

# Integrated Filing — IndAS

## General information about company

|                                                                                                              |                                                                                     |
|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Scrip Code                                                                                                   | 000000                                                                              |
| NSE Symbol                                                                                                   | GREENLEAF                                                                           |
| MSEI Symbol                                                                                                  | NOTLISTED                                                                           |
| ISIN                                                                                                         | INE0PLX01017                                                                        |
| Name of company                                                                                              | GREENLEAF<br>ENVIROTECH<br>LIMITED                                                  |
| Type of company                                                                                              | SME                                                                                 |
| Class of security                                                                                            | Equity                                                                              |
| Date of start of financial year                                                                              | 01-04-2025                                                                          |
| Date of end of financial year                                                                                | 31-03-2026                                                                          |
| Date of board meeting when results were approved                                                             | 13-11-2025                                                                          |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 10-11-2025                                                                          |
| Description of presentation currency                                                                         | INR                                                                                 |
| Level of rounding used in financial results                                                                  | Lakhs                                                                               |
| Reporting Type                                                                                               | Half Yearly                                                                         |
| Reporting Quarter                                                                                            | Half yearly                                                                         |
| Nature of report standalone or consolidated                                                                  | Consolidated                                                                        |
| Whether results are audited or unaudited for the quarter ended                                               | Unaudited                                                                           |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended            |                                                                                     |
| Segment Reporting                                                                                            | Single segment                                                                      |
| Description of single segment                                                                                | The Company<br>operates in a single<br>business segment i.e.<br>Environment Related |
| Start date and time of board meeting                                                                         | 13-11-2025 15:05:00                                                                 |
| End date and time of board meeting                                                                           | 13-11-2025 16:35:00                                                                 |
| Whether cash flow statement is applicable on company                                                         | Yes                                                                                 |
| Type of cash flow statement                                                                                  | Cash Flow Indirect                                                                  |
| Declaration of unmodified opinion or statement on impact of audit qualification                              | Not applicable                                                                      |

## Financial Results Ind-AS

**Amount in (Lakhs)**

|   | Particulars                                 | 3 months/ 6 months ended<br>(dd-mm-yyyy) | Year to date figures for current period<br>ended (dd-mm-yyyy) |
|---|---------------------------------------------|------------------------------------------|---------------------------------------------------------------|
| A | Date of start of reporting period           | 01-04-2025                               | 01-04-2025                                                    |
| B | Date of end of reporting period             | 30-09-2025                               | 30-09-2025                                                    |
| C | Whether results are audited or unaudited    | Unaudited                                | Unaudited                                                     |
| D | Nature of report standalone or consolidated | Consolidated                             | Consolidated                                                  |
| 1 | <b>Income</b>                               |                                          |                                                               |
|   | Revenue from operations                     | 2,107.76                                 | 2,107.76                                                      |

