



Date: May 22, 2026

SEC/SE/2026-27/10

BSE Limited  
Floor 25, Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai – 400 001  
Scrip Code: 544479

National Stock Exchange India Ltd.  
Exchange Plaza, C-1, Block-G,  
Bandra Kurla Complex, Bandra (East),  
Mumbai-400051  
Stock Code: ALLTIME

Sub.: Outcome of Board Meeting for the quarter and financial year ended March 31, 2026

Dear Sirs/ Madam,

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at their meeting held today, inter alia has

1. Considered and approved Audited Financial Results (Standalone & Consolidated) for the quarter ended and financial year ended March 31, 2026, a copy thereof along with Auditors Report, declaration confirming that the Audit Reports are with an unmodified opinion. The said financial results are being uploaded on the website of the company <https://www.alltimeplastics.com/> and will published in newspapers as per the requirements of SEBI Listing Regulation.
2. Considered the overall financial position, ongoing investment requirements, the need to conserve resources for future growth, and accordingly decided not to recommend / declare any dividend for the financial year 2025–26.
3. Approved the appointment of Aneja Assurance Private Limited, as Internal Auditors of the Company for Financial Year 2026-27 in the meeting held today.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities dated January 30, 2026

Sr. No	Particulars	Description
1.	Reason for change viz. <del>appointment, re-appointment, resignation, removal, death or otherwise;</del>	Re-appointment: M/s. Aneja Assurance Private Limited, Internal Auditors
2.	Date of <del>appointment/re-appointment/cessation</del> (as applicable) & term of <del>appointment/re-appointment</del>	Date of re-appointment: 22.05.2026 Term of re-appointment: 1 year from the date of appointment for conducting Internal Audit for FY 2026-27.
3.	Brief profile (in case of appointment)	M/s. Aneja Assurance Private Limited is a boutique Governance, Risk, Controls and

All Time Plastics Limited  
(formerly known as all time plastics private limited)

Registered Office: B-30, Royal Industrial Estate, Naigaum Cross Road, Wadala, Mumbai - 400031 India  
CIN: L25209MH2001PLC131139 call +91-22-66208900 mail [info@alltimeplastics.com](mailto:info@alltimeplastics.com) visit [www.alltimeplastics.com](http://www.alltimeplastics.com)



		Compliance (GRC) and management consulting firm with nearly four decades of experience, serving over 200 multinational and Indian clients across more than 50 sectors globally. It specializes in Internal Audit, Risk Management, Internal Controls, and Corporate Governance Advisory, and has a team of around 300 qualified professionals, including Chartered Accountants, Certified Internal Auditors (CIAs), CISAs, MBAs, and Cost Accountants.
4.	Disclosure of relationships between directors (in case of appointment of a director).	None

#### 4. Appointment of Statutory Auditor

Based on the recommendation of the Audit Committee, the Board of Directors at its Meeting held today had approved appointment of M/s. Walker Chandiook & Co LLP, Chartered Accountants (Firm Registration No. 001076N/ N500013 and Peer Review Certificate No. 020566) as the Statutory Auditors of the Company, to hold the office for a term of consecutive five (5) years from the conclusion of this 26th AGM till the conclusion of the 31st AGM, subject to the approval of the Members of the Company in ensuing AGM.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities dated January 30, 2026

Sr. No	Particulars	Description
1.	Reason for change viz. <del>appointment</del> , re-appointment, <del>resignation, removal, death or otherwise;</del>	Re-appointment: M/s. Walker Chandiook & Co LLP, Chartered Accountants (Firm Registration No. 001076N/ N500013 and Peer Review Certificate No. 020566) as the Statutory Auditors of the Company.
2.	Date of <del>appointment</del> /re-appointment/ <del>cessation</del> (as applicable) & term of <del>appointment</del> /re-appointment	Date of re-appointment: 22.05.2026 Term of re-appointment: To hold the office for a term of consecutive five (5) years from the conclusion of this 26th AGM till the conclusion of the 31st AGM.
3.	Brief profile (in case of appointment)	M/s. Walker Chandiook & Co LLP (Firm Registration no. 001076N/N500013) is a firm of Chartered Accountants registered with the Institute of Chartered Accountants of India (ICAI), Public Company Accounting Oversight

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		Board (PCAOB) and empanelled with Comptroller and Auditor General of India (CAG). The firm was established in the year 1935 and its registered office is situated at New Delhi with Eighteen other offices across major cities in India. It has ninety-two partners. It has a valid peer review certificate and is one of India's leading audit firms providing audit and assurance services to several large companies including some of the top one hundred listed entities in India.
4.	Disclosure of relationships between directors (in case of appointment of a director).	None

#### 5. Disclosure of Large Corporate

Pursuant to the provisions of SEBI Master Circular No. SEBI/HO/DDHS/PoD1/P/CIR/2023/119 dated August 10, 2021, updated as on July 07, 2023 read with SEBI Circular No. SEBI/HO/DDHS/DDHSRACPOD1/P/CIR/2023/172 dated October 19, 2023 (the said Circular) in respect of fund raising by issuance of Debt Securities by large entities, we wish to inform you that All Time Plastics Limited is not a Large Corporate as per the applicability framework provided in the said Circular.

