



# Purity Flexpack Limited

PFL/09/2025-26/VP  
24<sup>th</sup> May, 2025

To,  
Department of Corporate Services,  
**BSE Limited,**  
Floor 25, P.J. Towers,  
Dalal Street,  
Mumbai-400 001

**Scrip Code: 523315**  
**ISIN: INE898001010**

## **Sub: Outcome of Board Meeting**

Pursuant to the provisions of the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held today i.e. 24<sup>th</sup> May, 2025 inter alia, has taken the following decisions:-

1. Approved and taken on record the Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2025.
2. Statement of Assets and Liabilities as at 31<sup>st</sup> March, 2025.
3. A copy of Statutory Auditor's Report for the Financial Year ended 31<sup>st</sup> March, 2025 is enclosed herewith.
4. Appointment of Mr. Devesh R. Desai, Practicing Company Secretary (ACS 11332, COP No. 7484) to conduct Secretarial Audit for period of five consecutive years subject to approval of shareholders. Brief profile is enclosed as Annexure A.
5. Appointment of M/s. M Sahu & Co., Chartered Accountants (Firm Reg. No. 130001W) as Internal Auditors of the Company for the Financial Year 2025-26. Brief profile is enclosed as Annexure B.
6. Appointment of M/s. Chetan Gandhi & Associates, Cost Accountants (Firm Registration No. 101341) as Cost Auditors of the Company for the Financial Year 2025-26 and to ratify the remuneration thereon subject to approval of shareholders. Brief profile is enclosed as Annexure C.

Board Meeting commenced at 11.00 a.m. and concluded at 01:10 p.m.

This is for your kind information and records.

Thanking You,

Yours Faithfully

For **Purity Flexpack Limited**

**Anil Patel**  
**Managing Director**  
**DIN: 00006904**  
*Enclosed a/a*



# Purity Flexpack Limited

## Annexure A

### Brief profile of Secretarial Auditor

<b>Name and Details of Auditor</b>	Devesh R. Desai - Practicing Company Secretary Membership No.: 11332 COP No.: 7484 Peer Review No.:2043/2022
<b>Email id</b>	deveshrdesai2002@rediffmail.com
<b>Contact no.:</b>	9879533717
<b>Address</b>	40-D, Arpita Park, Near ESI Hospital, Gotri Road,Vadodara 390 021
<b>Brief profile</b>	Mr. Devesh Desai is a Practicing Company Secretary having 25 years of experience in Company Law Matters, FEMA, NCLT, NCLAT, SAT, Stock Exchanges compliance, FEMA matter and appearing in office of Regional Director, Registrar of Companies, NCLT, NCLAT, RBI, SAT, SEBI in company law matters and liasioning works with above all the government department.



# Purity Flexpack Limited

## Annexure B

### Brief profile of Internal Auditor

<b>Name and Details of Auditor</b>	M/s. M Sahu & Co. – Chartered Accountants FRN: 130001W Category II Firm as per RBI Panel Empaneled with C&AG WR 3453 Peer Reviewed Firm
<b>Email id</b>	<a href="mailto:manoj@msahu.co.in">manoj@msahu.co.in</a>
<b>Website</b>	<a href="http://www.msahu.co.in">www.msahu.co.in</a>
<b>Address</b>	521, K10 Grand Behind Atlantis K10, Sarabhai Campus, Genda Circle, Vadodara. – 390 007
<b>Brief profile</b>	<p>M/s. M Sahu &amp; Co was established in 2009 in Vadodara and over a period spread its wings in Delhi and Chittorgarh.</p> <p>It is led by 6 partners and has a team of over 30 members. It has rich experience to serve multi-national companies (MNCs), large corporates, small and medium enterprises (SMEs) and Owner Managed Businesses.</p> <p>The firm provides diverse and specialized services in the following areas:</p> <ul style="list-style-type: none"><li>• Assurance and Auditing Services with respect to Statutory Audits, Internal Audits, Special Purpose Audit etc.</li><li>• Review and Setting up of systems and procedures with adequate internal controls and preparation of operational manuals for various departments of an organization.</li><li>• Providing GST related Consultancy services including Training to Corporates with respect to the GST Implementation and compliance with the GST Laws.</li><li>• Financial and Management consultation.</li><li>• Taxation and FEMA matters including tax consultation, appearance for assessment, appeal etc., and Corporate and Mercantile law consultation.</li></ul>