|     |                                                                                                                      |                 |                 |
|-----|----------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
|     | Other income                                                                                                         | 4.63            | 4.63            |
|     | <b>Total income</b>                                                                                                  | <b>2,112.39</b> | <b>2,112.39</b> |
| 2   | <b>Expenses</b>                                                                                                      |                 |                 |
| (a) | Cost of materials consumed                                                                                           | 1,487.39        | 1,487.39        |
| (b) | Purchases of stock-in-trade                                                                                          | 0.00            | 0.00            |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade                                        | (93.19)         | (93.19)         |
| (d) | Employee benefit expense                                                                                             | 218.43          | 218.43          |
| (e) | Finance costs                                                                                                        | 22.55           | 22.55           |
| (f) | Depreciation, depletion and amortisation expense                                                                     | 8.14            | 8.14            |
| (f) | <b>Other Expenses</b>                                                                                                |                 |                 |
| 1   | Other Expenses                                                                                                       | 83.69           | 83.69           |
|     | <b>Total other expenses</b>                                                                                          | <b>83.69</b>    | <b>83.69</b>    |
|     | <b>Total expenses</b>                                                                                                | <b>1,727.01</b> | <b>1,727.01</b> |
| 3   | <b>Total profit before exceptional items and tax</b>                                                                 | <b>385.38</b>   | <b>385.38</b>   |
| 4   | Exceptional items                                                                                                    | 0.00            | 0.00            |
| 5   | <b>Total profit before tax</b>                                                                                       | <b>385.38</b>   | <b>385.38</b>   |
| 6   | <b>Tax expense</b>                                                                                                   |                 |                 |
| 7   | Current tax                                                                                                          | 97.84           | 97.84           |
| 8   | Deferred tax                                                                                                         | (0.66)          | (0.66)          |
| 9   | <b>Total tax expenses</b>                                                                                            | <b>97.18</b>    | <b>97.18</b>    |
| 10  | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0.00            | 0.00            |
| 11  | <b>Net Profit Loss for the period from continuing operations</b>                                                     | <b>288.20</b>   | <b>288.20</b>   |
| 12  | Profit (loss) from discontinued operations before tax                                                                | 0.00            | 0.00            |
| 13  | Tax expense of discontinued operations                                                                               | 0.00            | 0.00            |
| 14  | <b>Net profit (loss) from discontinued operation after tax</b>                                                       | <b>0.00</b>     | <b>0.00</b>     |
| 15  | Share of profit (loss) of associates and joint ventures accounted for using equity method                            | 0.00            | 0.00            |
| 16  | <b>Total profit (loss) for period</b>                                                                                | <b>288.20</b>   | <b>288.20</b>   |
| 17  | <u>Other comprehensive income net of taxes</u>                                                                       | 0.00            | 0.00            |
| 18  | <b>Total Comprehensive Income for the period</b>                                                                     | <b>288.20</b>   | <b>288.20</b>   |
| 19  | <b>Total profit or loss, attributable to</b>                                                                         |                 |                 |
|     | Profit or loss, attributable to owners of parent                                                                     | 288.20          | 288.20          |
|     | <b>Total profit or loss, attributable to non-controlling interests</b>                                               |                 |                 |
| 20  | <b>Total Comprehensive income for the period attributable to</b>                                                     |                 |                 |
|     | <b>Comprehensive income for the period attributable to owners of parent</b>                                          |                 |                 |
|     | <b>Total comprehensive income for the period attributable to owners of parent non-controlling interests</b>          |                 |                 |
| 21  | <b>Details of equity share capital</b>                                                                               |                 |                 |
|     | Paid-up equity share capital                                                                                         | 461.93          | 461.93          |
|     | Face value of equity share capital                                                                                   | 461.93          | 461.93          |
| 27  | <b>Details of debt securities</b>                                                                                    |                 |                 |
| 22  | <b>Reserves excluding revaluation reserve</b>                                                                        |                 |                 |
| 23  | <b>Earnings per share</b>                                                                                            |                 |                 |
| i   | <b>Earnings per equity share for continuing operations</b>                                                           |                 |                 |
|     | Basic earnings (loss) per share from continuing operations                                                           | 6.24            | 6.24            |
|     | Diluted earnings (loss) per share from continuing operations                                                         | 6.24            | 6.24            |

|    |                                                                               |       |       |
|----|-------------------------------------------------------------------------------|-------|-------|
| ii | Earnings per equity share for discontinued operations                         |       |       |
|    | Basic earnings (loss) per share from discontinued operations                  | 0     | 0     |
|    | Diluted earnings (loss) per share from discontinued operations                | 0     | 0     |
| ii | Earnings per equity share                                                     |       |       |
|    | Basic earnings (loss) per share from continuing and discontinued operations   | 6.24  | 6.24  |
|    | Diluted earnings (loss) per share from continuing and discontinued operations | 6.24  | 6.24  |
| 24 | Debt equity ratio                                                             | 0.48  | 0.48  |
| 25 | Debt service coverage ratio                                                   | 0.75  | 0.75  |
| 26 | Interest service coverage ratio                                               | 18.09 | 18.09 |
| 27 | Disclosure of notes on financial results                                      |       |       |

