

May 27, 2026

To,

**National Stock Exchange of India Ltd.**

Exchange Plaza, 5<sup>th</sup> Floor,

Plot No. C-1, Block G,

Bandra – Kurla Complex,

Bandra (East), Mumbai – 400 051

**Symbol: TIMETECHNO**

**BSE Limited**

1<sup>st</sup> Floor, New Trading Ring,

Rotunda Building,

P.J. Towers, Dalal Street,

Fort, Mumbai – 400 001

**Scrip Code: 532856**

Meeting Commencement Time	03:00 p.m.
Meeting Conclusion Time	09:10 p.m.

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on May 27, 2026**

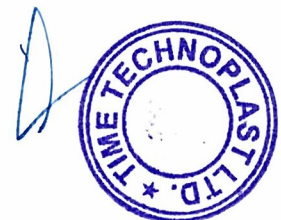
Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we wish to inform you that the Board of Directors of Time Technoplast Limited at its meeting held on May 27, 2026, inter-alia, transacted and approved the following businesses:

**Financial Results**

1. Considered and approved Audited (Consolidated & Standalone) Financial Results for the Quarter and Year ended 31<sup>st</sup> March, 2026 (**Annexure – A**).
2. Considered Auditors' Report (Consolidated & Standalone) dated May 27, 2026, issued by the Joint Statutory Auditors i.e. M/s. K P M R & Co. and M/s. Raman S. Shah & Co., Chartered Accountants, for the Quarter and Year ended 31<sup>st</sup> March, 2026 (**Annexure – B**).
3. Declaration in respect of Auditors' Report with Unmodified Opinion for the Financial Results, for the year ended 31<sup>st</sup> March, 2026 (**Annexure – C**).

**Dividend**

4. Recommended final dividend of Rs. 1.50/- (150%) per equity share of face value of Rs. 1/- each for the financial year ended 31<sup>st</sup> March, 2026, subject to the approval of the Members at the ensuing Annual General Meeting.



**TIME TECHNOPLAST LTD.**

**With a vision for the future**

CIN : L27203DD1989PLC003240

Regd. Office : 101, 1st Floor, Centre Point, Somnath Daman Road, Somnath, Dabhel, Nani Daman, Daman - 396210

**Re-appointment of Auditor**

**Cost Auditor**

5. Based on the recommendation of the Audit Committee, the Board approved the re-appointment of M/s. Darshan Vora & Co., Cost Accountants (FRN: 103886) as the Cost Auditor of the Company for the audit of the cost records for the financial year 2026-2027, subject to the ratification of remuneration at the ensuing 36<sup>th</sup> Annual General Meeting of the Company. Brief Profile of the Cost Auditor is enclosed herewith (**Annexure – D**).

You are requested to take note of the same.

Thanking you,

Yours Faithfully,

**For TIME TECHNOPLAST LIMITED**

A handwritten signature in blue ink, appearing to read "B. V.", is positioned above the printed name of the Managing Director.

**BHARAT KUMAR VAGERIA**  
**MANAGING DIRECTOR**  
**DIN: 00183629**



**TIME**  
**TIME TECHNOPLAST LTD.**  
 Bringing Polymers To Life

Regd. Office : 101, 1st Floor, Centre Point, Somnath Daman Road, Somnath, Dabhel, Nani Daman, Dadra and Nagar Haveli, Daman and Diu (U.T.) 396 210

Corp. Office : 55, Corporate Avenue, Saki Vihar Road, Andheri (E), Mumbai - 400 072

CIN : L27203DD1989PLC003240 Website: www.timetechnoplast.com Email: investors@timetechnoplast.com

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	<b>Income</b>					
a	Revenue from Operations	1,67,667	1,56,477	1,46,874	6,10,520	5,45,704
b	Other Income	489	229	208	920	527
	<b>Total Income ( a+b )</b>	<b>1,68,156</b>	<b>1,56,706</b>	<b>1,47,082</b>	<b>6,11,440</b>	<b>5,46,231</b>
2	<b>Expenditure :-</b>					
a	Cost of Materials Consumed	1,24,937	1,12,090	1,03,080	4,41,529	3,88,878
b	Change in inventories of finished goods &, work-in-progress	(5,169)	(806)	602	(5,809)	(281)
c	Employees Benefits Expenses	8,542	7,741	7,183	30,336	26,519
d	Finance Costs	1,763	1,883	2,203	7,978	9,153
e	Depreciation and amortisation expense	4,699	4,598	4,403	18,333	16,967
f	Other Expenses	15,256	14,101	14,642	55,251	52,093
	<b>Total Expenditure</b>	<b>1,50,027</b>	<b>1,39,607</b>	<b>1,32,114</b>	<b>5,47,618</b>	<b>4,93,329</b>
3	<b>Profit before Exceptional Items &amp; tax (1-2)</b>	<b>18,129</b>	<b>17,099</b>	<b>14,968</b>	<b>63,822</b>	<b>52,902</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit Before Tax (3+4)</b>	<b>18,129</b>	<b>17,099</b>	<b>14,968</b>	<b>63,822</b>	<b>52,902</b>
6	<b>Tax Expenses</b>	<b>4,698</b>	<b>4,247</b>	<b>3,787</b>	<b>16,161</b>	<b>13,458</b>
7	<b>Net Profit After Tax (5-6)</b>	<b>13,431</b>	<b>12,852</b>	<b>11,181</b>	<b>47,661</b>	<b>39,445</b>
8	Extraordinary Item (Net of Tax Expenses)	-	-	-	-	-
9	<b>Net Profit For the period (7 + 8)</b>	<b>13,431</b>	<b>12,852</b>	<b>11,181</b>	<b>47,661</b>	<b>39,445</b>
10	Other Comprehensive Income (Net of Tax)	318	122	172	394	129
11	<b>Total Comprehensive Income (9+10)</b>	<b>13,749</b>	<b>12,974</b>	<b>11,353</b>	<b>48,056</b>	<b>39,574</b>
12	<b>Net Profit attributable to</b>					
	Owners	13,184	12,634	10,952	46,872	38,794
	Non Controlling Interests	247	218	230	789	650
		<b>13,431</b>	<b>12,852</b>	<b>11,181</b>	<b>47,661</b>	<b>39,445</b>
	<b>Other Comprehensive Income attributable to</b>					
	Owners	318	122	175	393	132
	Non Controlling Interests	1	-	(3)	1	(3)
		<b>318</b>	<b>122</b>	<b>172</b>	<b>394</b>	<b>129</b>
	<b>Total Comprehensive Income attributable to</b>					
	Owners	13,502	12,756	11,126	47,266	38,926
	Non Controlling Interests	248	218	227	790	648
		<b>13,749</b>	<b>12,974</b>	<b>11,353</b>	<b>48,056</b>	<b>39,574</b>
13	Paid -up equity share capital (Face Value of ₹ 1/- each)	4,936	4,936	2,269	4,936	2,269
14	Other Equity (excluding Revaluation Reserve)				4,03,894	2,86,945
15	<b>Earnings Per Share ( EPS )- ₹</b>					
a	Earning Per Share- Basic	2.67	2.75	2.41	9.99	8.55
b	Earning Per Share- Diluted	2.67	2.75	2.41	9.99	8.55



SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES (CONSOLIDATED) FOR THE QUARTER / YEAR ENDED 31st MARCH 2026

(₹ in Lakhs)

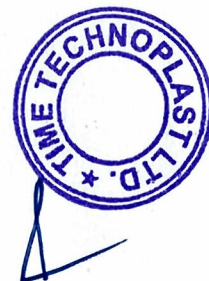
Sr No	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1</b>	<b>Segment Revenue</b>					
	(a) Polymer Products	1,05,668	97,404	94,757	3,81,917	3,49,317
	(b) Composite Products	61,999	59,073	52,117	2,28,604	1,96,387
	<b>Total</b>	<b>1,67,667</b>	<b>1,56,477</b>	<b>1,46,874</b>	<b>6,10,520</b>	<b>5,45,704</b>
	Less : Inter Segment Revenue	-	-	-	-	-
	<b>Net Sales/Income from operations</b>	<b>1,67,667</b>	<b>1,56,477</b>	<b>1,46,874</b>	<b>6,10,520</b>	<b>5,45,704</b>
<b>2</b>	<b>Segment Results</b>					
	<b>Profit before tax and interest from each segment</b>					
	(a) Polymer Products	11,455	11,024	10,385	41,432	37,295
	(b) Composite Products	7,948	7,729	6,578	29,449	24,234
	<b>Total</b>	<b>19,403</b>	<b>18,753</b>	<b>16,963</b>	<b>70,881</b>	<b>61,529</b>
	<b>Less:</b>					
	i) Interest	1,763	1,883	2,203	7,978	9,153
	<b>Add</b>					
	i) Other Un-allocable Income net off	489	229	208	920	527
	<b>Total Profit Before Tax</b>	<b>18,129</b>	<b>17,099</b>	<b>14,968</b>	<b>63,822</b>	<b>52,902</b>
<b>3</b>	<b>Segment Assets</b>					
	(a) Polymer Products	4,37,446	3,90,163	3,30,367	4,37,446	3,30,367
	(b) Composite Products	1,26,419	1,20,063	1,09,509	1,26,419	1,09,509
	(c) Unallocable	-	-	-	-	-
	<b>Total Segment Assets</b>	<b>5,63,865</b>	<b>5,10,225</b>	<b>4,39,875</b>	<b>5,63,865</b>	<b>4,39,875</b>
<b>4</b>	<b>Segment Liabilities</b>					
	(a) Polymer Products	43,904	43,378	44,003	43,904	44,003
	(b) Composite Products	13,941	13,608	13,146	13,941	13,146
	(c) Unallocable	-	-	-	-	-
	<b>Total Segment Liabilities</b>	<b>57,845</b>	<b>56,987</b>	<b>57,149</b>	<b>57,845</b>	<b>57,149</b>



**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**

(₹ in Lakhs)

Sr No	Particulars	As at	As at
		31.03.2026	31.03.2025
		(Audited)	(Audited)
	<b>ASSETS</b>		
(1)	<b>Non-Current Assets</b>		
	(a) Property, Plant & Equipment	1,33,150	1,28,253
	(b) Capital Work-In-Progress	22,977	7,942
	(c) Right-of-Use-Assets	10,359	8,996
	(d) Intangible Assets	18	24
	<b>(e) Financial Assets</b>		
	Investments	584	319
	Others Financial Assets	4,173	4,356
	<b>Total Non Current Assets</b>	<b>1,71,261</b>	<b>1,49,890</b>
(2)	<b>Current Assets</b>		
	(a) Inventories	1,32,831	1,14,828
	<b>(b) Financial Assets</b>		
	(i) Trade Receivables	1,45,246	1,16,235
	(ii) Cash & Cash Equivalents	53,731	12,638
	(iii) Bank Balance other than above	4,221	5,149
	(c) Other Current Assets		
	(i) Other Current Assets	43,170	35,976
	<b>Current Assets</b>	<b>3,79,200</b>	<b>2,84,825</b>
	Assets Classified As Held For Sale	13,404	5,160
	<b>Total Assets</b>	<b>5,63,865</b>	<b>4,39,875</b>
	<b>Equity and Liabilities</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	4,936	2,269
	(b) Other Equity	4,03,894	2,86,945
	<b>Equity Attributable to Shareholders</b>	<b>4,08,830</b>	<b>2,89,214</b>
	Non - Controlling Interest	7,791	7,001
	<b>Total Equity</b>	<b>4,16,621</b>	<b>2,96,215</b>
	<b>Liabilities</b>		
(1)	<b>Non-Current Liabilities</b>		
	<b>(a) Financial Liabilities</b>		
	Borrowings	14,931	14,706
	Lease Liabilities	8,167	7,455
	Deferred Tax Liabilities (Net)	16,053	13,309
	<b>Total Non-Current Liabilities</b>	<b>39,151</b>	<b>35,470</b>
(2)	<b>Current Liabilities</b>		
	<b>(a) Financial Liabilities</b>		
	(i) Borrowings	49,013	49,945
	(ii) Lease Liabilities	1,234	1,096
	(iii) Trade Payables		
	Micro & Small Enterprises	1,520	1,207
	Other than Micro & Small Enterprises	43,116	43,901
	(iv) Other Financial Liabilities	71	68
	(b) Other Current Liabilities	4,995	4,756
	(c) Provisions	2,115	1,822
	(d) Current Tax Liabilities (Net)	6,028	5,395
	<b>Total Current Liabilities</b>	<b>1,08,092</b>	<b>1,08,190</b>
	<b>Total Equity and Liabilities</b>	<b>5,63,865</b>	<b>4,39,875</b>



