



DDEV PLASTIKS INDUSTRIES LIMITED
Statement showing Audited Financial Results for the Year and Quarter ended 31st March 2025

S. No	Particulars	Quarter Ended			Year Ended	
		31.03.25 (Audited)	31.12.24 (Unaudited)	31.03.24 (Audited)	31.03.25 (Audited)	31.03.24 (Audited)
	Income					
1	Revenue from Operations	73,679.28	66,074.53	59,726.33	2,60,332.37	2,43,124.37
2	Other Income	279.13	424.15	795.85	1,796.16	2,367.92
3	Total Income (1+2)	73,958.41	66,498.68	60,522.18	2,62,128.53	2,45,492.29
4	Expenses					
	a. Cost of Materials Consumed	60,783.20	54,194.53	43,595.42	2,14,118.21	1,95,666.84
	b. Changes in Inventories of Finished Goods	252.80	(475.05)	712.38	(1,407.66)	(80.14)
	c. Employee benefit expenses	1,146.96	1,199.98	1,005.00	4,385.76	3,887.36
	d. Finance costs	571.15	652.86	511.87	2,129.28	2,304.84
	e. Depreciation and amortisation expenses	437.57	375.29	438.80	1,503.04	1,419.78
	f. Other expenses	3,850.10	4,116.85	6,030.04	16,335.60	17,827.99
	Total Expenses	67,041.78	60,064.46	52,293.51	2,37,064.23	2,21,026.67
5	Profit/(loss) before exceptional and Extra ordinary items and tax (3-4)	6,916.63	6,434.22	8,228.67	25,064.30	24,465.62
6	Exceptional Items	-	-	-	-	-
7	Profit/(loss) before Extra ordinary items and tax (5+6)	6,916.63	6,434.22	8,228.67	25,064.30	24,465.62
8	Extraordinary Items	-	-	-	-	-
9	Profit/(loss) before tax (7+8)	6,916.63	6,434.22	8,228.67	25,064.30	24,465.62
10	Tax expenses					
	a. Current Tax	1,538.06	1,642.67	2,247.95	6,148.36	6,321.89
	b. Deffered tax	205.77	32.44	(172.70)	267.48	(119.08)
	c. Tax for earlier years	(0.06)	98.83	0.91	98.77	95.87
11	Profit/(loss) for the period (9-10)	5,172.86	4,660.28	6,152.51	18,549.69	18,166.94
12	Other comprehensive Income					
	A (i) Items that will not be reclassified to Profit or Loss	(41.69)	-	(71.07)	(41.69)	(71.07)
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	10.49	-	17.89	10.49	17.89
	B (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
	Other comprehensive Income	(31.20)	-	(53.18)	(31.20)	(53.18)



Ddev Plastiks Industries Limited

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CIN : L24290WB2020PLC241791



13	Total Comprehensive Income for the period (11+12)	5,141.66	4,660.28	6,099.33	18,518.49	18,113.76
14	Earning per equity share (not annualised)					
	- Basic	5.00	4.50	5.95	17.93	17.56
	- Diluted	5.00	4.50	5.95	17.93	17.56
15	Paid up equity share capital (Face value per share of Rs. 1/-each)	1,034.77	1,034.77	1,034.77	1,034.77	1,034.77

Notes:

- The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard - 34 ("Interim Financial Reporting") notified u/s 133 of the Companies Act, 2013. The above results, for the quarter and financial year ended 31st March, 2025, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 15th May, 2025, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The company is engaged primarily in the business of different grades of Polymer Compounds which constitute single reporting segment. Accordingly, the company is a single segment company in accordance with "Indian Accounting Standards 108 Operating Segment".
- The Audit committee has reviewed the Statutory Auditor's report and the Board of Directors have approved it in their respective meeting held on 15th May, 2025. The statutory Auditor's report contains an unmodified opinion.
- The Board of Directors have recommended payment of final dividend @ % i.e. Rs.1.75/- per equity share (@175%) on 103,476,664 Equity Shares of Re.1/- each for the year ended 31st March, 2025. Total outflow for dividend shall be a sum of Rs.1810.84 lacs as against Rs. 1552.15 lacs (interim (50%) and final dividend (100%)) in previous year.
- The figures for three months ended 31st March 2025 and 31st March 2024 are arrived at as difference between audited figures in respect of full financial year and unaudited figures upto nine months ended 31st December of relevant financial year. Also the figure upto the end of third quarter had only been reviewed and not subject to audit.
- The above results, for the quarter and financial year ended 31st March, 2025, are available on the company's website at www.ddevgroup.in and also on the website of the BSE Limited i.e www.bseindia.com and National Stock Exchange of India Limited i.e www.nseindia.com.
- The figures for the corresponding previous period has been regrouped/reclassified wherever necessary, to conform to the current period figures.

