NATIONAL
PLASTIC TECHNOLOGIES LTD.

Regd. Office: Dadha Chambers, 4th Floor, New No. 250, Old No. 268, Avvai Shanmugam Salai,
Royapettah, Chennai - 600014. Phone : 044 4340 4340
e-mail : contact@nationalgroup.in
CIN : L25209TN1989PLC017413

29-08-2026

To
The Manager.
Department of Corporate Services,
Bombay Stock Exchange Ltd,
P.J Towers,
Dalal Street,
Mumbai-400 001.

Sub: Annual Report for financial year 2025-26

Scrip Code: 531287

In terms of Regulation 34(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we are submitting herewith the Annual Report for FY26 along with Notice of Annual General Meeting-2026 scheduled to be held on Monday, 21st September, 2026 at 10.15 A.M. at the Arihanth Hall, Madras Hotel Ashoka, 47, Pantheon Road, Egmore, Chennai-600008. The above document is being made available on the Company's website viz. https://nationalgroup.in/national-plastic-technologies-limited/annual-report/.

We request you to take the above on record.

Thanking You,

Yours faithfully,
For National Plastic Technologies Ltd

S. Abi

Abishek S
Company Secretary & Compliance Officer
A23535

Encl.: as above

NATIONAL PLASTICS GROUP . ESTD . 1951

NATIONAL PLASTIC TECHNOLOGIES LTD.

Precision manufacturing. Purposeful growth.

37th ANNUAL REPORT 2025-2026

CIN: L25209TN1989PLC017413
Regd. Office: Dadha Chambers, Royapettah, Chennai - 600014.

SINCE 1951

NATIONAL PLASTIC TECHNOLOGIES LTD

Board of Directors	:	Shri Arihant Parakh Managing Director Shri Hemant Chordia Chairman **Other Directors :** Shri Sudershan Parakh, Director Shri Alok Parakh, Director Smt Deepa Venkat Ramani, Independent Director Shri Venkatesan N, Executive Director
Registered Office	:	Dadha Chambers, 4th Floor, New No. 250, Old No. 268, Avvai Shanmugam Salai, Royapettah, Chennai - 600014. Tel : 044 - 4340 4340 Email: contact@nationalgroup.in www.nationalgroup.in
Registrars & Share Transfer Agents	:	Cameo Corporate Services Ltd., Subramanian Building, No.1 , Club House Road, Chennai 600 002. Tel : 2846 0390 Fax : 2846 0129.

Managing Director's Message

Arihant Parakh
Managing Director
DIN: 07933966

"

Our net sales have grown almost fourfold in six years - from Rs. 89.70 Crores to Rs. 341.20 Crores - while our long-term debt-to-equity ratio has improved from 0.60 to 0.19 over the same period. We have pursued growth without compromising financial discipline.

Dear Shareholders,

It gives me great pleasure to present the 37th Annual Report of National Plastic Technologies Limited for the financial year 2025-26 - a year in which your Company continued to build on the momentum of the past several years, delivering both growth and greater financial resilience.

Our total income for the year grew to Rs. 341.20 Crores, up 10% over the previous year, while EBITDA rose to Rs. 26.35 Crores, an increase of over 3.5%. Profit before tax grew a healthy 12.1% to Rs. 14.05 Crores, and net profit stood at Rs. 9.17 Crores. Over the last six years, your Company's net sales have grown almost fourfold - from Rs. 89.70 Crores in FY2020-21 to Rs. 341.20 Crores this year - a trajectory I am proud to have delivered alongside our teams across all our plants.

This growth has been accompanied by a steady strengthening of our balance sheet. Our long-term debt-to-equity ratio has improved from 0.60 six years ago to 0.19 today, and our net worth has grown to Rs. 60.02 Crores. We have pursued growth without compromising financial discipline, and that balance remains central to how we run this Company.

Our automotive components and other products business grew strongly, with revenue rising to around Rs. 261 Crores from Rs. 210 Crores in the prior year - an increase of roughly 24%. This reflects both the underlying strength of India's automotive sector, which continues to expand on the back of rising incomes and infrastructure investment, and the trust that marquee customers continue to place in us. Our consumer durables business saw a comparative softening, from Rs. 100 Crores to Rs. 80 Crores, reflecting a period of demand adjustment in that segment that we are watching closely.

We were also encouraged by the GST Council's rationalisation of rates during the year, which standardised auto component taxation at a flat 18% - replacing the earlier fragmented 18-28% range and creating a more predictable regulatory environment for our largest business segment.

Looking ahead, our new plant at SriCity, Andhra Pradesh, is on track to commence commercial operations between October and December 2026 - expanding our manufacturing footprint to six facilities across four states and creating room for the next leg of growth. We are equally mindful of our responsibility to operate sustainably: our 240 KW rooftop solar installation at Irungattukottai and our participation in the renewable power Group Captive scheme at our Irungattukottai and Hosur plants are early but meaningful steps, and we intend to build further on this foundation.

The Board has recommended a dividend of Rs. 1.50 per equity share (15% of face value) for FY2025-26, reflecting our continued commitment to sharing the Company's performance with you, our shareholders.

None of this would be possible without the dedication of our employees across every plant, the continued confidence of our customers, and the trust our shareholders have placed in us over 37 years. I want to particularly thank the Board for its guidance through the year, and I look forward to your continued support as we build the next phase of National Plastic Technologies' growth.

Warm regards,

Arihant Parakh
Managing Director
DIN: 07933966

NATIONAL PLASTIC TECHNOLOGIES LTD

NATIONAL PLASTIC TECHNOLOGIES LIMITED

CIN: L25209TN1989PLC017413 | Registered Office: Dadha Chambers, 4th Floor, New No. 250, Old No. 268, Avvai Shanmugam Salai, Royapettah, Chennai - 600014.

NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the Thirty Seventh (37th) Annual General Meeting of the Members of National Plastic Technologies Limited ("the Company") will be held on Monday, 21stSeptember, 2026 at 10.15 A.M. at Arihanth Hall, 47, Madras Hotel Ashoka, Egmore, Chennai-600008, to transact the following business:

Meeting	Date & Day	Time	Record Date
37th AGM	21st September 2026, Monday	10.15 A.M.	14th September 2026

Venue: Arihanth Hall, 47, Madras Hotel Ashoka, Egmore, Chennai-600008
Remote e-Voting window: 18th to 20th September 2026

AGENDA AT A GLANCE

Item	Business	Category	Resolution Type
1	Adoption of Audited Standalone Financial Statements for FY 2025-26	Ordinary Business	Ordinary Resolution
2	Declaration of Final Dividend for FY 2025-26	Ordinary Business	Ordinary Resolution
3	Re-appointment of Mr. Sudershan Parakh, Director (retiring by rotation)	Ordinary Business	Ordinary Resolution
4	Re-appointment of M/s. CA Patel & Associates as Statutory Auditors	Special Business	Ordinary Resolution
5	Re-appointment of Mr. Arihant Parakh as Managing Director	Special Business	Special Resolution

ORDINARY BUSINESS:

1) Adoption of Audited Standalone Financial Statements for the financial year ended 31st March, 2026

To consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended 31st March, 2026, together with the Reports of the Board of Directors and the Auditors thereon, and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT the Audited Standalone Financial Statements of the Company for the financial year ended 31st March, 2026, and the Reports of the Board of Directors and the Auditors thereon, as circulated to the Members, be and are hereby received, considered and adopted."

2) Declaration of Final Dividend for the financial year 2025-26

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** the final dividend at the rate of Rs.1.50/- (Rupees One and Paise Fifty only) per equity share of Rs.10/- each (i.e. 15% on the face value) on the fully paid-up equity share capital of the Company, as recommended by the Board of Directors, be and is hereby declared for the financial year ended 31st March, 2026, and that the same be paid to those Members whose names appear on the Register of Members / list of Beneficial Owners as on the Record Date fixed for this purpose i.e. 14th September, 2026."

3) Re-appointment of Mr. Sudershan Parakh (DIN: 01161124), Director, retiring by rotation

To consider and if thought fit, to pass the following resolution as an Ordinary Resolution

"RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") and the Rules made thereunder, Mr. Sudershan Parakh (DIN: 01161124), Director of the Company, who retires by rotation at this Annual General Meeting and, being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS:

4) Re-appointment of M/s. CA Patel & Associates, Chartered Accountants, as Statutory Auditors

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and applicable provisions of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 and based on the recommendation of the Audit Committee and the Board of Directors, M/s. CA Patel & Associates, Chartered Accountants (Firm Registration No. 014055S), who has provided his consent and an eligibility certificate, be and are hereby re-appointed as Statutory Auditors of the Company, to hold office for a further period of 5 (five) consecutive years, from the conclusion of this 37th Annual General Meeting till the conclusion of the 42nd Annual General Meeting of the Company, at remuneration of Rs. 5 lakhs p.a. for the first three years and maximum increase of 20% for the remaining tenure and on such terms as mentioned in the Explanatory Statement annexed to this notice (excluding reimbursement of out-of-pocket expenses actually incurred by them in connection with the audit and taxes) and as may be mutually agreed between the Board of Directors (including the Audit Committee) and the Statutory Auditors.

"RESOLVED FURTHER THAT any one of the Directors or the Company Secretary of the Company be and are hereby severally Authorized to do all such acts, deeds and things as may be necessary to give effect to this resolution."

5) Re-appointment of Mr. Arihant Parakh (DIN: 07933966) as Managing Director

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 152, 164, 196, 197 and 203 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof for the time being in force) ("the Act") and applicable provisions of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 and subject to such approvals as may be necessary, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors, the consent of the Members be and is hereby accorded for the re-appointment of Mr. Arihant Parakh (DIN: 07933966) as Managing Director of the Company for a further period of 3 (three) years commencing from 25th September, 2026 up to 24th September, 2029 (both days inclusive), who is not liable to retire by rotation, upon the remuneration and on the terms and conditions as set out in the

Explanatory Statement annexed to this Notice, with liberty to the Board of Directors (hereinafter referred to as "the Board", which term shall include the Nomination and Remuneration Committee) to alter and vary the terms and conditions of the said re-appointment and/or remuneration in such manner as may be agreed to between the Board and Mr. Arihant Parakh, and as may be acceptable to him, subject to the same not exceeding the limits specified under Section 197 read with Schedule V of the Act."

"RESOLVED FURTHER THAT notwithstanding anything contained hereinabove, in the event of loss or inadequacy of profits of the Company in any financial year during the tenure of Mr. Arihant Parakh as Managing Director, the remuneration, perquisites and benefits as set out in the Explanatory Statement be paid to him as minimum remuneration, provided that the same shall not exceed the limits prescribed under Section 197 read with Schedule V of the Act, or such other limits as may be prescribed from time to time."

"RESOLVED FURTHER THAT the Board (which term shall include the Nomination and Remuneration Committee) be and is hereby Authorized to fix, alter or revise the remuneration payable to Mr. Arihant Parakh from time to time, within the limits approved by the Members, and to do all such acts, deeds, matters and things as may be considered necessary, proper, expedient or incidental for giving effect to this resolution."

By order of the Board of Directors
For National Plastic Technologies Limited

Date: 31.07.2026
Place: Chennai

S. Abishek
Company Secretary
A23535

NOTES

1. The relevant details, pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and the Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India, in respect of Directors seeking appointment/re-appointment at this AGM (Item Nos. 3 and 5 above) are annexed to this Notice.

2. A Member entitled to attend and vote at the Meeting is entitled to appoint a proxy to attend and vote instead of himself/herself, and such proxy need not be a Member of the Company. A person can act as proxy on behalf of Members not exceeding fifty (50) in number and holding, in the aggregate, not more than ten percent of the total share capital of the Company. A Member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy, and such person shall not act as proxy for any other person or Member.

3. Corporate Members intending to send their Authorized representatives to attend the Meeting are requested to send a certified copy of the Board Resolution Authorizing their representative to attend and vote on their behalf at the Meeting.

4. Explanatory Statement, setting out material facts pursuant to Section 102(1) of the Companies Act, 2013 ("the Act"), in respect of the Special Business set out at Item Nos. 4 and 5 above, is appended hereto. Additional information pursuant to the SEBI Listing Regulations is also provided in the Explanatory Statement.

5. The instrument appointing the proxy, duly completed, must be deposited at the Registered Office of the Company not less than 48 hours before the commencement of the Meeting. A proxy form is enclosed.

6. During the period beginning 24 hours before the time fixed for the commencement of the Meeting and until the conclusion of the Meeting, a Member would be entitled to inspect the proxies lodged, during business hours of the Company, provided not less than three days' notice in writing is given to the Company.

7. Members / Proxies / Authorised Representatives should bring the duly filled attendance slip sent herewith to attend the Meeting.

8. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

9. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Act, will be available for inspection by the Members at the AGM.

10. Members seeking any information with respect to the accounts or any other matter to be placed at the AGM are requested to write to the Company at the earliest, so as to enable the Company to keep the information ready and provide an appropriate reply.

11. The Board of Directors has recommended a final dividend of Rs.1.50 per equity share (15% on the face value of Rs.10/- each) for the financial year ended 31.03.2026, subject to the approval of the Members at this AGM. The Record Date for determining the Members entitled to receive the dividend, and the cut-off date for determining Members eligible to vote (including by remote e-voting) is fixed as Monday, 14thSeptember, 2026. If approved, the dividend will be paid within 30 days from the date of the AGM, subject to deduction of tax at source: (a) to all Beneficial Owners in respect of shares held in Dematerialized form as per the data made available by NSDL and CDSL as on the Record Date; and (b) to all Members in respect of shares held in physical form, after giving effect to valid transmission/transposition requests lodged with the Company as on the Record Date.

12. Dividend, if approved, will be credited directly to the bank accounts of shareholders as per the details available with the Depositories/Company as on the Record Date. Members who have not updated their bank account details are requested to do so at the earliest with their Depository Participant (for shares held in demat form) or with the Company's Registrar and Share Transfer Agent, M/s. Cameo Corporate Services Ltd. (for shares held in physical form), to avoid delay in receipt of dividend.

13. Pursuant to the Finance Act, 2020, dividend income is taxable in the hands of shareholders and the Company is required to deduct tax at source ("TDS") at the rates prescribed under the Income Tax Act, 1961, at the time of payment of dividend. Members are requested to update their Residential Status, PAN and other particulars required for TDS compliance with their Depository Participants, or, for shares held in physical form, with the Company/RTA.

14. As per Regulation 40 of the SEBI Listing Regulations, securities of listed companies can be transferred only in Dematerialized form (except in case of transmission or transposition of securities). Members holding shares in physical form are requested to consider Dematerializing their holdings.

15. Members holding shares in physical form, in single name, are advised to make a nomination in respect of their shareholding by submitting Form SH-14.

16. Members holding shares in physical form are requested to intimate the Company of any change in their address/bank mandate. Members holding shares in Dematerializedform are requested to inform their Depository Participant of any such changes.

17. Pursuant to SEBI mandate, Members holding shares in electronic form are requested to submit their PAN to their Depository Participant(s); Members holding shares in physical form are required to submit their PAN to the Company's RTA.

18. The Notice of the 37th Annual General Meeting and the Annual Report for 2025-26 will be available on the Company's website at www.nationalgroup.in, on the website of BSE Limited at www.bseindia.com and on the website of NSDL (agency for the remote e-voting facility) at www.evoting.nsdl.com.

19. The Companies Act, 2013 is referred to as "the Act" in this Notice. "DIN" refers to Director Identification Number. "SEBI Listing Regulations" refers to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

20. Pursuant to Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), and Regulation 44 of the SEBI Listing Regulations, the Company is providing the facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has engaged National Securities Depository Limited ("NSDL") as the Authorized agency for facilitating voting through electronic means. The manner of voting for Members holding shares in physical/demat form, and the process for those whose email IDs are not registered, shall be as set out in the e-voting instructions accompanying this Notice, on the lines followed for the 36th AGM.

21. The remote e-voting period shall commence on Friday, 18th September, 2026 (9:00 A.M.) and end on Sunday, 20th September, 2026 (5:00 P.M.), and shall thereafter be disabled by NSDL. The cut-off date for determining the voting rights of Members shall be Monday, 14thSeptember, 2026, being the same as the Record Date referred to in Note 11 above.

22. M/s. Shreyans Parakh & Co., Chartered Accountants (FRN: 021154S), have been appointed as the Scrutinizer by the Board to scrutinize the voting and remote e-voting process in a fair and transparent manner, and have given their consent to act as such.

23. The Chairman shall, at the AGM, after conclusion of discussion on the resolutions, allow voting with the assistance of the Scrutinizer, by way of ballot/polling paper, for Members present at the AGM who have not cast their vote through remote e-voting.

24. The Scrutinizer shall, after conclusion of voting at the Meeting, first count the votes cast at the Meeting, thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company, and submit a consolidated Scrutinizer's Report within two days of conclusion of the AGM to the Chairman, or a person authorized by him, who shall declare the result of voting.

25. The results, along with the Scrutinizer's Report, shall be placed on the Company's website at www.nationalgroup.in and communicated to BSE Limited, Mumbai, immediately after declaration.

26. All documents referred to in this Notice and the Explanatory Statement are open for inspection at the Registered Office of the Company on all working days (except Saturdays), during normal business hours, up to and including the date of the AGM. The Company had shifted its registered office from 44, Pantheon Road, Egmore, Chennai-600008 to Dadha Chambers, 4th Floor, New No.250, Old No.268, Avvai Shanmugam Salai, Royapettah, Chennai-600014.

27. For ease of conduct, members who would like to ask queries express their views on the times of the business to be transacted at the meeting can send their queries/comments in advance to the Company's designated email address at contact@nationalgroup.in mentioning their name Demat account no./Folio no., etc. The queries may be raised precisely and in brief to enable the Company to answer the same suitably depending on the availability of time at the meeting. Route map to the AGM and landmark is annexed to this Annual Report.

By order of the Board of Directors
For National Plastic Technologies Limited

Date: 31.07.2026
Place: Chennai

S. Abishek
Company Secretary
A23535

E-Voting Process:

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:

The remote e-voting period begins on Friday, 18th September, 2026 at 09:00 A.M. and ends on Sunday, 20th September, 2026 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date/cut-off date i.e. Monday, 14th September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cutoff date, being 14th September, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for individual shareholders holding securities in demat mode is given below:

Individual Shareholders holding securities in demat mode with NSDL	Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com / SecureWeb / IdeasDirectReg.jsp Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number you hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned in the website of NSDL.

Individual Shareholders holding securities in demat mode with CDSL	Existing users who have opted for Easy / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easy / Easiest is http://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and clicks on New System Myeasi. 2. After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of e-Voting service provider i.e. NSDL. Click on NSDL to cast your vote. 3. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistrati on 4. Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. NSDL where the e- Voting is in progress.
Individual Shareholders holding securities in demat mode login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022-23058738 or 022-23058542-43

B. Login Method for Remote e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode

How to Log-in to NSDL e-Voting website?

1.Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.

2.Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholders' section.

3.A new screen will open. You will have to enter your User ID, your Password and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4.Your User ID details are given below :

Business	Category
a) For Members who hold shares in demat account with NSDL	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.16
a) For Members who hold shares in demat account with NSDL	Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
	EVEN Number followed by Folio Number registered with the Company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Your password details are given below:

a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

a) Click on "Forgot User Details/Password?" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) Physically User reset password (if you are holding shares in physical mode) option available on www.evoting.nsdl.com.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2 : Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to shreyans@sparakh.com with a copy marked to evoting@nsdl.co.in.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800-222-990 or and 1800 22 44 30 or send a request at evoting@nsdl.co.in.

Process for those shareholders whose email ids are not registered with the depositories for procuring user ID and password and registration of e mail ids for e-Voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), Aadhaar (self attested scanned copy of Aadhaar Card) by email to cameo@cameoindia.com
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), Aadhaar (self attested scanned copy of Aadhaar Card) to cameo@cameoindia.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode
3. Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-Voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

Explanatory Statement pursuant to Section 102 of the Companies Act, 2013:

Item No.4:

M/s. CA Patel & Associates, Chartered Accountants (FRN: 014055S), were appointed as the Statutory Auditors of the Company by the Members at the 32nd Annual General Meeting for a period of five years, to hold office from the conclusion of that meeting till the conclusion of this 37th Annual General Meeting. Their present term of office therefore concludes at the conclusion of this AGM.

The Audit Committee and the Board of Directors, at their respective meetings held on 31.07.2026, have recommended the re-appointment of M/s. CA Patel & Associates, Chartered Accountants, as Statutory Auditors of the Company for a further period of 5 (five) consecutive years, commencing from the conclusion of this 37th Annual General Meeting till the conclusion of the 42nd Annual General Meeting, subject to the approval of the Members.

While recommending the re-appointment, the Audit Committee and the Board evaluated, among other things, the firm's capability to handle the scale and complexity of the Company's business, its standing, experience and technical expertise, and its independence. M/s. CA Patel & Associates have confirmed that the proposed re-appointment, if made, would be within the limits prescribed under Sections 139 and 141 of the Companies Act, 2013, that they are not disqualified from being re-appointed, and that they hold a valid peer review certificate. M/s. CA Patel & Associates also undertake tax audit services for a group firm, National Autoplast, for which they receive a remuneration of Rs.1.00 lakh; the remuneration paid to them for services to the Company is disclosed in the Notes to Accounts forming part of the financial statements. CA Patel & Associates is a professional firm of Chartered Accountants specializing in assurance, audit and advisory services. The firms has three partners and has experience working with clients across diverse sectors like manufacturing, infrastructure, real-estate, etc.

The consent of the Members is sought for a remuneration of Rs.5 lakhs per annum (plus applicable taxes and reimbursement of out-of-pocket expenses) for first three years, and a maximum of 20% increase for the future years as may be mutually agreed between the Board (including the Audit Committee) and the Statutory Auditors from time to time, for the audit of the accounts of the Company for the aforesaid period. The remuneration proposed includes tax audit services.

The Board of Directors recommends the Ordinary Resolution set out at Item No. 4 of this Notice for the approval of the Members. None of the Directors, Key Managerial Personnel of the Company, or their respective relatives, is in any way, financially or otherwise, concerned or interested in this resolution.

Item No.5:

Mr. Arihant Parakh (DIN: 07933966) was re-appointed as Managing Director of the Company by the Members at the Annual General Meeting held on 13.09.2023, for a period of 3 years with effect from 25.09.2023. His present term expires on 24.09.2026. Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its meeting held on 31.07.2026, has approved the re-appointment of Mr. Arihant Parakh as Managing Director for a further period of 3 years with effect from 25.09.2026 up to 24.09.2029, subject to the approval of the Members at this AGM. Accordingly, approval of the Members is sought by way of a Special Resolution.

Mr. Arihant Parakh oversees the entire financial and operational functions of the Company and has been closely associated with its business since 2017. It would be in the interest of the Company to continue to avail of his services as Managing Director.

General Guidelines

Nature of Industry: Moulded plastic products for the automotive and consumer durable industries.

Date or expected date of commencement of commercial production: Not applicable, being an existing Company.

Financial performance: The Company's financial performance for the year 2025-26 is set out in the Audited Financial Statements forming part of the Annual Report placed before this Meeting; the key indicators are provided in the Directors report attached to the Annual Report-2026.

Foreign investments or collaborations, if any: Not applicable.

II. Information about the Appointee

Background: Mr. Arihant Parakh is the Managing Director of the Company and oversees its entire financial and operational functions. He was appointed to the Board with effect from 25.09.2017 and has since been closely associated with the growth and management of the Company's business.

Recognition and awards: Nil

Job Profile & Suitability: Mr. Arihant Parakh is in charge of the entire operations and financial functions of the Company. He is responsible for the overall management of the Company. He is currently the Managing Director of the Company and is well suited to be re-appointed as Managing Director.

Past remuneration: Mr. Arihant Parakh was re-appointed as Managing Director with effect from 25.09.2023 at a maximum remuneration not exceeding Rs.58 lakhs per annum. During 2025-26, he drew a remuneration of Rs.46.32 lakhs.

Remuneration proposed: Maximum monthly remuneration of Rs 6 lakhs p.m for the first year (25.09.2026 to 24.09.2027), Rs.7.50 lakhs p.m. for the second year (25.09.2027 to 24.09.2028) and Rs.9 lakhs p.m. for the third year (25.09.2028 to 24.09.2029), together with perquisites (rent-free accommodation, medical reimbursement, club fees, personal accident insurance and similar benefits) restricted to Rs.10 lakhs per annum, reimbursement of actual travelling and entertainment expenses incurred in connection with the Company's business, actual hospital and medical expenses/insurance premia up to Rs.3 lakhs per annum, use of a Company car with driver, use of a telephone at residence (personal calls to be billed separately), and participation in the Provident Fund and Superannuation Schemes and encashment of earned leave as per the Company's rules, none of which shall be included in the computation of the perquisite ceiling. Mr. Arihant Parakh shall not be paid any sitting fees for attending Board Meetings.

Comparative remuneration profile: Having regard to the nature of the industry, the size of the Company and the responsibilities entrusted to Mr. Arihant Parakh, the proposed remuneration is considered comparable to that paid by companies of similar size in the same line of business.

Pecuniary relationship / relationship with managerial personnel: Mr. Arihant Parakh is related to Mr. Sudershan Parakh (Director) being his son and Mr. Alok Parakh (Director), being his brother. Except for the remuneration payable to him as Managing Director and his shareholding in the Company, he does not have any other pecuniary relationship with the Company.

III. Other Information

Reasons for inadequate profits, if any: The Company's profits are currently adequate; however, in the event profits become inadequate in any year of the tenure due to business or economic uncertainties, the approval of Members is sought as a matter of abundant caution, to enable payment of the proposed remuneration as minimum remuneration in accordance with Schedule V of the Act.

Steps taken/proposed for improvement: The Company continues its efforts towards cost optimisation, improved product mix and revenue growth to enhance profitability.

Expected increase in productivity and profits: The Company expects continued growth in turnover and profitability, supported by its ongoing cost management initiatives.

IV. Disclosures

Mr. Arihant Parakh, being the appointee, is interested in the resolution to the extent of the remuneration payable to him and his shareholding of 7,02,284 equity shares in the Company. Mr. Sudershan Parakh and Mr. Alok Parakh, being related to Mr. Arihant Parakh, may be deemed to be interested in the resolution to the extent of their relationship with him. Save as aforesaid, none of the other Directors or Key Managerial Personnel of the Company, or their respective relatives, is concerned or interested, financially or otherwise, in the resolution. Mr. Arihant Parakh shall not be liable to retire by rotation.

The terms and conditions of the re-appointment, as set out above, may be altered and varied by the Board of Directors (including the Nomination and Remuneration Committee) from time to time, as it may deem fit, subject to the same not exceeding the limits prescribed under Section 197 read with Schedule V of the Act. The relevant documents are available for inspection by Members at the Registered Office of the Company on any working day, up to the date of the AGM.

The Board of Directors recommends the Special Resolution set out at Item No. 5 of this Notice for the approval of the Members. This Explanatory Statement, together with the accompanying Notice, may also be treated as an abstract of the terms of re-appointment of the Managing Director under Section 190 of the Companies Act, 2013.

