

## **L.K.MEHTA POLYMERS LIMITED**

Registered Office: 1103/2 Mhow-Neemuch Road, Ratlam, MP, IN, 457001

CIN- U25206MP1995PLC008901

Email ID: info@lkmehtapolymersltd.com

Telephone No: 91-9407179305/9425103095

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Date: 30.05.2025

To,  
The General Manager,  
Department of Corporate Services,  
BSE Limited,  
Phirozejeejeebhoy Towers  
Dalal Street  
Mumbai -400001

BSE Scrip Code: 544366

Class of Security: Equity

**Subject: Outcome of Board Meeting pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015**

Dear Sir(s)/Madam,

We Wish to inform you that the Board of Directors of the Company at its meeting held today, on Friday, 30<sup>th</sup>May, 2025, at registered office of the Company, which commenced at 02:45 P.M. and concluded at 04:30 P.M. has inter-alia, considered and approved the following:

1. Audited Financial Results of the Company along with Audit Report thereon for the half and year ended 31<sup>st</sup>March, 2025;
2. Audited Financial Statements for the Financial Year ended on 31<sup>st</sup>March, 2025 along with Auditors Report thereon;
3. Appointment of Secretarial Auditor of the Company for the Financial Year 2024-25;
4. Such other business matters as placed before the board.

You are requested to take the above information on your records

Thanking You,

Yours faithfully,

FOR L.K.MEHTA POLYMERS LIMITED

  
KAMLESH MEHTA  
MANAGING DIRECTOR  
DIN: 00223360

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### Annexure A

Disclosures as required pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/4/2015 dated September 9, 2015, SEBI master Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024

### BRIEF PROFILE OF SECRETARIAL AUDITOR

S No.	Particulars	Description
1.	Reason for change viz. Appointment, Resignation, removal, death or otherwise;	Appointment of M/s. NPG & Co., Practising Company Secretaries, Peer Review Certificate No. 1995/2022 as Secretarial Auditors of the Company.
2.	Date of appointment	The Board at its meeting held on 30 <sup>th</sup> May, 2025, approved the appointment of M/s. NPG & Co., Practising Company Secretaries as Secretarial Auditors the Financial Year ended on 31 <sup>st</sup> March, 2025.
3.	Brief profile (in case of appointment)	<p><b>Name of Auditor:</b> CS Neelesh Gupta, Partner of M/s. NPG &amp; Co.</p> <p><b>Office Address:</b> 111, 1<sup>st</sup> Floor, Ratanmani Complex, 7/1, New Palasia, Indore (MP) 452001</p> <p><b>Email:</b> neeleshcs2004@yahoo.co.in</p> <p><b>Field of Experience:</b> M/s NPG &amp; Co. is Indore Based Practicing Company Secretaries Firm which is engaged in the area of Secretarial audit, Secretarial Compliance report, reconciliation of share capital Audit and other kind of corporate secretarial practices, the said firm is managed by it's Partners.</p> <p><b>Terms of appointment:</b> 1 Years.</p> <p><b>About the auditor:</b> CS Neelesh Gupta who is the fellow member of Institute of Company Secretaries of India with membership No. as 6381 and CP No. as 6846 and having More than 20 year of</p>



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		Experience, he is also an Insolvency Professional and working in the area of insolvency under IBC Code. And Having good working experience and proficiency in all matters related to Company Law, SEBI and various other business laws and have command over compliance management with respect to statutory reporting and other statutory requirements.
4.	Disclosure of relationships between directors (in case of appointment of a director)	None



# DCJ & Associates

42, Patrakar Parisar, Mahaveer Nagar I,  
Kota, Rajasthan - 324005

Mob: +91-9214090984

## INDEPENDENT AUDITOR'S REPORT ON ANNUAL FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

TO THE BOARD OF DIRECTORS OF  
L.K. Mehta Polymers Limited

### Opinion and Conclusion

1. We have audited the accompanying Financial Results for the year ended 31 March, 2025 of L.K. Mehta Polymers Limited ("the Company"), ("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. In our opinion and to the best of our information and according to the explanations given to us, the Statement
  - i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
  - ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year 31<sup>st</sup> March 2025.

### Basis for Opinion

3. 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 Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended 31 March, 2025 under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

### Management's Responsibilities for the Statement

4. This financial result has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Accounting Standards prescribed under section 133 of the Act, read with relevant rules issued thereafter 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 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 the accuracy and completeness of the accounting records, relevant to



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the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, 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.