# Purity Flexpack Limited

## Annexure C

### Brief profile of Cost Auditor

<b>Name and Details of Auditor</b>	M/s. Chetan Gandhi and Associates Cost Accountants FRN: 101341
<b>Email id</b>	<a href="mailto:chetangandhiandassociates@gmail.com">chetangandhiandassociates@gmail.com</a>
<b>Contact no.:</b>	9426340647
<b>Address</b>	FIRST FLOOR, RADHE COMPLEX, 52 A RADHA KRISHNA PARK SOCIETY NEAR AKOTA GARDEN, AKOTA VADODARA-390020 GUJARAT
<b>Brief profile</b>	<p>M/s. Chetan Gandhi and Associates, is based in Vadodara, Lead by – Mr. Chetan Gandhi, Cost Accountants who is having 22 years of experience in his career life. The firm operates in an extremely professional environment and commit to the highest standards of technical knowledge in the areas of Cost Audit, Accounting &amp; Taxation from last ten years. They have experience in working with clients having industries from listed companies, Private Limited to MNCs. The firm provides cost audit and cost compliance related services. The firm provides below professional services:</p> <ul style="list-style-type: none"><li>• GST consultancy</li><li>• Internal and Operational Audit</li><li>• Management Audit &amp; Consultancy</li><li>• Cost Study and Analysis</li><li>• Costing Systems – installation, implementation and follow up</li><li>• Perpetual Inventory</li><li>• Stock Valuation</li><li>• Income Tax</li></ul>



# Purity Flexpack Limited

REG OFFICE & FACTORY - AT - VANSETI, POST TAJPURA, NR HALOL DIST PANCHMAHAL PH 9879508744

Email . sales@purityflexpack.com www.purityflexpack.com, CIN -L25200 GJ1988PLC01514

(₹ in Lacs, except per equity share data)

## STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

S. No	Particulars	Standalone				
		Quarter Ended		Year Ended		
		31/03/25 Audited	31/12/24 Unaudited	31/03/24 Audited	31/03/25 Audited	31/03/24 Audited
1	Revenue from Operations					
a	Gross Sales /Income from Operations (Inclusive of Excise Duty)	3,134.49	2,997.81	2,623.34	12,665.46	10,760.82
b	Other Operating Income	3.88	7.35	2.50	17.04	10.48
	<b>Total Revenue from Operations [1(a) + 1(b) ]</b>	<b>3,138.37</b>	<b>3,005.16</b>	<b>2,625.84</b>	<b>12,682.50</b>	<b>10,771.30</b>
2	Other Income	(25.38)	28.64	(21.35)	27.23	30.94
3	<b>Total Income (1+2)</b>	<b>3,112.99</b>	<b>3,033.80</b>	<b>2,604.49</b>	<b>12,709.73</b>	<b>10,802.24</b>
	Expenses					
(a)	Cost of materials consumed	2,043.60	2,229.85	1,874.17	8,671.43	7,579.49
(b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	54.02	(72.26)	(167.23)	42.80	7.20
(c)	Employee benefits expense	298.81	376.77	287.06	1,240.66	1,120.38
(d)	Finance Cost	48.67	54.81	51.09	194.91	205.39
(e)	Depreciation and amortisation expense	98.13	97.77	94.89	393.93	378.56
(f)	Other Expenses	485.08	324.07	418.88	1,812.78	1,389.63
4	<b>Total Expenses</b>	<b>3,028.30</b>	<b>3,011.01</b>	<b>2,558.86</b>	<b>12,356.50</b>	<b>10,680.65</b>
5	<b>Profit/(Loss) before Exceptional Items (3-4)</b>	<b>84.69</b>	<b>22.79</b>	<b>45.63</b>	<b>353.23</b>	<b>121.59</b>
6	Exceptional Items	-	-	-	-	-
7	<b>Profit/(Loss) after Exceptional Items but before Tax (5+ -6)</b>	<b>84.69</b>	<b>22.79</b>	<b>45.63</b>	<b>353.23</b>	<b>121.59</b>
8	Tax Expense					
(i)	Current Tax	22.04	6.55	6.54	86.59	19.79
(ii)	Deferred Tax	(1.47)	-1.01	8.26	(0.27)	8.33
9	<b>Profit/(loss) for the period (7-8)</b>	<b>64.12</b>	<b>17.25</b>	<b>30.83</b>	<b>266.91</b>	<b>93.47</b>
10	Other Comprehensive Income/(loss)					
A	(i) Remeasurement of Defined benefit plans (Net of Taxes)	5.03	1.82	(4.31)	8.06	1.25
	(ii) Equity instruments through other comprehensive income	-	-	-	-	-
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>69.16</b>	<b>19.07</b>	<b>26.52</b>	<b>274.98</b>	<b>94.72</b>
12	<b>Paid up equity share capital (Face Value of Rs.10/- each)</b>	<b>107.34</b>	<b>107.34</b>	<b>107.34</b>	<b>107.34</b>	<b>107.34</b>
13	<b>Other Equity excluding Revaluation Reserve</b>				<b>3,520.80</b>	<b>3,520.80</b>
14	<b>Earnings per equity share (Face Value of Rs.10 each):</b>					
	Basic & Diluted (* Not Annualised)	5.97	1.61	2.87	24.87	8.71