Place : Kolkata
Date: 15th May, 2025



For Ddev Plastiks Industries Limited

Narrindra Suranna (DIN : 00060127)
Chairman and Managing Director

Ddev Plastiks Industries Limited

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DDEV PLASTIKS INDUSTRIES LIMITED
CIN : L24290WB2020PLC241791
Statement of Assets & Liabilities

Particulars	(Rs in Lacs)	
	STANDALONE	
	As at 31-03-2025 (Audited)	As at 31-03-2024 (Audited)
ASSETS		
1. Non-current assets		
Property, Plant and Equipment	27,062.65	23,066.93
Capital Work-in progress	92.69	288.80
Intangible assets	3.59	5.54
Right of Use	443.39	45.34
Financial Assets		
- Other Financial Assets	1,276.33	1,133.11
Other Non - Current Assets	505.08	139.41
Total Non-Current Assets	29,383.73	24,679.13
Current Assets		
Inventories	24,227.85	20,529.04
Financial Assets		
- Investments	6,139.23	-
- Trade receivables	46,641.11	39,818.58
- Cash and cash equivalents	4,298.94	7,677.85
- Other Financial Assets	374.16	482.16
Other current assets	4,395.27	6,319.78
Total Current Assets	86,076.56	74,827.41
Total Assets	1,15,460.29	99,506.54
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,034.77	1,034.77
Other Equity	82,435.82	64,952.09
Total Equity	83,470.59	65,986.85
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
- Finance Lease Liability	321.21	6.23
Provisions	503.23	356.53
Deferred tax liabilities (Net)	2,526.52	2,269.54
Total Non Current Liabilities	3,350.96	2,632.30
Current liabilities		
Financial Liabilities		
- Borrowings	4,200.00	6,605.34
- Finance Lease Liability	108.25	15.91
- Trade payables		
- Micro & Small Enterprises	2,264.70	1,667.00
- Others	17,972.51	16,456.54
- Other Financial Liabilities	3,410.28	3,825.75
Other current liabilities	263.22	467.15

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Provisions	260.05	382.40
Current Tax Liabilities (Net)	159.73	1,467.30
Total Current Liabilities	28,638.74	30,887.39
Total Liabilities	31,989.70	33,519.69
Total Equity and Liabilities	1,15,460.29	99,506.54

For Ddev Plastiks Industries Limited

Place : Kolkata
Date: 15th May, 2025



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DDEV PLASTIKS INDUSTRIES LIMITED			
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st MARCH 2025			
Particulars	(Rs. In Lacs)		
	Year ended	Year ended	
	31st March, 2025 (Audited)	31st March, 2024 (Audited)	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax from continuing operations			
	25,064.30		24,465.62
Adjustment for:			
Depreciation & amortization expense	1,503.04		1,419.78
Loss/(Profit) on sale of Property, Plant and Equipment	67.91		0.04
Unwinding of Interest on security deposit	(9.74)		(8.36)
Finance cost	2,129.28		2,304.84
Interest income	(330.20)		(209.12)
Net Gain/(loss) on disposal/ fair valuation of investments carried at fair value through profit & loss	(152.30)		-
Other Comprehensive Income	(41.69)		(71.07)
Provision for Doubtful debts	-		499.32
Bad debts written off	79.44		-
Operating profit before Working Capital changes	3,245.74		3,935.43
	28,310.04		28,401.05
Adjustments for Working Capital changes			
Decrease/(increase) in non current financial assets			
Other financial assets	3.16		(10.75)
Decrease/(increase) in other non current assets	(365.68)		(109.99)
Decrease/(increase) in inventories	(3,698.81)		1,244.14
Decrease/(increase) in current financial assets			
Trade receivables	(6,901.97)		(4,006.55)
Other financial assets	(14.75)		0.54
Decrease/(increase) in other current assets	1,924.51		1,677.25
Increase/(decrease) in non current provisions	146.70		30.35
Increase/(decrease) in non- current financial liabilities			
Finance Lease Liability	399.67		-
Increase/(decrease) in current financial liabilities			
Finance Lease Liability	92.34		-
Trade payables	2,113.67		(10,949.00)
Other financial liabilities	(408.29)		947.11
Increase/(decrease) in other current liabilities	(203.93)		33.63
Increase/(decrease) in short term provisions	(122.35)		154.44
Cash generated from operations	(7,035.73)		(10,988.83)
	21,274.31		17,412.22
(Tax paid) / refund received (net)	(7,554.69)		(5,792.01)
Net cash from operating activities	13,719.62		11,620.22
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment, CWIP and Intangible assets	(5,265.06)		(2,297.95)
Decrease/(increase) in ROU Assets	(504.78)		(3.35)
Sale proceeds of Property, Plant and Equipment	3.20		74.72
Interest receipt on investments	452.95		77.08
Increase/ (Decrease) in investment in Term deposit	(136.63)		356.00
Sale of Current Investment	6,522.06		-
Purchase of Investment	(12,509.00)		-
Net cash generated / (used) from investing activities	(11,437.26)		(1,793.50)
C. CASH FLOW FROM FINANCING ACTIVITIES			

