes paid (Net of Income Tax refund)	(10.46)	(3.00)
	Net Cash flow from Operating Activities	2,909.71	2,182.23
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant & equipment/intangible assets	(89.75)	(60.01)
	Sale proceeds from disposal of property, plant & equipment	10.13	3.63
	Proceeds from Sale/Redemption of Investment (Net)	(3,416.00)	(2,244.71)
	Movement in Other Bank Balances	0.02	0.22
	Interest Income	41.21	2.93
	Net Cash flow used in Investing Activities	(3,454.39)	(2,297.93)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Dividend Paid	(0.03)	(0.22)
	Proceeds from/(Repayments) of Short Term Borrowings	323.64	(14.99)
	Interest and Other Borrowing Cost Paid	(23.36)	(26.29)
	Payment of Lease Liability	(3.69)	(3.45)
	Net Cash flow from/(used in) Financing Activities	296.56	(44.94)
	Net Increase/(Decrease) in cash & cash equivalents	(248.12)	(160.64)
	Cash & Cash equivalent at the beginning of the period	277.49	302.38
	Cash & Cash equivalent at the end of the period	29.37	141.74



Independent Auditor's review report on Quarterly and Year to Date Unaudited Consolidated Financial Results of PBM Polytex Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of
PBM Polytex Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **PBM Polytex Limited** ("the Parent Company") and share of profit after tax and total comprehensive income of its associate for the quarter and half year ended September 30, 2025 ("the Statement") being submitted by the Parent company pursuant to the requirement 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 Parent Company's management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Parent Company's personnel 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.

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 following entity :
 - Eurotex Industries and Exports Limited (Associate Company)
5. Based on our review conducted 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 Standards 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.




6. The Statement includes the interim financial result and other financial information of one associate which reflects its share of net profit after tax and total comprehensive income of Rs. Nil for the quarter and half year ended on September 30, 2025, whose financial results have not been reviewed by us. These financial results have been reviewed by other auditors whose reports 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 included in respect of this associate is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of this matter.
7. Attention is drawn to Note No. 4 of accompanying Statement of Consolidated Unaudited Financial Results, which explains that Results of Eurotex Industries and Exports Limited (Associate Company) have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business though the entire net worth got eroded and that the operations of the manufacturing plants at Kolhapur having been discontinued since March 25, 2019 and announcement of their closure on March 30, 2022. The management of the said Associate Company has settled dues of lender banks (by borrowing from promoter group companies) and is planning to undertake the further development of available land area of the associate company in near future and in view of such positivities, the financial statements of the said Associate Company have been prepared on a going concern basis.

Auditor of Associate Company has also drawn attention through note in their financial results without qualifying for the above matter.

Our conclusion is not modified in respect of this matter.

For, Mahendra N. Shah & Co.
Chartered Accountants
ICAI Firm Registration No. : 105775W


Chirag M. Shah
Partner

Membership No. 045706

Place: Ahmedabad
Date: November 14, 2025
UDIN: 25045706BMJBW1796





PBM POLYTEX LTD.

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CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs except EPS)