### Notes:

- The Company is engage in Packaging business only. Therefore, there is only one reportable segment.
- 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 24th May, 2025
- 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.
- The figures for the quarter ended March 31, 2025 and March 31, 2024 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, 2024 and December 31, 2023 respectively.
- The Previous period's figures have been regrouped/rearranged/reclassified wherever necessary to suit the present layout.



For Purity Flexpack Limited

*Anil Patel*

Anil Patel

Chairman & Managing Director

DIN: 00006904

Place : Vanseti

Date : 24.05.2025



# Purity Flexpack Limited

REG OFFICE & FACTORY - AT - VANSETI, POST TAJPURA, NR HALOL DIST PANCHMAHAL PH 9879508744

Email . sales@purityflexpack.com www.purityflexpack.com , CIN -L25200 GJ1988PLC01514

## STATEMENT OF AUDITED ASSETS AND LIABILITIES AS ON 31ST MARCH 2025

	Particulars	Standalone	
		As at 31.03.2025 (Rs. In Lacs)	As at 31.03.2024 (Rs. In Lacs)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>NON-CURRENT ASSETS</b>		
	(a) Property, Plant and Equipment	3,972.12	4,064.57
	(b) Capital work-in-progress	52.93	-
	(c) Other Intangible Assets	5.03	5.82
	(d) Right of Use Assets	143.10	149.91
	(e) Financial Assets	-	-
	(i) Investments	125.35	97.78
	(ii) Other Financial Assets	59.18	59.92
	(f) Non-Current Tax Assets ( Net)	47.55	47.55
	(g) Other Non-Current Assets	25.00	13.32
	<b>Sub total</b>	<b>4,430.24</b>	<b>4,438.87</b>
<b>2</b>	<b>CURRENT ASSETS</b>		
	(a) Inventories	1,688.64	1,423.77
	(b) Financial Assets	-	-
	(i) Trade Receivables	1,760.97	1,494.87
	(ii) Cash and Cash Equivalents	42.07	18.42
	(iii) Bank Balances other than (iii) above	161.44	151.83
	(c) Other Current Assets	321.36	32.45
	<b>Sub total</b>	<b>3,974.47</b>	<b>3,121.35</b>
	<b>TOTAL ASSETS</b>	<b>8,404.72</b>	<b>7,560.22</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>EQUITY</b>		
	(a) Equity Share capital	107.34	107.34
	(b) Other Equity	3,520.80	3,245.83
	<b>Sub total</b>	<b>3,628.14</b>	<b>3,353.17</b>
<b>2</b>	<b>LIABILITIES</b>		
	<b>(i) NON-CURRENT LIABILITIES</b>		
	(a) Financial Liabilities		
	(i) Borrowings	517.16	540.49
	(ii) Lease Liability	180.79	178.63
	(b) Deferred Tax Liabilities (Net)	355.35	352.90
	<b>Sub total</b>	<b>1,053.30</b>	<b>1,072.02</b>
	<b>(ii) CURRENT LIABILITIES</b>		
	(a) Financial Liabilities		
	(i) Borrowings	1,388.24	1,033.01
	(ii) Trade payables	-	-
	-Total Outstanding Dues of MSME	229.63	13.10
	-Total Outstanding Dues of creditors other than MSME	1,969.16	1,946.31
	(iii) Other Financial Liabilities	70.52	86.24
	(iv) Lease Liabilities	-	-
	(b) Other Current Liabilities	31.14	46.97
	(C) Current Tax Liabilities	34.58	9.39
	<b>Sub total</b>	<b>3,723.28</b>	<b>3,135.02</b>
