ATEN PAPERS & FOAM LIMITED
CIN: L21099GJ2019PLC105921
BLOCK-A, 102/A, F.F, TIRMIZI HEIGHTS, OPP BOMBAY HOU COL, NR.KIRTIKUNJ SOCIETY, AHMEDABAD, Gujarat, India, 380028
Website-https://www.atenpapers.com/; Email: atenpapers@gmail.com
Statement of Assets and Liabilities as at 30th September, 2026

in ₹ Lakhs

	PARTICULARS	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
I.	**EQUITY AND LIABILITIES**		
1	**Shareholder's Funds**		
	(a) Share Capital	1,030.00	1,030.00
	(b) Reserves and Surplus	4,191.33	3,930.50
	(c) Money Received against Share Warrants	-	-
		5,221.33	**4,960.50**
2	**Share Application Money Pending Allotment**	-	-
3	**Non-Current Liabilities**		
	(a) Long-Term Borrowings	188.79	-
	(b) Deferred Tax Liabilities (Net)	0.50	0.37
	(c) Other Long-Term Liabilities	-	-
	(b) Long-Term Provisions	-	-
		189.29	**0.37**
4	**Current Liabilities**		
	(a) Short-Term Borrowings	900.79	934.67
	(b) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	1,101.32	366.99
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	836.70	795.59
	(c) Other Current Liabilites	266.46	118.81
	(d) Short-Term Provisions	273.43	214.63
		3,378.70	**2,430.69**
	TOTAL	**8,789.32**	**7,391.56**
II.	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	165.62	164.19
	(ii) Intangible Assets	0.15	0.17
	(iii) Capital Work-in-Progress	89.50	5.00
	(iv) Intangible Assets under Development	-	-
	(b) Non-Current Investments	-	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Long-Term Loans and Advances	-	-
	(e) Other Non-Current Assets	0.90	0.90
		256.17	**170.26**
2	**Current Assets**	-	-
	(a) Current Investments	100.31	57.97
	(b) Inventories	6,913.29	5,648.19
	(c) Trade Receivables	22.39	315.28
	(d) Cash and Cash Equivalents	1,497.16	1,199.86
	(e) Short-Term Loans and Advances	-	-
	(f) Other Current Assets	**8,533.15**	**7,221.30**
	TOTAL	**8,789.32**	**7,391.56**

FOR ATEN PAPERS & FOAM LIMITED

ATEN PAPERS & FOAM LIMITED

DIRECTOR

Mohamedarif Lakhani
Managing Director
DIN: 01476177
DATE: 14th November, 2026
PLACE: AHMEDABAD