Sr. No.	Particulars	Description
1.	Name of the company	All Time Plastics Limited
2.	CIN	L25209MH2001PLC131139
3.	Outstanding borrowing of company as on 31st March, 2026, as applicable (in crores)	76.92 Crores
4.	Highest credit rating during the previous F.Y. along with name of the Credit Rating Agency (CRA)	Crisil A/Stable
5.	Name of stock exchange in which the fine shall be paid, in case of shortfall in the required borrowing under the framework	Not Applicable

The meeting of the Board of Directors commenced at 04:30 P.M. and concluded at 07:00 P.M. This is for your kind information and records.

Thanking you,  
Yours faithfully,

**For All Time Plastics Limited**

**Antony Alapat**  
**(Company Secretary)**  
**ICSI M.No.A34946**  
**Encl: As above**

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Date: May 22, 2026

BSE Limited  
Floor 25, Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai – 400 001  
Scrip Code: 544479

National Stock Exchange India Ltd.  
Exchange Plaza, C-1, Block-G,  
Bandra Kurla Complex, Bandra (East),  
Mumbai-400051  
Stock Code: ALLTIME

Sub.: Declaration of unmodified opinion

Dear Sirs/ Madam,

In compliance with the provisions of Regulation 33(3) (d) of the SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we confirm that M/s. Walker Chandiok & Co LLP, Statutory auditors of the Company have issued Audit Reports with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended March 31, 2026. Accordingly the impact of audit qualification is Nil.

Kindly take the above submission on your record.

Thanking you,

Yours faithfully,

**For All Time Plastics Limited**

A handwritten signature in blue ink that reads 'Manish Gattani'.

Manish Gattani  
**Chief Financial Officer**



**All Time Plastics Limited**

(formerly known as All Time Plastics Private Limited)

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**Walker Chandiook & Co LLP**

42nd Floor, Building Commerz III,  
International Business Park,  
Oberoi Garden City,  
Goregaon East,  
Mumbai - 400063  
Maharashtra, India

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**Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of All Time Plastics Limited (formerly known as All Time Plastics Private Limited)**

**Opinion**

1. We have audited the accompanying consolidated annual financial results ('the Statement') of All Time Plastics Limited (formerly known as All Time Plastics Private Limited) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. 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 other auditors on separate audited financial statements of the subsidiaries, as referred to in paragraph 12 below, the Statement:
  - (i) includes the annual financial results of the entities listed in Annexure 1;
  - (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
  - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.

**Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matters section below, is sufficient and appropriate to provide a basis for our opinion.

## **Responsibilities of Management and Those Charged with Governance for the Statement**

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income, and other financial information of the Group in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group, covered under the Act, 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 financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. 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.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group.

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

7. 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 Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - 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 Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;

## Walker Chandniok & Co LLP

### **Independent Auditor's Report on Consolidated Annual Financial Results of All Time Plastics Limited (formerly known as All Time Plastics Private Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)**

- 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 Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group 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 represents the underlying transactions and events in a manner that achieves fair presentation; and
  - Obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entity 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 other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company 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.
10. 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.
11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

#### **Other Matters**

12. We did not audit the annual financial statements of two subsidiaries included in the Statement whose financial information reflects total assets of ₹ 656.79 lakhs as at 31 March 2026, total revenues of ₹ 66.77 lakhs, total net loss after tax of ₹ 20.21 lakhs, total comprehensive loss of ₹ 20.21 lakhs and net cash inflows of ₹ 298.45 lakhs for the year ended on that date, as considered in the Statement. These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in paragraph 11 above.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

13. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

## Walker ChandioK & Co LLP

### **Independent Auditor's Report on Consolidated Annual Financial Results of All Time Plastics Limited (formerly known as All Time Plastics Private Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)**

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14. The Statement includes consolidated figures for the corresponding quarter ended 31 March 2025 which are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2025 and the published unaudited year-to-date figures up to the third quarter of the previous financial year, which have been approved by the Holding Company's Board of Directors, but have not been subjected to audit or review.

#### **For Walker ChandioK & Co LLP**

Chartered Accountants

Firm Registration No.: 001076N/N500013

#### **Rajni Mundra**

Partner

Membership No.: 058644

UDIN: 26058644WOPPMZ7293

**Place:** Mumbai

**Date:** 22 May 2026

# Walker Chandiook & Co LLP

## Annexure 1 to the Independent Auditor's Report on Consolidated Annual Financial Results of All Time Plastics Limited (formerly known as All Time Plastics Private Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

### Annexure 1

#### List of entities included in the Statement

Name of the entity	Relationship
All Time Plastics Pte Limited, Singapore	Subsidiary
All Time Bamboo Private Limited (incorporated with effect from 05 July 2025)	Subsidiary

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All Time Plastics Limited (formerly known as All Time Plastics Private Limited)  
Registered Office: B-30, Royal Industrial Estate, Naigaum Cross Road, Wadala, Mumbai - 400031  
CIN: L25209MH2001PLC1311139

E-mail: info@alltimeplastics.com; Website: www.alltimeplastics.com

Statement of Consolidated Financial Results for the quarter and year ended 31 March 2026

(All amounts in ₹ lakhs, unless otherwise stated)