CONSOLIDATED CASH FLOW STATEMENT

(₹ In Lakhs)

Sr No	Particulars	Year Ended	Year Ended
		31.03.2026	31.03.2025
		(Audited)	(Audited)
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit Before Tax & Extraordinary Items	63,823	52,902
	<b>Adjustment For:</b>		
	Depreciation And Amortisation Expenses	18,334	16,967
	Finance Costs	7,978	9,153
	( Profit )/ Loss On Sale Of Property Plant & Equipment/Assets held for sales	(818)	(101)
	Minority Interest In Subsidiary	790	648
	Remeasurements Of Net Defined Benefit Plans	23	25
	Exchange Adjustment (Net)	371	104
	Share Based Payment Reserve	-	(53)
	<b>Operating Profit Before Working Capital Changes</b>	<b>90,500</b>	<b>79,645</b>
	<b>Adjustment For :</b>		
	(Increase) / Decrease in Inventories	(18,004)	(9,795)
	(Increase) / Decrease in Trade Receivables	(29,011)	(8,026)
	(Increase) / Decrease in Other Assets	(7,011)	(7,740)
	Increase / (Decrease) in Trade Payables	(473)	713
	Increase / (Decrease) in Provisions and Other Liabilities	953	343
	<b>Cash Generated From Operations</b>	<b>36,954</b>	<b>55,140</b>
	Tax Payment	(13,630)	(12,088)
	<b>Cash Flow Before Extraordinary Items</b>	<b>23,324</b>	<b>43,052</b>
	<b>Net Cash From Operating Activities (A)</b>	<b>23,324</b>	<b>43,052</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase Of Property ,Plant And Equipment, Intangibles Etc	(37,041)	(19,583)
	Increase in Assets Classified As Held For Sale	(8,244)	4,013
	Purchase Of Investments	(265)	(168)
	Maturity/ (investment) in Bank deposit	928	1,079
	<b>Net Cash Used In Investing Activities (B)</b>	<b>(44,621)</b>	<b>(14,660)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Net Proceeds From Borrowings	(706)	(9,811)
	Increased In Share Capital Incl. Premium	80,000	-
	Share Issue Expenses	(1,591)	-
	Payment Of Lease Liabilities (Net)	(1,449)	(1,207)
	Dividend Paid	(5,885)	(4,703)
	Interest Paid	(7,978)	(9,153)
	<b>Net Cash Used In Financing Activities (C)</b>	<b>62,390</b>	<b>(24,873)</b>
	<b>Net Increase/ (Decrease) In Cash And Cash Equivalents (A + B + C)</b>	<b>41,093</b>	<b>3,519</b>
	Cash And Cash Equivalents As At (Opening Balance)	12,638	9,119
	Cash And Cash Equivalents As (Closing Balance)	53,731	12,638



**NOTES :-**

- 1 The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 27th May, 2026. The financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 2 Additional consolidated information pursuant to Regulation 52 (4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended as at and for the quarter/ full year ended 31st March, 2026:

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Debt Equity Ratio (Total Borrowings / Total Shareholders Equity)	0.16	0.07	0.22	0.16	0.22
2	Debt Service Coverage Ratio (Profit before Tax, Exceptional Items, Depreciation, Finance Charges / ( Finance Charges + Long Term Borrowings scheduled principal Repayments during the period))	7.95	5.69	3.08	6.62	3.31
3	Interest Service Coverage Ratio (Profit before Tax, Exceptional Items, Depreciation , Finance Charges / Finance Charges )	13.95	12.52	9.79	11.30	8.63
4	Current Ratio (Current Assets / Current Liabilities)	3.51	4.45	2.63	3.51	2.63
5	Long term debt to working capital ( Non-Current Borrowings + Current maturities of long term borrowings / Current Assets - (Current Liabilities - Current Maturities of Long Term borrowings)	0.08	0.03	0.11	0.08	0.11
6	Bad debts to Accounts receivable ratio* (Bad debts / Trade receivables )	Negligible	Negligible	Negligible	Negligible	Negligible
7	Current Liability ratio (Current Liabilities / Total Liabilities)	0.73	0.74	0.75	0.73	0.75
8	Total debts to total assets (Total Borrowings / Total Assets)	0.11	0.05	0.15	0.11	0.15
9	Debtors Turnover (no. of days) ( Average Trade receivables / Revenue from Operation plus Duties & Taxes * No of days)	67	66	66	72	69
10	Inventory Turnover (no. of days) (Average inventory / Revenue from Operation plus Duties & Taxes * No of days)	63	63	64	68	67
11	Operating EBITDA Margin ( % ) (Profit before depreciation, Interest, Tax and exceptional items / Revenue from operations)	14.62%	15.05%	14.67%	14.74%	14.47%
12	Net profit Margin ( % ) ( Profit After tax / Revenue from operations)	7.99%	8.20%	7.60%	7.79%	7.22%
13	Paid up Equity Share Capital (Face value of Re. 1 per share)	4,936	4,936	2,269	4,936	2,269
14	Other equity Excluding Revaluation Reserves	4,03,894	3,90,566	2,86,945	4,03,894	2,86,945
15	Net worth Excluding Revaluation Reserves	4,08,830	3,95,503	2,89,214	4,08,830	2,89,214

