L.K.MEHTA POLYMERS LIMITED

Registered Office: 1103/2 Mhow-Neemuch Road, Ratlam, MP, IN, 457001
CIN- L25206MP1995PLC008901
Email ID: info@lkmehtapolymersltd.com
Telephone No: 91-9407179305/9425103095

Date: 29.05.2026

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 meeting of the Board of Directors of L.K. Mehta Polymers Limited was held today, i.e., Friday, 29th May, 2026, at the Registered Office of the Company. The meeting commenced at 3:30 P.M. and concluded at 05:30 P.M.

The Board of Directors, inter alia, considered and approved the following matters:

1. Audited Financial Results of the Company for the half year and financial year ended 31st March, 2026, together with the Audit Report thereon;
2. Audited Financial Statements of the Company for the financial year ended 31st March, 2026, along with the Auditors' Report thereon;
3. Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
4. Statement indicating the utilization/details of IPO proceeds for the half year and financial year ended 31st March, 2026;
5. Appointment of Internal Auditors of the Company for the Financial Year 2026-27;
6. Any other business matter(s) 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

DCJ & Associates
CHARTERED ACCOUNTANTS

42, Patrakar Parisar,
Mahaveer Nagar I
KOTA 324007 (Raj.)

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Shashankgarg09@gmail.com
Phone : 9214090984

To the Members of
L.K. MEHTA POLYMERS LIMITED

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **L.K. MEHTA POLYMERS LIMITED (*"the Company"*)** which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and profit for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the financial statements and auditors' report thereon

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The Company's board of directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure(s) to Board's report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 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 the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management 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 company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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.

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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 statements.

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 statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 made by management.
- Conclude on the appropriateness of management's 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements 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 financial statements.

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.

Report on Other Legal and Regulatory Requirements

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1. As required by section 197(16) of the Act, based on our audit, we report that the Company has paid remuneration to its directors during the year in accordance with the provisions of and limits laid down under section 197 read with Schedule V to the Act.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

3. As required by Section 143(3) of the Act, we report that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c. The Balance Sheet, and the Statement of Profit and Loss and cash flow statement dealt with by this Report are in agreement with the books of account.

   d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e. On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

   f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure II". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;

   g. With respect to the maintenance of accounts and other matters connected there with, reference in made to our remarks in paragraph to 2(h) (vi) below on reporting under Rule 11(g) of the Rules.

   h. With respect to the other matters to be included in the Auditor's Report in accordance Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

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i. There has been no pending litigation against the company having any impact on its financial position in its financial statement.

ii. The Company does not have any long term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There was no amount which was required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the company or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. Based on our examination which included test checks, and other generally accepted audit procedure performed by us, we report that the company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software.

For DCJ & Associates .
Chartered Accountants
FRN- 015039C

{CA Shashank Garg}
Partner
M.No. 410401

KOTA
FRN 015039C
DCJ & ASSOCIATES CHARTERED ACCOUNTANTS

Place : Kota.
Dated: 29.05.2026
UDIN :26410401MIKTUJ9602

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ANNEXURE "A" OF THE AUDITOR'S REPORT

Report on the matters specified in paragraph 3 of the companies (Auditor's Report) Order ,2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Companies Act ,2013 ("the Act") as referred to in paragraph 1 of 'Report on Other Legal and Regulatory Requirements 'section.

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of accounts and other records examined by us in the normal course of audit, we report that:

(i) **(a) Property , plant and equipment and intangible Assets .**

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of its intangible assets on the basis of available information.

(b) The Property, Plant & Equipment were physically verified during the year by the management in accordance with a program of verification, which in our opinion is reasonable considering the size of the Company and the nature of its Property, Plant & Equipment. According to the information and explanations given to us, no material discrepancies were noticed on such verification as compared to books records.

(c) According to the information and explanations given to us, the Company does not have any immovable properties. Accordingly, sub-clause (c) of clause (i) of Para 3 of the Order are not applicable.

(d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. Accordingly, the provisions of clause 3(i)(d) of the Order are not applicable on the company.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988(as amended in 2016) and rules made there under.