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Increase/(decrease) in short term borrowings	(2,405.34)		1,028.32	
Payment of Lease Liability	(113.04)		(23.03)	
Dividend paid	(1,034.77)		(1,552.15)	
Finance cost	(2,108.11)		(2,298.37)	
Net cash from financing activities		(5,661.26)		(2,845.23)
Net changes in Cash and Bank balances		(3,378.91)		6,981.48
Net Increase / (-) Decrease in Cash and Bank balances				
Balance at the end of the year		4,298.94		7,677.85
Balance at the beginning of the year		7,677.85		696.37
Net changes in Cash & Bank balances		(3,378.91)		6,981.48

Place Kolkata
Date 15th May, 2025



For Ddev Plastiks Industries Limited

Narrindra Suranna (DIN: 00060127)
Chairman and Managing Director

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CHARTERED ACCOUNTANTS

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Other Branch Offices:
Siliguri ★ Berhampore ★ Guwahati ★ Patna

Independent Auditor's Report on Financials Results for the Quarter and Year ended March 31, 2025 of Ddev Plastiks Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

INDEPENDENT AUDITOR'S REPORT

To,
The Board of Directors of
Ddev Plastiks Industries Limited

Report on the Audit of Financial Results

Opinion:

1. We have audited the accompanying statement of financial results of Ddev Plastiks Industries Limited (hereinafter referred to as the "Company") for the quarter and year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
 - (i) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("IND AS") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the quarter and the year ended March 31, 2025 and the statement of assets and liabilities and the statement of cash flows as at and for the quarter and year ended on that date.

Basis for opinion:

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical



requirements that are relevant to our audit of the financial 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of directors' responsibilities for the financial results:

4. These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Directors of the Company, as aforesaid.
5. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's responsibilities for the audit of the financial results:

7. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



- i) Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - ii) Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - iv) Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - v) Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - vi) Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - vii) Obtain sufficient appropriate audit evidence regarding the Financials Results of the Company to express an opinion on the Financials Results.
9. Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.
10. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with



relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters:

11. The Statement includes the results for the quarter ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025, and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.



**For B. Mukherjee & Co.
Chartered Accountants
F.R.N. No: 302096E**

S.K. Mukherjee
S.K. Mukherjee

Partner

M. No: 006601

UDIN- 25006601BMIBQN5874

**Place: Kolkata
Date: 15.05.2025**

Kolkata Branch Office:

28A, Subarban School Road,
Kolkata – 700 025

Other Branch Offices:

Siliguri ★ Berhampore ★ Guwahati ★ Patna

To
The Manager,
Listing Department,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001

Scrip Code: 543547

To
The Manager
Listing Department
National Stock Exchange of India Ltd,
Exchange Plaza,
Bandra Kurla Complex, Bandra (East),
Mumbai– 400051

Scrip Code: DDEVPLSTIK

DECLARATION

Sub: Declaration on respect of Audit Reports with Unmodified Opinion for the Financial Year ended 31st March, 2025

Ref: Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sirs,

Pursuant to SEBI Circular No. CIR/CFDCMD/56/2016 dated 27th May, 2016 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Audited Financial Results of Ddev Plastiks Industries Limited for the Quarter and Financial Year ended 31st March 2025, expresses an Unmodified Opinion.

Place: Kolkata
Date: 15.05.2025



For B. MUKHERJEE & CO
CHARTERED ACCOUNTANTS
F.R. No. 302096E

S.K. Mukherjee
S.K. MUKHERJEE
PARTNER
(M. No. 008601)



To
The Manager,
Listing Department,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001

To
The Manager
Listing Department
National Stock Exchange of India Ltd,
Exchange Plaza,
Bandra Kurla Complex, Bandra (East),
Mumbai– 400051

Scrip Code: 543547

Scrip Code: DDEVPLSTIK

DECLARATION

Sub: Declaration on respect of Audit Reports with Unmodified Opinion for the Financial Year ended 31st March, 2025

Ref: Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sirs,

Pursuant to SEBI Circular No. CIR/CFDCMD/56/2016 dated 27th May, 2016 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Audited Financial Results of Ddev Plastiks Industries Limited for the Quarter and Financial Year ended 31st March 2025, expresses an Unmodified Opinion

Place: Kolkata
Date: 15.05.2025

For Ddev Plastiks Industries Limited

Arihant Bothra
Arihant Bothra
Chief Financial Officer



Ddev Plastiks Industries Limited

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