Sl. No.	Particulars	Quarter ended			Year ended	
		31 March 2026 (Refer note 4)	31 December 2025 (Unaudited)	31 March 2025 (Refer note 3)	31 March 2026 (Audited)	31 March 2025 (Audited)
	<b>Income</b>					
I.	Revenue from operations	14,574.85	15,939.98	14,824.63	61,052.88	55,816.73
II.	Other income	138.60	315.21	14.45	677.15	106.75
III.	<b>Total income (I + II)</b>	<b>14,713.45</b>	<b>16,255.19</b>	<b>14,839.08</b>	<b>61,730.03</b>	<b>55,923.48</b>
	<b>Expenses</b>					
IV.	a) Cost of materials consumed	7,644.53	9,747.33	10,233.83	36,575.89	34,711.62
	b) Changes in inventories of finished goods and work-in-progress	829.27	(106.55)	(1,212.65)	540.39	(1,189.45)
	c) Employee benefits expense	1,564.14	1,489.74	1,250.18	5,870.17	4,733.86
	d) Finance costs	238.56	236.85	453.67	1,529.41	1,468.76
	e) Depreciation and amortisation expenses	780.30	746.58	664.26	2,904.10	2,351.60
	f) (Reversal)/ Impairment losses on financial assets	(71.99)	17.06	(51.08)	(59.03)	(112.29)
	g) Other expenses	2,458.01	2,439.05	2,174.44	9,131.32	7,539.13
	<b>Total expenses</b>	<b>13,442.82</b>	<b>14,570.06</b>	<b>13,512.65</b>	<b>56,492.25</b>	<b>49,503.23</b>
V.	<b>Profit before exceptional items and tax (III - IV)</b>	<b>1,270.63</b>	<b>1,685.13</b>	<b>1,326.43</b>	<b>5,237.78</b>	<b>6,420.25</b>
VI.	Exceptional items (Refer note 7)	-	437.28	-	437.28	-
VII.	<b>Profit before tax (V - VI)</b>	<b>1,270.63</b>	<b>1,247.85</b>	<b>1,326.43</b>	<b>4,800.50</b>	<b>6,420.25</b>
VIII.	<b>Tax expense:</b>					
	- Current tax	141.25	321.15	241.38	928.72	1,281.42
	- Pertaining to earlier year(s)	(1.13)	10.34	-	9.21	27.60
	- Deferred tax charge / (benefit)	197.91	(0.81)	117.25	323.05	381.89
	<b>Total tax expense</b>	<b>338.03</b>	<b>330.68</b>	<b>358.63</b>	<b>1,260.98</b>	<b>1,690.91</b>
IX.	<b>Profit for the period/ year (VII-VIII)</b>	<b>932.60</b>	<b>917.17</b>	<b>967.80</b>	<b>3,539.52</b>	<b>4,729.34</b>
X.	<b>Other comprehensive income (OCI)</b>					
	Items that will not be reclassified to profit and loss:					
	- Remeasurement of defined benefit plans	49.24	5.59	5.88	(0.10)	(58.26)
	- Income-tax effect on above	(12.39)	(1.40)	(1.47)	0.03	14.67
	Items that will be reclassified to profit and loss:					
	- Foreign currency translation difference	0.97	(0.04)	-	0.93	-
	<b>Other comprehensive income/ (loss) for the period/ year</b>	<b>37.82</b>	<b>4.15</b>	<b>4.41</b>	<b>0.86</b>	<b>(43.59)</b>
XI.	<b>Total comprehensive income for the period/ year (IX+X)</b>	<b>970.42</b>	<b>921.32</b>	<b>972.21</b>	<b>3,540.38</b>	<b>4,685.75</b>
XII.	<b>Profit for the period/year attributable to:</b>					
	- Owners of the Parent	934.26	917.17	967.80	3,541.18	4,729.34
	- Non-controlling interest	(1.66)	-	-	(1.66)	-
		<b>932.60</b>	<b>917.17</b>	<b>967.80</b>	<b>3,539.52</b>	<b>4,729.34</b>
	<b>Other comprehensive income / (loss) for the period / year</b>					
	- Owners of the Parent	37.82	4.15	4.41	0.86	(43.59)
	- Non-controlling interest	-	-	-	-	-
		<b>37.82</b>	<b>4.15</b>	<b>4.41</b>	<b>0.86</b>	<b>(43.59)</b>
	<b>Total comprehensive income for the period/ year</b>					
	- Owners of the Parent	972.08	921.32	972.21	3,542.04	4,685.75
	- Non-controlling interest	(1.66)	-	-	(1.66)	-
		<b>970.42</b>	<b>921.32</b>	<b>972.21</b>	<b>3,540.38</b>	<b>4,685.75</b>
XIII.	<b>Paid-up equity share capital (face value of ₹ 2 each)</b>	<b>1,310.15</b>	<b>1,310.15</b>	<b>1,050.00</b>	<b>1,310.15</b>	<b>1,050.00</b>
XIII.	<b>Other equity</b>				<b>60,024.35</b>	<b>23,827.86</b>
XIV.	<b>Earnings per equity share (EPS) (face value of ₹ 2 each) (in ₹)</b>					
	(* not annualised)					
	Basic	1.43 *	1.40 *	1.84 *	5.79	9.01
	Diluted	1.43 *	1.40 *	1.84 *	5.79	9.01

The accompanying notes form an integral part of these consolidated financial results