\* Bad debts to Accounts Receivable ratio was negligible i.e. less than 0.001.

- 3 The Board of Directors have recommended final dividend of Rs. 1.50/- (150%) per equity share of face value of Rs. 1/- each for the financial year ended 31st March, 2026, subject to the approval of the Members at the ensuing Annual General Meeting.



- 4 The previous period's figures have been re-grouped / re-classified wherever considered necessary.
- 5 The Board of Directors at its meeting held on 11th August, 2025 approved and recommended issue of fully paid-up Bonus Equity Shares in the ratio of 1:1 i.e. 1 (One) Bonus Equity Shares of Rs. 1/- each for every 1 (One) fully paid-up Equity Shares. The Shareholders approved the Bonus Issue at the Annual General Meeting held on 11th September, 2025. Pursuant to the authority granted the Board of Directors at its meeting held on 24th September, 2025 issued and allotted 22,69,29,066 fully paid-up equity shares of Rs. 1/- each increasing the total no. of Equity Shares from 22,69,29,066 to 45,38,58,132 by capitalizing Rs. 2,269.29 lakh from the Securities Premium Account. The basic and diluted earnings per share for all the periods presented above, have consequently been adjusted in accordance with IND AS 33 "Earnings per Share" to give effect to the aforesaid issue of Bonus Shares.
- 6 During the year ended March 31, 2026, the Committee of Directors on November 11, 2025 allotted 3,97,77,247 equity shares of face value Rs. 1/- each to eligible Qualified Institutional Buyers (QIB) at an issue price of Rs. 201.12 per equity share (including a premium of Rs. 200.12 per equity share) aggregating to Rs. 800 Crore, pursuant to Qualified Institutions Placement (QIP) in accordance with the provisions of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations (the "SEBI ICDR Regulations").
- 7 The Company has received Rs. 781.13 Crore (net of QIP expense of Rs. 18.87 Crore) from the proceeds of fresh issue of equity shares. The utilisation of net QIP proceeds is summarised below:

Particulars	Rs In crore		
	Amount to be utilised as per Placement	Utilisation up to 31st March 2026	Unutilised as on 31st March 2026
Repayment / pre-payment, in full or in part, of certain outstanding borrowings	400.00	400.00	-
Capital expenditure for purchase of machinery and equipment towards automation and re-engineering	89.37	10.53	78.84
Investment in wholly owned subsidiary "Time Ecotech Private Limited" for purchase of equipment for recycling plants at Umbergaon, Gujarat and Gadarpur, Uttarakhand	54.90	14.00	40.90
Capital expenditure for purchase of de-odorizing equipment	14.80	1.78	13.02
Funding inorganic growth, including but not limited to acquisitions, strategic investments, and joint ventures and general corporate purposes	222.06	-	222.06
Fees, commissions and expenses relating to this Issue	18.87	17.28	1.59
<b>Total</b>	<b>800.00</b>	<b>443.59</b>	<b>356.41</b>

The QIP proceeds which were unutilised as at 31st March 2026 were temporarily invested in Fixed deposits with scheduled banks / co-op banks, Balance with cash credit a/c with bankers and monitoring account.

- 8 The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21st November, 2025. The corresponding all supporting rules under these codes are yet to be notified. The Group has accounted for incremental liability for its employees in the quarters ending 31st December, 2025 and 31st March, 2026. However, this liability was not material to the consolidated financial results. Once the Government notifies the Central and State Rules, the Group will evaluate the impact on the measurement of employee benefits and provide the appropriate accounting treatment, if any.
- 9 The figures of the last quarter of current and previous year are the balancing figures between audited figures for the full financial year and published unaudited year to date figures of nine months of respective year.
- 10 The results are available on the Bombay Stock Exchange website (URL: [www.bseindia.com](http://www.bseindia.com)), the National Stock Exchange website (URL: [www.nseindia.com](http://www.nseindia.com)) and on the Company's website (URL: [www.timetechnoplast.com](http://www.timetechnoplast.com)).