(ii) (a) The management has conducted physical verification of inventory during the year at reasonable interval in our opinion and according to the information and explanation given to us , the coverage and procedures of such verification by the management is appropriate having regard to the size of the company and nature of its operation. No discrepancies of 10% or more in aggregate for each class of inventory between physical inventory and book records were noticed on physical verification. Discrepancies, if any , noticed on physical verification have been properly dealt with in the books of account.

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(b) The company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during the year . Accordingly, the provisions of clause 3(ii)(b) of the Order are not applicable

(iii) (a) (A) During the year the company has not made investments in, not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to Subsidiaries, Joint Ventures and Associates covered in the register maintained under section 189 of the Act.

(b) In our opinion the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest.

(c) in respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts are regular;

(d) there is no amount which is overdue for more than 90 days and reasonable steps have been taken by the Company for recovery of the principal amount and interest.

(e) loan or advance in the nature of loan granted which has fallen due during the year, has neither been renewed nor extended nor fresh loans granted to settle the over dues of existing loans given to the same parties,

(f) In our opinion and according to the information and explanation provided to us, the company has not granted the Loans & advances in nature of loans to promoters or related parties as defined in clause (76) of section 2 of the Companies Act, 2013 which are repayable on demand or without specifying any terms or period of repayments except interest bearing advance for property given to director in FY 2022-23 amounting Rs. 90 lakhs which was further advanced by the director to the seller. The deal was cancelled and the advance will be repaid by the director when the amount is repaid by the seller. Closing balance of the advance at year end is Rs. 84.23 Lakhs including interest.

(iv) In our opinion and according to the information and explanation given to us and best on the audit procedures performed by us , that in respect of loans granted ,investment made and guarantees and securities provided , as applicable the company has complied with the provisions of sections 185 and 186 of the Companies Act , 2013.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted deposits from public within the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014, as amended. Accordingly, provisions of clause 3(v) of the Order are not applicable. According to the information and explanations given to us, no order has been passed by the Company Law Board or the National

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Company Law Tribunal or the Reserve Bank of India or any Court or any other Tribunal against the Company in this regard .

(vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

(vii) (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has been generally regular in depositing undisputed statutory dues including , goods and service tax, provident fund, employees' state insurance, income-tax , Sales Tax ,service tax, duty of customs, duty of excise , value added tax, cess and any other material statutory dues applicable to the Company during the year with appropriate authorities. According to the information and explanations given to us, there were no undisputed amounts payable in respect of goods and service tax, provident fund, employees' state insurance, income-tax , Sales Tax ,service tax, duty of customs, duty of excise , value added tax, cess or other material statutory dues outstanding as at 31 March 2024 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, we report that there are no statutory dues referred to in sub clause (a) above that have not been deposited with the appropriate authorities on account of any dispute.

(viii) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

(ix) (a) The Company has not defaulted in repayment of loans or borrowings to any bank or financial institution or government during the year. The Company did not have any outstanding debentures during the year.

(b) According to the information and explanation given to us on the bases of our audit procedures , we report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority .

(c) In our opinion and according to the information and explanations given to us, the Company has not raised any money by way of term loans during the year and there has been no utilisation during the current year of the term loans obtained by the Company during any previous years. Accordingly, reporting under clause 3(ix)(c) of the Order is not applicable to the Company.

(d) According to the information and explanations given to us , and the procedures performed by us , and on an overall examination of the financial statements of the company, we report that no funds raised on short term basis have been utilized for long term purposes by the company .

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(e) According to the information and explanations given to us and on an overall examination of the financial statements of the company we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures as defined under Companies Act, 2013.

(f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) In our opinion and according to the information and explanations given to us, money raised by way of initial public offer were applied for the purposes for which these were obtained, though idle funds which were not required for immediate utilisation have been invested in readily realisable liquid investments.

(b) As per information and explanations given to us during the year, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible). Accordingly, the provisions of clause 3(x)(b) of the Order are not applicable.

(xi) (a) As per information and explanation given to us no fraud by the Company or on the company by its officers or employees has been noticed or reported during the period covered by our audit.

(b) To the best of our knowledge, no report under subsection (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c.) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year which remained unattended by the competent authorities.