Consolidated Balance Sheet

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	As at	
	31 March 2026 (Audited)	31 March 2025 (Audited)
<b>Assets</b>		
(1) Non-current assets		
(a) Property, plant and equipment	40,275.99	33,239.58
(b) Capital work-in-progress	4,156.25	2,192.60
(c) Right-of-use assets	564.98	429.24
(d) Intangible assets	112.91	136.43
(e) Financial assets		
(i) Other financial assets	737.59	302.85
(f) Income - tax assets (net)	216.99	107.88
(g) Other non-current assets	1,595.11	694.45
<b>Total non-current assets</b>	<b>47,659.82</b>	<b>37,103.03</b>
(2) Current assets		
(a) Inventories	6,857.95	7,332.42
(b) Financial assets		
(i) Investments	1,982.46	-
(ii) Trade receivables	7,490.32	8,656.78
(iii) Cash and cash equivalents	8,944.89	835.99
(iv) Bank balances other than cash and cash equivalents	1,686.68	90.77
(v) Loans	1,510.08	10.35
(vi) Other financial assets	284.84	118.48
(c) Other current assets	1,971.31	2,084.25
<b>Total current assets</b>	<b>30,728.53</b>	<b>19,129.04</b>
<b>Total assets</b>	<b>78,388.35</b>	<b>56,232.07</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
(a) Equity share capital	1,310.15	1,050.00
(b) Other equity	60,024.35	23,827.86
Equity attributable to owners of the Parent		
Non-controlling interest	34.23	-
<b>Total equity</b>	<b>61,368.73</b>	<b>24,877.86</b>
<b>Liabilities</b>		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	5,585.90	10,175.69
(ii) Lease liabilities	436.71	334.44
(b) Deferred tax liabilities (net)	2,537.32	2,214.30
<b>Total non-current liabilities</b>	<b>8,559.93</b>	<b>12,724.43</b>
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,444.99	11,675.46
(ii) Lease liabilities	172.07	111.62
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	592.59	752.25
- Total outstanding dues of creditors other than micro enterprises and small enterprises	2,466.06	2,998.51
(iv) Other financial liabilities	2,001.42	2,465.78
(b) Other current liabilities	211.27	148.21
(c) Provisions	571.29	477.95
<b>Total current liabilities</b>	<b>8,459.69</b>	<b>18,629.78</b>
<b>Total liabilities</b>	<b>17,019.62</b>	<b>31,354.21</b>
<b>Total equity and liabilities</b>	<b>78,388.35</b>	<b>56,232.07</b>

The accompanying notes form an integral part of these consolidated financial results



Consolidated Statement of Cash flows

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	For the year ended 31 March 2026 (Audited)	For the year ended 31 March 2025 (Audited)
<b>(A) Cash flow from operating activities</b>		
Net profit before taxation	4,800.50	6,420.25
<b>Adjustments for:</b>		
Depreciation and amortisation expenses	2,904.10	2,351.60
Interest expense	1,409.94	1,427.09
Interest income on security deposits measured at amortised cost	(2.42)	(1.66)
Interest income from banks	(620.13)	(35.31)
Interest income on other financial instruments	(12.59)	-
Interest income from loan to body corporate	(16.09)	-
Income from mutual funds	(8.22)	-
Service income	(2.51)	(25.77)
Loss on disposal of property, plant and equipment (net)	5.09	3.48
Unrealised foreign exchange loss/ (gain) (net)	239.11	(39.81)
Reversal of impairment losses	(59.03)	(112.29)
Sundry balances written off	49.00	30.54
Fair value gain on financial instruments measured at fair value through profit and loss (FVTPL) (net)	(6.21)	(0.41)
Gain on lease modification	-	(29.56)
<b>Operating profit before working capital changes</b>	<b>8,680.54</b>	<b>9,988.15</b>
<b>Changes in working capital</b>		
Decrease in trade payables	(692.09)	(502.89)
Increase in other payables	346.24	1,109.13
Decrease/ (increase) in inventories	474.47	(2,124.38)
Decrease / (increase) in trade receivables	1,167.07	(1,763.35)
Increase in other receivables	(279.23)	(1,050.75)
<b>Cash generated from operating activities</b>	<b>9,697.00</b>	<b>5,655.91</b>
Income-taxes paid (net of refund)	(1,047.04)	(1,712.60)
<b>Net cash generated from operating activities (A)</b>	<b>8,649.96</b>	<b>3,943.31</b>
<b>(B) Cash flow from investing activities</b>		
Acquisition of property, plant and equipment and intangible assets (net of capital creditors, capital work-in-progress and capital advances)	(13,278.16)	(10,145.49)
Proceeds from disposal of property, plant and equipment	12.76	23.83
Interest received	530.83	-
Investment in mutual funds	(949.01)	-
Investment in other financial instruments	(1,028.03)	-
Loan given to body corporate	(1,500.00)	-
Deposits (invested)/ matured (net)	(1,896.15)	12.68
<b>Net cash used in investing activities (B)</b>	<b>(18,107.76)</b>	<b>(10,108.98)</b>
<b>(C) Cash flow from financing activities</b>		
Proceed from issue of equity shares (net of share issue expenses)	32,914.60	-
Proceeds from long-term borrowings	4,311.00	6,550.61
Transaction with non-controlling interest	35.89	-
Repayment of long-term borrowings	(10,534.11)	(5,462.19)
Payment of principal lease liabilities	(156.03)	(250.15)
Payment of interest on lease liabilities	(52.03)	(26.52)
(Repayment)/ proceeds from short-term borrowings (net)	(7,597.15)	6,524.14
Finance costs paid	(1,355.49)	(1,400.57)
<b>Net cash flows generated from financing activities (C)</b>	<b>17,566.68</b>	<b>5,935.32</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>8,108.88</b>	<b>(230.35)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>835.99</b>	<b>1,066.34</b>
Add: Exchange difference on translation of foreign currency cash and cash equivalents	0.02	-
<b>Cash and cash equivalents at the end of the year</b>	<b>8,944.89</b>	<b>835.99</b>