ANNEXURE TO THE NOTICE

Details of Directors seeking appointment/re-appointment at the 37th Annual General Meeting [pursuant to Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard-2 (SS-2) on General Meetings issued by ICSI]

Name of the Director	Mr. Sudershan Parakh	Mr. Arihant Parakh
DIN	01161124	07933966
Age	70	45
Qualification	B.Com	B.Com, PGDBM (ISB)
Designation	Director (Non-Executive, Non-Independent), liable to retire by rotation	Managing Director (Key Managerial Personnel)
Date of first appointment on the Board	12.05.1989	25.09.2017
Date of proposed appointment/re-appointment	Retires by rotation and offers himself for re-appointment at this AGM	25.09.2026, for a period of 3 years up to 24.09.2029
Brief Profile / Expertise in specific functional area	Mr. Sudershan Parakh is a Non-Executive, Non-Independent Director of the Company and has been associated with the Company since its inception.	Mr. Arihant Parakh oversees the entire financial and operational functions of the Company and has been closely associated with its business since 2017.
No. of shares held in the Company	15,18,505 (24.98%)	7,02,284 (11.55%)
Directorships held in other companies (including listed companies) in India	1	Nil
Committee memberships / Chairmanships in the Company	Member – Stakeholders Relationship Committee; Member – Nomination and Remuneration Committee; Member-Audit Committee	Chairman-CSR Committee
Membership/Chairmanship of Committees of other Boards	Nil	Nil
Number of Board Meetings attended during 2025-26	4	4
Remuneration last drawn	Nil (no remuneration/sitting fees drawn)	Rs.46.32 lakhs (FY 2025-26), against an approved ceiling of Rs.58 lakhs p.a.

Remuneration sought to be paid	Not applicable	As set out in the Explanatory Statement to Item No. 5 of this Notice
Terms and conditions of appointment/re-appointment	Liable to retire by rotation, as per the Articles of Association of the Company	For a period of 3 years w.e.f. 25.09.2026, on the terms set out in the Explanatory Statement to Item No. 5; not liable to retire by rotation
Relationship with other Directors, Managers and Key Managerial Personnel	Father of Mr. Arihant Parakh (Managing Director) and Mr. Alok Parakh (Director).	Son of Mr. Sudershan Parakh; brother of Mr. Alok Parakh

By order of the Board of Directors
For National Plastic Technologies Limited

Date: 31.07.2026
Place: Chennai

S. Abishek
Company Secretary
A23535

Director's Report

To the Members

Your Directors are pleased to present their 37thAnnual Report on the business and operations of the Company for the financial year 2025-26. This report is being presented along with the Audited Financial Statements for the year ended 31.03.2026.

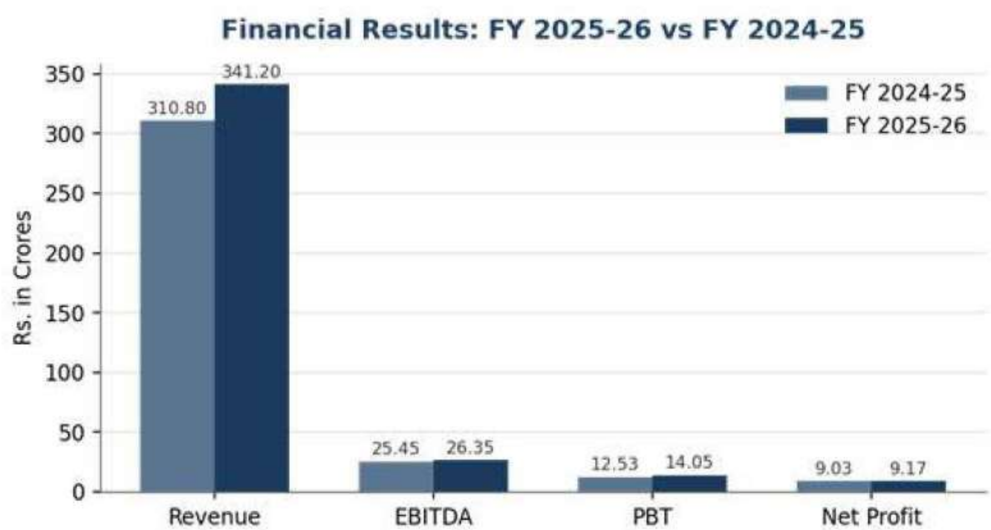
REVENUE	EBITDA	PROFIT BEFORE TAX	NET PROFIT
Rs. 341.20 Cr	Rs. 26.35 Cr	Rs. 14.05 Cr	Rs. 9.17 Cr
+10.0% YoY	+3.5% YoY	+12.1% YoY	+1.6% YoY

FY 2025-26 Performance at a Glance (figures as reported in the Financial Results table below)

Financial Results

(Rs. in Crs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Revenue (inc. Other income)	341.20	310.80
EBITDA	26.35	25.45
(-) Finance Cost (I)	4.71	5.88
(-) Depreciation (D)	7.59	7.05
Profit Before Tax (PBT)	14.05	12.53
(-) Taxation	4.64	3.50
Net Profit/(Loss)	9.17	9.03

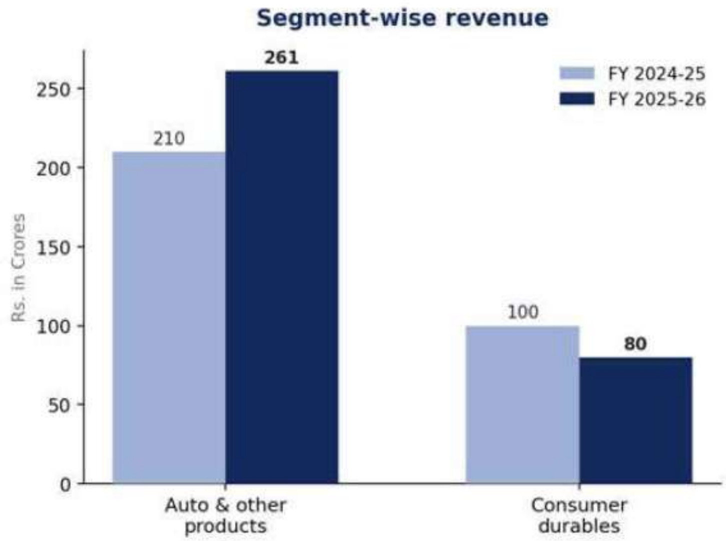


Performance Overview

During the year, your Company registered Total Income of Rs.341.20 Crs as against Rs. 310.80 Crs during the previous year, thus registering a growth of 10%. The EBITDA for the year stands at Rs.26.35 Crs as compared to Rs.25.45 Crs during the previous year, thus registering a growth of over 3.5%. The profit before tax during the year is Rs.14.05 Crs as compared to Rs.12.53 Crs, up by 12%. The consumer durable products (i.e. plastic parts supplied to consumer durable industry) registered a turnover of around Rs.80 Crs in FY26 compared to around Rs.100 Crs in FY25. The auto component and other products registered a turnover of around Rs.261 Crs in FY 26 as against Rs. 210 Crs in Fy 25 thus growing at around 24%.

NATIONAL PLASTIC TECHNOLOGIES LTD

Segment-wise revenue split

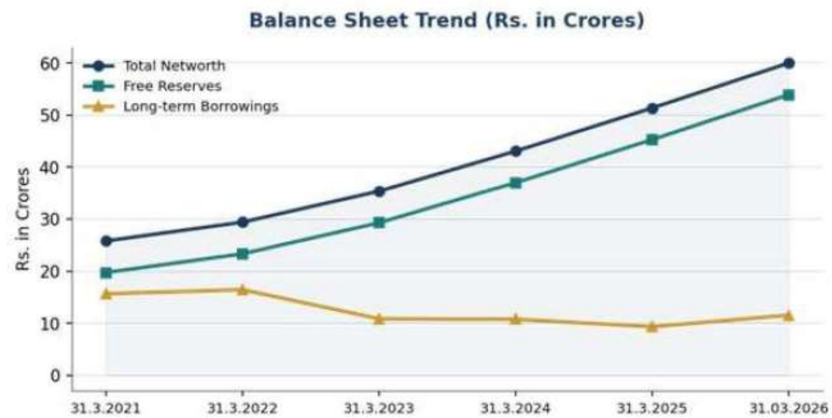


Financial Highlights of last 6 Years : (Rs. in Crores)

Particulars	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Net Sales	89.70	133.41	209.91	269.22	310.80	341.20
EBITDA	7.84	13.10	17.76	23.00	25.45	26.35
Finance Cost	3.76	4.43	5.05	5.33	5.87	4.71
Depreciation	2.40	3.73	4.07	5.97	7.05	7.59
PBT	1.67	4.94	8.64	11.70	12.53	14.05
PAT	1.27	3.63	6.15	8.42	9.03	9.17
EPS (INR)	2.09	5.98	10.12	13.85	14.85	15.09

NATIONAL PLASTIC TECHNOLOGIES LTD

Balance Sheet Item	31.3.2021	31.3.2022	31.3.2023	31.3.2024	31.3.2025	31.3.2026
Paid-Up Capital	6.08	6.08	6.08	6.08	6.08	6.08
Free Reserves	19.73	23.32	29.29	37.01	45.30	53.94
Total Networth	25.80	29.41	35.37	43.09	51.38	60.02
Long-term Borrowings	15.65	16.43	10.85	10.76	9.31	11.54
Long Term Debt - Equity Ratio	0.60	0.56	0.31	0.25	0.18	0.19



Key Milestones for the Company:

- Incorporated in the year 1989 as Hi-Tech Plastics Pvt. Ltd and started operations in Chennai.
- Changed the Name of the Company to Arham Plastics Ltd in 1995.
- Went public in 1995 and got listed on Bombay Stock Exchange.
- Started operations at Guindy (Chennai) plant in 1996.
- Started operations at Pondicherry plant in 1998.
- Commissioned new plant at Irungattukottai near Hyundai in 2006.
- Commenced production in Kala Amb, Himachal Pradesh in 2007. This plant was later relocated to Nalagarh, Himachal Pradesh in 2019, to capitalize on growth prospects.
- Renamed company to National Plastic Technologies Ltd in 2008, to identify itself as part of the well-established National Plastics Group of Chennai.
- Started operations at Hosur (TN) plant in 2020.
- Started operations at a new plant near Hosur (TN) in 2023.
- Plant near SriCity at Tirupathi is under construction and is expected to commence commercial operations between October, 2026 to December, 2026.

Key Customers:

- Seoyon E-HWA Automotive
- Hanon Automotive
- TVS Motor Company
- Whirlpool of India
- Hero MotoCorp
- S L Lumax

Material Changes affecting the Financial Position of the Company

There are no material changes / commitments affecting the financial position of the Company subsequent to the end of the financial year till the date of this report.

Transfer to Reserves

During the year under review, your Company has not transferred any amount to general reserves from the current year's profit. Amount is retained to meet the operations and growth prospects of the Company.

Dividend

The Board of Directors have, at their meeting held on 25.05.2026, recommended a dividend of Rs.1.50 (15% on face value of Rs.10 each) per share for the financial year ended 31.03.2026. The divided, if approved, by the shareholders in the AGM, will be paid to the shareholders whose name appears in the Register of Members as on the record date, within 30 days from the date of the AGM. The Board is not considering any transfer of amount to General Reserve for the year under review as it is not mandatory.

Share Capital

The paid up Equity Share Capital as on 31.03.2026 was Rs. 6,07,83,300. During the year under review, the Company has not issued any shares or convertible instruments.

Deposits

The Company has neither received deposits in the previous year nor invited/accepted any deposits from the public during the year under review. Also, no monies have been accepted from any Directors.

Directors and Key Managerial Personnel (KMP)

The Board of Directors consists of six Directors as on 31.03.2026. During the financial year 2025-26, the Board met 4 times on 27.05.2025, 29.07.2025, 31.10.2025 and 02.02.2026. During the financial year 2025-26, there was no change in Directors.

Mr. Hemant Chordia, Chairman & Independent Director (DIN: 00247225):

Mr. Hemant Chordia is the Chairman of the Board and Independent Director. He was appointed as an Independent Director of the Company for a period of 5 years w.e.f. 10.08.2024 at the Annual General Meeting held on 17.09.2024. He was appointed as the Chairman of the Board, Audit Committee and Stakeholders Relationship Committee w.e.f. 24.09.2024 He does not receive any remuneration and receives only sitting fees. He does not hold any shares in the Company. His term expires on 09.08.2029.

Mr. Arihant Parakh, Managing Director (DIN: 07933966) (Key Managerial Personnel)

Mr. Arihant Parakh is the Managing Director of the Company. He was reappointed as Managing Director by the shareholders at the Annual General Meeting held on 13.09.2023 for a period of 3 years w.e.f. 25.09.2023. His term expires on 24.09.2026. He is considered for reappointment for a further period of 3 years w.e.f. 25.09.2026 at the ensuing Annual General Meeting. The requisite details in this connection are contained in the Notice convening the Annual General Meeting. The remuneration payable to Mr. Arihant Parakh is fixed in nature and there is no stock option, pension etc. Mr. Arihant Parakh oversees the entire financial and operational functions of the Company. He holds 702284 shares in the Company.

Mrs. Deepa Venkat Ramani, Independent Director (DIN: 07143610):

Mrs. Deepa Venkat Ramani was appointed as an Independent Director of the Company for a period of 5 years w.e.f. 10.08.2024 at the Annual General Meeting held on 17.09.2024. She was appointed as the Chairman of the Nomination and Remuneration Committee w.e.f. 24.09.2024. She receives only sitting fees and does not hold any shares in the Company. She is a Woman Director in the Company. Her term expires on 09.08.2029.

Mr. Sudershan Parakh, Director (DIN: 01161124)

Mr. Sudershan Parakh is the Non-executive & Non-independent Director of the Company. He is liable to retire by rotation. There is no remuneration payable to Mr. Sudershan Parakh and he is not entitled to stock options, commission, pension etc. Also, he has not received any sitting fees in 2025-26.

Mr. Venkatesan N, Executive Director (09760588):

Mr. N Venkatesan, was appointed as Executive Director of the Company by the shareholders at the General Meeting held on 26.05.2023 through postal ballot. He was reappointed as Executive Director for further period of 3 years w.e.f.12.04.2026.The remuneration payable to Mr. Venkatesan N is fixed in nature and there is no stock option, pension etc. Mr. N Venkatesan is looking after the operations of all the Company's Plants.

Mr. Alok Parakh, Non-Executive Director (DIN: 01417398)

Mr. Alok Parakh is a Non-executive Director who is liable to retire by rotation. He was appointed as Non-executive Director at the Annual General Meeting held in 2025. He does not receive any remuneration or sitting fees for the year 2025-26.

Key Managerial Personnel (Senior Management):

Mr. Arihant Parakh is the Managing Director of the Company & Key Managerial Person. Mr. Manikandan R who was the Chief Financial Officer of the Company retired on 30.06.2025 after attaining superannuation. Mr. Sai Krishna Alluri, Chartered Accountant was appointed as Chief Financial Officer (Key Managerial Personal) w.e.f. 01.07.2025. Mr. Abishek S is the Company Secretary and Compliance Officer of the Company.

Statement on Declaration given by the Independent Director

The Independent Directors on the board of your company as on date of this report are Mr. Hemant Chordia & Mrs. Deepa Venkat Ramani. As required under Section 149(7) of the Companies Act 2013, all the Independent Directors have given their respective declarations that they meet the criteria of independence as specified in Section 149(6) of the Companies Act, 2013 read with regulations 16 & 25 of Listing Regulations 2015. The independent directors have also confirmed compliance with the provisions of section 150 of the Act read with rule 6 of the Companies (Appointment and Qualifications of Directors) Rules, 2014, relating to inclusion of their name in the independent director's data bank of the Indian Institute of Corporate Affairs.

The Board of Directors of your Company have taken on record the said declaration and confirmation submitted by the independent directors after undertaking due assessment of the veracity of the same in terms of regulation 25 of the Listing Regulations, 2015.

In the opinion of the Board, the independent directors fulfil the conditions specified in the Act as well as the Rules made thereunder and have complied with the code for independent directors prescribed in Schedule IV to the Act.

Board Committees

In compliance with the provisions of Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Company has constituted various Committees of the Board. The details on composition of the Committees, attendance of the Directors at the Committee Meetings and terms of reference of the Committees form part of this Annual Report.

Related Party Transactions

As per the requirements of the Companies Act 2013, all the Related Party Transactions are placed before the Audit Committee for review and approval. Prior omnibus approval/ ratification of the Committee have been obtained for transactions which are of foreseen and repetitive nature. The details of transactions proposed to be entered into with Related Parties on an annual basis are placed before the Committee. Besides, the Related Party Transactions entered during the year are also reviewed by the Board/ Audit committee on a quarterly / annual basis. During the year, pursuant to the amendments notified by the Securities and Exchange Board of India (SEBI) on 12 December 2024 and 14 February 2025, to Regulation 23 of the Listing Regulations, the Company has amended its existing Policy on Materiality and dealing with Related Party Transactions to ensure alignment with these revised requirements. The revised policy is available on the Company's website at https://nationalgroup.in/national-plastic-technologies-limited/policies/.

Contracts and Arrangements with Related Parties

All transactions entered by the Company during the financial year with Related Parties were in the ordinary course of business and on arm's length basis. The particulars of transactions entered with Related Parties, as referred to in Section 188(1) of the Companies Act, 2013, are provided in AOC-2 which is given as Annexure to this report. Also, Note No.35 of Notes to Accounts contains the disclosures in compliance with the Accounting Standard on Related Party Disclosures.

Particulars of Subsidiary, Associate or Joint Venture Company

The Company does not have any Subsidiary or Associate or Joint Venture Company and hence disclosure about Subsidiary, Associate and Joint Venture Company does not arise.

Internal controls system and their adequacy

The Company has designed and implemented a process driven framework for internal financial controls within the meaning of explanation to Section 134(5)(e) of the Companies Act, 2013 and the necessary control systems considering the business requirements, scale of operations and applicable status of the Company are in place in the organisation. The system includes the policies and procedures, delegation of authority, internal check, segregation of duties, internal audit and review framework, safeguarding of its assets, the prevention and detection of frauds and errors, ensuring of accuracy and completeness of the accounting records and the timely preparation of reliable financial information. The company has fully followed the prescribed Accounting Standards. M/s.SMAYA & Associates are the Internal Auditors of the Company for the year 2025-26.

Details of recommendations of Audit Committee which were not accepted by the Board along with reasons, if any :

The Audit Committee generally makes recommendations to the Board of Directors of the Company at its meetings held to consider any financial results (unaudited and audited) and such other matters placed before the Audit Committee as per the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. During the year, the Board of Directors have considered and accepted all the recommendations made by the Audit Committee.

Auditors

Statutory Auditors

The Members of the Company at the 32nd Annual General Meeting ('AGM') approved the appointment of Messrs. CA Patel & Associates, Chartered Accountants (FRN:014055S), as the Auditors of the Company for a period of five years from the conclusion of the said AGM till the AGM to be held in the year 2026. Their term ends in the ensuing Annual General Meeting. They are proposed to be re-appointed at the ensuing Annual General Meeting for a further period of 5 years. CA Patel & Associates have given their consent to be re-appointed as the Auditors of the Company and have confirmed that the said appointment is in accordance with the conditions prescribed under Sections 139 and 141 of the Act.

The Auditors Report for the year ended 31.03.2026 does not contain any qualification, observation or adverse remark. The report given by the Auditors on the financial statements of the company is provided in the financial section of the Annual Report. The Statutory Auditors of the Company also undertakes tax audit for the Group Firm Viz. National Autoplast & receives a remuneration of Rs. 1.00 lakhs from the firm. The Statutory Auditors does not hold any shares in the Company. The remuneration paid to the Statutory Auditors for all services is mentioned in the Notes to Accounts of the Annual Report.

Reporting of fraud

The Auditors of the company have not reported any fraud as specified under section 143(12) of the Act, 2013 during the year 2025-26.

Cost Auditors

Since the business activities do not fall under the scope of cost audit, the Company has not appointed Cost Auditor to audit the records of the Company.

Secretarial Auditors

Pursuant to provisions under Section 204 of the Companies Act, 2013, the Companies (Appointment and

Remuneration of Managerial Personnel) Rules, 2014 and SEBI Regulations, the Board of Directors of the Company and subsequently, the Shareholders at the Annual General Meeting-2025 have appointed M/s. P Muthukumaran & Associates, Company Secretaries as Secretarial Auditors to undertake the Secretarial Audit of the Company from financial year 2025-26 till financial year 2030-31.The Secretarial Audit Report is attached. There are no qualifications, reservations or disclaimers given by the Secretarial Auditor for the year ended 31.03.2026.

Secretarial Standards of ICSI

The Company has complied with the requirements prescribed under the Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2).

Indian Accounting Standards, 2015

The annexed financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under section 133 of the Act, the Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act.

Particulars of remuneration of Directors and Employees u/s 197(12) of the Companies Act, 2013

Details pertaining to remuneration as required under Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 have been provided as Annexure to this report. There was no employee who received remuneration in excess of prescribed threshold limit u/r 5(2) of Companies (appointment & Remuneration of Managerial Personnel) Rules, 2014 as amended, during the year under review.

Particulars of Loans or Guarantees and Investments U/S 186(4) of the Companies Act, 2013

The Company has not given Loans, Guarantees u/s 186 of Companies Act, 2013. Please refer Notes on Accounts for Investments as on 31.03.2026.

Conservation of energy, technology transfer and foreign exchange earnings and outgo

(i) Conservation of energy

The Company understands the significance of conservation of energy which is also seen as a method for cost reduction. The Company has taken following steps for conserving the energy:

- Change of circuitry in the machines developed in house to reduce power consumption.
- Power saving equipments have been installed on machines and there has been considerable reduction in power consumption.
- Heater insulation jackets have been provided on the machines to prevent the energy losses.
- Timers have been installed to reduce the idle running of the motors preventing energy losses.
- Natural lighting is being used in plants to avoid usage of industrial lamps in the day.
- APFC Panels have been installed in all plants to maintain power factor, thus ensuring efficient energy management.
- LED Lamps and Fittings have been installed in place of Metal halide to save precious energy and costs.
- The company purchases renewable power through Group Captive scheme at its plant at Irungattukottai and Hosur.

  Gardening has been done so as to enhance air quality and improve environment and minimize pollution.

- The Company has installed 240 KW rooftop solar panels at its Irrungattukottai plant in order to conserve energy thus saving cost.

Sustainability at a glance

240 KW	2 plants	LED	APFC
Rooftop solar installed at irungattukottai	On renewable power via Group Captive scheme	Metal halide lamps replaced with LED lighting	Panels installed at all plants for power factor optimisation

(ii) Research and Development and Technology absorption

During the year under review, the Company continued to improve the quality of products through its normal development systems. The Company has not acquired any imported or indigenous technology.

(iii) Foreign Exchange Earnings and Outgo

(a)Foreign Exchange Earnings - Rs. Nil

(b)Foreign Exchange Outgo - Rs. 324.44 Lakhs

Corporate Governance Report

The report on Corporate Governance for the year ended 31.03.2026 pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is annexed hereto and forms an integral part of this Report.

Management Discussion & Analysis Report

Management Discussion & Analysis Report for the year under review, as stipulated under Regulation 34(3) read with Schedule IV of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part of the Annual Report.

Annual Return

Pursuant to the provisions of section 92(3) of the Companies Act, 2013 ('the Act") read with the Companies (Management and Administration) Rules, 2014, the annual return for FY2026 (under the revised format), which will be filed with Registrar of Companies/MCA, will be uploaded on the Company's website and can be accessed at https://nationalgroup.in/national-plastic-technologies-limited/annual-return/.

Significant and material orders passed by the Regulators

There is no significant and material order passed by the Regulators or Courts or Tribunals impacting the going concern status of the Company's operations in future

Risk Management Policy

The Company has developed and implemented Risk Management Policy. The Policy framework enables the Company to identify and evaluate risks, appropriately rate these risks and grade the same in accordance with their potential impact and likelihood. The two key components of risks are the probability (likelihood) of occurrence and the impact (consequence) of occurrence, if the risk occurs. Risk is analysed by combining estimates of probability and impact in the context of existing control measures. This framework seeks to create transparency, minimize adverse impact on business objective and enhance the Company's competitive advantage. The risk framework defines the risk management approach across the Company at various levels including documentation and reporting.

The various key risks to business objectives are as follows:

Credit Risk: It is the risk of financial loss to the Company if the customer or any other stakeholder fails to meet its contractual obligations. The Board reviewed the risk and noted that the Company's major customers are well reputed and have a good standing in the market with top ratings. Further, the Company has been receiving its dues from its stakeholders regularly and hence, credit risk is largely mitigated. The likelihood of this risk is assessed to be minimum and impact is manageable.

Liquidity risk: Liquidity risk is defined as "the risk that a party (individual, business, or financial institution) will be unable to meet its financial obligations due to a lack of readily available cash or other liquid assets". The Company's financial liabilities are largely towards Term Loan Repayments and Lease liabilities. The Company has been regular and on time in repaying its financial obligations for the year 2025-26 and expects the same to continue. .

Market Risk: Market risk can be broadly classified into

Foreign Currency Risk: Since the Company does not have any material Foreign Currency exposure, hence the risk is non-existent.

Interest Rate Risk: The Company has Borrowings from Bank and Financial Institutions and hence, is exposed to interest rate risk. Any change in interest rate environment may impact future cost of Borrowings and may impact the Company. But, despite international market volatility and increase in energy costs the interest rate environment in India is stable and hence, the risk is relatively low.

External Geo-political risks: External Geo-Political risks like war, tariffs, etc. affects the country's macro conditions thus increasing cost pressures. All companies in India are facing this risk. The Company is keeping a close watch on the cost pressures arising due to the external Geo-political risks and is passing on the cost pressure to customers thus reducing this risk.

Customer concentration risk: More than 90% of the sales comes from Top 5 customers and hence, the Company is dependent on these customers. In order to reduce this risk, the Company is constantly having discussions with potential customers to reduce this risk. The Company has recently added Hero Moto Corp Ltd as a Customer in fy26 and is in discussion with other potential OEMs to diversify away from existing customer dependence and reduce concentration risk.

Board Evaluation

The Directors appointed on the Board are from diverse fields with considerable experience in their fields for decades. Non-Executive Director(s) add substantial value through the deliberations at the Meetings of the Board and Committees thereof. To safeguard the interests of the investors, they play a crucial role in important Committees of the Board such as Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, etc. Besides contributing at the Meetings of the Board and Committees, the Non-Executive Directors also have offline deliberations with the Management of the Company and add value through such deliberations. The Non-Executive Independent Directors are only paid Sitting Fees for attending Meetings of the Board and no remuneration is paid to them. The Non-executive Non-Independent Director are not paid any sitting fess or any remuneration.

In a separate Meeting of Independent Directors held on 02.02.2026, performance of the Board, Directors and Committees were evaluated, taking into the account the views of Executive and Non-Executive Directors. All Independent Directors were present at the Meeting.