For Time Technoplast Limited

  
Bharat Kumar Vageria  
Managing Director  
DIN: 00183629

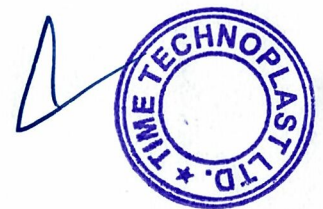


Date: May 27, 2026  
Place: Mumbai

Regd. Office : 101, 1st Floor, Centre Point, Somnath Daman Road, Somnath, Dabhel, Nani Daman, Dadra and Nagar Haveli, Daman and Diu  
Corp. Office : 55, Corporate Avenue, Saki Vihar Road, Andheri (E), Mumbai - 400 072  
CIN : L27203DD1989PLC003240 Website: www.timetechnoplast.com Email: investors@timetechnoplast.com  
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	<b>Income</b>					
a	Revenue from Operations	80,859	68,963	71,233	2,88,042	2,66,267
b	Other Income	2,324	57	3	3,485	775
	<b>Total Income ( a+b )</b>	<b>83,183</b>	<b>69,020</b>	<b>71,236</b>	<b>2,91,527</b>	<b>2,67,042</b>
2	<b>Expenditure</b>					
a	Cost of Materials Consumed	63,403	48,341	51,372	2,08,710	1,88,130
b	Change in inventories of finished goods & work-in-progress	(4,719)	(524)	(1,576)	(4,548)	(921)
c	Employees Benefits Expenses	4,370	3,512	3,641	14,375	13,495
d	Finance Costs	1,134	1,298	1,375	5,134	5,619
e	Depreciation and amortisation expense	2,408	2,588	2,750	10,050	10,584
f	Other Expenses	8,158	7,058	7,011	28,994	26,761
	<b>Total Expenditure</b>	<b>74,754</b>	<b>62,273</b>	<b>64,573</b>	<b>2,62,715</b>	<b>2,43,668</b>
3	<b>Profit before Exceptional Items &amp; tax (1-2)</b>	<b>8,429</b>	<b>6,747</b>	<b>6,663</b>	<b>28,812</b>	<b>23,374</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit Before Tax (3+4)</b>	<b>8,429</b>	<b>6,747</b>	<b>6,663</b>	<b>28,812</b>	<b>23,374</b>
6	Tax Expenses	2,028	1,643	1,660	7,005	5,941
7	<b>Profit After Tax (5-6)</b>	<b>6,401</b>	<b>5,104</b>	<b>5,003</b>	<b>21,807</b>	<b>17,433</b>
8	<b>Other Comprehensive Income (Net of Tax)</b>					
	Items that will not be reclassified subsequently to Profit or Loss					
a	Remeasurement of net defined benefit plans	21	-	35	21	35
	<b>Total Other comprehensive Income</b>	<b>21</b>	<b>-</b>	<b>35</b>	<b>21</b>	<b>35</b>
9	<b>Total Comprehensive Income (7 + 8)</b>	<b>6,423</b>	<b>5,104</b>	<b>5,038</b>	<b>21,828</b>	<b>17,468</b>
10	Paid -up equity share capital (Face Value of ₹ 1/- each)	4,936	4,936	2,269	4,936	2,269
11	Other Equity (excluding Revaluation Reserve)				2,79,151	1,87,427
12	<b>Earnings Per Share ( EPS )- ₹</b>					
a	Earning Per Share- Basic	1.30	1.11	1.10	4.65	3.84
b	Earning Per Share- Diluted	1.30	1.11	1.10	4.65	3.84



STANDALONE STATEMENT OF ASSETS AND LIABILITIES

( ₹ in Lakhs)

Sr No	Particulars	As at	As at
		31.03.2026	31.03.2025
		(Audited)	(Audited)
	<b>ASSETS</b>		
(1)	<b>Non-Current Assets</b>		
	(a) Property, Plant & Equipment	1,14,070	1,00,095
	(b) Capital Work-In-Progress	17,938	5,436
	(c) Right-of-Use-Assets	2,387	2,040
	(d) Intangible Assets	12	18
	<b>(e) Financial Assets</b>		
	Investments	17,437	16,751
	Others Financial Assets	1,175	1,400
	<b>Total Non Current Assets</b>	<b>1,53,020</b>	<b>1,25,740</b>
(2)	<b>Current Assets</b>		
	(a) Inventories	71,950	57,519
	<b>(b) Financial Assets</b>		
	(i) Trade Receivables	80,483	73,572
	(ii) Cash & Cash Equivalents	38,822	1,866
	(iii) Bank Balance other than above	2,567	2,505
	<b>(c) Other Current Assets</b>		
	(i) Other Current Assets	44,679	37,379
	<b>Current Assets</b>	<b>2,38,501</b>	<b>1,72,841</b>
	Assets Classified As Held For Sale	12,693	4,449
	<b>Total Assets</b>	<b>4,04,214</b>	<b>3,03,031</b>
	<b>Equity and Liabilities</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	4,936	2,269
	(b) Other Equity	2,79,151	1,87,428
	<b>Total Equity</b>	<b>2,84,087</b>	<b>1,89,697</b>
	<b>Liabilities</b>		
(1)	<b>Non-Current Liabilities</b>		
	<b>(a) Financial Liabilities</b>		
	Borrowings	14,787	14,198
	Lease Liabilities	2,366	2,095
	Deferred Tax Liabilities (Net)	12,900	11,058
	<b>Total Non-Current Liabilities</b>	<b>30,053</b>	<b>27,351</b>
(2)	<b>Current Liabilities</b>		
	<b>(a) Financial Liabilities</b>		
	(i) Borrowings	47,045	45,706
	(ii) Lease Liabilities	475	362
	(iii) Trade Payables		
	Micro & Small Enterprises	1,033	874
	Other than Micro & Small Enterprises	31,559	30,498
	(iv) Other Financial Liabilities	11	12
	<b>(b) Other Current Liabilities</b>	<b>3,268</b>	<b>3,098</b>
	<b>(c) Provisions</b>	<b>1,520</b>	<b>911</b>
	<b>(d) Current Tax Liabilities</b>	<b>5,163</b>	<b>4,522</b>
	<b>Total Current Liabilities</b>	<b>90,074</b>	<b>85,983</b>
	<b>Total Equity and Liabilities</b>	<b>4,04,214</b>	<b>3,03,031</b>



## STANDALONE CASH FLOW STATEMENT

(₹ in Lakhs)