The above consolidated statement of cash flow has been prepared under the "Indirect Method" as set out in the Ind - AS 7 "statement of cash flows".

The accompanying notes form an integral part of these consolidated financial results

**Cash and cash equivalents comprise of :**

Balances with banks:		
- In current accounts	516.55	250.74
- In Exchange Earners Foreign Currency Account (EEFC)	52.93	140.19
- Remittance in transit	55.75	-
- Bank deposits with original maturity of less than three months	8,312.00	436.12
Cash on hand	7.66	8.94
<b>Total cash and cash equivalents at end of the year</b>	<b>8,944.89</b>	<b>835.99</b>



**Notes to the Consolidated Financial Results:**

- 1 The consolidated financial results of All Time Plastics Limited (formerly known as All Time Plastics Private Limited) (the 'Holding Company') and its two subsidiaries (the Holding Company and its subsidiaries hereinafter collectively referred to as the 'Group') for the quarter and year ended period ended 31 March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 22 May 2026. The above results as at and for the year ended 31 March 2026 have been audited by the statutory auditors of the Holding Company who have expressed an unqualified opinion.
- 2 These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 3 The figures for the quarter ended 31 March 2025 are the balancing figures between the audited figures in respect of the full financial year and financial information upto nine months of the previous financial year, approved by the Board of Directors of the Company, which have not been subject to audit or review. However, the management has exercised necessary care and due diligence to ensure that the unaudited figures for the aforementioned period are fairly presented.
- 4 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto nine months of the current financial year.
- 5 The Chief Operating Decision Maker (CODM) has identified its business of manufacturing of 'plastic based articles' as a single business operating segment in accordance with the requirements of Ind AS 108, 'Operating Segment'. Accordingly, no other disclosures are required to be furnished per the aforementioned standard.
- 6 During the year ended 31 March 2026, the Holding Company has completed its Initial Public Offer ('IPO') of 14,570,760 equity shares of face value of ₹ 2.00 each at an issue price of ₹ 275.00 per equity share (including a share premium of ₹ 273.00 per equity share) comprising of offer for sale of 43,85,562 equity shares by selling shareholders and fresh issue of 10,185,198 equity shares. The equity shares of the Holding Company got listed on the National Stock Exchange of India Limited and BSE Limited on 14 August 2025.

**The utilisation of IPO proceeds has been tabulated below:**

(Amount in ₹ lakhs)

Objects of the offer	Utilisation planned	Utilised up to 31 March 2026	Unutilised amount as on 31 March 2026
Prepayment or repayment of all or a portion of certain outstanding borrowings availed by the Holding Company	14,300.00	14,300.00	-
Purchase of equipment and machinery for the Manekpur facility and installation of automated storage and retrieval system (ASRS) for warehouse in Manekpur facility	11,371.40	2,331.50	9,039.90
General corporate purposes	39.50	39.50	-
Share issue expenses	2,289.10	2,289.10	-
<b>Total</b>	<b>28,000.00</b>	<b>18,960.10</b>	<b>9,039.90</b>

IPO proceeds remaining unutilised as at 31 March 2026 have been temporarily invested in fixed deposits with scheduled commercial banks.

- 7 Effective 21 November 2025, the Government of India has consolidated multiple existing labour legislation into a unified framework comprising of four Labour codes- The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and The Occupational Safety, Health and Working Conditions Code, 2020. On the basis of information and guidance available as on date, the Group has estimated and duly recorded the incremental financial impact of the above amounting to ₹437.28 lakhs. Considering the materiality and non-recurring nature of this incremental impact, the Group has presented the said amount under "Exceptional Item" in these financial results.
- 8 Figures for the previous periods/ year have been regrouped/ reclassified wherever necessary to conform to the current period's/ year's classification. The impact of such regrouping/ reclassification is not material to the consolidated financial results.