Directors' Responsibility Statement:

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your Directors confirm:

1. That in the preparation of the annual accounts for the year ended 31.03.2026, the applicable accounting standards have been followed by your Company and there were no material departures.
2. That the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that period.
3. That the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
4. That the Directors have prepared the annual accounts for the year ended 31.03.2026 on a going concern basis.
5. That the Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.
6. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Disclosures as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company has in place an Anti-Sexual Harassment Policy in line with the requirement of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Adequate measures have been taken to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The details regarding complaints under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 are as under:

Particulars	No. of complaints
Number of complaints at the beginning of the year (01.04.2025)	Nil
Number of complaints of sexual harassment received in the year 2025-26	Nil
Number of complaints disposed off during the year 2025-26	Nil
Number of cases pending as on 31.03.2026	Nil
Number of cases pending for more than ninety days	Nil

Corporate Social Responsibility (CSR)

The mandatory provisions of CSR are applicable to the Company. The Company has constituted CSR committee headed by Mr. Arihant Parakh, Managing Director with Mr.Hemant Chordia and Mrs. Deepa Venkat Ramani as members. The Board has also adopted CSR policy for the Company. Copy of the CSR policy is available on the website of the Company viz. https://nationalgroup.in/wp-content/uploads/2025/05/CSR_Policy_National-Plastic-Technologies-Ltd-Updated.pdf. A report on CSR is attached to this Annual Report.

Acknowledgement

Your Directors place on record their appreciation of the co-operation and support extended by the Customers, Suppliers, Employees and assistance received from Bankers, Local Bodies and other Government Authorities.

On behalf of the Board
For National Plastic Technologies Ltd

Place: Chennai
Date: 31.07.2026

-sd-	**-sd-**
Arihant Parakh	**Sudershan Parakh**
Managing Director	**Director**
DIN: 07933966	**DIN: 01161124**

Management Discussion and Analysis Report

The Management Discussion and Analysis Report sets out developments in the business environment and the Company's performance. The analysis supplements the Board's Report, which forms part of this Annual Report.

Economy Overview

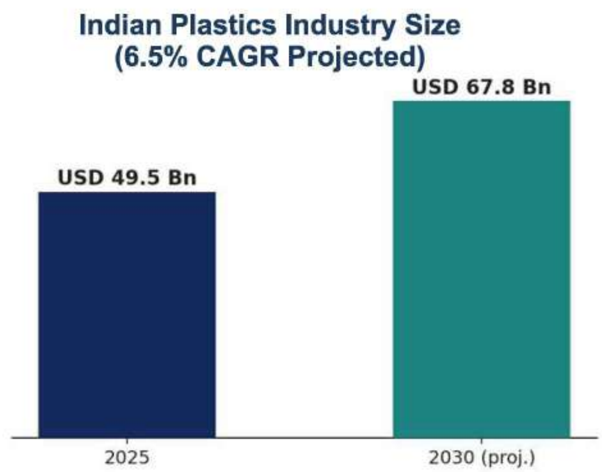
India remained one of the fastest-growing major economies in the world in FY 2025-26, with GDP expanding by 7.70%. This performance is particularly notable against a backdrop of continuing global headwinds, including elevated geopolitical tensions, persistent inflationary pressure across several major economies, and depreciation of the Indian rupee. The resilience of India's macroeconomic fundamentals - underpinned by prudent fiscal management and a stable monetary policy environment - has enabled the economy to sustain healthy growth momentum and positions it well for continued expansion over the medium term. This broad-based strength has, in turn, supported healthy growth across key sectors of the economy.

Plastics Industry Scenario and Development

The Indian plastics industry is projected to grow from USD 49.50 billion in 2025 to USD 67.82 billion by 2030, reflecting a compound annual growth rate of over 6.50%. The sector is a cornerstone of the domestic economy, comprising more than 30,000 companies and providing employment to over 4 million people. With per-capita plastic consumption of approximately 15 kg, India ranks as the third-largest consumer of plastics globally, and continues to build its position as one of the world's leading exporters of plastic products - spanning raw materials, laminates, electronic components, medical-grade ware, and consumer goods.

The industry's reach extends well beyond its own value chain, supplying critical inputs to the automotive, consumer durables, packaging, and electronics sectors. Demand for plastics has grown at over 8% annually over the past few decades, and a comparable trajectory is expected to continue as per-capita consumption rises further, driven by expanding end-use applications, the opening of new markets, and substitution of traditional materials. Rising demand for cost-effective packaging solutions, together with anticipated large-scale investment in capacity, positions the plastics industry as one of the fastest-growing segments of Indian manufacturing over the forecast period.

Plastics industry growth



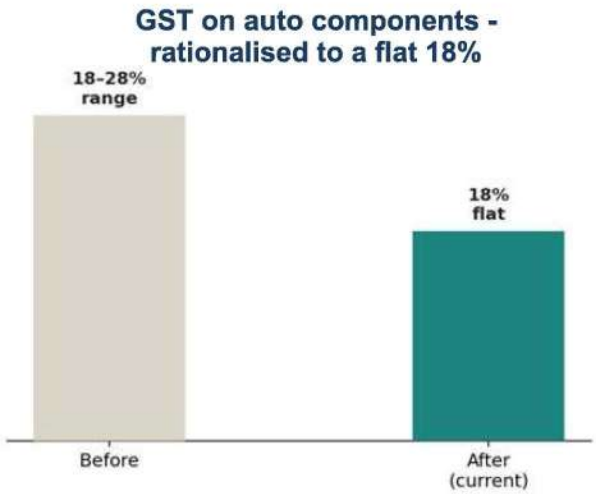
The Indian Auto Component Industry

India's auto component industry is on track to reach USD 200 billion by 2026, underscoring its role as a key pillar of the country's manufacturing base. Contributing 20.1% to manufacturing GDP, the automotive sector remains a leading driver of macroeconomic growth and technological advancement nationally. India's rapid economic ascent - supported by rising incomes, sustained infrastructure investment, and expanded manufacturing incentives - has accelerated growth across the automobile industry, with the two-wheeler segment leading demand on the strength of the country's expanding middle class.

This surge in vehicle demand has, in turn, spurred the growth of original equipment manufacturers and auto component producers, helping India build deep manufacturing expertise that has strengthened international demand for Indian automobiles and components alike. The auto component industry today accounts for 2.3% of India's GDP, provides direct employment to more than 1.5 million people, and supports over 3.7 crore jobs in total across a base ranging from large corporations to micro-enterprises spread across manufacturing clusters nationwide - making it both a leading exporter and a significant generator of employment.

Further, the GST Council rationalized the structure into mostly two slabs — 5% and 18% — with a 40% slab for luxury/sin goods. For auto components specifically, the effect was a standardization at 18%, replacing the earlier fragmented range of 18%–28% that applied across different parts categories. This standardized most auto components at 18% instead of the earlier 18%–28% range. As a result, the GST rate on Company's finished goods for Automotive sector changed to 18%. This has resulted in higher demand for Auto Components and continues to benefit the Company.

GST rationalisation for auto components



The Indian Consumer Durable Industry

India's consumer durables industry stands among the country's principal growth sectors, with India now ranked the fifth-largest consumer durables market in the world. Rising disposable incomes and continuing technological innovation are driving demand across a broad range of durable goods, fuelling intense competition among brands operating in the category. Global organisations increasingly view India as a primary market for future growth, with the country targeting electronics manufacturing worth USD 300 billion and electronics exports of USD 120 billion in the years ahead.

Looking forward, the industry's growth is expected to be anchored in premiumisation and sustainability. Industry leaders point to feature-led products built on cutting-edge technology and sustainable design as the primary growth drivers, alongside strong and growing consumer preference for locally manufactured goods in line with the 'Make in India' initiative. Brands are responding accordingly, sharpening their focus on products that meet - and exceed - evolving customer expectations.

Company Overview & State of Affairs

During the year under review, National Plastic Technologies Limited ("the Company") recorded healthy revenue and profit growth despite headwinds such as volatility in commodity prices, intensifying competition, elevated interest rates and prevailing global economic uncertainty. This performance is a reflection of the Company's operational resilience and its ability to navigate a demanding business environment.

Going forward, the Company remains confident of sustaining its growth momentum over the next few years, supported by favourable industry tailwinds. The increasing usage of plastic components in the Automotive and Consumer Durable industries – driven by advantages in design flexibility, cost reduction and weight reduction – continues to widen the addressable market for the Company's products. Being a well-established supplier of plastic components to these industries, which are themselves growing at a healthy pace, the Company is well positioned to benefit from this structural growth.

The rising adoption of Electric Vehicles ("EVs"), particularly in the two-wheeler segment, presents a significant opportunity for the Company to grow its volumes and offer value-added products to EV manufacturers. The Company has already commenced supplies for EV applications to two-wheeler manufacturers and expects this segment to be an important growth driver in the coming years.

The Company continues to engage actively with Original Equipment Manufacturers ("OEMs") and Tier-I players with a view to adding new customers and strengthening existing relationships. With its established manufacturing capabilities, long-standing customer relationships and continued focus on value-added products, the Company believes it is well placed to capitalise on the opportunities presented by the Automotive, Consumer Durable and EV segments over the next few years.

PESTLE ANALYSIS:

Political Factors:

India's political environment, at both the Central and State levels, continues to be stable and supportive of industrial growth. The Company operates independent of any political affiliation or influence and is not exposed to political risk in the conduct of its business. NPTL's consistent adherence to statutory and regulatory compliance across all its plants further insulates it from any adverse political developments, ensuring continuity of operations and long-term business stability.

Economic Factors:

India's macroeconomic trajectory remains favourable for manufacturing enterprises like NPTL. Government initiatives such as Atmanirbhar Bharat, Digital India, Aadhaar-linked identification, UPI-based digital payments, and Direct Benefit Transfer have collectively strengthened domestic consumption, formalised the economy, and improved ease of doing business. These structural reforms are expected to sustain a consumption-led growth model, supporting steady demand for the Company's plastic products across end-user industries. NPTL's plants are strategically located with strong connectivity to road, rail, and port infrastructure, enabling efficient movement of raw materials and finished goods and keeping logistics costs competitive.

Social Factors:

India's demographic profile — with a median age of approximately 28 years — represents one of the youngest and largest workforces globally, offering a sustained talent pipeline for industrial enterprises. Continued Government and corporate emphasis on education, vocational training, and skill development is expected to further strengthen the employability and productivity of this workforce. NPTL upholds a strict Zero Discrimination policy in employment and workplace practices, irrespective of age, caste, gender, religion, or physical disability, with recruitment and advancement determined solely by merit and capability.The Company maintains a Zero Discrimination policy with respect to Age, Caste, Gender, Religion or Physical Disability. Employment is based purely on an individual's Capability.

Technological Factors:

NPTL has built strong in-house technical capability for machine and process upgradation, reducing dependence on external vendors for technology absorption. The Company continues to invest in advanced manufacturing processes — including hot foiling, ultrasonic welding, blow moulding, and robotic welding — aligned to evolving customer specifications. This ongoing technology adoption enhances product quality, operational efficiency, and the Company's ability to serve increasingly sophisticated customer requirements across sectors.

We are continuously adopting new technologies, based on the customer requirements like, hot foiling, ultrasonic welding, Blow molding, Robot Welding etc.

Legal Factors:

All of NPTL's manufacturing facilities operate in full compliance with applicable statutory and regulatory requirements, including environmental, labour, and industry-specific norms. The Company has no material pending or open litigation that could impact its operations or financial position, reflecting a disciplined compliance culture and effective legal risk management.

Environmental Factors:

NPTL's plants are situated in well-established industrial clusters, providing a conducive operating ecosystem, reliable infrastructure, and better access to skilled and semi-skilled manpower. The Company is actively transitioning towards renewable energy, sourcing a portion of its power requirements from wind and solar sources, and investing in captive solar power generation capacity. In parallel, NPTL continues to invest in energy-efficient equipment and power-saving devices to reduce its overall energy footprint, reinforcing its commitment to sustainable manufacturing practices.

Opportunities and Threats

SWOT ANALYSIS

STRENGTHS	WEAKNESSES
• 70+ Years of Excellence In Plastic Molding as a group. • Strategically Located Customer Focused Plants • Investments Ahead of the Curve • Success In Sustaining Relationships Spanning Decades • Strong Credibility and Trust Built Over Decades	• Speed of Technology Upgradation • Relatively Lesser aggression towards growth in the past • Work environment, (5S Implementation) • Lack of in-house tool manufacturing facilities
OPPORTUNITIES	**THREATS**
• R & D Centre • Painting • Exports • Government Tenders • Current Market Share • Increased Adoption of plastics in EV • Automation	• Increase in operation costs • Fluctuation in Commodity Prices • Retention of Trained and Skilled manpower • Increasing Competition

Business Outlook

Current low per capita consumption level of plastic products as compared to developed countries suggests that India offers a huge opportunity over long term. Company has ample opportunities to grow by producing more products to meet the demand and achieve growth.

Discussion on financial performance, Internal control systems and their adequacy, risks and concerns and developments in Human resources/ Industrial Relations are given elsewhere and forms part of the Director's Report.

Key Financial Ratios:

Details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanations therefor,

Particulars of Ratio	F.Y. 2024-25	F.Y. 2025-26	Change in %	Reason (if more than 25% change)
Debtors Turnover Ratio	6.30 times	6.89 times	9%	Not Applicable
Inventory Turnover Ratio	7.35 times	7.37 times	0%	Not Applicable
Interest Coverage Ratio	3.13 times	3.98 times	27%	Increase in Ratio is because of reduced interest and improved profitability
Current Ratio	1.04 times	1.15 times	10%	Not Applicable
Debt Equity Ratio	1.16 times	0.84 times	-27%	Improved ratio is because of reduced debt and improved equity as a result of increased profitability
Operating Profit Margin %	8.14%	7.64%	-6%	Not Applicable
Net Profit Margin %	2.91 %	2.85%	-2%	Not Applicable

Details of any change in Return on Net Worth as compared to the immediately previous financial year.

Particulars	F.Y. 2024-25	F.Y. 2025-26
Net Worth		
Share Capital (A)	607.83	607.83
Reserve & Surplus (B)	4530.43	5393.94
Net Worth (A+B)	5138.26	6001.77
Profit after Tax	902.72	917.36
Return on Net Worth	**17.57%**	**15.28%**

Note: Due to high base and reduced margin, the Return on networth has decreased.

Cautionary Statement

Statement made herein describing the Company's expectations or projections are "Forward looking statements". The actual results may differ materially from those expected or forecast depending on market conditions, input costs, economic development, Government policies and other external factors.

Report on Corporate Governance

Pursuant to Regulation 34(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Regulations") read with Schedule V thereto, compliance with the requirements of Corporate Governance is set out below:

1. Company's philosophy on Code of Governance

The Company believes in transparency, professionalism and accountability, which are the basic principles of Corporate Governance and would constantly endeavour to improve on these aspects.

2. Board of Directors

Board Composition and Category of Directors

The Board of Directors is the body constituted by the Shareholders for overseeing the Company's overall functioning. The Company's policy is to maintain optimum combination of Executive and Non- Executive Directors so as to maintain the independence of the Board. Shri Hemant Chordia, who is an independent director is the Chairman of the Board. As on 31.03.2026, the Company's Board consist of six Directors having considerable professional experience in their respective fields.

During the financial year 2025-26, the Board met 4 times on 27.05.2025, 29.07.2025, 31.10.2025 & 02.02.2026.

The composition, category & attendance of the Board are as follows:

Name of the Director	Category of Director*	Attendance Particulars		Number of other Directorships and committee Memberships / Chairmanships		
		Board meeting	Last AGM Attended Yes/No	Other Director – Ships	Other Committee Memberships	Other Committee Chairman-ships
Shri Hemant Chordia	NE-CI	4/4	Yes	11	1	-
Smt Deepa Venkat Ramani	NE-I	4/4	Yes	-	-	-
Shri Sudershan Parakh	NE	4/4	Yes	1	-	-
Shri Alok Parakh	NE	2/2	NA	1	-	-
Shri Arihant Parakh	E	4/4	Yes	-	-	-
Shri Venkatesan N	E	4/4	Yes	-	-	-
Smt. Manju Parakh	NE	2/2	Yes	-	-	-

* NE-Non-Executive, NE-I – Non Executive Independent, E-Executive Director,
NE-CI: Non-executive Chairman & Independent Director

None of the Directors are Directors in any other listed Company. ShriSudershan Parakh, Shri Arihant Parakh, Shri Alok Parakh&Smt Manju Parakh are related to each other. Shri Arihant Parakh is the son of Shri Sudershan Parakh and Smt Manju Parakh and brother of Mr. Alok Parakh.Mr. N Venkatesan, was appointed as Executive Director w.e.f. 12.04.2026 vide shareholders resolution dt. 11.09.2025 passed at the AGM.

Board Evaluation

As required under the provisions of Section 134(3)(p) of the Companies Act 2013, the Board has carried out a formal annual evaluation of its own performance, and that of its Committees and individual Directors. The manner in which such performance evaluation was carried out is as under:

- The performance evaluation by way of internal assessment that reviews the effectiveness and efficiency of the Board/Committees/individual Directors.
- Self-evaluation process.

As and when a new director is appointed, as part of the process of induction, the Company has the practice of familiarising the new director with information on various aspects of the Company's business, including Overview of the Company's business, Meeting with the key executives of the Company & Apprising with the Company's Code of Conduct for directors, Insider Trading Codes, etc. The details regarding familiarization programmes for independent directors is available at https://nationalgroup.in/national-plastic-technologies-limited/details-of-familiarization-programme/.

Audit Committee

The constitution and terms of reference of the Audit Committee are in accordance with and cover all the matters specified under Section 177 of the Companies Act, 2013. The Company Secretary acts as the Secretary to the Audit Committee. Shri Hemant Chordia who is the Chairman of the Board is the Chairman of the Audit Committee. Shri Sudershan Parakh, Non-executive Director and Smt. Deepa Venkat Ramani, Non-executive Independent Director are the Members of the Audit Committee.The terms of reference of the Audit Committee include Recommendations for appointment, remuneration and terms of appointment of auditors; Review and monitor auditor's independence and performance and effectiveness of the audit process; Examination of the financial statement and auditor's report; Approval or modification of related party transactions; Scrutiny of inter corporate loans and investments; Valuation of assets; Evaluation of internal financial controls and risk management systems; Monitoring of end use of funds of the public offers; Vigil mechanism; Discuss issues with internal and statutory auditors, etc.

During the Financial Year 2025-26,Five (5) Meetings of the Audit Committee were held on 19.05.2025, 27.05.2025, 29.07.2025, 31.10.2025 & 02.02.2026.

The Company has a qualified and independent Audit Committee comprising of Non-Executive/ Independent Directors. The Chairman of the Committee is an Independent Director.

Attendance record of Audit Committee members

S.No	Name of the Director	No. of Meetings	Meetings attended
1	Shri Hemant Chordia	5	5
2	Smt Deepa Venkat Ramani	5	5
3	Shri Sudershan Parakh	5	5

Nomination and Remuneration Committee (NRC)

The Constitution and terms of reference of the Nomination and Remuneration Committee are in accordance with and cover all the matters specified under Section 178 of the Companies Act, 2013. The Committee consists of 3 members viz. Smt Deepa Venkat Ramani, Shri Hemant Chordia & Shri Sudershan Parakh. Smt Deepa Venkat Ramani, independent director is the Chairman of the Nomination & Remuneration Committee.

The Nomination and Remuneration Committee met on 27.05.2025, 29.07.2025 & 02.02.2026. The attendance particulars for NRC are as below:

S.No	Name of the Director	No. of Meetings eligible to attend	Meetings attended
1	Smt Deepa Venkat Ramani	3	3
2	Shri Hemant Chordia	3	3
3	Shri Sudershan Parakh	3	3

The Broad terms of the policy are as follows

- Evaluating the performance of the Directors, Key Managerial Persons and Senior Management and report to the Board.
- Providing guidance to the Board for laying down terms and conditions in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management Personnel.
- Recommending to the Board on remuneration payable to Directors, Key Managerial Personnel and Senior Management.
- Retaining, motivating and promoting talent among employees and assisting in creating talent pool within the organization.
- Develop succession plan for the Board and Management.

The scope of NRC is as follows:

- To make recommendations to the Board with respect to incentive, compensation plans for Executive Directors and remuneration of Non-Executive Directors.
- To recommend to the Board for appointment and removal of Directors, Key Management Personnel and Senior Management of the Company.
- To identify persons who are qualified to become Directors, Key Managerial Personnel and Senior Management.
- To formulate criteria for determining qualification, positive attributes and independence of a Director.

The performance evaluation of the Board as a whole was and is being assessed based on criteria like its composition, size, mix of skills and experience, effectiveness of discussion, decision making, follow up action, quality of information, governance issues and the performance and reporting by various Committees set up by the Board. The Nomination and Remuneration Committee (NRC) of the Board is responsible for identifying persons for initial nomination as Directors and evaluating incumbent Directors for their continued service. The following are the qualifications, positive attributes and independence criteria laid down by the NRC:

Qualifications: The qualification would include the following: 1.Personal Traits 2. Shares the values and beliefs of the Company. 3. High professional ethics, integrity and values 4. Demonstrates intelligence, maturity, wisdom and independent judgment. 5. Self-confidence to contribute to Board deliberations, has a stature that other Board Members will respect his or her views. 6. Well accomplished in his / her respective field. 7. Leadership role.

Positive Attributes: The positive attributes for a director would include 1. Ethics, Integrity&Transparency. 2. Demonstration of sound judgment gained through experience & expertise in management/ technical/ financial governance or regulatory matters. 3. Foresight - ability to anticipate opportunities and threats. 4. Managerial abilities.

Independence: A Director is independent if the Board affirmatively determines that he/she meets the independence criteria provided under the applicable laws. In addition to applying these guidelines, the Board considers all relevant facts and circumstances in making its determination relative to a director's independence.

The Board affirms that the Independent Directors meets the criteria of Independence, have fulfilled the conditions specified in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are independent of the management.

Core skills/Expertise/Competencies

For the effective functioning of the Board, the directors amongst themselves should have a balance of skills, experience and diversity of perspectives appropriate to the Company. The directors possess extensive knowledge and expertise in their areas of function which allows them to make effective contributions to the Board and its Committees.

As stipulated under schedule V of the Listing Regulations, 2015, core skills/expertise/competencies, the Board has identified the skills/expertise/competencies for its effective functioning as required in the context of the business and sector and those actually available with the Board. The are 1.Governance, ethics, compliance & Risk management, 2. Financial expertise including taxation, 3. Business leadership, 4. Academic & Education, 5. Human Resources & Industrial relations, 6. Information Technologies, 7. Sales, Marketing & R&D.

As a green initiative, the Chart/matrix of such core skills/expertise/competence along with the names of directors who possess such skills has been placed on the Company's website https://nationalgroup.in/national-plastic-technologies-limited/matrix-of-core-skills-expertise-or-competence/.

Directors Remuneration

The Non-Executive Independent Directors of the Company are paid sitting fees for attending the Meetings of the Board of Directors / Committees of Board of Directors. The details of the remuneration paid to the Directors during the year are given below:

Name of the Director	Category	No. of shares held as on 31.03.2026	Sitting Fees (Rs.)	Gross Remuneration (Rs.)	Commission (Rs.)	Total (Rs.)
Shri Hemant Chordia	NE-CI	-	115000	-	-	115000
Smt Deepa Venkat Ramani	NE-I	-	115000	-	-	115000
ShriSudershan Parakh	NE	1518505	-	-	-	-
Smt Manju Parakh	NE	632758	-	-	-	-
Shri Alok Parakh	NE	578555	-	-	-	-
Shri Arihant Parakh	E	702284	-	46,32,000	-	46,32,000
Shri Venkatesan N	E	-	-	38,01,000	-	38,01,000

E-Executive Director, NE-Non-Executive Director, NE-I-Non-Executive independent Director, NE-CI- Non-Executive Chairman & Independent Director

Note: The gross remuneration payable to Executive Directors includes Salary and Perquisites which are fixed in nature. Perquisites are capped at Rs.10 lakhs for each executive director. There is no variable pay, bonuses, pension, performance linked incentives or severance fee to any Director for 2025-26. Notice period & service contracts shall be as per Company's policy. The Nomination & Remuneration Committee evaluates the performance of the Executive Directors based on the performance criteria. The Company does not have any stock option scheme. Independent Directors are paid sitting fees and are not paid any remuneration/commission. Also, Mr. Sudershan Parakh, Director, Mr. Alok Parakh, Director and Mrs. Manju Parakh, Director have not received any remuneration/sitting fees during the year 2025-26. Mrs. Manju Parakh did not offer herself for reappointment at the Annual General Meeting 2025 and consequently ceased to be Director w.e.f. 11.09.2025.

Stakeholders Relationship Committee

The constitution and terms of reference of the Stakeholders Relationship Committee are in accordance with and covers all the matters specified under Section 178 of the Companies Act, 2013 and Regulation 20 of the Regulations read with Part D of Schedule II of the Regulations.

The Stakeholders Relationship Committee looks into redressal of Shareholders/Investors complaints like transfer of shares, non-receipt of Annual Reports, non-receipt of declared dividends, etc. The Committee also ratifies share transfers/transmission/name deletion cases etc from time to time. Post retirement of Shri Sudhir K Patel and Shri Ajit Kumar Chordia, the Stakeholders Relationship Committee was reconstituted w.e.f. 24.09.2024. The Committee functions under the Chairmanship of Shri Hemant Chordia, with Shri Sudershan Parakh & Smt Deepa Venkat Ramani as members. Mr. Abishek S, Company Secretary and in his absence, Managing Director acts as Compliance Officer.

The Company adopts the policy of disposing of investor complaints within a period of 10 days. The Stakeholders Relationship Committee met on 02.02.2026 where all the Members were present.

The terms of reference of Stakeholders Relationship Committee have been expanded and the following agenda items are being placed before the Committee:

a) Consolidated statement of transfer of shares/transmission/deletion etc duly approved by Company Secretary/MD from time to time.

b) Certificate issued by Practicing Company Secretary in connection with secretarial audit physical share transfer audit and Corporate Governance Report annually.

c) Details of Shareholder complaints received, redressed, pending, etc during a particular quarter.

d) Any other item with the permission of the Board.

Attendance record of Stake Holders Relationship Committee:

S.No	Name of the Director	No. of Meetings eligible to attend	No of Meetings attended
1	Shri. Hemant Chordia	1	1
2	Shri. Sudershan Parakh	1	1
3	Smt. Deepa Venkat Ramani	1	1

The Company has not received any Investor Complaint during the year 2025-26. Also, there is no Investor Complaint pending as on 31.03.2026.

Change in Director & Senior Management:

During the year 2025-26, Mrs. Manju Parakh retiring director did not offer herself for reappointment and hence, ceased to be Director w.e.f. 11.09.2025.

As on 31.03.2026, Senior Management included Mr. Arihant Parakh, Managing Director, Mr. Venkatesan N, Executive Director, Mr. Sai Krishna Alluri, Chief Financial Officer and Mr. Abishek S, Company Secretary & Compliance Officer. During the year 2025-26, Mr. Manikandan R, Chief Financial Officer attained superannuation and his last working day was 30.06.2025. Mr. Sai Krishna Alluri was appointed as Chief Financial Officer w.e.f 01.07.2025.

General Body Meeting

Annual General Meeting

Year	Venue	Date	Time	Special Resolutions Passed
2023	The Hall of Ragaas, 47, First Avenue, Sastri Nagar, Chennai - 600 020.	13.09.2023	10.30 A.M	Reappointment of Shri Arihant Parakh as Managing Director for a period of 3 years.
2024	The Arihanth Hall, Madras Hotel Ashoka, 47, Pantheon Road, Egmore, Chennai-600008.	17.09.2024	10.35 A.M	Appointment of Shri Hemant Chordia and Smt Deepa Venkat Ramani as Independent Directors for a period of 5 years w.e.f.10.08.2024.
2025	The Arihanth Hall, Madras Hotel Ashoka, 47, Pantheon Road, Egmore, Chennai-600008.	11.09.2025	10.30 A.M	Re-Appointment of Shri Venkatesan N as Executive Director for a period of 3 years w.e.f. 12.04.2026

Extra-Ordinary General Meeting

During the year 2025-26, No Extra Ordinary General Meetings (EGMs) were held.