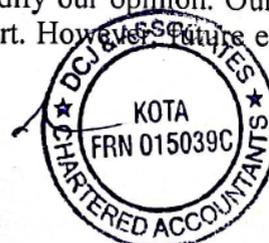
The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

## Auditor's Responsibilities

5. Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended 31 March, 2025 as a whole is 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 this 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 Annual 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 Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial control 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 made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company 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 Statement 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.



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- Evaluate the overall presentation, structure and content of the Annual Financial Results, Including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement of the Company to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced.

We consider quantitative materiality and qualitative factors in

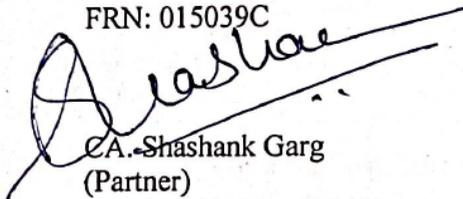
- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the 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 Matters

6. The Statement includes the results for the Half Year ended 31 March, 2025 being the balancing figure between audited figures in respect of the full financial year and the un-audited figures published in respect of 1<sup>st</sup> half year of the current financial year.  
Our opinion is not modified in respect of this matter.

For DCJ & Associates  
Chartered Accountants  
FRN: 015039C

  
CA. Shashank Garg  
(Partner)  
Membership No. 410401  
Place : Kota  
Date: 30/05/2025

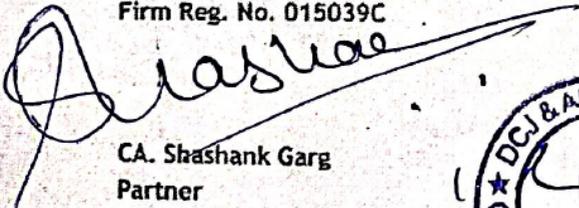
UDIN: 25410401BMJGWM5474



**L.K. Mehta Polymers Limited**  
**Office Add: 1103/2, Mhow-Neemuch Road, Ratlam, Madhya Pradesh, India, 457001**  
**(CIN - U25206MP1995PLC008901)**  
**BALANCE SHEET AS AT 31st March 2025**

Particulars		31.03.2025	31.03.2024
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>1 Shareholder's Funds</b>		
	(a) Share Capital	384.00	62.50
	(b) Reserves and Surplus	705.12	269.75
		1,089.12	332.25
	<b>2 Non-Current Liabilities</b>		
	(a) Long-term borrowings	175.03	187.37
	(b) Deferred Tax Liability	17.91	19.25
		192.94	206.62
	<b>3 Current Liabilities</b>		
	(a) Short-Term Borrowings	474.08	460.66
	(b) Trade Payables	12.14	54.70
	(c) Other Current Liabilities	6.14	7.00
	(d) Short-Term Provisions	20.78	13.07
		513.14	535.43
	<b>Total</b>	1,795.20	1,074.30
<b>II</b>	<b>Assets</b>		
	<b>(1) Non-Current Assets</b>		
	(a) <i>Property, Plant &amp; Equipment and Intangible Asset</i>		
	(i) Property, Plant and Equipment	91.89	127.90
	(ii) Intangible Assets	1.07	0.72
	(iii) Intangible Asset under development	0.67	-
	(b) Other Non-Current Assets	6.80	7.05
		100.43	135.67
	<b>(2) Current assets</b>		
	(a) Inventories	355.03	421.35
	(b) Trade Receivables	609.33	291.65
	(c) Cash and Bank Equivalents	506.39	10.71
	(d) Other Current Assets	224.02	214.92
		1,694.77	938.63
	<b>Total</b>	1,795.20	1,074.30

As per our report of even date  
For DCJ & Associates  
Chartered Accountant  
Firm Reg. No. 015039C



CA. Shashank Garg  
Partner  
M.No- 410401



Place : Kota  
Date : 30/5/2025  
UDIN :25410401BMJGWM5474

For and on behalf of Board of Directors  
L.K. Mehta Polymers Limited



(Kamlesh Mehta)  
Managing Director  
DIN:00223360

**L.K. Mehta Polymers Limited**  
Office Add: 1103/2, Mhow-Neemuch Road, Ratlam, Madhya Pradesh, India, 457001  
(CIN - U25206MP1995PLC008901)  
**CASH FLOW FOR THE YEAR ENDED ON 31st March 2025**