	<b>Total Equity and Liabilities</b>	<b>8,404.72</b>	<b>7,560.21</b>







## Purity Flexpack Limited

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Email . sales@purityflexpack.com www.purityflexpack.com , CIN -L25200 GJ1988PLC01514

### STATEMENT OF AUDITED CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2025

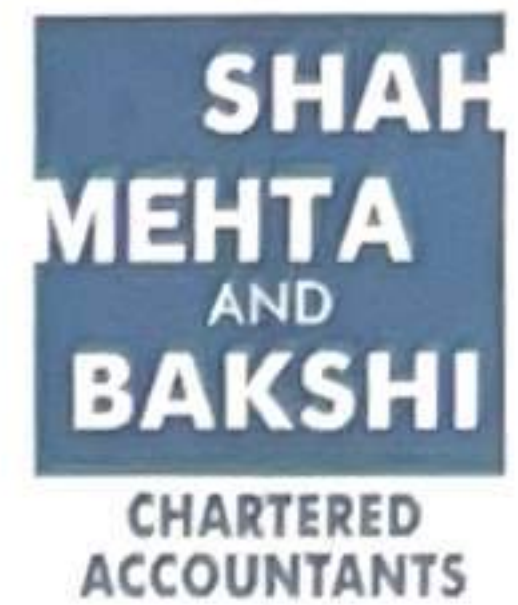
	Particulars	Standalone	
		As at 31.03.2025 (Rs. In Lacs)	As at 31.03.2024 (Rs. In Lacs)
A.	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit Before tax	353.23	121.59
	Adjustment for:		
	Depreciation and Amortization expense	387.12	371.75
	Depreciation on Right of use assets	6.81	6.81
	(Gain)/ Loss on sale of property, plant and equipment, net	(8.34)	(5.82)
	(Gain)/ Loss on sale of investments	-	(2.19)
	Finance costs	188.16	208.12
	Net (Gain) / Loss of Foreign Currency Fluctuation	6.75	(2.74)
	Income received from Banks/Others	(14.01)	(12.62)
	Net (gain)/loss arising on investments measured at fair value through profit and loss	(4.88)	(10.30)
	Provision For ECL	(0.67)	(1.84)
	<b>Operating Profit before Working Capital Changes</b>	<b>914.17</b>	<b>672.75</b>
	Adjustment for:		
	Change in Trade receivables	(264.30)	(213.66)
	Change in Other Non current financial assets	0.74	2.36
	Change in Other assets	(268.37)	71.54
	Change in Inventories	(264.87)	71.17
	Change in Trade payables	231.51	215.94
	Change in Other financial liabilities	11.42	30.34
	Change in Other current liabilities and provisions	(46.67)	(22.37)
	<b>Cash generated from Operations</b>	<b>313.63</b>	<b>828.07</b>
	Less : Income tax paid/(Refund) (including TDS) (net)	52.01	10.65
	<b>Net Cash generated from Operating Activities (A)</b>	<b>261.62</b>	<b>817.42</b>
B.	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Investment	(24.00)	(42.00)
	Sales proceeds of Investment	1.30	52.97
	Purchase of Property, Plant & Equipment, Investment Property & Intangibles	(362.80)	(324.63)
	Sale proceeds of Property, Plant & Equipment	24.35	11.00
	Term deposits with maturity 3 to 12 months	(9.60)	42.22
	Interest received from Banks/ Others	14.01	12.62
	<b>Net Cash used in Investing Activities (B)</b>	<b>(356.74)</b>	<b>(247.82)</b>
C.	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Finance cost	(175.58)	(195.71)
	Proceeds/(Repayment) of Short term Borrowings	355.22	(52.97)
	Proceeds of Long term Borrowings	418.77	180.00
	(Repayment) of Long term Borrowings	(469.22)	(486.58)
	Payments of interest portion of lease liabilities	(10.42)	(9.92)
	<b>Net Cash used in Financing Activities (C)</b>	<b>118.77</b>	<b>(565.19)</b>
	<b>Net (Decrease)/ Increase in Cash &amp; Cash Equivalents (A) + (B) + (C)</b>	<b>23.65</b>	<b>4.41</b>
	Cash & Cash Equivalents at the beginning of the period/year	18.42	14.01
	Cash & Cash Equivalents at the end of the period/year	42.07	18.42