(xii) In our opinion, the Company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b), 3(xii)(c) of the Order are not applicable.

(xiii) In our opinion all transactions with the related parties are in compliance with sections 177 and 188 of Act, where applicable, and the requisite details have been disclosed in the financial statements etc., as required by the applicable accounting standards.

(xiv) (a) In our opinion and according to the information and explanations given to us, the Company was not required to appoint internal auditor until it was listed. The company is now in the process of appointing the internal auditor.

b) No Internal Audit function was live during the year. Hence we have not considered any internal audit reports in our audit.

(xv) On the basis of the information and explanations given to us, in our opinion during the year the

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company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi)(a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

(b)The company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (COR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly the clause 3(xvi)(c) is not applicable.

(d) As per the information and explanations received, the group does not have any CIC as part of the group.

(xvii) As per the information and explanation given to us the company has not incurred cash losses in the financial year covered by the audit report and in the immediately preceding financial year.

(xviii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the previous statutory auditors have resigned during the year. There were no issues, objections or concerns raised by the outgoing auditors.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities (as per the payment schedule/ rescheduled), other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company and/ or certificate with respect to meeting financial obligations by the Company as and when they fall due. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) There is no liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.

For DCJ & Associates .
Chartered Accountants
FRN- 015039C

Place : Kota.
Dated: 29.05.2026
UDIN: 26410401MIKTUJ9602

{CA Shashank Garg}
Partner
M.No. 410401

DCJ & ASSOCIATES
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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,2026

(Rs. In Lakhs)

	Particulars		For the year ended 31st March 2026	For the year ended 31st March 2025
I.	EQUITY AND LIABILITIES			
(1)	Shareholder's Funds			
(a)	Share Capital		384.00	384.00
(b)	Reserves and Surplus		765.55	705.12
		Sub Total	1149.55	1089.12
(2)	Share application money pending allotment		0.00	.00
(3)	Non-Current Liabilities			
(a)	Long Term Borrowings		153.13	175.04
(b)	Deferred Tax Liabilities		19.04	17.90
		Sub Total	172.17	192.94
(4)	Current Liabilities			
(a)	Short-Term Borrowings		870.30	474.08
(b)	Trade Payables		36.24	12.14
(c)	Other Current Liabilities		0.66	6.15
(d)	Short-Term Provisions		19.83	20.78
		Sub Total	927.03	513.15
		Total	**2248.76**	**1795.21**
II.	Assets			
(1)	Non-Current Assets			
(a)	*Propery, Plant & Equipment and Intangible Asset*			
	(i) Property, Plant and Equipment		102.24	91.89
	(ii) Intangible Asset		0.90	1.07
	(iii) Intangible Asset under development		0.67	0.67
		Sub Total	103.81	93.62
(e)	Other Non-Current Assets		6.31	6.80
		Sub Total	6.31	6.80
(2)	Current assets			
(a)	Inventories		483.76	355.03
(b)	Trade Receivables		1389.71	609.33
(c)	Cash and Bank Equivalents		26.48	506.40
(d)	Short-Term Loans and Advances		238.69	224.03
		Sub Total	2138.64	1694.79
		Total	2248.76	1795.21
			0.00	0.00

Significant Accounting Policies, Notes on Financial Statements as per Note 1 & 2.

As per our Report of even date

DCJ & Associates
Chartered Accountants
FRN: 015039C

CA. Shashank Garg
M. No. 410401
UDIN: 26410401MIKTUJ9602
Date:29.05.2026
Place: Ratlam

(Rina Mehta)
Director
DIN : 09553312

(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 31st March, 2026

(Rs. In Lakhs)