Rs. In Lakhs

Particulars	For the year ended	
	31.03.2025	31.03.2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Extraordinary Items	80.03	74.99
(a) Depreciation and Amortization	12.35	5.32
(b) Interest Charges	63.43	87.65
(c) (Gain)/Loss on Sale of Assets	-	-
(d) Interest Income	-9.86	-0.36
<b>Operating Profit before Working Capital Changes</b>	<b>145.95</b>	<b>167.60</b>
Adjustment For :		
(a) (Increase)/Decrease in Inventories	66.32	-185.01
(b) (Increase)/Decrease in Trade Receivables	-317.68	-56.35
(c) (Increase)/Decrease in Loans & Advances & Other Assets	-9.09	-66.86
(d) Increase / (Decrease) in Trade Payables & Other Liabilities	-42.56	-25.99
(e) Increase/ (Decrease) in Other Current Liabilities	-0.86	12.61
<b>CASH GENERATED FROM OPERATIONS</b>	<b>-157.92</b>	<b>-154.00</b>
Less : Direct Taxes paid	-18.71	-17.61
<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>	<b>-176.63</b>	<b>-171.61</b>
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>-176.63</b>	<b>-171.61</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(a) Sales in Fixed Assets & WIP	-	71.05
(b) (Addition) in Fixed Assets & WIP	-2.36	-88.60
(c) (Increase ) / Decrease in Non Current Assets	0.25	-
(d) Interest and other income	9.86	0.36
<b>NET CASH FROM INVESTING ACTIVITIES (B)</b>	<b>7.75</b>	<b>-17.19</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
(a) Increase/ (Decrease) in Long Term Borrowings	-12.34	-
(b) Increase/ (Decrease) in Short Term Borrowings	13.42	286.09
(c) Issue of Share Capital	726.91	-
(d) Interest Paid	-63.43	-87.65
<b>NET CASH FLOW IN FINANCING ACTIVITIES (C)</b>	<b>664.56</b>	<b>198.44</b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS (A)+(B)+(C)</b>	<b>495.68</b>	<b>9.64</b>
<b>OPENING BALANCE - CASH &amp; CASH EQUIVALENT</b>	<b>10.71</b>	<b>1.07</b>
<b>CLOSING BALANCE - CASH &amp; CASH EQUIVALENT</b>	<b>506.39</b>	<b>10.71</b>

Components of Cash and Cash Equivalents	31.03.2025	31.03.2024
Cash in Hand	3.83	10.20
Balance with Banks on Current Account	47.94	0.51
Balance with Bank in deposit with maturity less than 12 months	454.62	-
<b>Total</b>	<b>506.39</b>	<b>10.71</b>

As per our report of even date  
For DCJ & Associates  
Chartered Accountant  
Firm Reg. No. 015039C

CA Shashank Garg  
Partner  
M.No- 410401  
Place : Kota  
Date : 30/5/2025  
UDIN :25410401BMJGWM5474



For and on behalf of Board of Directors  
L.K. Mehta Polymers Limited



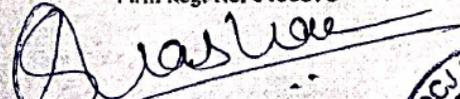
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Office Add: 1103/2, Mhow-Neemuch Road, Ratlam, Madhya Pradesh, India, 457001  
(CIN - U25206MP1995PLC008901)