Postal Ballot

No resolution was passed through postal ballot during the year 2025-26. As on date, no special resolution is proposed to be conducted through postal ballot.

Disclosures

(A) Disclosures on materially significant Related Party Transactions i.e., transactions of the Company of material nature with its Promoters, the Directors or the Management, their subsidiaries or relatives etc. that may have potential conflict with the interest of Company at large –None.

(B) Details of non-compliance by the Company, penalties, and strictures imposed on the Company by Stock Exchanges or SEBI or any Statutory Authorities on any matter related to capital markets during the last three years –BSE had vide its email dt.28.07.2023 imposed a fine of Rs.1.80 lakhs plus GST for delay in submission of financial results and certain other documents pertaining to past years i.e. 2014-15 & 2015-16

Means of Communication

Quarterly Results

(a) The Quarterly Results of the Company are taken on record by the Board of Directors and submitted to Stock Exchanges and is made available in their website. Also, the quarterly results are published in the Company's website www.nationalgroup.in. The Results are being published in English and Tamil newspapers i.e. Trinity Mirror and Makkal Kural. No official news releases or presentations are made to institutional investors/analysts during the year.

(b) Management Discussions and Analysis Report form part of the Annual Report.

General Shareholder Information

Company Registration Details

National Plastic Technologies Limited was incorporated on 12th May, 1989. The Corporate Identity Number allotted to the Company by the Ministry of Corporate Affairs is L25209TN1989PLC017413. The company follows April to March as the financial year.

The registered office of the Company was shifted from Thiru Complex, 44, Pantheon Road, Egmore, Chennai - 600008 to Dadha Chambers, 4th Floor, New No.250, Old No.268, Avvai Shanmugam Salai, Royapettah, Chennai-600014. The Books of Accounts, registers, etc., are being maintained at the Registered Office of the Company.

Annual General Meeting

Date & Time	Monday, 21st September, 2026 at 10.15 a.m.
Venue	The Arihanth Hall, Madras Hotel Ashoka, 47, Pantheon Road, Egmore, Chennai-600008

Dividend & Book Closure/Record Date for Dividend

The Board of Directors have recommended a final dividend of Rs.1.50 per equity share (15% on face value of Rs.10 each) for the financial year ended 31.03.2026. The record date for the purpose of determining the shareholders who are entitled to dividend is fixed as Monday,14thSeptember, 2026. If the final dividend, as recommended by the Board of Directors, is approved at the AGM, payment of such dividend is subject to deduction of tax at source and will be made on or after 22nd September, 2026 but within 30 days from AGM date.

Listing of Equity Shares

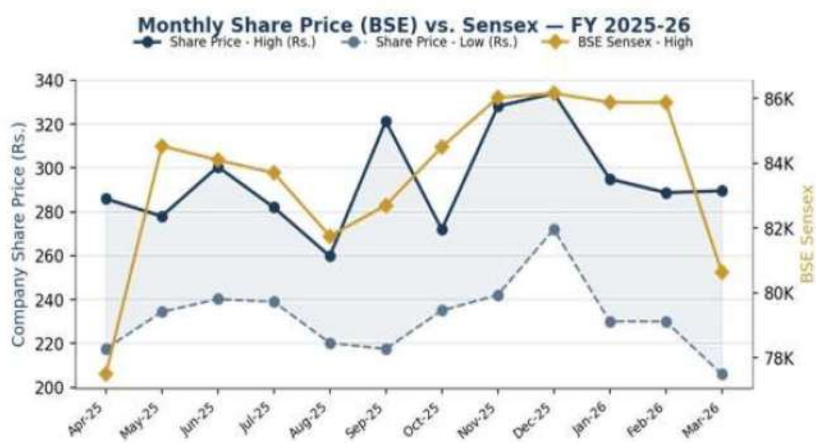
Equity Shares of the Company are listed in BSE Limited

- Stock Code : 531287
- Security ID : NATPLASTI
- ISIN : INE896D01017

Market price data and performance of the share price of the Company

High & Low (based on daily closing prices) traded during each month in the year 2025-26 on BSE.

Year and Month	Company's Share Price at BSE and Volumes			BSE Sensex (High)	BSE Sensex (Low)
	High Price (Rs.)	Low Price (Rs.)	No. of Shares		
Apr-25	285.95	217.55	23,113	77,487.05	71,425.01
May-25	278.00	234.40	23,422	84,536.00	79,586.00
Jun -25	300.60	240.20	54,104	84,099.53	83,000.00
Jul-25	282.00	239.00	26,966	83,700.00	80,750.00
Aug-25	259.80	220.20	34,066	81,750.00	79,850.00
Sep-25	321.30	217.50	76,614	82,700.00	80,000.00
Oct 25	272.00	235.00	17,188	84,500.00	81,650.00
Nov 25	328.10	242.05	66,912	86,026.18	83,500.00
Dec 25	334.00	272.00	38,572	86,159.02	82,300.00
Jan 26	295.00	230.05	30,636	85,883.50	81,088.59
Feb 26	288.75	230.00	25,205	85,871.73	79,899.42
Mar 26	289.55	206.00	37,942	80,632.55	71,774.13
		Total	**4,54,740**		



Note: The Company's shares are listed only in BSE Ltd.

Payment of Listing Fees/Custodian Fees

Annual Listing Fee for the financial year 2026-27 has been paid by the Company to BSE. Annual Custodian fee has been paid by the Company to NSDL and CDSL.

Registrar and Share Transfer Agent (RTA)

M/s. Cameo Corporate Services Limited

Subramanian Building, No. 1, Club House Road, Chennai – 600 002, Tel: 044-2846 0390;

Fax: 044 2846 0129, Email: cameo@cameoindia.com, Website: www.cameoindia.com.

Share Transfer System

Share transfers in physical form can be lodged with M/s Cameo Corporate Services Limited, Chennai - 600 002. The transfers are normally processed within 2-3 weeks from the date of receipt, subject to the documents being valid in all respects. In the Demat segment, M/s. Cameo Share Registry Limited are acting as registrar for providing the connectivity with NSDL and CDSL.

Share transmission in physical form are processed and share certificates duly endorsed are returned within a period of fifteen days from the date of receipt, subject to documents being valid and complete in all respects. The Board has delegated the authority for approving transfer, transmission, etc. to Share Transfer Committee / RTA which approves the transfers which are also noted at the subsequent Board Meeting.

Dematerialisation of Shares and liquidity

The shares of the Company are under the category of compulsory delivery in dematerialisation mode by all categories of investors. The Company has signed agreements with both the depositories, i.e., National Securities Depository Limited (NSDL) and Central Depository Services (India) Ltd (CDSL). As on 31.03.2026, the status on the dematerialisation of the Equity shares of the Company is given below:

Total number of Equity Shares : 60,78,330

Mode of shareholding	No. of Shares	% to Total Equity Shares
Physical Mode	2,61,440	4.30%
Electronic Mode	58,16,890	95.70%

ISIN Numbers in NSDL & CDSL for Equity Shares: ISIN: INE896D01017.

Outstanding GDRs/ADRs/ Warrants or any Convertible Instruments, Conversion date and likely impact on equity

The Company has not issued any GDRs/ADRS/Warrants or any Convertible Instruments in the past and hence as on 31.03.2026, the Company does not have any outstanding GDRs/ADRs/Warrants or any Convertible Instruments.

Plant Locations

1. **Irrungattukottai:** Sipcot Industrial Park, Irungattukottai, Tamil Nadu.
2. **Himachal Pradesh:** Nalagarh, Solan, Himachal Pradesh.
3. **Pondicherry:** Thiruvandar Koil, Mannadipet Commune Panchayat, Pondicherry.
4. **Hosur 1:** SIDCO Industrial Estate, Hosur, Tamil Nadu
5. **Hosur 2:** Devankottai Taluk, Krishnagiri District, Tamil Nadu.
6. **AP:** Rallakuppam Village, Tirupathi District, Andhra Pradesh.

Manufacturing footprint

Manufacturing footprint - 6 Plants across 4 states

Tamil Nadu & Pondicherry

4 Units

Pondicherry

Irrungattukottai

Hosur Unit-1

Hosur Unit-2

Himachal Pradesh

1 Units

Nalagarh

Andhra Pradesh

upcoming

Sricity - Under Construction

Distribution of Shareholding by size as on 31.03.2026

Shareholding of Nominal Value-Range (Rs.)	Number of Shareholders	% of Total Shareholders	Shareholding of Nominal Value (Rs.)	% of Total Shares held
10-5000	3671	89.36	3884420	6.39
5001-10000	189	4.60	1518730	2.50
10001-20000	117	2.85	1743100	2.87
20001-30000	45	1.10	1070470	1.76
30001-40000	19	0.46	648860	1.07
40001-50000	17	0.41	783360	1.29
50001-100000	27	0.66	1910400	3.14
>100000	23	0.56	49223960	80.98
Total	**4108**	**100**	**60783300**	**100**

Address for Correspondence

The Shareholders may address their communication / suggestions / grievances / queries to

Company Secretary,

Shri Abishek S - Company Secretary,
National Plastic Technologies Ltd,
Dadha Chambers, 4th Floor, New No.250, Old No.268, Avvai Shanmugam Salai, Royapettah, Chennai-600014, Ph: 044 43404340.Email: contact@nationalgroup.in.

Tentative Calendar of events for financial Year 2026-27 (April – March)

Annual General Meeting : Jul/Aug/Sep, 2027 (next year)

Quarterly Results:

Quarter	Period	Date
I	April – June	31st July, 2026
II	July – September	On or before 14th Nov' 2026
III	October – December	On or before 14thFeb'27
IV	January – March	On or before 30th May'27

Compliance(s) of matters relating to Capital Market

The Company has complied with all applicable rules and regulations prescribed by Stock Exchange (BSE), Securities and Exchange Board of India (SEBI) or any other Statutory Authority relating to the capital markets.

Unclaimed Dividend and Transfer to Investor Education and Protection Fund

As at 31.03.2026,the Company has unpaid/unclaimed dividend of Rs.8,50,000 pertaining to the final dividend for the financial year 2022-23, 2023-24 & 2024-25. The details of unclaimed dividend are as below:

Dividend pertaining to financial year	Opening balance of unclaimed dividend-01.04.2025 (Rs.)	Declared during the year (Rs.)	Paid during the year (Rs.)	Closing balance of unpaid/unclaimed dividend - 31.03.2026
2022-23	1,48,808	0	1600	1,47,208
2023-24	2,82,577	0	2200	2,80,377
2024-25	0	91,17,495	86,95,080	4,22,415

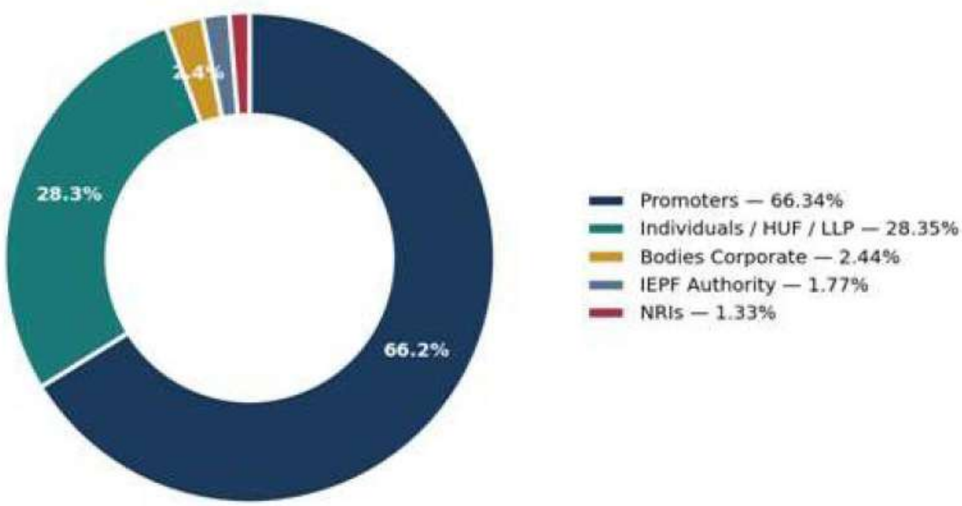
The details of unclaimed dividend and dividend/shares transferred to IEPF Authority for individual shareholders is available on the website of the Company https://nationalgroup.in/national-plastic-technologies-limited/unclaimed-dividend-iepf-transfer/.

As per the provisions of Section 124 of the Companies Act, 2013 as amended or re-enacted, dividends which remained unpaid or unclaimed for a period of 7 years from the date of transfer to the unpaid dividend account are required to be credited to IEPF. No amount was required to be transferred to Investor Education and Protection Fund (IEPF) during the year 2025-26. As on 31.03.2026, no amounts lying in unclaimed dividend which are required to be transferred to IEPF. The Company had intimated the Shareholders to lodge their claims for dividends from time to time. Also, the details of dividend & shares transferred to IEPF are available on the websites of the company. No shares are lying in demat unclaimed suspense account as on 31.03.2026.

Shareholding Pattern as on 31.03.2026

S.No	Category	No. of shares held	% of shareholding
1	Promoters	40,32,098	66.34
2	Foreign Collaborators	-	-
3	Foreign Institutional Investors	-	-
4	Clearing Members	-	-
5	Banks/ Mutual Funds	-	-
6	Bodies Corporate	1,48,603	2.44
7	NRIs	80,919	1.33
8	Individuals / HUF / LLP	1709303	28.35
9	IEPF Authority	1,07,407	1.77
	Grand Total	**60,78,330**	**100.00**

Shareholding Pattern as on 31.03.2026 (Chart)



Other Disclosures

Shareholder rights

As the Company's half-yearly results are published in English and Tamil newspapers, the same are not sent to the Shareholders separately. There are no second half-yearly results, as the audited results are taken on record by the Board of Directors and then communicated to the Shareholders through the Annual Report. The Company is not rated by any rating agencies. There are no material significant related party transactions that may have potential conflict with the interest of the Company.

Whistle Blower policy/Vigil Mechanism

The Company has established a Whistle Blower policy / Vigil Mechanism to provide an avenue to raise concerns. The mechanism provides for adequate safeguards against victimization of employees who avail of it, to which employees of the Company can raise their concerns relating to fraud, malpractice or any other activity or event which is against the interest of the Company. The existence of the mechanism was appropriately communicated within the organization. No personnel of the Company have been denied access to the Audit Committee during the year. Also, during the year there was no whistle blower compliant and no compliant was pending as on 31.03.2026.

Issue of securities

During the year under review, the Company had not raised any money from public issue, rights issue, preferential issue or any other issues.

Request to Investors

Investors are requested to note the following procedure:

(a) If you are holding shares in physical mode, please communicate the change of address, if any, directly to the registered office of the Company or to the share registrars.

(b) Investors who have not availed nomination facility are requested to avail the same, by submitting the nomination form. The form will be made available on request.

(c) Investors holding shares in electronic form are requested to deal only with their depository participant in respect of change of address, nomination facility and furnishing bank account number.

Declaration of Code of Conduct

In Compliance with the Listing Regulations and the Companies Act, 2013, the Company has framed and adopted Code of Conduct for all Board members and senior management personnel of the Company.

Related Party Transactions

All transactions entered into with Related Parties as defined under the Companies Act, 2013 and Listing Regulations during the financial year 2025-26 were in ordinary course of business and at arm's length price and do not attract the provisions of Section 188 of the Companies Act, 2013 and the rules made thereunder. There were no materially significant transactions with related parties during the year which were in conflict of interest with the Company and that require an approval of the Company in terms of Listing Regulations. The transactions with Related Parties of routine nature have been reported elsewhere in the Annual Report as per Ind AS. The policy on dealing with related party transactions are available in the company's website **www.nationalgroup.in.**

MD & CFO Certification

The Managing Director & Chief Financial Officer has certified to the Board on financial and other matters in accordance Listing Regulations pertaining to CEO/CFO certification for the financial year ended 31.03.2026.

Code of Conduct for Prevention of Insider Trading:

In Compliance with Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 the Company has formulated a comprehensive Code of Practices and Procedures for fair disclosure of Unpublished Price Sensitive Information (UPSI) and a Code of Conduct to regulate, monitor and report trading by insiders in accordance with the requirements of the above Regulation.

Quality and Cost Management

The Company holds ISO 9001:2015, ISO 14001:2015 EMS, and IATF16949:2016 QMS Certifications.

Commodity price risks and commodity hedging activities

The company is largely insulated from commodity price fluctuation risks as the costs are passed on to the customers. Hence, the company does not have any commodity hedging activities during the year.

Human Resource Development

The Company strongly believes that well trained and motivated manpower are a key to customer satisfaction and success. There is absolute harmony between the management and workforce. As on 31.03.2026, the Company has 422 employees on its roll. Also, the Company has adopted Sexual Harassment Prevention, Prohibition & Redressal policy. However, no compliant was received in this regard during the year ended 31.03.2026 and there is no compliant pending as on 31.03.2026.

Industrial Relations

Industrial relations in all the units of the Company remained cordial and peaceful throughout the year.

Declaration by the Managing Director under Para D of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding Adherence to the Code of Conduct

In accordance with Para D of the Schedule V of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, I hereby confirm that, all the Directors and the Senior Management Personnel of the Company have affirmed compliance with their respective Codes of Conduct, as applicable to them, for the financial year ended 31.03.2026.

On behalf of the Board
For National Plastic Technologies Ltd

Place: Chennai

Date: 31.07.2026

Arihant Parakh
Managing Director

Other Disclosures

a) During the year, there were no materially significant transactions with related parties that may have potential conflict with the interests of the Company at large.

b) During the year there was no pecuniary relationships or transactions with IDs vis-a-vis the Company.

c) Loans and advances in the nature of loans to firms / companies in which Directors are interests by name and amount – Nil

d) Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A). - Not Applicable

e) The Company has not entered into any commodity derivatives with any of the bankers and hence the disclosure of exposure in commodity risks faced by the company does not arise, as directed in the SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024.

f) The Company has complied with the provisions of the Maternity Benefit Act, 1961.

g) During the year, there was no change in capital structure of the company.

h) There is no change in the nature of business of the Company during FY2026.

i) Your Company has not accepted any public deposits under Chapter V of the Act read with the Companies (Acceptance of Deposits) Rules, 2014 during FY2026.

j) A cash flow statement for FY2026 is attached to the Balance Sheet.

k) The securities of the Company were not suspended from trading during the year under review on account of corporate actions or otherwise.

l) There was no revision to the financial statements and Directors' Report of the Company during the year under review.

m) The Company has not been informed of any agreement under regulation 30A(1) read with clause 5A of paragraph A of part A of schedule III to the Listing Regulations, 2015. Accordingly, there were no disclosures under the said provisions to the stock exchanges.

n) The Company has complied with all the mandatory requirements specified in regulation 17 to 27 and clause b) to (i) of 46. The discretionary requirements as (i) of sub-regulation (2) of regulation 46. specified in Part E of Schedule II have not been adopted.

o) The company does not have any major foreign exchange exposure & hence, foreign exchange risk is not material.

p) The company is not rated by any external credit rating agencies

On behalf of the Board
For National Plastic Technologies Ltd

Place: Chennai

Date: 31.07.2026

-sd-	**-sd-**
Arihant Parakh	**Sudershan Parakh**
Managing Director	**Director**
DIN: 07933966	**DIN: 01161124**

LINKS TO COMPANY'S POLICIES:

1. TERMS OF APPOINTMENT OF IDS

https://nationalgroup.in/wp-content/uploads/2022/02/Terms-and-conditions-for-appointment-of-Independent-Directors.pdf

2. POLICY ON VIGIL MECHANISM/WHISTLE BLOWER POLICY

https://nationalgroup.in/wp-content/uploads/2022/02/3_Whistleblower-Policy.pdf

3. ANNUAL RETURN

https://nationalgroup.in/national-plastic-technologies-limited/annual-return/

4. CSR POLICY

https://nationalgroup.in/wp-content/uploads/2025/05/CSR_Policy_National-Plastic-Technologies-Ltd-Updated.pdf

5. DIRECTORS FAMILIARIZATION PROGRAM

https://nationalgroup.in/investors-relations/details-of-familiarization-programme/

6. CODE OF BUSINESS CONDUCT AND ETHICS

https://nationalgroup.in/wp-content/uploads/2022/02/1_CODE-OF-CONDUCT-Board-and-Senior-Management.pdf

7. RELATED PARTY TRANSACTION POLICY

https://nationalgroup.in/wp-content/uploads/2025/05/Policy-on-Materiality-of-Related-Party-Transactions-and-on-dealing-with-Related-Party-transactions-updated-on-27.05.2025.pdf

8. NOMINATION AND REMUNERATION POLICY

https://nationalgroup.in/wp-content/uploads/2022/02/Policy-on-Nomination-Remuneration-Committee.pdf

9. ARCHIVAL POLICY

https://nationalgroup.in/wp-content/uploads/2022/02/Policy-on-Preservation-of- Documents.pdf

10. POLICY ON DETERMINATION OF MATERIALITY FOR DISCLOSURE OF EVENTS OR INFORMATION

https://nationalgroup.in/wp-content/uploads/2022/02/4_Policy-on-determination-of-Materiality.pdf

11. CODE OF PRACTICES & PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION

https://nationalgroup.in/wp-content/uploads/2022/05/Code-of-condutct-Insider- Trading.pdf.

Details pertaining to Remuneration as required under Section 197(12) of the Companies Act, 2013 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

A) The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year and the percentage increase in remuneration of each Director, Company Secretary in the financial year:

Name of the Director & KMP	Designation	Ratio to the Median	% increase in Remuneration 25-26
Shri Hemant Chordia*	Independent Director	-	-
Smt Deepa Venkat Ramani*	Independent Director	-	-
Shri Sudershan Parakh**	Director	-	-
Smt Manju Parakh**	Director	-	-
Shri Alok Parakh**	Director	-	-
Shri Arihant Parakh	Managing Director	19.3:1	0%
Shri Venkatesan N	Executive Director	15.84:1	13%
Shri Sai Krishna Alluri	CFO (w.e.f. 01.07.2025)	7.94:1	NA
Shri Manikandan R	CFO (upto 30.06.2025)	3.70:1	NA
Shri Abishek S	Company Secretary	5.85:1	NA

*** - Independent Directors. ** - Non Executive Directors - No Remuneration Paid.**

B) The median remuneration for the year 2025-26 is Rs.2.40 lakhs/-.

C) The percentage increase in the median remuneration of employees in the financial year:-3%

D) The number of permanent employees on the rolls of Company -422 employees

E) Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof:-3% (vs) -13%.

Increase in remuneration is based on remuneration policy of the Company.

F) Affirmation that the remuneration is as per the remuneration policy of the Company.

The Company affirms remuneration is as per the remuneration policy of the Company..

Form No. AOC-2

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under fourth proviso thereto [Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014]

1	Name of the Company	NATIONAL PLASTIC TECHNOLOGIES LIMITED

1. Details of contracts or arrangements or transactions not at arm's length basis

Number of contracts or arrangements or transactions not at arm's length basis	NIL

Block -1	
Corporate identity number (CIN) or foreign company registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN) / Passport for individuals or any other registration number	-
Name(s) of the related party	-
Nature of relationship	-
Nature of contracts / arrangements / transactions	-
Duration of the contracts / arrangements / transactions	-
Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	-
Justification for entering into such contracts or arrangements or transactions	-
Date of approval by the Board (DD/MM/YYYY)	-
Amount paid as advances, if any	-
Date on which the resolution was passed in general meeting as required under first proviso to section 188 (DD/MM/YYYY)	-
SRN of MGT-14	-

2. Details of material contracts or arrangements or transactions at arm's length basis

Number of contracts or arrangements or transactions not at arm's length basis	9 (Nine)

Block - 1	
Corporate identity number (CIN)	U25209TN1992PTC022490
Name(s) of the related party	National Polyplast (India) Pvt Ltd.
Nature of relationship	Group Company
Nature of contracts/ arrangements/ transactions	Sale of goods
Duration of the contracts / arrangements/ transactions	1 year (2025-26)
Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	Sale of Plastic materials/ goods for Rs.4.69 lakhs for 2025-26 (At market price & in ordinary course of business)
Date of approval by the Board (DD/MM/YYYY)	27-05-2025
Amount paid as advances, if any	Nil

Block - 2	
Corporate identity number (CIN)	U25209TN1992PTC022490
Name(s) of the related party	National Polyplast (India) Pvt Ltd.
Nature of relationship	Group Company
Nature of contracts/ arrangements/ transactions	Purchase of goods
Duration of the contracts / arrangements/ transactions	1 year (2025-26)
Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	Purchase of plastic material/goods for Rs.44.21 lakhs for 2025-26 (At market price & in ordinary course of business)
Date of approval by the Board (DD/MM/YYYY)	27-05-2025
Amount paid as advances, if any	Nil

Block - 3	
Corporate identity number (CIN)	U25209TN1992PTC022490
Name(s) of the related party	National Polyplast (India) Pvt Ltd.
Nature of relationship	Group Company
Nature of contracts/ arrangements/ transactions	Purchase of movable fixed assets
Duration of the contracts / arrangements/ transactions	1 year (2025-26)
Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	Rs.43.45 lakhs for 2025-26 (movable fixed assets purchased at market price & in ordinary course of business)
Date of approval by the Board (DD/MM/YYYY)	27-05-2025
Amount paid as advances, if any	Nil

Block - 4	
Corporate identity number (CIN) /Firm Registration No.	624/2010
Name(s) of the related party	National Autoplast
Nature of relationship	Group Firm
Nature of contracts/ arrangements/ transactions	Sale of goods
Duration of the contracts / arrangements/ transactions	1 year (2025-26)
Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	Rs.13.55 lakhs for 2025-26 (Sale of plastic materials/goods at market price & in ordinary course of business)
Date of approval by the Board (DD/MM/YYYY)	27-05-2025
Amount paid as advances, if any	Nil

Block - 5	
Corporate identity number (CIN) /Firm Registration No.	624/2010
Name(s) of the related party	National Autoplast
Nature of relationship	Group Firm
Nature of contracts/ arrangements/ transactions	Purchase of goods
Duration of the contracts / arrangements/ transactions	1 year (2025-26)
Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	Purchase of plastic materials/goods for Rs.138.65 lakhs for 2025-26 at market price & in ordinary course of business
Date of approval by the Board (DD/MM/YYYY)	27-05-2025
Amount paid as advances, if any	Nil

Block - 6	
Corporate identity number (CIN) /Firm Registration No.	624/2010
Name(s) of the related party	National Autoplast
Nature of relationship	Group Firm
Nature of contracts/ arrangements/ transactions	Rendering service
Duration of the contracts / arrangements/ transactions	1 year (2025-26)
Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	Job work service for Rs.2.02 lakhs for 2025-26 at market price & in ordinary course of business
Date of approval by the Board (DD/MM/YYYY)	27-05-2025
Amount paid as advances, if any	Nil

Block - 7	
Corporate identity number (CIN) /Firm Registration No.	624/2010
Name(s) of the related party	National Autoplast
Nature of relationship	Group Firm
Nature of contracts/ arrangements/ transactions	Purchase of movable fixed assets
Duration of the contracts / arrangements/ transactions	1 year (2025-26)
Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	Purchase of movable fixed assets for Rs.188.80 lakhs for 2025-26 at market price & in ordinary course of business
Date of approval by the Board (DD/MM/YYYY)	27-05-2025
Amount paid as advances, if any	Nil

Block - 8	
Corporate identity number (CIN) /Firm Registration No.	624/2010
Name(s) of the related party	National Autoplast
Nature of relationship	Group Firm
Nature of contracts/ arrangements/ transactions	Sale of movable fixed assets
Duration of the contracts / arrangements/ transactions	1 year (2025-26)
Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	Sale of movable fixed assets for Rs.53.64 lakhs for 2025-26 at market price & in ordinary course of business
Date of approval by the Board (DD/MM/YYYY)	27-05-2025
Amount paid as advances, if any	Nil

Block - 9	
Corporate identity number (CIN) /Firm Registration No.	NA
Name(s) of the related party	Panadevi Bachhraj Parakh Charitable Trust
Nature of relationship	Group Trust
Nature of contracts/ arrangements/ transactions	Donation
Duration of the contracts / arrangements/ transactions	1 year (2025-26)
Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	Rs.3 lakhs towards Donation/CSR activities in 2025-26
Date of approval by the Board (DD/MM/YYYY)	27-05-2025
Amount paid as advances, if any	Nil

For National Plastic Technologies Ltd

Place:Chennai
Date: 31.07.2026

-sd-
Arihant Parakh
Managing Director
07933966

-sd-
Sudershan Parakh
Director
01161124

Annual Report on CSR Activities forming part of Board's Report of National Plastic Technologies Ltd.