Place: Mumbai  
Date: 22 May 2026



**For and on behalf of the Board of Directors of  
All Time Plastics Limited  
(formerly known as All Time Plastics Private Limited)**

*Kallesh Shah*  
Kallesh Shah  
Chairman and Managing Director  
DIN: 00268442

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**Walker ChandioK & Co LLP**

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International Business Park,  
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**Independent Auditor's Report on Standalone Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of All Time Plastics Limited (formerly known as All Time Plastics Private Limited)**

**Opinion**

1. We have audited the accompanying standalone annual financial results ('the Statement') of All Time Plastics Limited (formerly known as All Time Plastics Private Limited) ('the Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
  - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
  - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

**Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

**Independent Auditor's Report on Standalone Annual Financial Results of All Time Plastics Limited (formerly known as All Time Plastics Private Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)**

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**Responsibilities of Management and Those Charged with Governance for the Statement**

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Statement**

7. 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 Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - 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 in place an adequate internal financial controls with reference to financial statements 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 Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and

**Independent Auditor's Report on Standalone Annual Financial Results of All Time Plastics Limited (formerly known as All Time Plastics Private Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)**

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- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- 9. 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.
- 10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

11. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.
12. The Statement includes figures for the corresponding quarter ended 31 March 2025 which are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2025 and the unaudited year-to-date figures up to the third quarter of the previous financial year, which have been approved by the Company's Board of Directors, but have not been subjected to audit or review.

**For Walker Chandiook & Co LLP**

Chartered Accountants

Firm Registration No.: 001076N/N500013

**Rajni Mundra**

Partner

Membership No.: 058644

UDIN: 26058644AHMSLN2004

**Place:** Mumbai

**Date:** 22 May 2026



All Time Plastics Limited (formerly known as All Time Plastics Private Limited)  
Registered Office: B-30, Royal Industrial Estate, Naigaum Cross Road, Wadala, Mumbai - 400031  
CIN: L25209MH2001PLC131139  
E-mail: info@alltimeplastics.com; Website: www.alltimeplastics.com  
Statement of Standalone Financial Results for the quarter and year ended 31 March 2026

(All amounts in ₹ lakhs, unless otherwise stated)

Sl. No.	Particulars	Quarter ended			Year ended	
		31 March 2026 (Refer note 4)	31 December 2025 (Unaudited)	31 March 2025 (Refer note 3)	31 March 2026 (Audited)	31 March 2025 (Audited)
	<b>Income</b>					
I.	Revenue from operations	14,575.03	15,929.39	14,824.63	61,042.47	55,816.73
II.	Other income	138.53	316.34	14.45	678.21	106.75
III.	<b>Total income (I + II)</b>	<b>14,713.56</b>	<b>16,245.73</b>	<b>14,839.08</b>	<b>61,720.68</b>	<b>55,923.48</b>
	<b>IV. Expenses</b>					
	a) Cost of materials consumed	7,644.53	9,747.33	10,233.83	36,575.88	34,711.62
	b) Changes in inventories of finished goods and work-in-progress	829.27	(106.55)	(1,212.65)	540.39	(1,189.45)
	c) Employee benefits expense	1,564.14	1,489.74	1,250.18	5,870.17	4,733.86
	d) Finance costs	235.40	234.60	453.22	1,523.12	1,468.31
	e) Depreciation and amortisation expenses	780.30	746.58	664.26	2,904.10	2,351.60
	f) (Reversal)/ impairment loss on financial assets	(71.99)	17.06	(51.08)	(59.03)	(112.29)
	g) Other expenses	2,453.85	2,432.68	2,174.44	9,108.00	7,539.13
	<b>Total expenses</b>	<b>13,435.50</b>	<b>14,561.44</b>	<b>13,512.20</b>	<b>56,462.64</b>	<b>49,502.78</b>
V.	<b>Profit before exceptional items and tax (III - IV)</b>	<b>1,278.06</b>	<b>1,684.29</b>	<b>1,326.88</b>	<b>5,258.04</b>	<b>6,420.70</b>
VI.	Exceptional items (Refer note 8)	-	437.28	-	437.28	-
VII.	<b>Profit before tax (V - VI)</b>	<b>1,278.06</b>	<b>1,247.01</b>	<b>1,326.88</b>	<b>4,820.76</b>	<b>6,420.70</b>
VIII.	<b>Tax expense:</b>					
	- Current tax	141.25	321.15	241.38	928.72	1,281.42
	- Pertaining to earlier year(s)	(1.13)	10.34	-	9.21	27.60
	- Deferred tax charge/ (benefit)	197.91	(0.81)	117.25	323.05	381.89
	<b>Total tax expense</b>	<b>338.03</b>	<b>330.68</b>	<b>358.63</b>	<b>1,260.98</b>	<b>1,690.91</b>
IX.	<b>Profit for the period/ year (VII-VIII)</b>	<b>940.03</b>	<b>916.33</b>	<b>968.25</b>	<b>3,559.78</b>	<b>4,729.79</b>
X.	<b>Other comprehensive income (OCI)</b>					
	<b>Items that will not be reclassified to profit and loss:</b>					
	- Remeasurement of defined benefit plans	49.24	5.59	5.88	(0.10)	(58.26)
	- Income-tax effect on above	(12.39)	(1.40)	(1.47)	0.03	14.67
	<b>Other comprehensive income/ (loss) for the period/ year</b>	<b>36.85</b>	<b>4.19</b>	<b>4.41</b>	<b>(0.07)</b>	<b>(43.59)</b>
XI.	<b>Total comprehensive income for the period/ year (IX+X)</b>	<b>976.88</b>	<b>920.52</b>	<b>972.66</b>	<b>3,559.71</b>	<b>4,686.20</b>
XII.	Paid-up equity share capital (face value of ₹ 2 each)	1,310.15	1,310.15	1,050.00	1,310.15	1,050.00
XIII.	Other equity				60,042.46	23,828.31
XIV.	<b>Earnings per equity share (EPS) (face value of ₹ 2 each) (in ₹)</b>					
	(* not annualised)					
	Basic	1.43 *	1.40 *	1.84 *	5.83	9.01
	Diluted	1.43 *	1.40 *	1.84 *	5.83	9.01