Particulars	For the year ended	
	31st March 2026	31st March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	90.04	80.03
Adjustment For:		
(a) Depreciation and Amortization	13.89	12.36
(b) Interest Charges	65.81	64.42
(c) (Gain)/Loss on Sale of Assets		
(d) Interest Income	-18.72	-9.86
Operating Profit before Working Capital Changes	151.03	146.95
Adjustment For :		
(a) (Increase)/Decrease in Inventories	-128.73	66.32
(b) (Increase)/Decrease in Trade Receivables	-780.38	-317.68
(c) (Increase)/Decrease in Loans & Advances & Other Assets	-14.66	-9.11
(d) Increase /(Decrease) in Trade Payables & Other Liabilities	24.10	-42.55
(e) Increase/(Decrease) in Other Current Liabilities	-5.49	-0.85
CASH GENERATED FROM OPERATIONS	-754.13	-156.92
Less : Direct Taxes paid	-28.75	-18.31
CASH FLOW BEFORE EXTRAORDINARY ITEMS	**-782.88**	**-175.23**
NET CASH FROM OPERATING ACTIVITIES (A)	**-782.88**	**-175.23**
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Sales in Fixed Assets & WIP	0.00	0.00
(b) (Addition) in Fixed Assets & WIP	-24.74	-2.36
(c) (Increase) / Decrease in Investment	0.00	0.00
(d) (Increase) / Decrease in Non Current Assets	0.49	0.25
(e) Interest and other income	0.00	0.00
(e) Interest Received	18.72	9.86
NET CASH FROM INVESTING ACTIVITIES (B)	-5.53	7.75
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Increase/(Decrease) in Long Term Borrowings	-21.90	-12.33
(b) Increase/(Decrease) in Short Term Borrowings	396.22	13.41
(c) Issue of Share Capital (Net of IPO Expenses)	0.00	726.51
(d) Increase / (Decrease) in Long Term Provisions	0.00	
(e) Interest Paid	-65.81	-64.42
NET CASH FLOW IN FINANCING ACTIVITIES (C)	308.50	663.17
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	-479.92	495.69
OPENING BALANCE - CASH & CASH EQUIVALENT	506.40	10.71
CLOSING BALANCE - CASH & CASH EQUIVALENT	26.48	506.40

DCJ & Associates
Chartered Accountants
FRN: 015039C

CA. Shashank Garg
M. No. 410401
UDIN: 26410401MIKTUJ9602
Date:29.05.2026
Place: Ratlam

DCJ & ASSOCIATES KOTA FRN 015039C CHARTERED ACCOUNTANTS

L.K. MEHTA POLYMERS LTD. RATLAM

(Rina Mehta)
Director
DIN : 09553312

L.K. MEHTA POLYMERS LTD. RATLAM

(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)
Statement of Profit and Loss for the Period ended on 31st March, 2026

(Rs. In Lakhs)

Particulars	Half Year ended			Full Year ended	
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
Revenue from operations	1391.92	1527.40	1185.88	2919.32	1896.58
	1391.92	1527.40	1185.88	2919.32	1896.58
Other Income	16.53	17.74	9.10	34.27	19.26
Total Revenue	1408.45	1545.14	1194.98	2953.59	1915.84
Expenses:					
Cost of Material Consumed	139.95	231.22	3.78	371.17	12.51
Purchase of Trading Goods	1121.73	1211.31	990.24	2333.04	1598.11
Changes in inventories of Stock-in-Trade	-65.15	-63.22	64.49	-128.37	57.84
Employee benefit expense	4.86	10.31	8.26	15.17	13.44
Financial costs	37.55	28.26	35.28	65.81	64.42
Depreciation and amortisation	8.37	5.52	6.30	13.89	12.36
Other expenses	111.57	81.27	40.45	192.84	77.12
Total Expenses	1358.88	1504.67	1148.80	2863.55	1835.80
Profit before exceptional and extraordinary item	49.57	40.47	46.18	90.04	80.03
Exceptional Items	0.00	0.00	0.00	0.00	.00
Profit before extraordinary items and tax	49.57	40.47	46.18	90.04	80.03
Extraordinary item	0.00	0.00	0.00	0.00	.00
Profit before tax	49.57	40.47	46.18	90.04	80.03
Tax expense:					
(1) Current tax	10.50	10.50	13.40	21.00	21.65
(2) Deferred tax	1.14	0.00	-6.42	1.14	-6.42
(3) Income tax Earlier Year	5.26	0.00	4.08	5.26	4.37
Profit/(Loss) for the period	32.67	29.97	35.12	62.64	60.43
Earning per equity share:					
Basic EPS	0.48	1.15	1.21	1.63	2.08
Diluted EPS	0.48	1.15	1.21	1.63	2.08