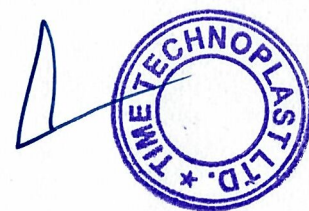
Sr No	PARTICULARS	Year Ended	Year Ended
		31.03.2026	31.03.2025
		(Audited)	(Audited)
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit Before Tax & Extraordinary Items	28,812	23,374
	<b>Adjustment For:</b>		
	Depreciation And Amortisation Expenses	10,050	10,584
	Finance Costs	5,134	5,619
	( Profit )/ Loss On Sale Of Property Plant & Equipment/Assets held for sales	(681)	(68)
	Dividend Income	(1,104)	(707)
	Remeasurements Of Net Defined Benefit Plans	21	35
	Share Based Payment Reserve	-	(53)
	<b>Operating Profit Before Working Capital Changes</b>	<b>42,233</b>	<b>38,785</b>
	<b>Adjustment For :</b>		
	(Increase) / Decrease in Inventories	(14,431)	(1,740)
	(Increase) / Decrease in Trade Receivables	(6,911)	(3,155)
	(Increase) / Decrease in Other Assets	(10,128)	(4,191)
	Increase / (Decrease) in Trade Payables	1,220	1,884
	Increase / (Decrease) in Provisions and Other Liabilities	(679)	(716)
	<b>Cash Generated From Operations</b>	<b>11,304</b>	<b>30,866</b>
	Tax Payment	(3,147)	(3,351)
	<b>Cash Flow Before Extraordinary Items</b>	<b>8,157</b>	<b>27,515</b>
	<b>Net Cash From Operating Activities (A)</b>	<b>8,157</b>	<b>27,515</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase Of Property ,Plant And Equipment, Intangibles Etc (Net)	(32,434)	(11,045)
	Increase in Assets Classified As Held For Sale	(8,244)	4,427
	Purchase Of Investment	(686)	(122)
	Dividend Received	1,104	707
	Maturity/ (investment) in Bank deposit	(62)	(558)
	<b>Net Cash Used In Investing Activities (B)</b>	<b>(40,322)</b>	<b>(6,591)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Net Proceeds From Borrowings	1,928	(10,106)
	Increased In Share Capital Incl. Premium	80,000	-
	Share Issue Expenses	(1,591)	-
	Payment of Lease Liability	(409)	(398)
	Dividend Paid	(5,673)	(4,539)
	Interest Paid	(5,134)	(5,619)
	<b>Net Cash Used In Financing Activities (C)</b>	<b>69,121</b>	<b>(20,661)</b>
	<b>Net Increase/ (Decrease) In Cash And Cash Equivalents (A + B + C)</b>	<b>36,956</b>	<b>264</b>
	Cash And Cash Equivalents at the beginning of the year	1,866	1,603
	Cash And Cash Equivalents at the end of the year	38,822	1,866



Additional Standalone Information pursuant to Regulation 52 (4) of Securities and Exchange Board of India (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended as at and for the quarter and year ended 31st March 2026

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Debt Equity Ratio (Total Borrowings / Total Shareholders Equity)	0.22	0.10	0.32	0.22	0.32
2	Debt Service Coverage Ratio (Profit before Tax, Exceptional Items, Depreciation, Finance Charges / ( Finance Charges + Long Term Borrowings scheduled principal Repayments during the period))	5.28	4.57	1.13	4.81	2.30
3	Interest Service Coverage Ratio (Profit before Tax, Exceptional Items, Depreciation , Finance Charges / Finance Charges )	10.55	8.19	7.85	8.57	7.04
4	Current Ratio ( Current Assets / Current Liabilities)	2.65	3.75	2.01	2.65	2.01
5	Long term debt to working capital ( Non-Current Borrowings + Current maturities of long term borrowings / Current Assets - (Current Liabilities - Current Maturities of Long Term borrowings)	0.14	0.06	0.21	0.14	0.21
6	Bad debts to Accounts receivable ratio* (Bad debts / Trade receivables )	Negligible	Negligible	Negligible	Negligible	Negligible
7	Current Liability ratio (Current Liabilities / Total Liabilities)	0.75	0.74	0.76	0.75	0.76
8	Total debts to total assets (Total Borrowings / Total Assets)	0.15	0.08	0.20	0.15	0.20
9	Debtors Turnover (no. of days) ( Average Trade receivables / Revenue from Operation plus Duties & Taxes * No of days)	76	86	82	85	86
10	Inventory Turnover (no. of days) (Average inventory / Revenue from Operation plus Duties & Taxes * No of days)	65	70	64	72	68
11	Operating EBITDA Margin ( % ) (Profit before depreciation, Interest, Tax and exceptional items / Revenue from operations)	14.39%	15.40%	15.14%	15.09%	14.82%
12	Net profit Margin ( % ) ( Profit After tax / Revenue from operations)	7.70%	7.39%	7.02%	7.48%	6.53%
13	Paid up Equity Share Capital (Face value of Re. 1 per share)	4,936	4,936	2,269	4,936	2,269
14	Other equity Excluding Revaluation Reserves	2,79,151	2,72,902	1,87,428	2,79,151	1,87,428
15	Net worth	2,84,087	2,77,838	1,89,697	2,84,087	1,89,697

\* Bad debts to Accounts Receivable ratio was negligible i.e. less than 0.001.



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**Independent Auditor's Report on the Statement of Audited Consolidated Financial Results for the quarter and year ended March 31<sup>st</sup>, 2026 of Time Technoplast Limited Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**TO THE BOARD OF DIRECTORS OF  
TIME TECHNOPLAST LIMITED**

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

### 1. Opinion

We have audited the accompanying Statement of Audited Consolidated Financial Results of M/s Time Technoplast Limited ('the Parent') and its subsidiaries, associates and joint venture as listed in Annexure 1 (the Parent, subsidiaries Its associates & joint venture together referred to as 'the Group') for the quarter and year ended March 31<sup>st</sup>, 2026 ('the Statement'), attached here with, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulations').