	Particulars	Quarter Ended			Half Yearly		Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	3,496.04	4,647.07	4,257.40	8,143.11	8,380.81	17,621.48
II	Other Income	35.11	37.40	63.21	72.51	101.45	198.25
III	Total Income (I+II)	3,531.15	4,684.47	4,320.61	8,215.62	8,482.26	17,819.73
IV	Expenses						
	(a) Cost of materials consumed	2,623.92	2,597.41	3,079.84	5,221.33	6,547.01	12,179.93
	(b) Changes in inventories of finished goods, stock-in-trade and work in progress	(376.80)	708.32	(160.00)	331.52	(918.06)	(98.86)
	(c) Employee Benefits Expenses	562.56	582.05	594.68	1,144.61	1,171.46	2,263.04
	(d) Finance Costs	8.32	15.86	9.35	24.18	27.37	47.46
	(e) Depreciation and amortization expenses	91.32	90.07	92.05	181.39	182.38	367.64
	(f) Power and Fuel	382.37	524.87	555.98	907.24	1,122.63	2,173.04
	(g) Other expenses	407.96	355.96	363.99	763.92	715.93	1,485.38
	Total expenses (IV)	3,699.65	4,874.54	4,535.89	8,574.19	8,848.72	18,417.63
V	Profit/(Loss) before Share in profit/(loss) of associate, exceptional items and tax expense (III-IV)	(168.50)	(190.07)	(215.28)	(358.57)	(366.46)	(597.90)
VI	Share of profit/(loss) from associate	-	-	-	-	-	-
VII	Profit/(Loss) before exceptional items and tax (V+VI)	(168.50)	(190.07)	(215.28)	(358.57)	(366.46)	(597.90)
VIII	Exceptional Items	-	-	-	-	-	-
IX	Profit/(Loss) Before Tax (VII - VIII)	(168.50)	(190.07)	(215.28)	(358.57)	(366.46)	(597.90)
X	Tax expense :						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	(45.87)	(43.04)	(53.71)	(88.91)	(97.26)	(153.76)
	c) Tax provision relating to earlier years	-	-	-	-	-	(0.35)
	Total Tax Expenses (X)	(45.87)	(43.04)	(53.71)	(88.91)	(97.26)	(154.11)
XI	Profit/(Loss) for the period / year (IX-X)	(122.63)	(147.03)	(161.57)	(269.66)	(269.20)	(443.79)
XII	Other Comprehensive Income:						
	i) Items that will not be reclassified to profit or loss						
	a) Remeasurements of the defined benefit plans	60.23	(27.63)	(18.82)	32.60	16.37	110.33
	b) Income tax relating to items that will not be reclassified to profit or loss	(15.15)	6.95	4.74	(8.20)	(4.12)	(27.77)
	Total Other Comprehensive income for the period / year	45.08	(20.68)	(14.08)	24.40	12.25	82.56
XIII	Total comprehensive income/(loss) for the period / year (XI+XII)	(77.55)	(167.71)	(175.65)	(245.26)	(256.95)	(361.23)
XIV	Net Profit/(Loss) attributable to:						
	Owners of the company	(122.63)	(147.03)	(161.57)	(269.66)	(269.20)	(443.79)
	Non controlling Interest	-	-	-	-	-	-
XV	Other Comprehensive Income attributable to:						
	Owners of the company	45.08	(20.68)	(14.08)	24.39	12.25	82.56
	Non controlling Interest	-	-	-	-	-	-
XVI	Total Comprehensive Income/(Loss) attributable to:						
	Owners of the company	(77.55)	(167.71)	(175.65)	(245.26)	(256.95)	(361.23)
	Non controlling Interest	-	-	-	-	-	-
XVII	Paid up equity share capital (face value of Rs. 10 per share)	687.90	687.90	687.90	687.90	687.90	687.90
XVIII	Other equity	-	-	-	-	0.00	10763.22
XIX	Earnings per share (of Rs. 10/- each) (not annualised):						
	Basic	(1.78)	(2.14)	(2.35)	(3.92)	(3.91)	(6.45)
	Diluted	(1.78)	(2.14)	(2.35)	(3.92)	(3.91)	(6.45)



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Notes:

- 1 The above consolidated financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on November 14, 2025. The limited review as required under regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the statutory auditors of the Company.
- 2 The consolidated financial results for the Quarter and half year ended 30th September, 2025 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.
- 3 The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the Company fall under "Manufacturing of Cotton Yarn" which is considered to be the only reportable business segment.
- 4 In respect of Eurotex Industries & Exports Limited (associate company) -
The Board of Directors in their meeting held on 26th March, 2022, has decided for closure of its manufacturing plants situated at Kolhapur under Industrial Disputes Act, 1947, due to continuous grinding halt of operations of plants at Kolhapur since 25th March, 2019 arising out of persistent, unfair and illegal activities of labour including severe inter-union rivalry and disconnection of power. The Notice of Closure of the manufacturing plants at Kolhapur was sent to concerned workers and authorities on 30th March, 2022. The matter in respect of labour dues for lay off of workers has been disposed off by the Hon'ble Supreme Court mentioning that the remedy has to be sought in the Hon'ble High court. Accordingly, the Company has filed a writ petition before Hon'ble High Court, Mumbai, which is pending. In view of expert legal advice taken in the matter, the Company expects a favourable decision. The management has settled all the dues of lender banks and the company is planning to undertake the further development of available land area of the company in near future. In view of such positivities, the financial statements have been prepared on a going concern basis.
- 5 The figures of previous period are reclassified, regrouped and rearranged wherever necessary so as to make them comparable with current period's figures.