The accompanying notes form an integral part of these standalone financial results



Standalone Balance Sheet

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	As at	
	31 March 2026 (Audited)	31 March 2025 (Audited)
<b>Assets</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	40,275.99	33,239.58
(b) Capital work-in-progress	4,156.25	2,192.60
(c) Right-of-use assets	564.98	429.24
(d) Intangible assets	112.91	136.43
(e) Financial assets		
(i) Investments	545.67	0.64
(ii) Other financial assets	687.59	302.85
(f) Income - tax assets (net)	216.99	107.88
(g) Other non-current assets	1,589.49	694.45
<b>Total non-current assets</b>	<b>48,149.87</b>	<b>37,103.67</b>
<b>(2) Current assets</b>		
(a) Inventories	6,857.95	7,332.42
(b) Financial assets		
(i) Investments	1,982.46	-
(ii) Trade receivables	7,491.79	8,656.78
(iii) Cash and cash equivalents	8,646.23	835.80
(iv) Bank balances other than cash and cash equivalents	1,386.35	90.77
(v) Loans	1,510.08	10.35
(vi) Other financial assets	284.72	118.48
(c) Other current assets	1,979.25	2,084.25
<b>Total current assets</b>	<b>30,138.83</b>	<b>19,128.85</b>
<b>Total assets</b>	<b>78,288.70</b>	<b>56,232.52</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
(a) Equity share capital	1,310.15	1,050.00
(b) Other equity	60,042.46	23,828.31
<b>Total equity</b>	<b>61,352.61</b>	<b>24,878.31</b>
<b>Liabilities</b>		
<b>(1) Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	5,585.90	10,175.69
(ii) Lease liabilities	436.71	334.44
(b) Deferred tax liabilities (net)	2,537.32	2,214.30
<b>Total non-current liabilities</b>	<b>8,559.93</b>	<b>12,724.43</b>
<b>(2) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	2,444.99	11,675.46
(ii) Lease liabilities	172.07	111.62
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	591.24	752.25
- Total outstanding dues of creditors other than micro enterprises and small enterprises	2,462.28	2,998.51
(iv) Other financial liabilities	2,001.42	2,465.78
(b) Other current liabilities	132.87	148.21
(c) Provisions	571.29	477.95
<b>Total current liabilities</b>	<b>8,376.16</b>	<b>18,629.78</b>
<b>Total liabilities</b>	<b>16,936.09</b>	<b>31,354.21</b>
<b>Total equity and liabilities</b>	<b>78,288.70</b>	<b>56,232.52</b>

The accompanying notes form an integral part of these standalone financial results



**Standalone Statement of Cash flows**

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	For the year ended 31 March 2026 (Audited)	For the year ended 31 March 2025 (Audited)
<b>(A) Cash flow from operating activities</b>		
Net profit before taxation	4,820.76	6,420.70
<b>Adjustments for:</b>		
Depreciation and amortisation expenses	2,904.10	2,351.60
Interest expense	1,409.94	1,427.09
Interest income on security deposits measured at amortised cost	(2.42)	(1.66)
Interest income from banks	(619.68)	(35.31)
Income from mutual funds	(8.22)	-
Interest income on loan given to body corporate	(16.09)	-
Interest income on other financial instruments	(12.59)	-
Service income	(2.51)	(25.77)
Loss on disposal of property, plant and equipment (net)	5.09	3.48
Unrealised foreign exchange loss/ (gain) net	239.11	(39.81)
Reversal of impairment losses	(59.03)	(112.29)
Sundry balances written off	49.00	30.54
Fair value gain on financial instruments measured at FVTPL (net)	(6.21)	(0.41)
Gain on lease modification	-	(29.56)
<b>Operating profit before working capital changes</b>	<b>8,701.25</b>	<b>9,988.60</b>
<b>Changes in working capital</b>		
Decrease in trade payables	(697.24)	(508.02)
Increase in other payables	267.55	1,114.26
Decrease / (increase) in inventories	474.47	(2,124.38)
Decrease / (increase) in trade receivables	1,164.99	(1,761.88)
Increase in other receivables	(231.55)	(1,052.22)
<b>Cash generated from operating activities</b>	<b>9,679.47</b>	<b>5,656.36</b>
Income-taxes paid (net of refund)	(1,047.04)	(1,712.60)
<b>Net cash generated from operating activities (A)</b>	<b>8,632.43</b>	<b>3,943.76</b>
<b>(B) Cash flow from investing activities</b>		
Acquisition of property, plant and equipment and intangible assets (net of capital creditors, capital work-in-progress and capital advances)	(13,278.16)	(10,145.49)
Proceeds from disposal of property, plant and equipment	12.76	23.83
Interest received	530.50	-
Investments in equity shares of subsidiary companies	(45.03)	(0.64)
Investment in compulsory convertible debentures of subsidiary company	(500.00)	-
Investment in mutual funds	(949.01)	-
Investment in other financial instruments	(1,028.03)	-
Loan given to body corporate	(1,500.00)	-
Deposits (invested)/ matured (net)	(1,595.82)	12.68
<b>Net cash used in investing activities (B)</b>	<b>(18,352.79)</b>	<b>(10,109.62)</b>
<b>(C) Cash flow from financing activities</b>		
Proceed from issue of equity shares (net of share issue expenses)	32,914.60	-
Proceeds from long-term borrowings	4,311.00	6,550.61
Repayment of long-term borrowings	(10,534.11)	(5,462.19)
Payment of principal lease liabilities	(156.03)	(250.15)
Payment of interest on lease liabilities	(52.03)	(26.52)
(Repayment)/ proceeds from short-term borrowings (net)	(7,597.15)	6,524.14
Finance costs paid	(1,355.49)	(1,400.57)
<b>Net cash flows generated from financing activities (C)</b>	<b>17,530.79</b>	<b>5,935.32</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>7,810.43</b>	<b>(230.54)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>835.80</b>	<b>1,066.34</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>8,646.23</b>	<b>835.80</b>