1. Brief outline on CSR Policy of the Company.: The provisions of CSR is mandatory for the Company. The main objective of the CSR Policy is to lay down guidelines for the Company to make CSR as one of the key focus areas so as to make a contribution to the society. The CSR Policy covers the entire CSR activities to be undertaken by the Company in alignment with the Company's policy and read with the Act as amended from time to time in respect of CSR activities to be carried out in India. The Company proposes to implement its CSR activities in the area of Health care, sanitation, Education, Drinking Water, Rural Development, Medical, Environment, Sports, etc.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Arihant Parakh	Managing Director	1	1
2	Hemant Chordia	Independent Director	1	1
3	Deepa Venkat Ramani	Independent Director	1	1

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: https://nationalgroup.in/wp-content/u[;pads/2025/05/CSR_Policy_National-Plastic-Technologies-Ltd-Updated.pdf.

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report).: Not applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any :

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	2023-2024	30000	30000
2	2024-2025	19000	19000
	Total	49000	49000

6. Average net profit of the company as per section 135(5) for 2024-25.: **Rs.1094 lakhs**

7. (a) Two percent of average net profit of the company as per section 135(5): **Rs.21.88 lakhs**

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years.: **Nil**

(c) Amount required to be set off for the financial year, if any: **Rs.0.49 lakhs**

(d) Total CSR obligation for the financial year (7a+7b-7c). **Rs.21.39 lakhs**

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
Rs.22,00,000	NA	NA	NA	0	NA

(b) Details of CSR amount spent against ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No)	Location of the project.		Project duration	Amount allocated for the project (in Rs.)	Amount spent in the current financial Year (in Rs.)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.)	Mode of Implementation Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
				State	District						Name	CSR Registration number.
1.	Nil											
	Total											

c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.		Amount spent for the project (in Rs. lakhs)	Mode of implementation - Direct (Yes/No)	Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR registration number.
1	Providing Healthcare	Health Care	Yes	TN	CHENNAI	Rs.5 lakhs	No	Little Hearts Trust	CSR00048210
2	Providing Healthcare	Health Care	Yes	TN	CHENNAI	Rs.2.20 lakhs	No	M S Dadha Foundation	CSR00003507
3	Providing Healthcare	Health Care	Yes	TN	CHENNAI	Rs.1.80 lakhs	No	MERT-30 Trust	CSR00000895
4	Education	Education	Yes	TN	CHENNAI	Rs.10 lakhs	No	Premsagar Foundation	CSR00050721
5	Education	Education	Yes	TN	CHENNAI	Rs.3 lakhs	No	Panadevi Bachhraj Parakh Charitable Trust	CSR00017922
	Total					**Rs.22 lakhs**			

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: Nil

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): Rs.22.00 lakhs

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	21,88,000
(ii)	Total amount spent for the Financial Year	22,00,000
(iii)	Excess amount spent for the financial year [(ii)-(i)]	12,000
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	0
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	12,000

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1.	Nil						
	Total						

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
1	Nil							
	Total							

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year:(asset-wise details).: **Not applicable**

(a) Date of creation or acquisition of the capital asset(s).

(b) Amount of CSR spent for creation or acquisition of capital asset.

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5).: Not applicable

Sd/- Arihant Parakh (Managing Director) 07933966 Date: 31.07.2026	Sd/- Arihant Parakh (Chairman CSR Committee) 07933966 Date: 31.07.2026

CERTIFICATE ON COMPLIANCE WITH THE CONDITIONS OF CORPORATE GOVERNANCE AS PER PROVISIONS OF CHAPTER IV OF SEBI (LODR) REGULATIONS, 2015.

To,
The Members of
NATIONAL PLASTIC TECHNOLOGIES LIMITED
Dadha Chambers, 4th Floor,
New No.250, Old No.268, Avvai Shanmugam Salai,
Royapettah, Chennai-600014

1. We have examined the compliance of conditions of Corporate Governance by National Plastic Technologies Limited ("the Company"), for the year ended on 31st March 2026, as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and paras C and D of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments from time to time (the "Listing Regulations").

Management's Responsibility

2. The compliance of conditions of Corporate Governance is the responsibility of the Management. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure compliance with the conditions of the Corporate Governance stipulated in the Listing Regulations.

Auditor's Responsibility

3. Our responsibility is limited to examining the procedures and implementation thereof adopted by the Company for ensuring compliance with the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

4. We have examined the relevant records and documents maintained by the Company for the purposes of providing reasonable assurance on the compliance with Corporate Governance requirements by the Company.

Opinion

5. Based on my examination of the relevant records and according to the information and explanations provided to me and the representations provided by the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and paras C and D of Schedule V of the Listing Regulations during the year ended 31st March 2026.

6. We state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

Restriction on Use

7. This certificate is issued solely for the purpose of complying with the aforesaid regulations and may not be suitable for any other purpose.

For P MUTHUKUMARAN AND ASSOCIATES
COMPANY SECRETARIES
UCN:P2024TN099300

MUTHUKUMARAN
Managing Partner
FCS No: 11218 | CP No: 20333

Place: Chennai
Date: 31 July 2026

UDIN : F011218H000987336
Peer Review No: 7833/2026

Form No. MR-3

SECRETARIAL AUDIT REPORT

(For the Financial Year ended March 31,2026)

[Pursuant to Section 204 (1) of the Companies Act,2013 and Rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
NATIONAL PLASTIC TECHNOLOGIES LIMITED
Dadha Chambers, 4th Floor,
New No.250, Old No.268, Avvai Shanmugam Salai,
Royapettah, Chennai-600014

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by NATIONAL PLASTIC TECHNOLOGIES LIMITED (here in after called the company) having CIN: L25209TN1989PLC017413. Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our Opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of the secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on March 31, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

1. The Companies Act, 2013 (the Act) (including amendments made thereto) and the rules made there under;

2. The Securities Contracts (Regulation) Act, 1956 (SCRA) and the Rules made thereunder (as amended from time to time)

3. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under (as amended from time to time)

4. Foreign Exchange Management Act,1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment;

5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') as amended from time to time:

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 and The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable to the Company during the audit period)

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 and The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Company during the audit period)

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 in relation to Companies Act and dealing with client;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 and The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the audit period) and

(h) The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015.

6. We have examined, the systems and processes in place to ensure compliance with specific laws ,considering and relying upon representations made by the Company and its Officers for compliance under these Laws, Rules and Regulations applicable to the Company.

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by the Institute of Company Secretaries of India with respect to board and general meetings;

(ii) The Listing Agreements entered into by the Company with BSE Limited read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines and Standards, etc., mentioned above to the extent where such records have been examined by us.

We further report that
Compliance of applicable financial laws including Direct and Indirect Tax laws by the Company has not been reviewed in this Audit and the same has been subject to review by the Statutory Auditors and others designated professionals.

Based on the information provided by the Company, its officers and authorized representatives during the conduct of the audit, in our opinion, adequate systems and processes and control mechanism exist in the Company to monitor and ensure compliance of provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that
The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors for the period under review.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes of the meetings duly recorded and signed by the Chairman, the decisions of the Board were unanimous and no dissenting views have been recorded. All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the respective meetings of the Board or Committee thereof.

We further report that the systems and processes of the Company in place to ensure the compliance with general laws like Labour Laws, Employees Provident Funds Act, Employees State Insurance Act, Minimum Wages Act, Factories Act, Payment of Wages Act, considering and relying upon representations made by the Company and its Officers for systems and mechanisms formed by the Company for compliance under these Laws, Rules and Regulations applicable to the Company.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period, except the events listed below, no other specific events/actions occurred which had major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, etc., and that the Company has complied with such of those relevant clauses thereto which are applicable.

1. Appointment of Mr. Shri Alok Parakh (DIN:01417398) as Non- executive and Non - Independent Director with effect from September 12, 2025.

2. Superannuation of Mr. R. Manikandan, Chief Financial Officer (Key Managerial Personnel), with effect from the close of business hours on June 30, 2025.

3. Appointment of Mr. Sai Krishna Alluri as the Chief Financial Officer (Key Managerial Personnel) of the Company with effect from July 1, 2025, pursuant to the provisions of Section 203 of the Companies Act, 2013 and other applicable provisions, based on the recommendation of the Nomination and Remuneration Committee.

4. Retirement by rotation of Smt. Manju Parakh (DIN: 01417349) at the Annual General Meeting held during the audit period, who did not offer herself for re-appointment, and accordingly was not re-appointed as Director pursuant to the provisions of Section 152 of the Companies Act, 2013. The vacancy so created was not filled.

This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this Report.

For P MUTHUKUMARAN AND ASSOCIATES
COMPANY SECRETARIES
UCN: P2024TN099300

MUTHUKUMARAN
Managing Partner
Mem. No.: F11218 | CP No: 20333

UDIN: F011218H000987261
Peer Review No: 7833/2026

Place: Chennai
Date: 31.07.2026

"ANNEXURE A"

To,

The Members,
National Plastic Technologies Limited,
Dadha Chambers, 4th Floor,
New No.250, Old No.268, Avvai Shanmugam Salai,
Royapettah, Chennai-600014.

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the Secretarial records. The verification was done on test check basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis of our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events.

5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test check basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

7. We further report that, based on the information provided by the Company, its officers, and authorized representatives during the conduct of the audit and also on the review of quarterly compliance reports issued by the respective departmental heads/Company Secretary, taken on record by the Board of the Company, in our opinion adequate systems and process and control mechanism exist in the Company to monitor compliance with applicable general laws including labour laws.

For P MUTHUKUMARAN AND ASSOCIATES
COMPANY SECRETARIES
UCN: P2024TN099300

MUTHUKUMARAN
Managing Partner
Mem. No.: F11218 | CP No: 20333

UDIN: F011218H000987261
Peer Review No: 7833/2026

Place: Chennai
Date: 31.07.2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI

(Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members,
National Plastic Technologies Limited,
Dadha Chambers, 4th Floor,
New No.250, Old No.268, Avvai Shanmugam Salai,
Royapettah, Chennai-600014.

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of National Plastic Technologies Limited having CIN L25209TN1989PLC017413 and having registered office at Dadha Chambers, 4th Floor, New No.250, Old No.268, Avvai Shanmugam Salai, Royapettah, Chennai- 600014 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications including Directors Identification Number (DIN) status at the portal www.mca.gov.in as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Sl.No	NAME OF DIRECTOR	DIN	Date of appointment in Company
1.	Mr. Alok Parakh	01417398	12/09/2025
2.	Mr. Arihant Parakh	07933966	25/09/2017
3.	Mr. Sudershan Parakh	01161124	12/05/1989
4.	Mr. Venkatesan	09760588	12/04/2023
5.	Mr. Hemant Chordia	00247225	24/09/2024
6.	Ms. Deepa Venkat Ramani	07143610	10/08/2024

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For P MUTHUKUMARAN AND ASSOCIATES
COMPANY SECRETARIES
UCN:P2024TN099300

MUTHUKUMARAN
Managing Partner
FCS No: 11218 | CP No: 20333

UDIN : F011218H000987380
Peer Review No: 5642/2024

Place: Chennai
Date : 31.07 2026

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31ST MARCH, 2026

To the Members of

M/s National Plastic Technologies Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the Standalone financial statements of National Plastic Technologies Limited ("the Company"), which comprise the balance sheet as at 31st March 2026, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of changes in Equity and Statement of Cash Flows for the year then ended, and notes to the Standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the Companies Act, 2013("Act") in the manner so required and give a true and fair view in conformity with Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and profit, Other total Comprehensive Income, Changes in Equity and Cash Flows for the year ended on that date

Basic for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

We have determined the matter described below to be the key audit matter to be communicated in our report :

key audit matter description	our response
1. accounting for discounts, incentives and Volume rebates Refer to Note 2.9 (Revenue recognized & related disclosures) to the Ind-AS financial statements. Revenue is measured net of discounts, incentives and volume rebates earned by customers on the sale of the Company's products. The Company makes estimates of discounts, incentives and volume rebates on sales made during the year, which is considered to be material and involves a significant amount of complexity and judgement. Therefore, there is a significant risk of errors in arriving at discounts, incentives and volume rebates which may be material	Our principal procedures included: • Assessing the Company's revenue recognition policies, including those related to discounts, incentives and volume rebates by comparing with the applicable Ind AS. • Evaluating the design and implementation and testing the operating effectiveness of controls over recognition and measurement criteria and adequacy of discounts, incentives and volume rebates. • Comparing the discounts, incentives and volume rebates with the prior year and, where relevant, performed further inquiries and testing. We reconciled a sample of discounts, incentives and volume rebate accruals to supporting documentation and assessed the appropriateness of the judgements applied, if any, including the methodology and inputs used in computing the values. • We also assessed as to whether these discounts, incentives and volume rebates were appropriately accounted for in the financial statements.

Information Other than the Standalone financial statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management and Discussion Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information but does not include the Standalone financial statements and our auditor's report thereon.

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

In connection with our audit of the Standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the Standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone financial statements.

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial statements, 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.

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

Auditor's Responsibilities for the Audit of the Standalone financial statements

Our objectives are to obtain reasonable assurance about whether the Standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. 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 statements.

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

- Identify and assess the risks of material misstatement of the Standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or 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 system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. 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 Standalone financial statements 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 statements, including the disclosures, and whether the Standalone financial statements 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication..

Report on Other Legal and Regulatory Requirements

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

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

   (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matter stated in paragraph 2(h)(vi) below on reporting under Rule 11 (g) of the Companies (Audit & Auditors) Rules, 2014..

   (c) The Standalone Balance Sheet, the Standalone Statement of Profit and Loss (including Other Comprehensive Income), the Standalone Statement of Changes in Equity and the Standalone Statement of Cash Flows dealt with by this Report are in agreement with the books of accounts.

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

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

(f) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph 2(b) above on reporting under section 143(3)(b) of the Act and paragraph 2(h)(vi) below on reporting under Rule 11 (g) of the Companies (Audit & Auditors) Rules, 2014

(g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

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

i) The Company has disclosed the impact of pending litigation on its financial position in its standalone financial statement – refer to Note 30 to the standalone financial statement.

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

iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv) Management has represented that,

a) to the best of its knowledge and belief, other than as disclosed in the notes to the accounts (refer Note 43 (l)), no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(is), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b) Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts (refer Note 42 (m)) no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, and

Based on the audit procedures adopted by us, nothing has come to our notice that has caused us to believe that the representations made by the management under sub clause (i) and (ii) above, contain any material misstatement.

(v) As per the information and explanation given by the management and based on the records of the Company, the dividend paid by the Company during the year, in respect of the same declared for the previous year, is in accordance with Section 123 of the Act to the extent it applies to payment of dividend. As stated in Note 36 to the standalone financial statements, the Board of Directors of the Company have proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The dividend declared is in accordance with Section 123 of the Act to the extent it applies to declaration of dividend.

(vi) Based on our examination which included test checks, the Company has used an accounting software programs for maintaining its books of account, which have a feature of recording audit trail (edit log) facility at application level and database level, which have operated throughout the year for all relevant transactions recorded in the software except for maintenance of recording employee master data and employee data relating to attendance and leave which are recorded in a separate payroll processing software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with for software programs maintained by the Company where the audit trail feature was enabled.

The Company also uses third party software program for payroll processing, wherein the audit trail has been enabled at the application level. Audit trail data at the database level is available with the third party software service provider.

3) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act.

In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

For C.A Patel & Associates
Chartered Accountants
Firm Regd. No : 0014055S

MODI RAJESH
Partner
M No. 027425
UDIN : 26027425JMTTOI3676

Date: 25th May, 2026
Place : Chennai

Annexure A to Independent Auditors' Report

The Annexure referred to in paragraph 1 'Report on Other Legal and Regulatory Requirements' in our Independent Auditors Report to the members of the Company on the Standalone Financial Statements for the year ended 31st March, 2026.

Statement on matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) order, 2020:

(I) a) A) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

B) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has maintained proper records showing full particulars of Intangible assets.

b) The Company has a regular program of physically verifying all the Property, Plant and Equipment at its plants / offices in a phased manner over a period of 3 years, which in our opinion is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies as compared to book records were noticed on such verification.

c) According to the information and explanations given to us and the records of the Company examined by us, the title deeds of the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.

d) The Company has not revalued its Property, Plant and Equipment (including Right of use assets) or intangible assets during the year ended March 31,2026.

e) According to the information and explanation given to us and the records of the Company examined by us, there are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) a) As informed to us, the management has conducted physical verification of inventory [including inventory lying with third parties] at reasonable intervals during the year. In our opinion the coverage and the procedure of such verification by the management is appropriate. Discrepancies noticed on such physical verification, were less than 10% in aggregate for each class of inventory and have been properly dealt with in the books of account.

b) According to the information and explanations given to us and the records of the Company examined by us, the Company has been sanctioned working capital limits in excess of INR five crores in aggregate from banks during the year on the basis of security of current assets of the Company. The quarterly returns filed by the Company with such banks are in agreement with the unaudited books of accounts of the Company of the respective quarters and the difference, if any, is on account of explainable items and not material in nature.

(iii) a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion

i. The investments made during the year by the company are not perjudicial to the interest of the company

ii. The company has not provided any security during the year.

iii. Has not provided loans, advances in the nature of loans and security to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the requirement to report under clauses (iii) (c) to (f) of para 3 of the Order are not applicable to the Company.

b) According to the information and explanations given to us and the records of the Company examined by us, the investments made are not prejudicial to the Company's interest.

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of sections 185 and 186 of the Companies Act, 2013 in respect of Investments made and Guarantee given, if any. The Company has not granted any loan or provided securities during the year.

(v)According to the information and explanation given to us and the records of the Company examined by us, the Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Therefore, the clause (v) of para 3 of the order is not applicable to the Company.

(vi) According to the information and explanation given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act in respect of products manufactured by the Company.

(vii) (a)According to the information and explanations given to us and based on the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues payable including Provident Fund, Employees' State Insurance, Income Tax, Goods and Services Tax, Customs duty and Cess and other material statutory dues as applicable to the Company with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Services Tax, Customs duty and Cess were in arrears as at 31st March 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us there are no dues outstanding of Provident Fund, Employees' State Insurance, Income Tax, Goods and Services Tax, VAT, Customs duty and Cess on account of any dispute other than the following :

Name of Statute	Nature of dues	FY to which the amount relates	Amount involve (Rs in Lakhs)	Amount Paid (Rs in lakhs)	Amount unpaid (Rs in Lakhs)	Forum where dispute is pending
HPVAT	Difference of tax rate	2014-15 2015-16	10.44	2.00	8.44	High Court of Himachal Pradesh

(viii) According to the information and explanations given to us and based on the records, the Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on Clause3(viii) of the Order is not applicable to the Company.

(ix) On the basis of verification of records, on an overall examination of the financial statements of the Company and according to the information and explanations given to us,

a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

b) The Company is not declared willful defaulter by any bank or financial institution or other lender.

c) The term loans were applied for the purpose for which the loans were obtained.

d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the Company, the Company has not utilized funds raised on short-term basis for long-term purposes.

e) According to the information and explanation given to us and on overall examination of the financial statements of the Company, the Company has not taken funds from any entities and persons on account to meet the obligations of its subsidiaries or associates.

f) According to the information and explanations given to us and based on the records of the Company examined by us, the Company has not raised loans during the year on the pledge of securities held in its subsidiaries or associate companies. Hence, the requirement to report on clause (ix)(f) of the Order is not applicable to the Company.

(x)a) According to the information and explanations given to us and based on the records, the Company has not raised any money during the year by way of initial public offer or further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

b) According to the information and explanations given to us and based on the records, the Company has not made any preferential allotment or private placement of shares or fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.

(xi) a) During the course of our examination of the books and records of the Company, carried out based upon the generally accepted audit procedures performed for the purpose of reporting the true and fair view of the Standalone financial statements, to the best of our knowledge and belief and as per the information and explanations given to us by the Management, and the representations obtained from the Management, no material fraud on the Company has been noticed or reported during the year.

b) During the year, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by us in Form ADT - 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and upto the date of this report. According to the information and explanations given to us and based on the information provided to us and records verified by us, the Secretarial Auditor have not filed report in Form ADT - 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c) According to the information and explanations given to us and as represented to us by the management, there are no whistle blower complaints received by the Company during the year.

(xii) The Company is not a Nidhi Company and hence reporting under Clause (xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, based on verification of the records and approvals of the Audit Committee, the Company is in compliance with Section 177 and Section 188 of the Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the Standalone financial statements as required by the applicable accounting standards.

(xiv) a) In our opinion and based on our examination, the Company has an internal audit system commensurate with the size and nature of its business.

b) The internal audit reports of the Company issued till the date of this audit report, for the period under audit have been considered by us.

(xv) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with him and hence provisions of section 192 of the Act are not applicable.

(xvi) a) According to the information and explanations given to us and based on the information provided to us and records verified by us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, requirement to report on Clause 3(xvi) of the Order is not applicable to the Company.

b) The Company has not conducted any Non-Banking Financial or Housing Finance activities.

c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, requirement to report on clause3(xvi) of the Order is not applicable to the Company.

d) There is not Core Investment Company as a part of the Group, hence, the requirement to report on Clause 3(xvi) of the Order is not applicable to the Company.

(xvii) The Company has not incurred cash losses in the current year and in the immediately preceding financial year respectively.

(xviii) There has been no resignation of the statutory auditor during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

(xix) According to the information and explanations given to us and on the basis of the financial ratios disclosed in note no. 42 to the Standalone financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) According to the information and explanations given to us and based on our verification, the provisions of Section 135 of the Companies Act, 2013, are applicable to the Company. The Company has made the required contributions during the year and there are no unspent amounts which are required to be transferred either to a Fund specified in schedule VII of the Companies Act, 2013 or to a Special Account as per the provisions of Section 135 of the Companies Act, 2013 read with schedule VII to the Companies Act, 2013. Accordingly, reporting under clause 3(xx)(a) and 3(xx)(b) of the Order is not applicable to the Company.

For C.A Patel & Associates
Chartered Accountants
Firm Regd. No : 0014055S

Place: Chennai
Date: 25th May, 2026

MODI RAJESH
Partner
M No. 027425
UDIN : 26027425JMTTOI3676

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT - 31st March,2026

(Referred to in our report of even date)

Report on the Internal Financial Controls under Clause (i) of Sub- section 3 of Section 143 of the Companies Act, 2013 ("the Act")

1. We have audited the internal financial controls over financial reporting of National Plastic Technologies Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the Ind AS Standalone financial statements of the Company for the year ended on that date.

Managements Responsibility for Internal Financial Controls

2. The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

3. Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by

ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Standalone financial statements, whether due to fraud or error.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the Standalone financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

6. Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

7. In our opinion, the Company has, in all material respects, an adequate internal financial Control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Control over Financial Reporting issued by the Institute of Chartered Accountants of India.

For C.A Patel & Associates
Chartered Accountants
Firm Regd. No : 0014055S

MODI RAJESH
Partner
M No. 027425
UDIN : 26027425JMTTOI3676

Place: Chennai
Date: 25th May, 2026

NATIONAL PLASTIC TECHNOLOGIES LTD

Balance Sheet as at 31st March, 2026

	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
			Rs. In Lakhs	Rs. In Lakhs
	ASSETS			
1	**Non-current assets**			
	Property, Plant and Equipment	3A	6,226.34	6,080.48
	Other Intangible Assets	3B	26.77	30.33
	Capital work-in-progress	3C	271.55	5.14
	Right of Use Assets	3D	986.07	1,430.74
	Investment Property			
	Financial Assets			
	- Investments	4	0.05	0.07
	- Loans			
	- Others	5	2.73	2.60
	Other non-current assets	6	21.11	100.44
	Total non-current assets		**7,534.62**	**7,649.80**
2	**Current assets**			
	Inventories	7	3,516.26	3,166.64
	Financial assets			
	(i) Investments			
	(ii) Trade receivables	8	4,904.71	4,998.61
	(iii) Cash & cash equivalents	9	34.54	33.41
	(iv) Bank balances other than (iii) above	10	27.34	22.09
	(v) Loans	11	-	-
	(vi) Others			
	Current tax assets (net)	12A	0	26.98
	Other current assets	13	1137.15	693.17
	Total current assets		**9,620.00**	**8,940.90**
	TOTAL ASSETS		**17,154.62**	**16,590.70**
	EQUITY AND LIABILITIES			
3	**Equity**			
	Equity Share Capital	14	607.83	607.83
	Other equity	15	5,393.94	4,530.43
	Total equity		**6,001.77**	**5,138.26**
4	**Non-current liabilities**			
	Financial liabilities			
	(i) Borrowings	16	1,153.82	930.80
	(ii) Other financial liabilities	17	719.41	1,136.80
	Deferred tax liability (net)	12C	741.96	698.70
	Provisions	18	106.91	105.30
	Other non-current liabilities		-	-
	Total non-current liabilities		**2,722.10**	**2,871.60**

Balance Sheet as at 31st March, 2026

	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
			Rs. In Lakhs	Rs. In Lakhs
5	**Current liabilities**			
	Financial liabilities			
	(i) Borrowings	19	4,025.04	5,068.04
	(ii) Trade payables	20		
	- Total Outstanding dues of Micro and Small Enterprises		3.42	0.81
	- Total Outstanding dues of other than Micro and Small Enterprises		3,696.88	2,529.08
	(iii) Other financial liabilities	21	507.15	613.26
	Provisions	22	90.12	71.68
	Other current liabilities	23	108.14	297.97
	Total current liabilities		**8,430.75**	**8,580.84**
	TOTAL EQUITY AND LIABILITIES		**17,154.62**	**16,590.70**
	Significant accounting policies	2		
	The accompanying notes (1-44) are an integral part of the financial statements			

In terms of our report of even date attached.