📍 : GF, 1<sup>st</sup> & 2<sup>nd</sup> Floor, Prasanna House, Associated Society,  
Opp. Radhakrishna Park, Nr. Akota Stadium,  
Akota, Vadodara - 390020  
☎ : 0265-3599941 📠 : +91-91732-02343 / +91-63552-89986  
✉ : office@smb-ca.com 🌐 : www.smb-ca.com



**Independent Auditors' Report on a Quarterly and Audited Annual Financial Results of Purity Flexpack Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To The Board Of Directors Of  
Purity Flexpack Limited**

**Report on the audit of the Financial Results**

**Opinion**

We have audited the accompanying statement of annual financial results of Purity Flexpack Limited (the company) for quarter and year ended 31<sup>st</sup> March, 2025 (the "Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31<sup>st</sup> March 2025.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Annual Financial Results* section of our report.

We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

**Management's Responsibilities for the Financial Results**

These annual financial results have been prepared based on the annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section





133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Statement of Financial Results**

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Board of Directors.





- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other matter

The Statement includes the results for the quarter ended 31<sup>st</sup> March 2025 being the balancing figures between the audited figures in respect of full financial year ended 31<sup>st</sup> March, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our conclusion is not modified in respect of this matter.

For Shah Mehta & Bakshi  
Chartered Accountants

Firm Registration No: 103824W

  
Kalpit Bhagat  
Partner

Membership No.: 142116

UDIN: 25142116BMII GD 9823

Vadodara, Date: 24<sup>th</sup> May, 2025







# Purity Flexpack Limited

**PFL/10/2025-26/VP**

**24<sup>th</sup> May, 2025**

To,  
Department of Corporate Services,  
**BSE Limited,**  
Floor 25, P.J. Towers,  
Dalal Street,  
Mumbai-400 001

**Scrip Code: 523315**  
**ISIN: INE898001010**

**Subject: Declaration in respect of Audit Report with an Unmodified Opinion for the Financial Year ended 31<sup>st</sup> March, 2025.**

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby declare that the Statutory Auditors, M/s. Shah Mehta and Bakshi, Chartered Accountants, Vadodara (Firm Registration No.: 103824W) has submitted the Audit Report for Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2025 with an unmodified opinion.

This is for your kind information and records.

Thanking You,

Yours Faithfully

For **Purity Flexpack Limited**

**Anil Patel**  
**Managing Director**  
**DIN: 00006904**