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

in ₹ Lakhs

	PARTICULARS	Half Year Ended			Year Ended	
		30th September, 2026 (Unaudited)	31st March, 2026 (Audited)	30th September, 2025 (Unaudited)	31st March, 2026 (Audited)	31st March, 2025 (Audited)
I	Revenue From Operations	10,107.06	11,989.68	6,675.72	18,665.40	13,869.22
II	Other Income	6.50	11.00	18.37	29.37	2.57
III	**Total Income**	**10,113.56**	**12,000.68**	**6,694.08**	**18,694.76**	**13,871.79**
IV	**Expenses**					
	a) Cost of Materials Consumed	9,627.91	11,015.17	6,345.54	17,360.71	12,742.71
	b) Purchase of Stock-in-Trade					
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-42.34	157.44	-92.53	64.92	-82.61
	d) Employee Benefits Expenes	38.93	32.15	29.86	62.02	47.05
	e) Finance Cost	30.18	15.19	24.79	39.98	109.96
	f) Depreciation and Amortisation Expenses	12.76	8.90	7.87	16.76	15.73
	g) Other expenses	97.56	84.68	67.73	152.41	98.26
	Total Expenses	**9,765.00**	**11,313.53**	**6,383.27**	**17,696.80**	**12,931.09**
V	**Profit Before Exceptional and Extraordinary Items and Tax (III-IV)**	**348.56**	**687.15**	**310.82**	**997.97**	**940.70**
VI	Exceptional Items	-	-	-	-	-
VII	**Profit Before Extraordinary Items and Tax (V-VI)**	**348.56**	**687.15**	**310.82**	**997.97**	**940.70**
VIII	Extraordinary Items	-	-	-		-
IX	**Profit Before Tax (VII-VIII)**	**348.56**	**687.15**	**310.82**	**997.97**	**940.70**
X	**Tax Expense**	**87.73**	**175.28**	**83.70**	**258.98**	**239.56**
	(1) Current Tax	87.60	174.11	84.49	258.60	240.71
	(2) Deferred Tax	0.12	1.17	-0.79	0.38	-1.15
	(3) Tax Expense of Earlier Years	-	-	-	-	-
XI	**Profit/ (Loss) for the Period from Continuing Operations (IX-X)**	**260.83**	**511.87**	**227.11**	**738.98**	**701.14**
XII	Profit/ (Loss) from Discontinuing Operations	-	-	-	-	-
XIII	Tax Expense of Discontinuing Operations	-	-	-	-	-
XIV	**Profit/ (Loss) from Discontinuing Operations After Tax (XII-XIII)**	-	-	-	-	-
XV	**Profit/ (Loss) for the Period (XI+XIV)**	**260.83**	**511.87**	**227.11**	**738.98**	**701.14**
XVI	**Earnings per share:**					
	(a) Basic	2.53	5.16	2.56	7.72	10.02
	(b) Diluted	2.53	5.16	2.56	7.72	10.02

Notes:

1. The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 14th, 2026. This result have been subject to limited review by the Statutory Auditor.
2. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof
3. As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.
4. The Company has a single reportable business segment i.e. Kraft, Waste and other Paper related Products. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting"
5. There are no investor complaints received/pending as on date of this result.
6. Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the company.
7. Figures of half year ended 31st March, 2026 represent the difference between the audited figures in respect of full financial year and the unaudited figures of six months ended 30th September, 2025.
8. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current.

FOR, ATEN PAPERS & FOAM LIMITED

Mohamedarif Lakhani
Managing Director
DIN: 01476177
DATE: 14th November, 2026
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Cash Flow Statement for the year ended 31st March, 2026

in ₹ Lakhs

PARTICULARS	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	348.56	997.97
Adjustments for:		
Depreciation	12.76	16.76
Finance Cost	30.18	39.98
Other adjustment (Misc IPO Expenses written off against Securities Premium)	-	-350.86
Operating profit before working capital changes	**391.50**	**703.86**
Movements in working capital :		
(Increase)/Decrease in Inventories	-42.34	64.92
(Increase)/Decrease in Trade Receivables	-1,265.10	-2,405.60
(Increase)/Decrease in Other Current Assets & Short Term Loans & Advances	-297.30	-1,158.63
Increase/(Decrease) in Trade Payables	775.43	466.42
Increase/(Decrease) in Other Current Liabilities	147.65	83.94
Increase /(Decrease) in Short term provisions	58.80	-4.23
Cash generated from operations	**-231.35**	**-2,249.32**
Adjustment on Account of Income Tax Expense	-87.60	-258.60
Net cash from operating activities (A)	**-318.96**	**-2,507.92**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Increase/(Decrease) in Non Current Assets	-	-
Sale/(Purchase) of Fixed Assets	-98.66	-122.55
Interest and other income	-	-
Net cash from investing activities (B)	**-98.66**	**-122.55**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest/ Other Expenses Paid on Borrowings	-30.18	-39.98
Proceeds/ (Repayment) of Long-Term Borrowings	188.79	-105.31
Proceeds/ (Repayment) of Short-Term Borrowings	-33.89	-79.26
Proceeds from Issuing Shares (Including Securities Premium)	-	3,168.00
Increase/ (Decrease) in Reserves	-	-
Net cash from financing activities (C)	**124.72**	**2,943.46**
Net increase in cash and cash equivalents (A+B+C)	**-292.90**	**312.99**
Cash and cash equivalents at the beginning of the year	**315.28**	**2.29**
Cash and cash equivalents at the end of the year	**22.39**	**315.28**

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