For C A Patel & Associates
Chartered Accountants
Firm Registration No : 014055S

For and on behalf of the Board of Directors

RAJESH MODI
Partner
Membership No : 027425
UDIN : 26027425JMTTOI3676

Arihant Parakh
Managing Director
DIN : 07933966

Sudershan Parakh
Director
DIN : 01161124

Place : Chennai
Date : 25th May, 2026

S. Abishek
Company Secretary

Sai Krishna Alluri
Chief Financial Officer

NATIONAL PLASTIC TECHNOLOGIES LTD

Statement of Profit and Loss for the year ended 31st March, 2026

	Particulars	Note No.	Year ended 31st March, 2026 (Rs. In Lakhs)	Year ended 31st March, 2025 (Rs. In Lakhs)
I	**Income**			
	Revenue from operation	24	34,120.89	31,064.39
	Other income	25	26.31	16.10
	Total income		**34,147.20**	**31,080.49**
II	**Expenses**			
	Cost of material consumed	26.a	24,570.00	22,931.16
	Purchase of Traded Goods		284.88	204.34
	Changes in Inventories of finished goods, stock -in-trade and work-in-progess	26.b	(223.37)	(154.78)
	Employee benefit expenses	27	2,068.84	2,002.95
	Finance cost	28	471.07	587.85
	Depreciation and amortisation	3	758.83	704.79
	Other expenses	29	4,812.18	3,551.43
	Total expenses		**32,742.41**	**29,827.74**
III	**Profit / (Loss) before exceptional items and tax**		1,404.79	1,252.75
IV	**Exceptional items (Statutory impact of new labour codes)**		23.80	-
V	**Profit before tax (III-IV)**		1,380.99	1,252.75
VI	**Tax expense:**			
	- Current tax	12 B	420.36	301.57
	- Deferred tax	12 C	43.26	48.46
			463.62	350.03
VII	**Profit / (Loss) for the year (V - VI)**		**917.36**	**902.72**
VIII	**Other Comprehensive Income**			
	(A) Items that will be reclassified to profit or loss		-	-
	(B) Items that will not be reclassified to profit or loss			
	Net gain/(loss) on equity instruments through Other Comprehensive Income		-	-
	Re-measurement of net defined benefit plans		37.32	(12.08)
	Income tax effect on above		-	-

Statement of Profit and Loss for the year ended 31st March, 2026

	Particulars	Note No.	Year ended 31st March, 2026 (Rs. In Lakhs)	Year ended 31st March, 2025 (Rs. In Lakhs)
	Other Comprehensive Income for the year		37.32	(12.08)
IX	**Total Comprehensive Income (VII+VIII)**		954.68	890.64
	Earnings per share			
	- Basic & Diluted (Rs.)	36	15.09	14.85
	Significant accounting policies	2		
	The accompanying notes (1-44) are an integral part of the financial statements			

In terms of our report attached.

For C A Patel & Associates
Chartered Accountants
Firm Registration No : 014055S

For and on behalf of the Board of Directors

RAJESH MODI
Partner
Membership No : 027425
UDIN : 26027425JMTTOI3676

Arihant Parakh
Managing Director
DIN : 07933966

Sudershan Parakh
Director
DIN : 01161124

Place : Chennai
Date : 25th May, 2026

S. Abishek
Company Secretary

Sai Krishna Alluri
Chief Financial Officer

Statement of Cash Flows for the year ended 31st March, 2026

Particulars	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		1380.99		1252.75
Adjustments for:				
Depreciation and amortisation	474.33		420.81	
Amortisation of Right-of-use assets	284.50		283.98	
Re-measurement of net defined benefit plans	37.32		(12.08)	
Assets discarded	189.90		-	
Baddebts written off	-		-	
Profit on sale of assets	(11.61)		(1.93)	
Loss on sale of assets	61.25		0.01	
Interest paid	459.96		577.93	
Interest income	(8.81)		(8.26)	
		1486.84		1260.46
Operating profit / (loss) before working capital changes		2867.83		2513.21
Movement in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(349.62)		(80.97)	
Trade receivables	93.90		(128.00)	
Other receivables	(343.03)		(71.59)	
Trade payables	1169.60		(615.13)	
Other liabilities	(703.11)		(263.05)	
Cash flow from extraordinary items		(132.27)		(1158.74)
Cash generated from operations		2735.55		1354.47
Net income tax (paid) / refunds		(409.71)		(159.22)
Net cash flow from operating activities (A)		**2325.84**		**1195.25**
B. Cash flow from investing activities				
Payment for Property, plant and equipments, including capital advances (Net)	(1407.09)		(687.00)	
Proceeds from disposal of property, plant and equipments	444.68		5.75	
Interest received	8.81		8.26	
Net cash flow used in investing activities (B)		**(953.60)**		**(672.99)**
C. Cash flow from financing activities				
Interest paid	(442.90)		(560.89)	
Payment of Lease Liabilities	(17.06)		(17.04)	
Increase / (Repayment) in borrowings	(819.97)		116.67	
Dividends	(91.17)		(60.78)	
Net cash flow used in financing activities (C)		(1371.10)		(522.05)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		1.13		0.21
Cash and cash equivalents at the beginning of the year		33.41		33.20
Cash and cash equivalents at the end of the year		34.54		33.41
Components of Cash and Cash Equivalents				
(a) Cash on hand		1.54		1.85
(b) Cheques, drafts on hand				
(c) Balances with banks				
(i) In current accounts		0.56		0.55
(ii) In cash credit account		0.27		
(iii) In Fixed Deposits		32.17		31.01
		34.54		33.41

Statement of Cash Flows for the year ended 31st March, 2026

See accompanying notes forming part of the financial statements

In terms of our report attached.

For C A Patel & Associates	**For and on behalf of the Board of Directors**	
Chartered Accountants		
Firm Registration No : 014055S		
RAJESH MODI	**Arihant Parakh**	**Sudershan Parakh**
Partner	**Managing Director**	**Director**
Membership No : 027425	**DIN : 07933966**	**DIN : 01161124**
UDIN : 26027425JMTTOI3676		
Place : Chennai	**S. Abishek**	**Sai Krishna Alluri**
Date : 25th May, 2026	**Company Secretary**	**Chief Financial Officer**

STATEMENT OF CHANGES IN EQUITY (SOCIE)

Statement of Changes in Equity (SOCIE) (Rs. In Lakhs)

Note (a) : Equity Share Capital

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balance at the beginning of the reporting period	607.83	607.83
Changes in Equity Share Capital due to Prior Period Errors		-
Restated balance at the beginning of the current Reporting period		-
Changes in equity share capital during the year		-
Balance at the end of the reporting period	607.83	607.83

Note (b) : Other Equity

Particulars	Reserves & Surplus		Items of OCI	Total Equity
	Securities Premium Reserve	Retained earnings	Equity Instruments through OCI	
Previous Reporting Period				
Balance at the beginning of the reporting period (1st April, 2024)	**16.40**	**3743.24**	**(59.06)**	**3700.58**
Profit for the year	-	902.72	-	902.72
Other comprehensive income for the year net of income tax	-	-	(12.08)	(12.08)
Other comprehensive income arising from remeasurement of defined benefit obligation net of income tax	-	-	-	-
Total comprehensive income for the year		**902.72**	**(12.08)**	**890.64**
Cash dividends	-	(60.78)	-	(60.78)
Dividend Distribution Tax (DDT)	-	-	-	-
		(60.78)		(60.78)
Balance as at 31st March, 2025	**16.40**	**4585.18**	**(71.14)**	**4530.43**
Current Reporting Period				
Balance at the beginning of the reporting period (1st April, 2025)	**16.40**	**4585.18**	**(71.14)**	**4530.43**
Profit for the year	-	917.36	-	917.36
Other comprehensive income for the year net of income tax	-	-	37.32	37.32
Other comprehensive income arising from remeasurement of defined benefit obligation net of income tax	-	-	-	-
Total comprehensive income for the year		**917.36**	**37.32**	**954.68**
Cash dividends	-	(91.17)	-	(91.17)
Dividend Distribution Tax (DDT)	-	-	-	-
	-	(91.17)	-	(91.17)
Balance as at 31st March, 2026	**16.40**	**5411.37**	**(33.80)**	**5393.94**

Nature and Purpose of Reserves:

The Company does not have the following either during the current Reporting period or during the previous Reporting period

a) Share application money pending allotment
b) Equity component of Compound financial instruments
c) Capital Reserve
d) Other Reserves
e) Debt Instruments through other comprehensive income
f) Effective portion of cash flow hedges
g) Exchange differences on translating the financial statements of foreign operation
h) Other items of comprehensive income
i) Money received against share warrants

In terms of our report attached.

For C A Patel & Associates
Chartered Accountants
Firm Registration No : 0014055S

For and on behalf of the Board of Directors

RAJESH MODI
Partner
Membership No : 027425
UDIN : 26027425JMTTOI3676

Arihant Parakh
Managing Director
DIN : 07933966

Sudershan Parakh
Director
DIN : 01161124

Place : Chennai
Date : 25th May, 2026

S. Abishek
Company Secretary

Sai Krishna Alluri
Chief Financial Officer

Notes to the financial statements

1 Corporate information
National Plastic Technologies Limited (L25209TN1989PLC017413), a public limited company domiciled in India with its registered office located at 44, Pantheon Road, Thiru Complex, 2nd Floor, Egmore, Chennai – 600 008. The Company is predominantly into manufacture of products of automotive industry and consumer durable industry and is already a major supplier of Injection Moulded Plastic Products. During the year the company had 7 plant's situated in the state of Tamil Nadu (Hosur I and II, Irrungattukottai (SIPCOT), Guindy, Himachal Pradesh (Nalagarh), Haryana (Faridabad) and in the Union Territory of Puducherry.

The Company is listed on the Bombay Stock Exchange (BSE).

The financial statements were approved for issue by the Board of Directors on 27th May 2025

2. Basis of preparation of financial statements

2.1 Basis of preparation and compliance with Ind AS
The Financial Statements of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013 ('Act"), and the Companies (Indian Accounting Standards) Rules issued from time to time and relevant provisions of the Companies Act, 2013 (collectively called as Ind AS). The standalone financial statements are presented in INR, which is its functional currency and all values are rounded to the nearest Lakhs, except when otherwise stated.

2.2 Basis of measurement

The financial statements have been prepared on a going concern basis, using historical cost convention and on an accrual method of accounting, except for financial assets, financial liabilities and defined benefit plans which have been measured at fair value, as required by relevant Ind AS.

2.3 Functional and Presentation Currency

These financial statements are presented in Indian Rupees, which is the Company's functional currency, being the currency of the primary economic environment in which the company operates. All amounts have been rounded off to the nearest lakhs, unless otherwise indicated. Certain figures apparently do not add up because of rounding off but are wholly accurate in themselves.

2.4 Current and non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current / non-current classification.
An asset is classified as current if it satisfies any of the following criteria:
a) It is expected to be realised or intended to be sold in the Company's normal operating cycle.
b) It is held primarily for the purpose of trading,
c) It is expected to be realised within twelve months after the reporting period, or
d) It is a cash or cash equivalent unless restricted from being exchanged or used to settle a liability for atleast twelve months after the reporting period

All other assets are classified as non-current.

A liability is classified as current if it satisfies any of the following criteria:
a) it is expected to be settled in the Company's normal operating cycle,
b) it is held primarily for the purpose of trading,

c) it is due to be settled within twelve months after the reporting period
d) there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.
The Company classifies all other liabilities as non current. Current liabilities include current portion of non current financial liabilities
Deferred tax assets and liabilities are classified as non current assets and liabilities. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

2.5 Use of estimates and assumptions
In preparing these standalone financial statement, the Management has made judgements, estimates and assumptions that affect the application of accounting polices and the reported amounts of assets, liabilities(including contingent liabilities), income and expenses. The Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable and a continuous evaluation is done on the estimation and judgements based on historical experience and other factors. Actual results may differ from these estimated. The areas involving critical estimates or judgements are as follows:
a. Useful life and residual value of property, plant and equipment (refer accounting policy 2.6)
b. Impairment of property, plant and equipment (refer accounting policy 2.6).
c. Recognition and measurement of defined benefit obligations (refer accounting policy 2.10)
d. Recognition of deferred tax assets (refer accounting policy 2.13)
e. Fair Value measurement of Financial Instruments (refer accounting policy 2.11)
f. Provisions and contingent liabilities (refer accounting policy 2.15)
g. Allowances for Inventory (refer accounting policy 2.8)
h. Recognition of discounts, incentives and volume discounts on sales (refer accounting policy 2.9)

2.6 Property, plant and equipment
Property, plant and equipments are stated at historical cost less accumulated depreciation. Cost comprises of purchase price and other attributable costs , if any , in bringing the assets to its working condition for its intended use. However, cost excludes Goods and Service Tax to the extent credit of the tax is availed of. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.Costs directly attibutable to the acquisition including borrowing cost upto put to use, are capitalised until the PPE are ready for use as intended by management.

Depreciation
(I) Depreciation on Property, plant and equipment is provided for on Straight Line method in the manner prescribed in Part C of Schedule II of the Companies Act,2013 except for Plant and Machinery and Electrical Fittings of Irungattukottai and Guindy plant acquired before 31.03.2022.

Based on engineer's certification, the useful life of Plant & Machinery and Electrical fittings of Irungattukottai and erstwhile Guindy plants acquired before 31.03.2022. have been considered as follows :
(a) Plant & Machinery - 25 Years
(b) Electrical Fittings - 15 Years
(ii) Depreciation is provided after reckoning the maximum residual value @ 5% of the original cost of the asset.
(iii) In respect of addition of assets during the year, depreciation has been provided on Pro-rata basis.

Impairment of Non Financial Assets
The carrying value of assets or cash generating units at each balance sheet date is reviewed for impairment if any indication of impairment exists. If the carrying amount of the assets exceed the

estimated recoverable amount, an impairment is recognised for such excess amount. The impairment loss is recognised as an expense in the statement of profit and loss.

2.7 Intangible Assets:
Separately purchased intangible assets are initially measured at cost. Subsequently, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any.

Amortisation
The useful life of Intangible assets are assessed and amortised on the straight line basis over the period of their expected useful life.
The computer software are amortised over the period of 6 years on straight line basis.

2.8 Inventories
Inventories are valued as under :
(I) Raw Materials, Stores & Consumables* - at lower of cost or net realisable value.
(ii) Work In progress** - at cost.
(iii) Finished Goods*** - at lower of cost or net realizable value.

Costs are arrived at by using FIFO method and it includes the followings :
* Cost of raw materials includes purchase price (net of GST) plus transportation charges, insurance charges, handling charges and other direct attributable costs to bring the material to the present location as on the reporting date.
** Cost of Work in progress includes landed cost of raw material plus proportionate labour and overheads on absorption costing basis.
*** Cost of finished goods includes landed cost of raw material plus proportionate labour and overheads on absorption costing basis.

2.9 Revenue recognition
Revenue is recognised when the performance obligations are satisfied and the control of the goods is transferred being when the goods are delivered as per the relavant terms of the contract at which point in time the Company has a right to payment for the goods, customer has possession and legal title to the goods, customer bears significant risk and rewards of ownership and the customer has accepted the goods or the Company has objective evidence that all criteria for acceptance have been satisfied.

Sale of goods
Revenue is recognised at the fair value of the consideration received or receivable, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government such as Goods & Service Tax.

Sale of Services
Revenue from services are recognised as and when services are rendered and on the basis of contractual terms with the parties.

Others
All other incomes are recognised when no significant uncertainty as to its subsequent realisation exists.

2.10 Employee benefits
(I) Short-term employee benefits
Short term employee benefits are recognized as an expense at the undiscounted amount in the statement of profit and loss of the year in which the related service is rendered.

(ii) Post Employment benefits

(a) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Contributions paid/payable for Provident Fund of eligible employees is recognized in the statement of Profit and Loss each year.

(b) Defined benefit plans

The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plan is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated at the end of each reporting period by Actuaries.

Post employment benefits are recognized as an expense in the statement of profit and loss for the year in which the employee has rendered services. The company accounts for Gratuity based on acturial valuation made by Independent actuary as at the balance sheet date.

2.11 Financial instruments

Financial instruments are recognised when the Company becomes a party to the contractual provisions of the instrument. Regular way purchases and sales of financial assets are recognised on trade-date, the date on which the Company commits to purchase or sell the asset.

(A) Financial Assets

The Company determines the classification of its financial assets at initial recognition. The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows.

The financial assets are classified in the following measurement categories:

a) Those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and

b) Those to be measured at amortised cost.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income. At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss as incurred. Subsequent measurement of debt instruments depends on the Company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments.

(I) Amortised Cost

The Company classifies its financial assets as at amortised cost only if both of the following criteria are met:

a) The asset is held within a business model with the objective of collecting the contractual cash flows, and

b) The contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding.

Financial assets at amortised cost include loans receivable, trade and other receivables, and other financial assets that are held with the objective of collecting contractual cash flows. After initial measurement at fair value, the financial assets are measured at amortised cost using the effective interest rate (EIR) method, less impairment.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of profit or loss. The losses arising from impairment are recognised in the Statement of Profit or Loss in other income.

(ii) Fair value through other comprehensive income
Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the asset's cash flows represent solely payments of principal and interest, are measured at fair value through other comprehensive income. Movements in the carrying amount are taken through other comprehensive income, except for the recognition of impairment gains or losses, and interest revenue which are recognised in profit or loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss and recognised in other gains/(losses). Interest income from these financial assets is included in other income using the effective interest rate method.

(iii) Financial assets at fair value through profit or loss
The Company classifies the following financial assets at fair value through profit or loss:
a) Debt investments that do not qualify for measurement at amortised cost;
b) Debt investments that do not qualify for measurement at fair value through other comprehensive income; and
c) Debt investments that have been designated at fair value through profit or loss.

Derecognition of financial assets
The Company derecognises a financial asset when the contractual rights to the cash flows from the assets expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

(B) Financial Liabilities
The Company determines the classification of its financial liabilities at initial recognition.

Classification
The Company classifies all financial liabilities as subsequently measured at amortised cost, except for financial liabilities at fair value through profit or loss.

Initial recognition and measurement
Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss. Loans and borrowings, payables are subsequently measured at amortised cost.

Derecognition of financial liabilities
A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

(C) Equity investments
All equity investments in scope of Ind AS 109 are measured at fair value. For equity instruments, the company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the company may transfer the cumulative gain or loss within equity. Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the Profit and Loss.

2.12 Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above.

2.13 Taxation

Provision for taxation comprises of the current tax provision, and the net change in the deferred tax asset or liability during the year.

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on applicable income tax rate for each jurisdiction adjusted by changes in defferred tax assets and liabilites attributable to temporary differences and to unused tax losses. The current income tax charge i calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of the amounts expected to be paid to the tax authorities.

Provision for deferred tax is made on the timing differences arising between the taxable income and the accounting income computed using the tax rates and the laws that have been enacted or substantively enacted at the reporting date.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

2.14 Segment accounting

Operating segments are reported in a manner consistent with the internal reporting provided to Chief Operating Decision Maker (CODM). The Company has identified its Managing Director as CODM who is responsible for allocating resources and assessing performance of the operating segments and makes strategic decisions.

The company operates in a single segment, i,e Injection Moulded Plastic Products and hence does not call for segmentwise disclosure of assets, liabilities, revenues or expenses as prescribed under IND AS 108"Operating Segments", issued by ICAI.

2.15 Provisions, Contingent Liabilities, Contingent Assets and Commitments

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Contingent liability is disclosed in the case of:

A present obligation arising from the past events, when it is not probable that an outflow of resources will be required to settle the obligation;

A present obligation arising from the past events, when no reliable estimate is possible;

A possible obligation arising from the past events, unless the probability of outflow of resources is remote.

Commitments include the amount of purchase order (net of advances) issued to parties for completion of assets.
Provisions, contingent liabilities, contingent assets and commitments are reviewed at each balance sheet date.

2.16 Cash flow statement
Cash flow are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals of accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and finance activities of the Company are segregated.

2.17 Lease
The Company's lease asset classes primarily consist of leases for land and building. The Company assesses whether a contract contains a lease at the inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (i) the contract involves the use of an identified asset (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset. At the date of commencement of the lease, the Company recognizes a right-of-use (ROU) asset and a corresponding lease liability, as per IND AS 116 "Leases", for all lease arrangements, in which it is a lessee, except for leases with a term of 12 months or less (short-term leases) and low-value leases. For these short-term and low-value leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the term of the lease.

2.18 Earnings per share
Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

2.19 Foreign currency translation
I) Functional and presentation currency
Items included in the financial statements are measured using the currency of the primary economic environment in which the Company operates (" the functional currency") i.e. In Indian Rupees (INR) and all values are rounded of to nearest lakhs except otherwise indicated.
ii) Transactions and balances
Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of transaction
a) Foreign currency monetary assets and liabilities such as cash, receivables, payables etc., are translated at year end exchange rates.
b) Non-monetary items denominated in foreign currency such as investments, fixed assets, etc. are valued at the exchange rate prevailing on the date of transaction.
c) Exchange differences arising on settlement of transactions and translation of monetary items are recognised as income or expense in the year in which they arise. However, exchange gain or loss on settlement of transactions related to fixed assets are capitalised to the respective assets.

2.20 Borrowing cost:
General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale. Other borrowing costs are expensed in the period in which they are incurred.

Notes to Financial statements

Note 3 : Property, plant and equipment (Rs. In Lakhs) (2025 - 26)

A. Tangible Assets

	Gross Block				Accumulated Depreciation				Net Block	
	As at 01-04-2025	Additions	Deletions	As at 31-03-2026	Upto 01-04-2025	For the Year	On deletion	As at 31-03-2026	As at 31-03-2026	As at 31-03-2025
(a) Land (Free hold)	103.42	0.00	0.00	103.42	0	0.00	0.00	0.00	103.42	103.42
(b) Buildings	917.73	0.78	171.53	746.98	350.08	32.39	126.31	256.16	490.82	567.65
(c) Plant and Equipment	5819.98	991.83	517.16	6294.65	1416.98	326.29	200.73	1542.54	4752.10	4403.00
(d) Other Auxiliaries	494.58	30.05	52.99	471.64	73.65	28.01	10.05	91.62	380.02	420.93
(e) Furniture & Fixtures	131.20	8.73	8.60	131.33	50.43	12.56	3.56	59.42	71.90	80.77
(f) Moulds	155.03	0.00	0.00	155.03	50.06	8.94	0.00	59.00	96.03	104.97
(g) Vehicles										
- Owned	34.98	0.96	0.00	35.94	15.08	2.69	0.00	17.77	18.16	19.90
(h) Electrical Fittings	492.76	56.12	71.00	477.88	188.80	37.47	0.00	226.27	251.61	303.96
(i) Computer & Accessories	60.64	9.58	0.00	70.22	39.22	9.58	0.00	48.80	21.42	21.42
(j) Cranes	69.84	0.00	8.57	61.27	32.08	3.52	2.62	32.99	28.28	37.76
(k) Office equipment	31.81	0.31	0.12	32.01	15.12	4.37	0.04	19.45	12.56	16.69
Total	**8311.97**	**1098.36**	**829.97**	**8580.36**	**2231.50**	**465.83**	**343.30**	**2354.02**	**6226.34**	**6080.47**

B. Intangible Assets

	Gross Block				Accumulated Depreciation				Net Block	
	As at 01-04-2025	Additions	Disposals /Discarded	As at 31-03-2026	Upto 01-04-2025	For the Year	Disposals /Discarded	As at 31-03-2026	As at 31-03-2026	As at 31-03-2025
software	49.41	4.95	-	54.36	19.08	8.51	-	27.59	26.77	30.33
Total	**49.41**	**4.95**	**-**	**54.36**	**19.08**	**8.51**	**-**	**27.59**	**26.77**	**30.33**

C. Capital work in progress at Cost as at 31-03-2026	
Particulars	**Rs. In Lakhs**
a) Building	0
b) Plant & Equipment & Others	173.77
c) Furniture & Fittings	97.78
Total	**271.55**

I) Ageing of Capital work in progress as on 31-03-2026 INR in Lakhs

Particulars	Amount in Capital work in progress for a period of				
	< 1 Year	1-2 years	2-3 years	more than 3 years	Total
Projects in progress	173.77	-	-	-	173.77
Furniture & Fittings	97.78	-	-	-	97.78

ii) Ageing of Intangible assets under development as on 31-03-2026 INR in Lakhs

Particulars	Amount in Capital work in progress for a period of				
	< 1 Year	1-2 years	2-3 years	more than 3 years	Total
Projects in progress	-	-	-	-	-

There is no Capital work in progress or Intangible assets under development whose completion is overdue

iii) Borrowing cost capitalised during the year: Rs. 15.47 Lakhs

D) ROU

Particulars	Opening	Additions	Deletions/Adjustment	Amoritisation	Closing
Leasehold Premises	1430.74	178.92	(339.10)	284.50	986.07

Notes to Financial statements

Note 3 : Property, plant and equipment (Rs . in Lakhs) (2024 - 25)

A. Tangible Assets

	Gross Block				Accumulated Depreciation				Net Block	
	As at 01-04-2024	Additions	Deletions	As at 31-03-2025	Upto 01-04-2024	For the Year	On deletion	As at 31-03-2025	As at 31-03-2025	As at 31-03-2024
(a) Land (Free hold)	103.42	-	-	103.42	-	-	-	-	103.42	103.42
(b) Buildings	870.34	47.39	-	917.73	309.34	40.74	-	350.08	567.65	560.99
(c) Plant and Equipment	5172.75	648.43	1.19	5819.98	1143.01	274.00	0.04	1416.98	4403.00	4029.74
(d) Other Auxiliaries	472.48	24.28	2.18	494.58	46.67	27.07	0.09	73.65	420.93	425.81
(e) Furniture & Fixtures	126.07	5.13	-	131.20	38.24	12.20	-	50.43	80.76	87.84
(f) Moulds	119.97	35.06	-	155.03	42.77	7.29	-	50.06	104.97	77.20
(g) Vehicles										
- Owned	25.07	9.91	-	34.98	13.54	1.54	-	15.08	19.90	11.53
- Given under leases	-	-	-	-	-	-	-	-	-	-
(h) Electrical Fittings	449.71	54.69	11.64	492.76	161.15	38.71	11.06	188.80	303.97	288.56
(i) Computer & Accessories	46.78	13.86	-	60.64	31.90	7.32	-	39.22	21.42	14.88
(j) Cranes	69.84	-	-	69.84	27.84	4.23	-	32.08	37.76	42.00
(k) Office equipment	28.32	3.49	-	31.81	11.07	4.05	-	15.12	16.69	17.25
Total	**7484.75**	**842.24**	**15.01**	**8311.97**	**1825.53**	**417.15**	**11.19**	**2231.50**	**6080.48**	**5659.22**

B. Intangible Assets

	Gross Block				Accumulated Depreciation				Net Block	
	As at 01-04-2024	Additions	Disposals /Discarded	As at 31-03-2025	Upto 01-04-2024	For the Year	Disposals /Discarded	As at 31-03-2025	As at 31-03-2025	As at 31-03-2024
software	30.59	18.82	-	49.41	15.42	3.66	-	19.08	30.33	15.18
Total	**30.59**	**18.82**	**-**	**49.41**	**15.42**	**3.66**	**-**	**19.08**	**30.33**	**15.18**

C. Capital work in progress at Cost as at 31-03-2025	
Particulars	**Rs. In Lakhs**
a) Building	-
b) Plant & Equipment & Others	5.14
Total	**5.14**

I) Ageing of Capital work in progress as on 31-03-2025

Particulars	Amount in Capital work in progress for a period of				
	< 1 Year	1-2 years	2-3 years	more than 3 years	Total
Projects in progress	5.14	-	-	-	5.14

There is no capital work in progress or intangible assets under development whose completion is overdue

ii) Ageing of Intangible assets under development as on 31-03-2025

Particulars	Amount in Capital work in progress for a period of				
	< 1 Year	1-2 years	2-3 years	more than 3 years	Total
Projects in progress	-	-	-	-	-

iii) Borrowing cost capitalised during the year : Rs. 9.41 Lakhs

D) ROU

Particulars	Opening	Additions	Deletions	Amoritisation	Closing
Leasehold Premises	1578.77	126.22	(9.73)	283.98	1430.74

Note 4 : Non-current investments — **Rs. In Lakhs**

Particulars	Face Value	Quantity 31.03.2026 (No. of Shares)	Quantity 31.03.2025 (No. of Shares)	As at 31st March 2026	As at 31st March 2025
Unquoted equity shares measured at fair value					
Bansal Windmills Private Limited	100	1,517	1,517	0.02	0.02
Investment in LLP					
MARIS POWER TRADING COMPANY	-	-	-	0.03	0.05
				0.05	**0.07**
Total Investments				**0.05**	**0.07**
Aggregate book value of quoted investments				-	-
Aggregate market value of quoted investments				-	-
Aggregate carrying value of unquoted investments				**0.05**	**0.07**

Category-wise other investments-as per Ind AS 109 classification — **Rs. In Lakhs**

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets carried at fair value through profit or loss (FVTPL)	0.03	0.05
Financial assets carried at amortised cost	-	-
Financial assets measured at FVTOCI	0.02	0.02
Total Investments	**0.05**	**0.07**

Notes to Financial statements

Note 5 : Other non-current financial assets (Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Unsecured, considered good		
In Deposit accounts (original maturity more than 12 months)	2.73	2.60
Total	**2.73**	**2.60**

Note 6 : Other non-current assets (Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Unsecured, considered good		
Capital Advances	-	-
Other deposits	21.11	98.44
Total	**21.11**	**98.44**

Note 7 : Inventories (Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Stock In Trade		
Raw material	1,289.03	1117.25
Packing Material	66.23	49.97
Finished goods	1,545.32	1332.18
Fastners & Components	306.93	381.68
Work - in - Progress	268.80	238.62
Stores	19.87	6.91
Trading goods	20.07	40.03
Total *	**3,516.26**	**3,166.64**

*Inventories are hypothecated against fund and non fund facilities sanctioned by the banks.