#### Remarks

Debt equity ratio

Debt service coverage ratio

Interest service coverage ratio

#### Statement of Asset and Liabilities

Amount in (Lakhs)

|   | Particulars                                   | Year ended (dd-mm-yyyy) |
|---|-----------------------------------------------|-------------------------|
|   | Date of start of reporting period             | 01-04-2025              |
|   | Date of end of reporting period               | 30-09-2025              |
|   | Whether results are audited or unaudited      | Unaudited               |
|   | Nature of report standalone or consolidated   | Consolidated            |
|   | Assets                                        |                         |
| 1 | Non-current assets                            |                         |
|   | Property, plant and equipment                 | 43.60                   |
|   | Capital work-in-progress                      |                         |
|   | Investment property                           |                         |
|   | Goodwill                                      | 0.00                    |
|   | Other intangible assets                       | 0.00                    |
|   | Intangible assets under development           |                         |
|   | Biological assets other than bearer plants    |                         |
|   | Investments accounted for using equity method |                         |
|   | Non-current financial assets                  |                         |
|   | Non-current investments                       | 0.00                    |
|   | Trade receivables, non-current                |                         |
|   | Loans, non-current                            | 0.00                    |
|   | Other non-current financial assets            |                         |
|   | Total non-current financial assets            | 0.00                    |
|   | Deferred tax assets (net)                     | 6.03                    |
|   | Other non-current assets                      | 367.74                  |

|   |                                                                                            |          |
|---|--------------------------------------------------------------------------------------------|----------|
|   | Total non-current assets                                                                   | 417.37   |
| 2 | Current assets                                                                             |          |
|   | Inventories                                                                                | 0.00     |
|   | Current financial asset                                                                    |          |
|   | Current investments                                                                        | 517.90   |
|   | Trade receivables, current                                                                 | 2,555.54 |
|   | Cash and cash equivalents                                                                  | 263.99   |
|   | Bank balance other than cash and cash equivalents                                          | 99.87    |
|   | Loans, current                                                                             | 66.41    |
|   | Other current financial assets                                                             |          |
|   | Total current financial assets                                                             | 3,503.71 |
|   | Current tax assets (net)                                                                   |          |
|   | Other current assets                                                                       |          |
|   | Total current assets                                                                       | 3,503.71 |
| 3 | Non-current assets classified as held for sale                                             |          |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets                 |          |
|   | Total assets                                                                               | 3,921.08 |
|   | Equity and liabilities                                                                     |          |
| 1 | Equity                                                                                     |          |
|   | Equity attributable to owners of parent                                                    |          |
|   | Equity share capital                                                                       | 461.93   |
|   | Other equity                                                                               | 1,089.69 |
|   | Total equity attributable to owners of parent                                              | 1,551.62 |
|   | Non controlling interest                                                                   |          |
|   | Total equity                                                                               | 1,551.62 |
| 2 | Liabilities                                                                                |          |
|   | Non-current liabilities                                                                    |          |
|   | Non-current financial liabilities                                                          |          |
|   | Borrowings, non-current                                                                    | 217.10   |
|   | Trade payables, non-current                                                                |          |
|   | (A) Total outstanding dues of micro enterprises and small enterprises                      |          |
|   | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises |          |
|   | Total Trade payable                                                                        |          |
|   | Other non-current financial liabilities                                                    | 96.90    |
|   | Total non-current financial liabilities                                                    | 314.00   |
|   | Provisions, non-current                                                                    | 0.00     |
|   | Deferred tax liabilities (net)                                                             |          |
|   | Deferred government grants, Non-current                                                    |          |
|   | Other non-current liabilities                                                              |          |
|   | Total non-current liabilities                                                              | 314.00   |
|   | Current liabilities                                                                        |          |
|   | Current financial liabilities                                                              |          |
|   | Borrowings, current                                                                        | 522.87   |
|   | Trade payables, current                                                                    |          |
|   | (A) Total outstanding dues of micro enterprises and small enterprises                      | 17.45    |
|   | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 1,111.42 |