**PROFIT AND LOSS STATEMENT FOR THE PERIOD ENDED ON 31st March 2025**

Rs. in Lakhs

Particulars	Half Year ended		Year ended	
	31.03.2025	30.09.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited
I Revenue from operations	1,185.88	710.70	1,896.58	1,852.50
II Other Income	9.10	10.15	19.25	30.30
<b>III Total Income</b>	<b>1,194.98</b>	<b>720.85</b>	<b>1,915.83</b>	<b>1,882.80</b>
<b>Expenses</b>				
Cost of Material Consumed	3.78	8.73	12.51	28.98
Purchase of Trading Goods	990.24	607.87	1,598.11	1,783.99
Changes in inventories	64.49	-6.65	57.84	-170.00
Employee benefit expense	8.26	5.18	13.44	7.73
Finance costs	35.28	29.14	64.42	87.64
Depreciation and amortisation	6.29	6.06	12.35	5.32
Other expenses	40.46	36.67	77.13	64.15
<b>IV Total Expenses</b>	<b>1,148.80</b>	<b>687.00</b>	<b>1,835.80</b>	<b>1,807.81</b>
V Profit/(Loss) before exceptional item	46.18	33.85	80.03	74.99
VI Exceptional Items	-	-	-	-
VII Profit/(Loss) before extraordinary items and tax	46.18	33.85	80.03	74.99
VIII Extraordinary items	-	-	-	-
IX Profit/(Loss) before tax	46.18	33.85	80.03	74.99
X Tax expense:				
(1) Current tax	13.40	8.25	21.65	13.32
(2) Deferred tax	-6.42	-	-6.42	-1.08
(3) Excess/short provision written back/off	4.08	0.29	4.37	4.29
XI Profit/(Loss) for the period from continuing operations	35.12	25.31	60.43	58.46
XII Profit/(Loss) from discontinuing operations	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-
XIV Profit/(Loss) from discontinuing operations (XII-XIII)	-	-	-	-
XV Profit/(Loss) for the period (XI+XIV)	35.12	25.31	60.43	58.46
XVI Earning per equity share:				
Basic EPS(In Rupees)	1.21	4.05	2.08	9.35
Diluted EPS(In Rupees)	1.21	4.05	2.08	9.35

As per our report of even date  
For DCJ & Associates  
Chartered Accountant  
Firm Reg. No. 015039C

  
CA. Shashank Garg  
Partner  
M.No- 410401



Place : Kota  
Date : 30/5/2025  
UDIN :25410401BMJGWM5474

For and on behalf of Board of Directors  
L.K. Mehta Polymers Limited

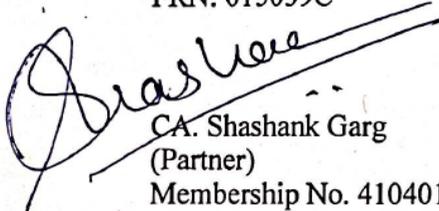


(Kamlesh Mehta)  
Managing Director  
DIN:00223360

**Notes to Statement of Financial Results for the half year and year ended on 31<sup>st</sup> March 2025**

1. The above results have been prepared as per Generally Accepted Accounting Principles in India, prescribed u/s section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable and in accordance with the recognition and measurement principles laid down in Accounting Standard as applicable, specified in Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder or as specified by the Institute of Chartered Accountants of India, whichever is applicable.
2. The above audited Financial Results of company for the half year ended 31<sup>st</sup> March 2025 and year ended there on were reviewed and approved by the Board of Directors, at their respective meeting held on 30/05/2025.
3. The company has issued 10,40,000 equity shares of face value of Rs 10/- at a premium of Rs 61/-, to public through Initial Public offering (IPO) including Offer for Sale (OFS) of 10,40,000 Equity Shares .The date of listing these shares was 21/02/2025. The company has received the full amount of consideration from the issue of such shares.
4. As the Company's business activity falls within a single primary business segment, the disclosure requirements as per AS 17 "Segment Reporting" are not applicable.
5. The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share in accordance with the Accounting Standard 20.
6. The Company has not adopted the Indian Accounting Standards (IND AS) in terms of exemption available to the Companies Listed with SME Exchange.
7. Figures of previous years have been regrouped / reclassified where ever necessary, to make them comparable with those of current year.

**For DCJ & Associates**  
Chartered Accountants  
FRN: 015039C

  
CA. Shashank Garg  
(Partner)  
Membership No. 410401  
Place : Kota  
Date: 30/05/2025



UDIN: 25410401BMJGWM5474

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Telephone No: 91-9407179305/9425103095

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Date: 30.05.2025

To,  
The General Manager,  
Department of Corporate Services,  
BSE Limited,  
Phirozejeejeebhoy Towers  
Dalal Street  
Mumbai -400001

**Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirement) Regulations, 2015.**

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company, M/s. DCJ & Associates, Chartered Accountants, have issued the Audit Report on Standalone Financial Statements for the half and financial year ended on 31<sup>st</sup> March, 2025 with unmodified Opinion.

You are requested to take the same on record.

Thanking You.  
Yours Faithfully,

FOR L.K.MEHTA POLYMERS LIMITED

  
KAMLESH MEHTA  
MANAGING DIRECTOR  
DIN: 00223360