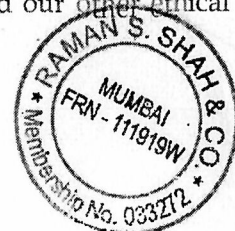
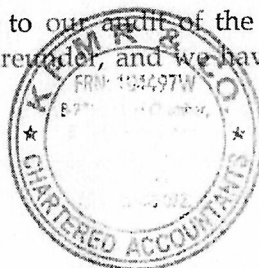
In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements/ financial results/ financial information of the subsidiaries and associates, the Statement:

- i. Includes the results of the entities as mentioned in annexure 1 below;
- ii. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31<sup>st</sup>, 2026.

### 2. 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 Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group 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 results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical



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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.

### 3. Management's Responsibility for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Parent Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Parent Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

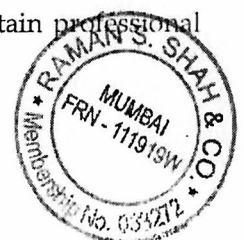
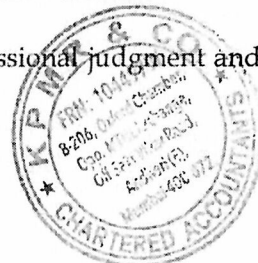
The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

### 4. Auditors Responsibilities for the Audit of Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 these consolidated financial results.

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



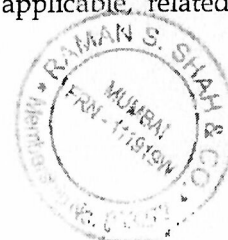
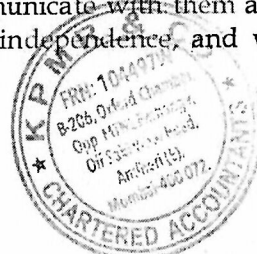
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- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis 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 on whether the company has adequate internal financial controls with reference to financial stamen 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 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group and its joint ventures of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Parent Company and such other entities included in the Statement of which we are the independent auditors 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.



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We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

## 5. Other Matters

The consolidated financial results include the financial statements and other financial information of nine subsidiaries whose Financial Results/statements reflects total assets of Rs 247,193 lakhs as at March 31,2026 / December 31 2025, total revenue of Rs 309,177 Lakhs, Net Profit after tax of Rs. 25,850 Lakhs, for the year ended 31st March, 2026 / December 31, 2025 . These financial statements and other financial information have been audited by other auditors whose financial statements, financial information and auditor's report have been furnished to us. Our opinion on the quarterly and year to date consolidated results in so far as it reflects to the affairs of such subsidiaries is based solely on the report of other auditors and the procedures performed by us are as stated in paragraph above. Our opinion is not modified in respect of this matter with respect to our reliance on the work done and the reports of other auditors.

The statement also includes the Group's share of Profit of Rs. 5.01 lacs (represent group share) for the year ended December 31st, 2025, in respect of one joint venture whose financial result and other information have been audited by other auditor whose report has been furnished to us by the management and out report on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the report of the other auditor.

The financial statements of subsidiaries and associates which are located outside India have been prepared in accordance with accounting principles generally accepted in that country ("local GAAP) and have been audited by other auditors under generally accepted auditing standard applicable in that country. The Parent Company's management has converted the financial statements of these subsidiaries and associates from the local GAAP to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Parent Company's Management. Our conclusion in so far as it relates to the amounts and disclosures of these subsidiaries is based on the report of the other auditor and the conversion adjustments carried out the by the Management of the parent company and reviewed by us.

The Statement includes the results for the quarter ended March 31<sup>st</sup>, 2026 being the balance figures between the audited figures in respect of the full financial year ended March 31<sup>st</sup>, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

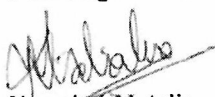


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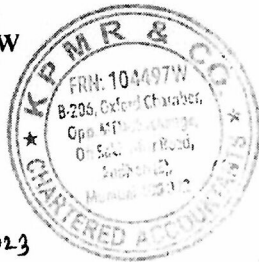
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Our opinion on the Consolidated Financial Results is not modified in respect of the above matters.

For K P M R & Co  
Chartered Accountants  
Firm Registration No: 104497W

  
Neeraj K Matalia  
Partner

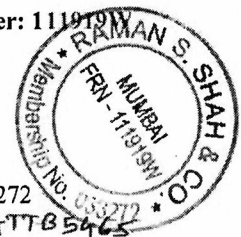
Membership Number: 128462  
UDIN: 26128462PATUYA4023  
Place of Signature: Mumbai  
Date: 27<sup>th</sup> May 2026



For Raman S. Shah & Co.,  
Chartered Accountants  
Firm Registration Number: 111919W



Raman S. Shah  
Proprietor  
Membership Number: 033272  
UDIN: 26033272WSGTTB5465  
Place of Signature: Mumbai  
Date: 27<sup>th</sup> May 2026



**Annexure 1**  
**List of Entities included**

Sr. No.	Name of the Entity	Relationship
1	TPL Plastech Limited	Subsidiary
2	Powerbuild Batteries Private Limited (Earlier NED Energy Limited)	Subsidiary
3	Time Material Handling Solutions Limited (Earlier Schoeller Allibert Time Material Handling Solutions Limited)	Subsidiary
4	Time Ecotech Private Limited	Subsidiary
5	GNXT Investment Holding PTE Limited	Subsidiary
6	Ikon Investment Holdings Limited	Subsidiary
7	Elan Incorporated Fze	Subsidiary
8	Schoeller Allibert Time Holding PTE Limited	Subsidiary
9	Kompozit Praha S R O	Subsidiary
10	Time Mauser Industries Private Limited	Joint Venture