Note 8 : Trade receivables (Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Secured, considered good	-	-
Unsecured, considered good * #	4,904.71	4,985.12
Unsecured, considered doubtful	0	13.49
	4,904.71	4,998.61
Less: Allowance for doubtful debts	-	-
Total	**4,904.71**	**4,998.61**

* Balances include balances with related parties (Refer Notes)
# Trade receivables are hypothecated against fund and non fund facilities sanctioned by the banks.

Ageing for Trade Receivable as on 31.03.2026 — Rs. In Lakhs

Particulars	Outstanding for following periods from due date of payment					TOTAL
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables -considered good	4,689.50	96.31	32.92	11.69	74.29	4,904.71
Undisputed Trade Receivables which have significant increase in Credit Risk	-	-	-	-	-	-
Undisputed Trade Receivables- Credit Impaired	-	-	-	-	-	-
Disputed Trade Receivables considered Good	-	-	-	-	-	-
Disputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables Credit Impaired	-	-	-	-	-	-
Total	**4,689.50**	**96.31**	**32.92**	**11.69**	**74.29**	**4,904.71**

Ageing for Trade Receivable as on 31.03.2025 — Rs. In Lakhs

Particulars	Outstanding for following periods from due date of payment					TOTAL
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables -considered good	4,536.50	180.13	14.01	74.27	180.22	4,985.12
Undisputed Trade Receivables which have significant increase in Credit Risk	-	-	-	-	-	-
Undisputed Trade Receivables- Credit Impaired	-	-	-	-	13.49	13.49
Disputed Trade Receivables considered Good	-	-	-	-	-	-
Disputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables Credit Impaired	-	-	-	-	-	-
Total	**4,536.50**	**180.13**	**14.01**	**74.27**	**193.71**	**4,998.61**

Note 9 : Cash and cash equivalents — Rs. In Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Cash and cash equivalents		
Cash on hand	1.55	1.85
Balances with banks		
- In current accounts	0.56	0.55
- In Cash Credit accounts	0.27	-
Other Bank Balances		
Balances held in Fixed Deposit Account (Maturing within 3 months)	32.17	31.01
Total	**34.54**	**33.41**

Notes to Financial statements

Note 10 : Other Bank balances (Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
In Unclaimed dividend account	8.50	4.31
In Deposit accounts (original maturity more than three months & Less than 12 months)	18.85	17.78
Total	**27.34**	**22.09**

Note 11 : Loans

Particulars	As at 31st March 2026	As at 31st March 2025
Unsecured, considered good		
Advances to employees	-	-
Total	**-**	**-**

Note 12 :

A. Income tax asset (net)

Particulars	As at 31st March 2026	As at 31st March 2025
Advance payment of Income Tax (net)	0	19.07
MAT Credit	0	7.91
Total	**0**	**26.98**

B. Income Tax Expenses & Deferred tax assets (net)

Particulars	As at 31st March 2026	As at 31st March 2025
(a) Statement of Profit & loss		
Profit & loss section		
Current income tax	420.36	301.57
Deferred tax relating to origination & reversal of temporary differences	43.26	48.46
Deferred tax relating to Ind AS adjustments	-	-
Income tax expense reported in the statement of profit or loss	**463.62**	**350.03**
(b) Other comprehensive income section		
On Unrealised (gain)/loss on FVTOCI equity securities	-	-
On Net loss/(gain) on remeasurements of defined benefit plans	-	-
Income tax charged to OCI	**-**	**-**
(c) Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for the year ended		
Accounting profit before income tax	1380.99	1252.75
Statutory income tax rate	29.12%	29.12%
Tax at statutory income tax rate (A)	**402.14**	**364.80**
Tax effects of :		
Income not subject to tax	-	-
Inadmissible expenses or expenses treated separately	242.87	152.07
Admissible deductions	(224.65)	(215.30)
Deferred tax on other items	-	-
Total tax effect (B)	**18.22**	**(63.23)**
Income tax expense reported in statement of Profit & loss (A+B)	**420.36**	**301.57**

(c) Deferred tax relates to the following: (Rs. In Lakhs)

Particulars	Balance sheet	
	As at 31st March 2026	As at 31st March 2025
Deferred tax assets		
Employee Benefits allowable on payment basis	(41.75)	(44.55)
Losses allowable under income tax Act, 1961	-	-
Deferred tax liability		
Property, plant and equipment	783.70	743.25
Deferred tax liability		
Fair valuation of financial instruments	-	-
Total	**741.96**	**698.70**

Particulars	Recognised in Profit and Loss	
	As at 31st March 2026	As at 31st March 2025
Property, plant and equipment	(40.46)	(66.61)
Employee Benefits allowable on payment basis	(2.80)	18.15
Losses allowable under Income Tax Act,1961	-	-
Others	-	-
Total	**(43.26)**	**(48.46)**

Particulars	Recognised in OCI	
	As at 31st March 2026	As at 31st March 2025
Fair valuation of financial instruments	-	-
Total	-	-

(d) Reconciliation of deferred tax liabilities (net):

Particulars	As at 31st March 2026	As at 31st March 2025
Balance at the beginning of the reporting period	698.70	650.24
Tax (income)/expense during the period recognised in Profit & Loss (DTA)	43.26	48.46
Tax income/(expense) during the period recognised in OCI (DTL)	-	-
Total	**741.96**	**698.70**

Note 13 : Other current assets

Particulars	As at 31st March 2026	As at 31st March 2025
Unsecured, considered good		
Balances with govt. agencies:		
- Excise/Service Tax	5.14	5.14
- Goods and service tax	102.82	37.38
- Income tax	4.01	4.01
Advance to Supplier *	531.47	241.55
Others	493.71	407.09
Total	**1137.15**	**695.17**

* Balances include balances with related parties, if any.

Notes to Financial statements

Note 14 : Equity Share capital

Particulars	As at 31st March 2026		As at 31st March 2025	
	Number of shares	Amount (Rs. In Lakhs)	Number of shares	Amount (Rs. In Lakhs)
Authorised				
Equity Shares of Rs 10/- each with voting rights	7,000,000	700.00	7,000,000	700.00
Redeemable preference shares of Rs 100/- each	300,000	300.00	300,000	300.00
Issued				
Equity Shares of Rs 10/- each with voting rights				
Shares outstanding at beginning of the year	6,078,330	607.83	6,078,330	607.83
Shares outstanding at the end of the year	**6,078,330**	**607.83**	**6,078,330**	**607.83**
Subscribed and fully paid up				
Equity Shares of Rs 10/- each with voting rights				
Shares outstanding at beginning of the year	6,078,330	607.83	6,078,330	607.83
Shares outstanding at the end of the year	6,078,330	607.83	6,078,330	607.83
Total	**6,078,330**	**607.83**	**6,078,330**	**607.83**

a) Rights, preferences and restrictions attached to shares

Equity shares

The Company has one class of equity shares having a par value of Rs 10/- each. Each shareholder is entitled to such rights as to attend and vote at the meeting of the shareholders, to receive dividends distributed and also has right in the residual interest of the assets of the Company. Every shareholder is also entitled to right of inspection of documents as provided in the Companies Act, 2013. There are no restrictions attached to equity shares.

The dividend proposed by the Board of Directors is subject to approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend

b) Shareholders holding more than 5% of equity share capital

Particulars	As at 31st March 2026		As at 31st March 2025	
	Number of shares	% holding	Number of shares	% holding
Sudershan Parakh	15,18,505	24.98%	15,18,505	24.98%
Arihant Parakh	7,02,284	11.55%	7,02,284	11.55%
Manju Parakh	6,32,758	10.41%	6,26,805	10.31%
National Polyplast (India) Pvt Limited	5,99,996	9.87%	6,00,000	9.87%
Alok Parakh	5,78,555	9.52%	5,78,555	9.52%

Notes to Financial statements

Note 14 : Equity Share capital

C) Shares held by promoters at the end of the year alongwith changes durng the year

Particulars	As at 31st March, 2026		As at 31st March, 2025		% change during the year
	Number of shares at the end of the year	% Holding	Number of shares at the end of the year	% Holding	
Sudershan Parakh	15,18,505	24.98%	15,18,505	24.98%	0.00%
Arihant Parakh	7,02,284	11.55%	7,02,284	11.55%	0.00%
Manju Parakh	6,32,758	10.41%	6,26,805	10.31%	0.10%
National Polyplast (India) Pvt. Limited	5,99,996	9.87%	6,00,000	9.87%	0.00%
Alok Parakh	5,78,555	9.52%	5,78,555	9.52%	0.00%
Total	**40,32,098**	**66.34%**	**40,26,149**	**66.24%**	0.10%

Notes to Financial statements

Note 15 : Other equity (Rs. in Lakhs)

Particulars	Reserves & Surplus		Items of OCI	Total Equity
	Securities Premium Reserve	Retained earnings	Equity Instruments through OCI	
Balance at the beginning of the reporting period 1st Apirl, 2024	16.40	3743.24	(59.06)	3700.58
Profit for the year	-	902.72	-	902.72
Other comprehensive income for the year net of income tax	-	-	(12.08)	(12.08)
Other comprehensive income arising from remeasurement	-	-	-	-
of defined benefit obligation net of income tax	-	-	-	-
Total comprehensive income for the year	-	902.72	(12.08)	890.64
Cash dividends	-	(60.78)	-	(60.78)
Dividend Distribution Tax (DDT)	-	-	-	-
	-	(60.78)	-	(60.78)
Balance at 31st March, 2025	16.40	4585.18	(71.14)	4530.43
Balance at the beginning of the reporting period 1st Apirl, 2025	16.40	4585.18	(71.14)	4530.43
Profit for the year	-	917.36	-	917.36
Other comprehensive income for the year net of income tax	-	-	37.32	37.32
Other comprehensive income arising from remeasurement	-	-	-	-
of defined benefit obligation net of income tax	-	-	-	-
Total comprehensive income for the year	-	917.36	37.32	954.68
	-	-	-	-
Cash dividends	-	(91.17)	-	(91.17)
Dividend Distribution Tax (DDT)	-	-	-	-
		(91.17)		(91.17)
Balance at 31st March, 2026	16.40	5411.37	(33.80)	5393.94

Nature and purpose of reserves :

1. Securities Premium: The amount received in excess of face value of the equity shares is recognised in Securities Premium.
2. Retained Earnings: Retained earnings are the profits that the Company has earned till date, less any transfers to General Reserve, Dividends or other distributions paid to shareholders.

The above reserves are to be utilised in compliance with provisions of the relevant acts.

Non-current liabilities

Note 16 : Financial Liabilities - Borrowings

(Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Secured		
From Banks		
- Axis Bank (Secured by exclusive charge on Machineries / Movable fixed assets funded by relevant term loan & collateral security of Immovable property at Irrungattukottai and Egmore, Chennai & movable fixed assets of Irrungattukottai and Hosur)	398.86	257.42
- Axis Bank -ECLGS Term Loan (Secured by second charge on current assets of Irrungattukottai and Hosur & collateral security of Immovable property at Irrungattukottai and Egmore, Chennai and movable fixed assets of Irrungatukottai and Hosur.)	0	52.00
- ICICI Bank (Secured by exclusive charge on current assets and moveable fixed assets of unit at Himachal Pradesh, Faridabad & Puduchery in addition to security of Immovable property at Puduchery.)	0	507.87
- ICICI Bank -ECLGS Term Loan (Secured by Second charge on current assets and moveable fixed assets of unit at Himachal Pradesh, Faridabad & Puduchery in addition to security of Immovable property at Puduchery.)	0	44.75
- HSBC Bank (Secured by Exclusive charge on current assets and moveable fixed assets of unit at Himachal Pradesh, Faridabad, Puduchery & Sricity in addition to security of Immovable property at Puduchery.)	754.59	0
Bajaj Finance Limited (Secured by exclusive charge of Plant and Machinery funded out of TL by BFL. Personal Guarantee of Director - Mr.Sudershan Parakh)	0.37	68.76
Total	**1,153.82**	**930.80**

Repayment Schedule for Term Loans:

Axis bank Term Loan :Balance outstanding is repayable in monthly installments over maximum tenure of 49 months

HSBC Term Loan : Balance outstanding is repayable in monthly installments over maximum tenure of 64 months.

Note 17 : Other financial liabilities

(Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Security Deposit	-	-
Lease Rent Liability	719.41	1,136.80
Total	**719.41**	**1,136.80**

Note 18 : Long term provisions (Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Provision for employee benefits		
Provision for Gratuity (Refer Note 31)	106.91	105.30
Total	**106.91**	**105.30**

Note 19 : Financial Liabilities- borrowings (Current) (Rs. In Lakhs)

Particulars	As at 31st March,2026	As at 31st March, 2025
Secured		
(i) Axis Bank Ltd		
(a) Cash credit facility	242.39	675.07
(Secured by exclusive charge on current assets of Irrungatukottai and Hosur both present & future & collateral security of Immovable property at Irrungattukottai and Egmore, Chennai and movable fixed assets of Irrungatukottai and Hosur.		
(b) Current Maturities of Long-term Debt (Term Loans Payable within one year)	243.02	297.52
(c) WCDL - Axis (Secured by exclusive charge on current assets of Irrungatukottai and Hosur both present & future & collateral security of Immovable property at Irrungattukottai and Egmore, Chennai and movable fixed assets of Irrungatukottai and Hosur.	1800.00	1800.00
(ii) ICICI Bank Ltd		
(a) Cash credit facility	0	242.22
(Secured by exclusive charge on current assets and moveable fixed assets of unit at Himachal Pradesh, Faridabad & Puduchery in addition to security of Immovable property at Puduchery.		
(b) WCDL - ICICI (Secured by second charge on current assets and moveable fixed assets of unit at Himachal Pradesh, Faridabad & Puduchery in addition to security of Immovable property at Puduchery.	0	1600.00
(c) Current Maturities of Long-term Debt (Term Loans Payable within one year)	0	289.09
(iii) HSBC Bank Ltd		
(a) Cash credit facility	562.92	0
(Secured by exclusive charge on current assets and moveable fixed assets of unit at Himachal Pradesh, Faridabad, Puduchery & Sricity in addition to security of Immovable property at Puduchery.)		
(b) Buyer Facility : Trade Pay (Secured by 10% on lien deposits) (Secured by exclusive charge on current assets and moveable fixed assets of unit at Himachal Pradesh, Faridabad, Puducherry & Sricity in addition to security of immovable property at Puducherry)	882.94	0
(c) Current Maturities of Long-term Debt (Term Loans Payable within one year)	225.38	0
(iv) Bajaj Finance		
Current Maturities of Long-term Debt (Term Loans Payable within one year) (Secured exclusive charge of Plant and machineries funded by BFL. Personal guarantee of Mr Sudershan Parakh.)	68.39	164.14
Total	**4,025.04**	**5,068.04**

Notes to Financial statements

Note 20 : Current financial liabilities- trade payables

(Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Unsecured, considered good		
Due to Micro, Small and Medium Enterprises (MSMED)*	3.42	0.81
Others	3696.88	2,529.08
Total	**3700.29**	**2,529.89**

*Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	3.42	0.81
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
(iv) The amount of interest due and payable for the year	-	-
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	-

Ageing for trade payables as on 31.03.2026:

(Rs. In Lakhs)

PARTICULARS	Payable for following periods from due date of payment					Total
	Not Due	< 1 Yr	1-2 Years	2-3 years	More than 3 Years	
Micro and Small Enterprises (MSE)	-	3.42	-	-	-	3.42
Others	-	3,678.45	11.88	6.10	0.46	3,696.88
Disputed Dues- MSE	-	-	-	-	-	-
Disputed Dues-Others	-	-	-	-	-	-
Total	-	-	-	-	-	-
Add: Accrued Expenses	-		-	-	-	-
Total		**3,681.86**	**11.88**	**6.10**	**0.46**	**3700.29**

Ageing for trade payables as on 31.03.2025: **(Rs. In Lakhs)**

PARTICULARS	Payable for following periods from due date of payment					Total
	Not Due	< 1 Yr	1-2 Years	2-3 years	More than 3 Years	
Micro and Small Enterprises (MSE)	-	0.81	-	-	-	0.81
Others	-	2,522.27	6.22	0.59	-	2,529.08
Disputed Dues- MSE	-	-	-	-	-	-
Disputed Dues-Others	-	-	-	-	-	-
Total	-	-	-	-	-	-
Add: Accrued Expenses	-		-	-	-	-
Total		**2,523.08**	**6.22**	**0.59**	**-**	**2,529.89**

Note 21 : Other current financial liabilities **(Rs. in lakhs)**

Particulars	As at 31st March 2026	As at 31st March 2025
Expenses Payables	240.80	283.99
Lease Rent Liability	264.50	293.95
Others	1.85	35.32
Total	**507.15**	**613.26**

Note 22 : Short term provisions **(Rs. in lakhs)**

Particulars	As at 31st March 2026	As at 31st March 2025
Provision :		
Provision for income tax (Net)	46.96	-
Provision for Gratuity (Refer Note 31)	4.69	23.55
Provision for others	38.46	48.13
Total	**90.12**	**71.68**

Note 23 : Other current liabilities **(Rs. in lakhs)**

Particulars	As at 31st March 2026	As at 31st March 2025
Statutory dues	99.66	293.66
Unclaimed dividend	8.50	4.31
Total	**108.14**	**297.97**

Note 24 : Revenue from operation

	Particulars	Year ended 31st March, 2026 (Rs. in lakhs)	Year ended 31st March, 2025 (Rs. in lakhs)
	Revenue from operation		
	Sale of products	33,738.61	30,814.93
	Trading Sales	302.46	245.01
	Job Work Receipts	79.82	4.45
	Total	**34,120.88**	**31,064.39**

Note 25 : Other income

	Particulars	Year ended 31st March, 2026 (Rs. In Lakhs)	Year ended 31st March, 2025 (Rs. In Lakhs)
	Interest Income on Term Deposits	2.59	2.74
	Interest on Security Deposit	6.22	5.51
	Interest on Income Tax Refund	0.00	2.37
	Miscellaneous Income	0.01	3.37
	Profit on sale of assets(Net)	11.61	1.93
	Forex Gain	5.89	0.18
	Total	**26.31**	**16.10**

Note 26.a Cost of materials consumed
(Plastic Granules, Pigments & Fasteners)

Particulars	For the year ended 31st March, 2026 (Rs. In Lakhs)	For the year ended 31st March, 2025 (Rs. In Lakhs)
Opening stock	1498.93	1,575.93
Add : Purchases	24667.03	22,854.16
	26165.96	24,430.09
Less : Closing Stock	1595.96	1,498.93
Cost of material consumed	**24570.00**	**22,931.16**

Note 26.b Changes in inventories of finished goods, work-in-progress and stock-in-trade

Particulars	For the year ended 31st March, 2026 (Rs. in Lakhs)	For the year ended 31st March, 2025 (Rs. in Lakhs)
Inventories at the end of the year:		
Work-in-Progress	268.80	238.62
Finished goods	1545.32	1,332.18
Trading Goods	20.07	40.03
	1834.20	1,610.82
Inventories at the beginning of the year:		
Work-in-Progress	238.62	479.33
Finished goods	1332.18	955.01
Trading Goods	40.03	21.70
	1610.82	1,456.04
Net (increase) / decrease	**(223.37)**	**(154.78)**

Note 27 : Employee benefit expenses

	Particulars	Year ended 31st March, 2026 (Rs. in lakhs)	Year ended 31st March, 2025 (Rs. in lakhs)
(a)	**Salaries, wages and bonus**		
	(i) Remuneration to Directors	75.91	73.97
	(ii) Salaries and Bonus to Staff	796.63	805.44
	(iii) Wages to workers	888.19	854.02
(b)	**Contribution to provident and other funds**		
	Professional tax	0.20	0.23
	Contribution to PF,ESI & Other funds	128.40	115.87
	Incentive/ Ex-gratia/Gratuity	26.14	25.52
(c)	**Staff Welfare**	153.36	127.90
	Total	**2,068.84**	**2,002.95**

Note 28 : Finance cost

	Particulars	Year ended 31st March, 2026 (Rs. in lakhs)	Year ended 31st March, 2025 (Rs. in lakhs)
(a)	Bank Charges / Processing Fees	11.11	9.92
(b)	Bill Discount Charges	0.00	7.07
(c)	**Interest on :**		
	Term Loan	140.26	174.31
	Working Capital / Cash credit	295.80	359.95
	Lease Payments	17.06	17.04
	Others	6.83	19.56
	Total	**471.07**	**587.85**

Note 29 : Other expenses

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
	(Rs. in lakhs)	(Rs. in lakhs)
A) Manufacturing Expenses		
Electricity Charges	1396.65	1,079.59
Packing Material Consumed	212.46	228.25
Stores Consumed	71.45	62.57
Repairs & Maintenance - P&M/Electricals	223.84	161.85
Repairs & Maintenance - Buildings	60.32	30.94
Repairs & Maintenance - Mould	38.42	17.48
Casual Labour Charges	1187.60	886.98
Processing Charges	125.77	89.74
Water Charges	5.89	7.58
Sub Total (A)	**3322.40**	**2,564.98**

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
	(Rs. in lakhs)	(Rs. in lakhs)
B) Selling & Distribution Expenses		
Sales Promotion/ Advertisement	3.30	3.04
Provision for doubtfull debts	0.00	13.49
Rebate & Discount	146.14	186.40
Freight & Forwarding	482.55	346.12
Loading and Unloading Charges	20.27	16.55
Sub Total (B)	**652.26**	**565.60**

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
	(Rs. in lakhs)	(Rs. in lakhs)
C) Administrative and Other Expenses		
Audit Fee*	4.20	4.00
Assets Discarded	189.90	0.00
Conveyance Expenses	15.65	18.66
Donation/CSR Expenditure	22.15	17.12
Exchange Fluctuation	3.29	0.64
Factory Expenses / Testing Charges	12.86	15.24
Gardening expenses	0.07	0.53
Hire Charges	26.16	27.88
House Keeping Expenses	11.02	10.88

Insurance Charges	5.43	15.39
Information technology expenses	27.44	24.66
Licence Fees	2.16	2.16
Listing/Filing Fees	3.29	3.25
Loss on Sale of Assets	61.25	0.01
Imapirment of investment in LLP	0.02	
Membership Fees & Subscriptions	5.90	5.58
Office Expenses	0.62	3.76
Pooja Expenses	4.24	4.96
Postage & courier Charges	2.66	4.96
Printing & Stationery	32.25	26.71
Professional/Consultancy Charges	96.72	17.99
Rates & Taxes	32.05	33.10
Rent	41.37	14.98
Repairs & Maintenance-Vehicles	2.11	2.10
Repairs & Maintenance-Others	45.48	34.97
Security Charges	81.93	68.03
Share Transfer / AGM Expenses	0.86	1.33
Directors Sitting Fees	2.30	2.13
Travelling Expenses	95.63	49.83
Telephone Charges	8.52	10.01
Sub Total (C)	**837.52**	**420.86**
Total (A+B+C)	**4,812.18**	**3,551.43**

*** Payments to Auditors, excluding Goods and Service Tax**

Particulars	Year ended 31st March, 2026 (Rs. in lakhs)	Year ended 31st March, 2025 (Rs. in lakhs)
Payments to the auditors		
- For Statutory Audit	3.50	3.50
- For Tax Audit	0.50	0.50
- For Tax Audit	0.20	0
Total	**4.20**	**4.00**

Note	Particulars	As at 31st March 2026 (Rs. in lakhs)	As at 31st March 2025 (Rs. in lakhs)
30	**(i) Commitments and Contingent liabilities (to the extent not provided for)**		
	Commitments		
	- Estimated amounts of contracts to be executed on capital accounts and not provided for	896.97	63.78
	Contingent liabilities not provided for :	157.36	
	- Bank Guarantee		157.36
	Others (Sales Tax)	8.45	8.45

Matter	Dispute	Authority / Court	Amount Rs. in Lakhs
Value Added Tax As at 31st March, 2026	Difference of tax rate applicable	High Court of Himachal Pradesh	8.45

(ii) Contingent Assets

The Company does not have any contingent assets.