For and on behalf of Board of Directors
PBM Polytex Limited



(Gopal Patodia)
Managing Director
(DIN : 00014247)

Place : Vadodara

Date: November 14, 2025



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PBM POLYTEX LIMITED		
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. In Lakhs)	
	As at 30 September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
I ASSETS		
1) Non-current Assets		
(a) Property, Plant and Equipment	5,174.09	5,202.51
(b) Capital Work-in-Progress	-	69.02
(c) Intangible assets	2.07	3.67
(d) Financial Assets		
(i) Non Current Investments	193.47	186.17
(ii) Other Financial Assets	86.87	86.32
(e) Other non-current assets	62.82	71.11
Total Non-current Assets	5,519.32	5,618.80
2) Current Assets		
(a) Inventories	2,457.56	4,707.36
(b) Financial Assets		
(i) Current Investments	3,268.42	-
(ii) Trade receivables	843.84	1,423.60
(iii) Cash and cash equivalents	29.37	277.49
(iv) Bank balances other than (iii) above	28.10	28.12
(v) Loans	29.49	328.55
(vi) Other Financial Assets	237.31	65.89
(c) Current tax assets (Net)	23.27	15.92
(d) Other current assets	419.68	492.93
Total Current Assets	7,337.04	7,339.86
TOTAL ASSETS	12,856.36	12,958.66
II EQUITY AND LIABILITIES		
1) Equity		
(a) Equity Share capital	687.90	687.90
(b) Other Equity	10,518.00	10,763.22
Total Equity	11,205.90	11,451.12
2) LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	8.26	11.67
(ii) Other financial liabilities	1.00	1.00
(b) Provisions	94.92	73.47
(c) Deferred tax liabilities (Net)	90.50	171.23
Total Non-current Liabilities	194.68	257.37
3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	340.44	16.80
(ii) Lease liabilities	6.50	5.95
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	13.22	13.92
- total outstanding dues of creditors other than micro enterprises and small enterprises	179.98	350.20
(iv) Other financial liabilities	175.34	170.15
(b) Other current liabilities	598.07	578.62
(c) Provisions	142.23	114.53
Total Current Liabilities	1,455.78	1,250.17
TOTAL EQUITY AND LIABILITIES	12,856.36	12,958.66

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BARODA OFFICE: 8TH FLOOR, "RAMAKRISHNA CHAMBERS", PRODUCTIVITY ROAD, ALKAPURI, BARODA – 390 007. TELEPHONE NO. : 2333587, 2320053, FAX NO. (0265) 2338979
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PBM POLYTEX LTD.

CIN : L17110GJ1919PLC000495

REGD. OFFICE: OPP. STATION, POST: PETLAD - 388 450,

DIST: ANAND, GUJARAT,

PHONE: 224001, 224003, STORES: 224005 SALES: 224006

FAX (02697) 224009, E-Mail: pbmmills@patodiagroup.com

PBM POLYTEX LIMITED CONSOLIDATED STATEMENT OF CASH FLOW

(Rs. In Lakhs)

Particulars	Half Year Ended 30/09/2025 (Unaudited)	Half Year Ended 30/09/2024 (Unaudited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) Before Tax	(358.57)	(366.46)
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation /Amortization	181.39	182.38
Interest Income	(16.82)	(20.82)
Interest and Other Borrowing Cost	24.18	27.37
(Profit) / Loss on Sale of Property, Plant & Equipment	(2.73)	(1.44)
(Profit) / Loss on Sale of Investment	(24.44)	(49.92)
Excess provision/sundry balances written back	(0.53)	(1.00)
Effect of fair valuation of investments	(27.99)	(27.46)
Other Comprehensive Income for gratuity	32.60	16.37
Operating Profit/(Loss) before Working Capital Changes	(192.91)	(240.98)
Working Capital Changes:		
Changes in Inventories	2,249.80	2,360.06
Changes in trade and other receivables	959.83	279.08
Changes in trade and other payables	(96.55)	(212.93)
Net Changes in Working Capital	3,113.07	2,426.21
Cash Generated from Operations	2,920.17	2,185.23
Direct Taxes paid (Net of Income Tax refund)	(10.46)	(3.00)
Net Cash flow from Operating Activities	2,909.71	2,182.23
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment/intangible assets	(89.75)	(60.01)
Sale of property, plant & equipment	10.13	3.63
Proceeds from Sale/Redemption of Investment (Net)	(3,416.00)	(2,244.71)
Movement in Other Bank Balances	0.02	0.22
Interest Income	41.21	2.93
Net Cash flow used in Investing Activities	(3,454.39)	(2,297.93)
B CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	(0.03)	(0.22)
Proceeds from/(Repayments) of Short Term Borrowings	323.64	(14.99)
Interest and Other Borrowing Cost Paid	(23.36)	(26.29)
Payment of Lease Liability	(3.69)	(3.45)
Net Cash flow from/(used in) Financing Activities	296.56	(44.94)
Net Increase/(Decrease) in cash & cash equivalents	(248.12)	(160.64)
Cash & Cash equivalent at the beginning of the period	277.49	302.38
Cash & Cash equivalent at the end of the period	29.37	141.74

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