**K P M R & Co**  
Chartered Accountants

B- 206, Oxford Chambers  
Saki Vihar Road, Powai  
Andheri East, Mumbai – 400072  
Tel: +91-22-42116812  
E-Mail : audit@kpmr.co.in

**Raman S. Shah & Co**  
Chartered Accountants

A-102,1st Floor,  
Inder Darshan Building, Jambli Gali,  
Borivali (W) Mumbai - 400092  
Tel : 93222 31348  
E-Mail : ramausshahandco@gmail.com

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**Independent Auditor's Report on Standalone Financial Results of Time Technoplast Ltd. pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the quarter and year ended March 31, 2026**

**TO THE BOARD OF DIRECTORS OF  
TIME TECHNOPLAST LIMITED**

### **1. Opinion**

We have audited the accompanying Statement of Audited Standalone Financial Results of M/s Time Technoplast Ltd ('the Company') for the quarter and year ended March 31<sup>st</sup>, 2026 ('the Statement') attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the 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:

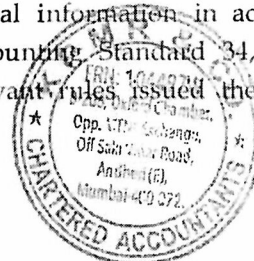
- i. is presented in accordance with the requirements of Regulation 33 of the of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

### **2. 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 Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 results under the provisions of the Companies Act, 2013 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.

### **3. Management's Responsibility for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder.



**KPMR & Co**  
Chartered Accountants

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Tel.: +91-22-42116812  
E-Mail : audit@kpmr.co.in

**Raman S. Shah & Co**  
Chartered Accountants

A-102, 1st Floor,  
Inder Darshan Building, Jambli Gali,  
Borivali (W) Mumbai - 400092  
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E-Mail : ramansshahandco@gmail.com

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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Company's financial reporting process.

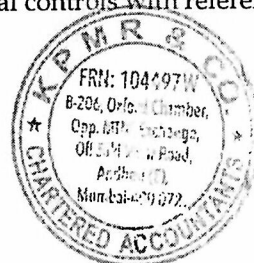
#### **4. Auditors Responsibilities for the Audit of Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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 on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



**K P M R & Co**  
Chartered Accountants

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

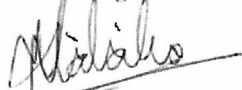
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

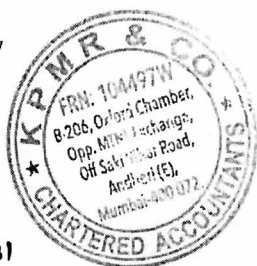
#### 5. Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balance figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.


For K P M R & Co  
Chartered Accountants  
Firm Registration No: 104497W



Neeraj K Matalia  
Partner  
Membership Number: 128462  
UDIN: 26128462XQWCTX9131  
Place of Signature: Mumbai  
Date: 27<sup>th</sup> May 2026



For Raman S. Shah & Co.,  
Chartered Accountants  
Firm Registration Number: 111919W



Raman S. Shah  
Proprietor  
Membership Number: 033272  
UDIN: 26033272JLTORM1366  
Place of Signature: Mumbai  
Date: 27<sup>th</sup> May 2026



Annexure – C

May 27, 2026

To,

**National Stock Exchange of India Ltd.**

Exchange Plaza, 5<sup>th</sup> Floor,

Plot No. C-1, Block G,

Bandra – Kurla Complex,

Bandra (East), Mumbai – 400 051

**Symbol: TIMETECHNO**

**BSE Limited**

1<sup>st</sup> Floor, New Trading Ring,

Rotunda Building,

P.J. Towers, Dalal Street,

Fort, Mumbai – 400 001

**Scrip Code: 532856**

Dear Sir/Madam,

**Sub: Audit Report with Unmodified Opinion**

**Ref: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015**

We hereby confirm that:

Pursuant to the provisions of Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, the Auditor's Report on (Consolidated and Standalone) Audited Financial Results of the Company for the quarter and financial year ended 31<sup>st</sup> March, 2026 issued by the Joint Statutory Auditors of the Company with unmodified opinion.

This is for your information and records please.

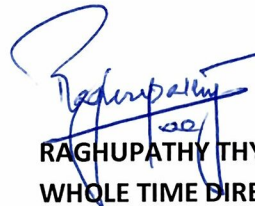
Thanking you,

Yours faithfully,

**For TIME TECHNOPLAST LIMITED**



**BHARAT KUMAR VAGERIA**  
**MANAGING DIRECTOR & CFO**  
**DIN: 00183629**



**RAGHUPATHY THYAGARAJAN**  
**WHOLE TIME DIRECTOR**  
**DIN: 00183305**



**Annexure – D**

Re-appointment of M/s. Darshan Vora & Co., Cost Accountants as the Cost Auditor of the Company

Reason for Change viz. re-appointment	Re-appointment of M/s. Darshan Vora & Co., Cost Accountants (FRN: 103886) as the Cost Auditor of the Company for the financial year 2026-27.
Date and Term of re-appointment	The Board of Directors at its meeting held today, i.e., May 27, 2026, upon the recommendation of the Audit Committee, approved the re-appointment of M/s. Darshan Vora & Co., Cost Accountants (FRN: 103886) as the Cost Auditor of the Company for the audit of the cost records for the financial year 2026-2027, subject to the ratification of remuneration at the ensuing 36 <sup>th</sup> Annual General Meeting.
Brief Profile	M/s. Darshan Vora & Co. is a Mumbai-based, professionally managed cost auditor firm offering a wide range of statutory and non-statutory services to companies, partnership firms and individuals. Key statutory services include cost audits, maintenance of cost records, CAS-4 certificates, TRAI reports and stock audits. The firm is committed to delivering accurate, timely and value-driven solutions.
Disclosure of Relationship between Directors (in case of appointment of a director)	Not applicable.