Significant Accounting Policies, Notes on Financial Statements as per Note 1 & 2.
As per our Report of even date

DCJ & Associates
Chartered Accountants
FRN: 015039C

CA. Shashank Garg
M. No. 410401
UDIN: 26410401MIKTUJ9602
Date:29.05.2026
Place: Ratlam

DCJ & ASSOCIATES CHARTERED ACCOUNTANTS KOTA FRN 015039C

L.K. MEHTA POLYMERS LTD. RATLAM

(Rina Mehta)
Director
DIN : 09553312

(Kamlesh Mehta)
Managing Director
DIN : 00223360

L.K.MEHTA POLYMERS LIMITED

Registered Office: 1103/2 Mhow-Neemuch Road, Ratlam, MP, IN, 457001
CIN- L25206MP1995PLC008901
Email ID: info@lkmehtapolymersltd.com
Telephone No: 91-9407179305/9425103095

Date: 29.05.2026

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 31st March, 2026 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

DCJ & Associates
CHARTERED ACCOUNTANTS

42, Patrakar Parisar,
Mahaveer Nagar I
KOTA 324007 (Raj.)

INDIA

Shashankgarg09@gmail.com
Phone : 9214090984

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

This is to certify that we, the statutory auditors of LK Mehta Polymers Limited, have verified the books of account and relevant records produced before us for the purpose of issuing this certificate regarding the utilization of funds raised through the Initial Public Offering (IPO) made by the Company.

Based on the information and explanations provided to us and according to the books and records examined by us, we certify that the Company has raised a total of INR 7,38,40,000/- through the IPO. As of March 31, 2026, an amount of INR7,28,40,000/- has been utilized for the purposes stated in the offer document.

We further certify that the balance unutilized amount of INR 10,00,000/- is parked in a Fixed Deposit with HDFC Bank, as confirmed by the bank statements and fixed deposit confirmation provided by the management.

During the financial year 2025-26, the Company has incurred Rs. Rs. 492.42 lakh as Raw Material Requirements.

This certificate is being issued at the request of the Company for submission to Bombay Stock Exchange in compliance with the requirements under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

For DCJ & Associates,
Chartered Accountants,

DCJ & ASSOCIATES
KOTA
FRN 015039C
CHARTERED ACCOUNTANTS

CA Shashank Garg
Partner
MEMBERSHIP NO.: 410401
FRN:015039C
UDIN: 26410401YTSISB5412

DATE: 29.05.2025
PLACE: KOTA

DCJ & Associates
CHARTERED ACCOUNTANTS
42, Patrakar Parisar,
Mahaveer Nagar I
KOTA 324007 (Raj.)
INDIA
Shashankgarg09@gmail.com
Phone : 9214090984

Statement of Deviation / Variation in utilisation of funds raised	
Name of listed entity	LK Mehta Polymers Limited
Mode of Fund Raising Public Issues	Public Issue
Date of Raising Funds	21-02-2025
Amount Raised	7,38,40,000/-
Report filed for Quarter ended	31-03-2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	NA
Is there a Deviation / Variation in use of funds raised	No Deviation or Variation
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders.	
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NA
Comments of the auditors, if any NA	
Objects for which funds have been raised and where there has been a deviation, in the following table	

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
☐ Funding Working Capital Requirements of the Company ☐ General Corporate Purposes ☐ Issue Related Expenses	Not Applicable	7,38,40,000	Not Applicable	7,28,40,000	Not Applicable	No Deviation or Variation

DCJ & Associates
CHARTERED ACCOUNTANTS

42, Patrakar Parisar,
Mahaveer Nagar I
KOTA 324007 (Raj.)

CA INDIA

Shashankgarg09@gmail.com
Phone : 9214090984

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

For DCJ & Associates,
Chartered Accountants,

CA Shashank Garg
Partner
MEMBERSHIP NO.: 410401
FRN:015039C
UDIN: 26410401YTSISB5412

DCJ & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ KOTA FRN 015039C

L K MEHTA POLYMERS LTD. ● RATLAM ●

DATE: 29.05.2026
PLACE: KOTA