The above standalone statement of cash flow has been prepared under the "Indirect Method" as set out in the Ind AS 7, "Statement of Cash Flows".

The accompanying notes form an integral part of these standalone financial results

**Cash and cash equivalents comprise of :**

Balances with banks:		
- In current accounts	342.89	250.55
- In Exchange Earners Foreign Currency Account (EEFC)	52.93	140.19
- Remittance in transit	55.75	-
Cash on hand	7.66	8.94
Bank deposits with original maturity of less than three months	8,187.00	436.12
<b>Total cash and cash equivalents at end of the year</b>	<b>8,646.23</b>	<b>835.80</b>



**Notes to the Standalone Financial Results:**

- 1 The standalone financial results of All Time Plastics Limited (formerly known as All Time Plastics Private Limited) (the 'Company') for the quarter and year ended 31 March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 22 May 2026. The above results as at and for the year ended 31 March 2026 have been audited by the statutory auditors of the Company who have expressed an unqualified opinion.
- 2 These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 3 The figures for the quarter ended 31 March 2025 are the balancing figures between the audited figures in respect of the full financial year and financial information upto nine months of the previous financial year, approved by the Board of Directors of the Company, which have not been subject to audit or review. However, the management has exercised necessary care and due diligence to ensure that the unaudited figures for the aforementioned period are fairly presented.
- 4 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto nine months of the current financial year.
- 5 The Chief Operating Decision Maker (CODM) has identified its business of manufacturing of 'plastic based articles' as a single business operating segment in accordance with the requirements of Ind AS 108, 'Operating Segment'. Accordingly, no other disclosures are required to be furnished per the aforementioned standard.
- 6 During the year ended 31 March 2026, the Company has completed its Initial Public Offer ('IPO') of 14,570,760 equity shares of face value of ₹ 2.00 each at an issue price of ₹ 275.00 per equity share (including a share premium of ₹ 273.00 per equity share) comprising of offer for sale of 43,85,562 equity shares by selling shareholders and fresh issue of 10,185,198 equity shares. The equity shares of the Company got listed on the National Stock Exchange of India Limited and BSE Limited on 14 August 2025.

**The utilisation of IPO proceeds has been tabulated below:**

(Amount in ₹ lakhs)

Objects of the offer	Utilisation planned	Utilised up to 31 March 2026	Unutilised amount as on 31 March 2026
Prepayment or repayment of all or a portion of certain outstanding borrowings availed by the Company	14,300.00	14,300.00	-
Purchase of equipment and machinery for the Manekpur facility and installation of automated storage and retrieval system (ASRS) for warehouse in Manekpur facility	11,371.40	2,331.50	9,039.90
General corporate purposes	39.50	39.50	-
Share issue expenses	2,289.10	2,289.10	-
<b>Total</b>	<b>28,000.00</b>	<b>18,960.10</b>	<b>9,039.90</b>

IPO proceeds remaining unutilised as at 31 March 2026 have been temporarily invested in fixed deposits with scheduled commercial banks.

- 7 During the quarter ended 31 March 2026, the Company has invested in Compulsorily Convertible Debentures (CCDs) amounting to ₹ 500 lakh of its subsidiary, All Time Bamboo Private Limited, which are mandatorily convertible into equity shares after a period of 10 years.
- 8 Effective 21 November 2025, the Government of India has consolidated multiple existing labour legislation into a unified framework comprising of four Labour codes- The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and The Occupational Safety, Health and Working Conditions Code, 2020. On the basis of information and guidance available as on date, the Company has estimated and duly recorded the incremental financial impact of the above amounting to ₹ 437.28 lakhs. Considering the materiality and non-recurring nature of this incremental impact, the Company has presented the said amount under "Exceptional Item" in these financial results.
- 9 Figures for the previous periods/ year have been regrouped/ reclassified wherever necessary, to conform to the current period's/ year's classification. The impact of such regrouping/ reclassification is not material to these financial results.



**For and on behalf of the Board of Directors of  
All Time Plastics Limited  
(formerly known as All Time Plastics Private Limited)**

*Kailesh Shah*  
**Kailesh Shah**  
Chairman and Managing Director  
DIN: 00268442

Place: Mumbai  
Date : 22 May 2026