31 **Employee benefit plans**

a) Defined contribution plans:

Amount towards Defined Contribution Plans have been recognised under "Contributions to provident and other funds" in Note : 27 Rs.128.40 Lakhs for financial year 2025-2026 (Rs.115.87 Lakhs for financial year 2024-2025).

b) Defined benefit plans:

The Company operates post employment defined employee benefits plans in the form of non funded Gratuity. Details of non funded plans are as follows:

Particular	As at 31st March 2026 (Rs. in lakhs)	As at 31st March 2025 (Rs. in lakhs)
1. Changes In Present Value of obligation		
a. Obligation as at the beginning of the year	128.85	104.89
b. Current Service Cost	16.10	18.43
c. Past Serivice Cost (Statutory impact of new labour codes)	23.80	
d. Interest Cost	8.04	7.09
e. Actuarial (Gain)/Loss	0.00	0.00
f. Benefits Paid (refer note below)	27.87	13.64
g. Remeasurement due to finanacial assumptions and experiense adjustments	(37.32)	12.08
h. Obligation as at the end of the year	111.60	128.85

	2. Changes in Fair Value of Plan Assets		
	a. Fair Value of Plan Assets as at the beginning of the year	-	-
	b. Expected return on Plan Assets	-	-
	c. Actuarial Gain/(Loss)	-	-
	d. Contributions	27.87	13.64
	e. Benefits Paid	27.87	13.64
	f. Fair Value of Plan Assets as at the end of the year	-	-
	3. Amount Recognised in The Balance Sheet		
	a. Fair Value of Plan Assets as at the end of the year	0.00	-
	b. Present Value of Obligation as at the end of the year	111.60	128.85
	c. Amount recognised in the Balance Sheet	**(111.60)**	**(128.85)**
	4. Expense recognised in P & L during the year		
	a. Current Service Cost	16.10	18.43
	b. Past Serivice Cost (Statutory impact of new labour codes)	23.80	
	c. Net Interest Cost	8.04	7.09
	d. Expense recognised during the year	**47.94**	**25.52**
	5. Expense recognised in OCI during the year		
	a. Return on Plan Assets excluding Interest Income	0.00	-
	b. Actuarial (Gain)/Loss recognised on Obligation	(37.32)	12.08
	c. Net (Income)/Expense recognised during the year	**(37.32)**	**12.08**

On November 21, 2025, the Government of India notified the 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 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes based on valuation report obtained from the actuarial valuer and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as Statutory impact of new Labour Codes under Exceptional Items in the interim statement of profit and loss for the period ended December 31, 2025. The incremental impact of gratuity of Rs.23.80 Lacs primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

Assumptions :

Particular	As at 31st March 2026	As at 31st March 2025
a. Discount Rate (per annum)	7.78%	7.00%
b. Salary Escalation Rate (per annum)	4.00%	4.00%
c. The estimate of mortality rate during employment has been considered as per Indian Assured Lives Mortality (2012-2014).		
d. The estimates of future salary increases considered in actuarial valuation take account of inflation, seniority, promotion and other relevant factors.		

Funding arrangements and funding policy :

The Liability of the plan has not been invested in any fund. There is no compulsion on the part of the Company to fully pre-fund the liability of the Plan.

The Company's philosophy is to fund the benefits based on its own liquidity.

Projected plan cash flow:

The table below shows the expected cash flow profile of the benefits to be paid to the current members of the plan based on the past service of the employees as at the valuation date:

Maturity Profile of Defined Benefit Obligations	As at 31st March, 2026	As at 31st March, 2025
	Rs. in Lakhs	Rs. in Lakhs
Expected Benefits for year 1	4.79	24.30
Expected Benefits for year 2	4.02	1.96
Expected Benefits for year 3	4.60	3.73
Expected Benefits for year 4	7.79	8.78
Expected Benefits for year 5	17.50	6.50
Expected Benefits for year 6	2.44	20.34
Expected Benefits for year 7	5.04	2.07
Expected Benefits for year 8	4.57	3.65
Expected Benefits for year 9	6.13	3.92
Expected Benefits for year 10	5.90	10.37
Expected Benefits for year 11+	281.19	249.04

Note 32

I Disclosure of fair value measurements

(a) Financial Instruments by category:-

The following tables provides categorization of all financial instruments

(Rs. in lakhs)

Particulars	Amortized Cost	FVTPL	FVTOCI	Carrying amount	Fair value
As at 31-3-2026					
Financial Assets					
Investments	0.00	0.03	0.02	0.05	0.05
Trade Receivables	4904.71	-	-	4904.71	4904.71
Cash and cash equivalents	34.54	-	-	34.54	34.54
Financial liabilities	0.00				
Borrowings	5178.87	-	-	5178.87	5178.87
Trade payables	3700.30	-	-	3700.30	3700.30
Other financial liablities	1226.55	-	-	1226.55	1226.55
As at 31-3-2025					
Financial Assets					
Investments	-	0.05	0.02	0.07	0.07
Trade Receivables	4,998.61	-	-	4,998.61	4,998.61
Cash and cash equivalents	33.41	-	-	33.41	33.41
Financial liabilities	-				
Borrowings	5,998.84	-	-	5,998.84	5,998.84
Trade payables	2529.89	-	-	2529.89	2529.89
Other financial liablities	1,750.06	-	-	1,750.06	1,750.06

(b) Fair value hierarchy

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by Valuation technique :

LEVEL 1- Quoted (Unadjusted) in active markets for identical assets or liabilities .

LEVEL 2 - Other techniques for which all inputs which have a significant effect on the recorded fair value are observable, either directly or indirectly.

LEVEL 3 - Techniques which use inputs that have a significant effect on recorded fair value that are not based on observable market data.

The details of financial instruments that are measured at fair value on recurring basis are given below

(Rs. in lakhs)

PARTICULARS	LEVEL 1	LEVEL 2	LEVEL 3	TOTAL
Financial instruments at FVTOCI & FVTPL	-	-	-	-
Investment in unlisted equity securities & Partnership Firm	-	-	-	-
As at 31/3/2026	-	-	0.05	0.05
As at 31/3/2025	-	-	0.07	0.07

Valuation techniques used to determine the fair value

The significant inputs used in the fair value measurement categorized within the fair value hierarchy are given below:

Nature of financial Instruments	Valuation technique	Remarks
Investment in Unlisted securities	At Fair Value	It is carried at Fair Value

II Financial Risk Management

The board of directors (BOD) has overall responsibility for the establishment and oversight of the Company's risk management framework and thus established a risk management policy to identify and analyse the risk faced by company . Risk management systems are reviewed by BOD periodically to reflect changes in market conditions and the Company's activities. The Company through its training and management standards and procedures develop a disciplined and constructive controlled environment. The Audit committee oversees how management monitors compliance with the Company's risk management policies and procedures, and reviews the risk management framework.

The company has the following financial risk:

Categories of Risk	Nature of Risk
Credit risk	Receivables
	Financial instruments and cash deposits
Liquidity risk	Fund management
Market risk	Foreign currency risk
	Cash flow and fair value interest rate risk.
	Commodity Price Risk
	Revenue Concentration risk.

The board of directors regularly reviews these risk and approves the risk management policies, which covers the management of these risk :

a) CREDIT RISK

The risk of financial loss to the company if the customer or counter party to the financial instruments fails to meet its contractual obligations and arises principal from the company's receivables, treasury operations and other operations that are in the nature of lease.

1a) Receivables

The company's exposure to credit is influenced mainly by the individual characteristic of each customer. The company extended credit to its customers in normal course of business by considering the factors such as financial reliability of customers. The company evaluates the concentration of the risk with the respect to trade receivables as low, as its customers are located in several jurisdictions and operate in largely independent markets.

The following table gives details in respect of percentage of trade receivables from top customer and top five customers :

Particulars	As at 31st March 2026	As at 31st March 2025
Receivable from top customer	61.50%	50.72%
Receivable from top 5 customers	88.95%	89.27%

1b) Financial instruments and cash deposits.

Investments are made only with the approved counter parties. The company places its cash Equivalents based on the creditworthiness of the financial institutions.

b) Liquidity risk

Ultimate responsibility for liquidity risk management rests with the board of directors, which has established an appropriate liquidity risk management framework for the management of the Company's short, medium and long term funding and liquidity management requirements.

MATURITIES OF FINANCIAL LIABLITIES

Rs. In Lakhs

Nature of financial liablity	<1 year	1-5 years	>5 years	Total
As at 31/3/2026				
Borrowings from banks	4025.04	1153.82	-	**5178.87**
Trade payable	3700.30	0.00	-	**3700.30**
Other financial liability	507.15	532.09	187.31	**1226.55**
As at 31/3/2025				
Borrowings from banks	5,068.04	918.56	12.24	**5,998.84**
Trade payable	2,529.89	-	-	**2,529.89**
Other financial liability	613.26	810.92	325.87	**1,750.06**

C) Market risk
a) Foreign Currency Risk

The company's exposure in foreign currency denominated transactions in connection with import of raw materials, capital goods & spares, besides exports of finished goods in foreign currency, give rise to exchange rate fluctuation risk.

The company's exposure to foreign currency risk (Un-hedged) as detailed below:

Currency	Trade payable	Trade and other receivables	Balance with banks
IN USD			
As at 31/3/2026	-	64968.75	-
As at 31/3/2025	-	59586.75	-
IN EURO	-		
As at 31/3/2026	-	-	-
As at 31/3/2025		-	-
In GBP	-		
As at 31/3/2026	-	-	-
As at 31/3/2025		-	-

Risk sensitivity on foreign currency fluctuation **Rs. In Lakhs**

Foreign currency	31/03/2026		31/03/2025	
	3% increase	3% decrease	3% increase	3% decrease
USD	1.54	(1.82)	1.82	(1.54)
Euro	-	-	-	-
GBP	-	-	-	-

b) Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of an exposure will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's debt obligations with floating interest rates. Any changes in the interest rates environment may impact future cost of borrowings. The Company monitors the movements in interest rates and wherever possible, reacts to material movements in such interest rates by restructuring its financing arrangements.

For the year ended March 31, 2026 and March 31, 2025 , every 1% increase / decrease of the floating rate of interest would impact profit before tax by ₹ (13.97 Lakhs) / ₹ 13.97 Lakhs and ₹(16.82 Lakhs) / ₹ 16.82 Lakhs respectively.

c) Commodity risk

Movement in prices of commodities mainly Plastics Granules may effect the cost of manufacturing and hence the profitability of the Company.

d) Revenue concentration risk

Revenue concentration risk is the level of risk the customer base hold as a result of relying on a small percentage of customers. The company exposure to revenue concentration risk is the concentration of few customer in the Company turnover. Top 3 customers account for 77.72% and 81.59%of the company's turnover for the FY 25-26 and FY 24-25 Respectively.

III CAPITAL MANAGEMENT

For the purpose of company's capital management, capital includes issued equity share capital and all other equity reserves attributable to the equity holders of the company. The primary objective of the company's capital management is to maximize the shareholders wealth. The company manages its capital structure and makes adjustments in the light of changes in economic conditions and the requirements of the financial covenants.

Note	Particulars			
33	**Related party transactions**			
	Description of relationship	**Names of related parties**		
	Key Management Personnel (KMP)			
	Managing Director	Shri Arihant Parakh		
	Director	Shri Sudershan Parakh		
	Director (Cessation 11.09.2025)	Mrs Manju Parakh (up to 11.09.2025)		
	Director (w.e.f 12.09.2025)	Shri Alok Parakh (w.e.f 12.09.2025)		
	Independent Director	Smt Deepa Venkat Ramani		
	Independent Director	Shri Hemant chordia		
	Executive Director (w.e.f. 12-04-2023)	Shri Venkatesan N		
	Chief Financial Officer (w.e.f 01.07.2025)	Shri SK Alluri (w.e.f 01.07.2025)		
	Chief Financial Officer (Cessation on 30.06.2025)	Shri Manikandan Ramasamy (up to 30.06.2025)		
	Company Secretary	Shri S. Abishek		
	Associate Concerns	National Polyplast (India) Pvt Ltd National Autoplast Panadevi Bachhraj Parakh Charitable Trust		
	Details of transactions with related parties :			
	Description	Name	Year ended 31st March, 2026 (Rs in Lakhs)	Year ended 31st March, 2025 (Rs in Lakhs)
	Managerial remuneration	Shri Arihant Parakh	46.32	45.96
		Shri Venkatesan N	38.01	33.68
		Shri S Abishek	14.04	14.90
		Shri Manikandan Ramasamy	8.88	16.81
		Shri Sai Krishna Alluri	19.06	0.00
	Director's Sitting Fees	Shri Sudhir K Patel	0.00	0.28
		Shri Ajit Kumar Chordia	0.00	0.45
		Smt Deepa Venkat Ramani	1.15	0.70
		Shri Hemant chordia	1.15	0.70
	Purchase of goods	National Autoplast	138.65	176.65
		National Polyplast (India) Pvt Ltd	44.21	149.41
	Sale of goods	National Autoplast	13.55	9.48
		National Polyplast (India) Pvt Ltd	4.69	122.45
	Receiving services	National Autoplast	0.00	25.43
		National Polyplast (India) Pvt Ltd	0.00	0.00
	Rendering services	National Autoplast	2.02	3.25
		National Polyplast (India) Pvt Ltd	0.00	0.08
	Paid towards Capital commitments	National Autoplast	0.00	188.80
		National Polyplast (India) Pvt Ltd	20.46	0.00

Note	Particulars			
	Description	Name	Year ended 31st March, 2026 (Rs in Lakhs)	Year ended 31st March, 2025 (Rs in Lakhs)
	Purchase of fixed assets	National Autoplast	188.80	0.53
		National Polyplast (India) Pvt Ltd	22.99	10.50
	Sale of fixed assets	National Autoplast	53.64	2.71
	Donation	Panadevi Bachhraj Parakh Charitable Trust	3.00	0.00
	Dividend paid	National Polyplast (India) Pvt Ltd	9.00	6.00
		Bachhraj Parakh Huf	0.00	0.00
		Shri Sudershan Parakh	22.78	15.19
		Shri Manju Parakh	9.43	6.08
		Shri Alok Parakh	8.68	5.79
		Shri Arihant Parakh	10.53	7.02
		Shri S Abishek	0.00	0.00
			Year ended 31st March, 2026 (Rs in Lakhs)	Year ended 31st March, 2025 (Rs in Lakhs)
	Managerial Remuneration Payable	Shri Arihant Parakh	1.13	1.37
		Shri Venkatesan N	1.82	1.82
		Shri Manikandan R	0.00	1.36
		Shri Sai Krishna Alluri	1.38	0.00
		Shri Abishek S	1.02	0.82
	Accounts receivables	National Autoplast	0.00	189.26
		National Polyplast (India) Pvt Ltd	21.63	0.00
	Accounts payable	National Polyplast (India) Pvt Ltd	0.00	26.52
		National Autoplast	20.46	0.00

Note: All Related Party Transactions entered during the year were in ordinary course of the business and on arm's length basis.

The remuneration to the Executive Director and Key Managerial Personnel does not include provisions made for gratuity, as they are obtained on an actuarial basis for the Company as a whole.

34 SEGMENT INFORMATION

Operating Segments

The Company operates in one reportable business segment namely 'Injection Moulded Plastic Products' as per Ind AS 108 on 'Operating Segments'.

Geographical Information:

The Company operates only in India.

Information about major customers:

During the years ended 31 March 2026 and 31 March 2025, revenues from transactions with a single customer amount to 10% or more of the Company's revenues from customers includes 3 customers amounting to ₹ 27,183.60 lakhs and ₹ 25,346.52 lakhs respectively.

35 Foreign Exchange Translations

The loss on foreign exchange translations debited to the Statement of Profit and Loss is Rs. 3.29 Lakhs (previous year: 0.64 lakhs).

The gain on foreign exchange translations credited to the Statement of Profit and Loss is Rs. 5.89 Lakhs (previous year: 0.18 lakhs).

36 Corporate Social Responsibility Disclosure; **Rs. In Lakhs**

Particualrs	2025-26	2024-25
a) The gross amount required to be spend by the company during the year	21.88	16.81
b) Amount approved by the board to be spend during the year	22.00	17.00
c) Amount spent during the year	22.00	17.00
d) Excess Amount carried forward from PY	(0.49)	(0.30)
e) Amount unspent as at the end of the year	0.00	-
f) Amount Excess spent as at the end of the year	(0.61)	(0.49)

37 Dividend proposed **Rs. In Lakhs**

Particulars	**March 31,2026**	**March 31,2025**
Proposed dividends on equity shares:		
Final dividend for the year ended on March 31, 2026 : ₹ 1.5 per share(Previous year ₹ 1 per share)	91.17	91.17
Total	**91.17**	**91.17**

Proposed dividends on equity shares are subject to approval at the annual general meeting and are not recognised as a liability as at 31st March.

With effect from April 1, 2020, the Dividend Distribution Tax ('DDT') payable by the company under section 115O of Income Tax Act was abolished and a withholding tax was introduced on the payment of dividend. As a result, dividend is now taxable in the hands of the recipient.

The dividend declared/proposed and paid is in accordance with Section 123 of The Companies Act, 2013.

38 Debtors and creditors are subject to confirmation. In the opinion of the management, all the debtors are recoverable except for whom provision for bad debts are made in the books of accounts.

39 The Company has adopted Indian Accounting Standard 116 ('Ind AS 116') "Leases" and recognised Right Of Use assets (ROU) of Rs.1293.79 lakhs and it's corresponding future minimum lease rental payable in the financial statement, discounted at incremental borrowing rate, as per the details below :

Rs. In Lakhs

Upto 1 year	"More than 1 year but less 3 Years"	More than 3 year but less 5 Years	More than 5 years
264.50	333.21	198.87	187.32

Note	Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025		
40	**Earnings per share (from continued operation)**				
	Basic & Diluted				
	Net profit / (loss) for the year (Rs. In Lakhs)	917.36	902.72		
	Weighted average number of equity shares	6078330.00	6,078,330		
	Par value per share (Rs.)	10.00	10		
	Earnings per share (Rs.)	15.09	14.85		
41	**Key Financial Ratios:**	Year ended 31st March, 2026	Year ended 31st March, 2025	% Variance	Explaination for Change in the ratio by more than 25%
	a) Current Ratio (times) (Current Assets/ Current liabilities)	1.15	1.04	10%	NA
	b) Net Debt/ Equity Ratio (times) (Total borrowing-Cash/Equity)	0.84	1.16	27%	Reduction in Debt
	c) Debt service coverage Ratio (times) (EBIT before Exceptional items / (Interest expenses+principal repayments of long term loans made during the period excluding prepayments)	1.75	1.48	19%	NA
	d) Return on equity (%) (Net Profit after tax/ Average shareholders equity)	17.35%	19.11%	9%	NA
	e)Inventory turnover Ratio (times) (Annualised cost of goods sold/ Average inventory)	7.37	7.35	0%	NA
	f) Debtors Turnover ratio (times) (Annualised turnover/ Average Debtors)	6.89	6.30	9%	NA
	g) Trade payable turnover ratio (times) (Cost of goods sold + Other expenses) / Average trade payable)	9.45	9.35	1%	NA
	h) Net Capital turnover ratio (times) (Net Sales/ Current Assets-current liabilities excluding current maturities of long term debt)	18.63	32.81	-43%	Increase in net sales
	i) Net Profit Ratio (%) (Profit after Tax/ Turnover)	2.85	2.91	-2%	NA
	j) Return on capital employed (%) (Earnings before interest, tax and exceptional items/ Capital employed)	21.10%	22.98%	-8%	NA
	k) Return on investment (%) (income generated from invested funds/ Average invested funds)	NA	NA	NA	Bench marking the return on annual basis will not reflect the return on such investment.

42 Additional Regulatory Disclosures as per Schedule III of Companies Act, 2013:

a) The Title deeds of the immovable properties (other than properties where the Company is the Lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.

b) The Company does not have any investment property.

c) As per the Company's accounting policy, Property, Plant and Equipment (including Right of Use Assets) and intangible assets are carried at historical cost (less accumulated depreciation & impairment, if any), hence the revaluation related disclosures required as per Additional Regulatory Information of Schedule III (revised) to the Companies Act, is not applicable.

d) The Company has not granted Loans or Advances in the nature of loan to any promoters, Directors, KMPs and the related parties (As per Companies Act, 2013), which are repayable on demand or without specifying any terms or period or repayments.

e) No Proceedings have been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

f) The Company has been sanctioned facilities from banks on the basis of security of current assets and immovable properties. The periodic returns filed by the Company with such banks are in agreement with the books of accounts of the Company.

g) The Company has adhered to debt repayment and interest service obligations on time. Wilful defaulter related disclosures required as per Additional Regulatory Information of Schedule III (revised) to the Companies Act, is not applicable.

h) There are no transactions with the Companies whose name are struck off under section 248 of The Companies Act, 2013 or Section 560 of the Companies Act, 1956 during the year ended 31st March 2026.

i) All applicable cases where registration of charges or satisfaction is required to be filed with Registrar of Companies have been filed. No registration or satisfaction is pending at the year ended 31st March 2026.

j) The Company has complied with the number of layers prescribed under clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

k) No scheme of arrangement has been approved by the competent authority in terms of Section 230 to 237 of the Companies Act, 2013.

l) The Company has not advanced or loaned or invested funds to any other person(s) or entity (ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or

ii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiary)

m) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party)with the understanding (whether recorded in writing or otherwise) that the Company shall:

i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

ii) provide any guarantee, security or the like on behalf of the Ultimate beneficiaries.

n) The Company has not operated in any crypto currency or Virtual Currency transactions.

o) During the year the Company has not disclosed or surrendered, any income other than the income recognised in the books of accounts in the tax assessments under Income Tax Act, 1961.

p) In the opinion of the Board, Assets other than Property, Plant and Equipment, Intangible Assets and non current investments does not have realisable value which is more than the carrying amount of the respective assets in ordinary course of business.

q) the Company has utilised the borrowings from banks and financial institutions for the specific purpose for which they were availed.

43 **Changes in Indian Accounting Standards:**

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2026, MCA notified amendments to

(a) Ind AS 21 - The Effects of Changes in Foreign Exchange Rates, applicable w.e.f. April 1, 2025.

(b) Ind AS 1, Presentation of Financial Statements, applicable w.e.f. April 1, 2025 – The amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants. (c) Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments: Disclosures, applicable w.e.f. April 1, 2025 – The amendment in Ind AS 7 requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk.

44	Previous year's figures have been re-grouped/re-arranged wherever found necessary.

For C A Patel & Associates
Chartered Accountants
Firm Registration No : 014055S

For and on behalf of the Board of Directors

RAJESH MODI
Partner
Membership No : 027425
UDIN No. : 26027425JMTTOI3676

Arihant Parakh
Managing Director
DIN : 07933966

Sudershan Parakh
Director
DIN : 01161124

Place : Chennai
Date : 25th May, 2026

S. Abishek
Company Secretary

Sai Krishna Alluri
Chief Financial Officer

PROXY FORM

National Plastic Technologies Ltd

Regd. Office : Dadha Chambers, 4th Floor, New No. 250, Old No. 268,
Avvai Shanmugam Salai, Royapettah, Chennai - 600014.

Folio No: / DP No.:

No. of share (s) held :

I/We..

of .... being a member / members of

NATIONAL PLASTIC TECHNOLOGIES LIMITED hereby appoint..of

.... of failing him .... of

....as my / our proxy to vote for me / us on my / our behalf at the 37th Annual General Meeting to be held on Monday, the 21st September, 2026 at 10.15 AM at The Arihanth Hall, Madras Hotel Ashoka, 47, Pantheon Road, Egmore, Chennai - 600 008 or at any adjournment thereof.

Signature :

Signed this.....................................day of..2026.

Name :

Note : The proxy in order to be effective should be duly stamped, completed and signed and must be deposited at the Registered Office of the Company not less than 48 hours before the time for holding the aforesaid meeting,

The Proxy need not be a member of the Company.

ATTENDANCE SLIP

NATIONAL PLASTIC TECHNOLOGIES LIMITED

Regd. Office : Dadha Chambers, 4th Floor, New No. 250,Old No. 268,
Avvai Shanmugam Salai, Royapettah, Chennai - 600014.

PLEASE FILL ATTENDANCE SLIP AND HAND IT OVER AT THE ENTRANCE OF THE MEETING VENUE.

Joint share holders may obtain additional Attendance Slip on request.

NAME AND ADDRESS OF THE SHAREHOLDER:

Folio No: / DP No.:

No. of share (s) held :

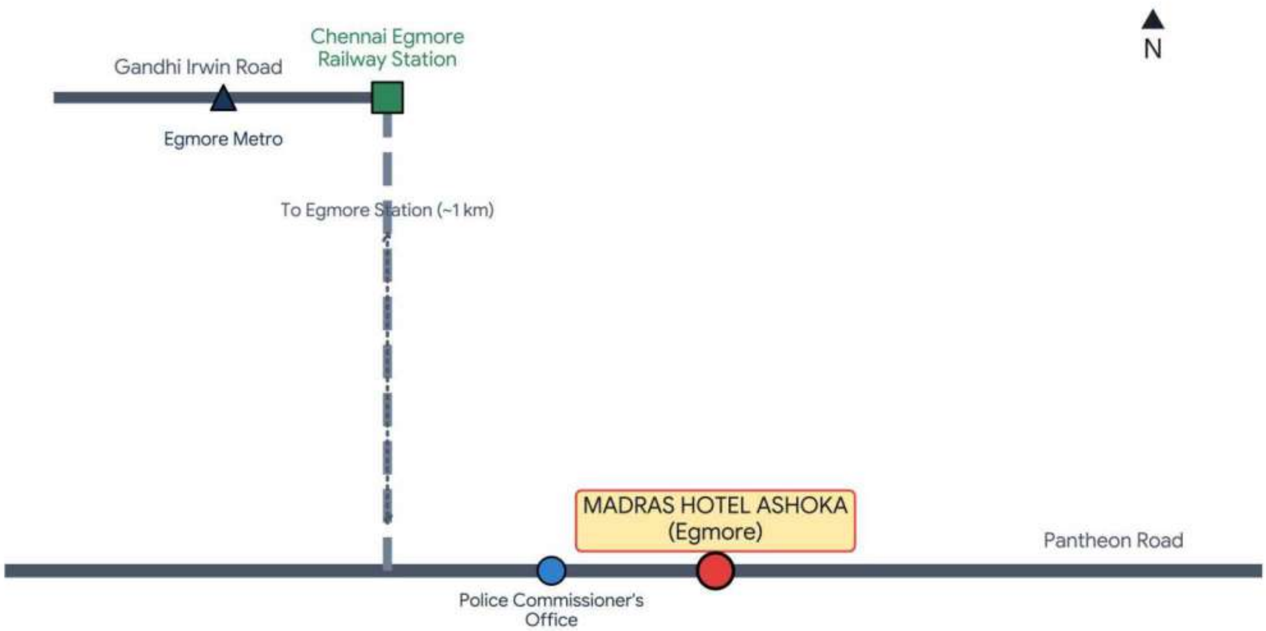
I hereby record my presence at th 37th Annual General Meeting of the Company held on Monday, the 21st September, 2026 at 10.15 AM at The Arihanth Hall, Madras Hotel Ashoka, 47, Pantheon Road, Egmore, Chennai - 600 008 or at any adjournment thereof.

SIGNATURE OF THE SHAREHOLDER OR PROXY:

Strike out whichever is not applicable

Note : The company will not distribute any gift.

ROUTE MAP OF AGM VENUE: MADRAS HOTEL ASHOKA, EGMORE



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Regd. Office : Dadha Chambers, 4th Floor,
New No. 250, Old No. 268,
Avvai Shanmugam Salai,
Royapettah, Chennai - 600014.

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