|   |                                                                                           |          |
|---|-------------------------------------------------------------------------------------------|----------|
|   | Total Trade payable                                                                       | 1,128.87 |
|   | Other current financial liabilities                                                       | 302.30   |
|   | Total current financial liabilities                                                       | 1,954.04 |
|   | Other current liabilities                                                                 |          |
|   | Provisions, current                                                                       | 101.42   |
|   | Current tax liabilities (Net)                                                             |          |
|   | Deferred government grants, Current                                                       |          |
|   | Total current liabilities                                                                 | 2,055.46 |
| 3 | Liabilities directly associated with assets in disposal group classified as held for sale |          |
| 4 | Regulatory deferral account credit balances and related deferred tax liability            |          |
|   | Total liabilities                                                                         | 2,369.46 |
|   | Total equity and liabilities                                                              | 3,921.08 |
|   | Disclosure of notes on assets and liabilities                                             |          |

## Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

### Amount in (Lakhs)

|   | Particulars                                                     | 3 months/ 6 month ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---|-----------------------------------------------------------------|--------------------------------------|------------------------------------------------------------|
|   | Date of start of reporting period                               | 01-04-2025                           | 01-04-2025                                                 |
|   | Date of end of reporting period                                 | 30-09-2025                           | 30-09-2025                                                 |
|   | Whether results are audited or unaudited                        | Unaudited                            | Unaudited                                                  |
|   | Nature of report standalone or consolidated                     | Consolidated                         | Consolidated                                               |
| 1 | Segment Revenue (Income)                                        |                                      |                                                            |
|   | (net sale/income from each segment should be disclosed)         |                                      |                                                            |
|   | Total Segment Revenue                                           |                                      |                                                            |
|   | Less: Inter segment revenue                                     |                                      |                                                            |
|   | Revenue from operations                                         |                                      |                                                            |
| 2 | Segment Result                                                  |                                      |                                                            |
|   | Profit (+) / Loss (-) before tax and interest from each segment |                                      |                                                            |
|   | Total Profit before tax                                         |                                      |                                                            |
|   | i. Finance cost                                                 |                                      |                                                            |
|   | ii. Other Unallocable Expenditure net off Unallocable income    |                                      |                                                            |
|   | Profit before tax                                               |                                      |                                                            |
| 3 | (Segment Asset - Segment Liabilities)                           |                                      |                                                            |
|   | Segment Asset                                                   |                                      |                                                            |
|   | Total Segment Asset                                             |                                      |                                                            |
|   | Un-allocable Assets                                             | null                                 | null                                                       |
|   | Net Segment Asset                                               | null                                 | null                                                       |
| 4 | Segment Liabilities                                             |                                      |                                                            |
|   | Segment Liabilities                                             |                                      |                                                            |
|   | Total Segment Liabilities                                       |                                      |                                                            |
|   | Un-allocable Liabilities                                        | null                                 | null                                                       |

|                                 |      |      |
|---------------------------------|------|------|
| Net Segment Liabilities         | null | null |
| Disclosure of notes on segments |      |      |

## Other Comprehensive Income

|                                       |                                                                              | Amount in (Lakhs)                        |                                                                   |
|---------------------------------------|------------------------------------------------------------------------------|------------------------------------------|-------------------------------------------------------------------|
|                                       | Particulars                                                                  | 3 months/ 6 months ended<br>(dd-mm-yyyy) | Year to date figures for<br>current period ended (dd-<br>mm-yyyy) |
| A                                     | Date of start of reporting period                                            | 01-04-2025                               | 01-04-2025                                                        |
| B                                     | Date of end of reporting period                                              | 30-09-2025                               | 30-09-2025                                                        |
| C                                     | Whether results are audited or unaudited                                     | Unaudited                                | Unaudited                                                         |
| D                                     | Nature of report standalone or consolidated                                  | Consolidated                             | Consolidated                                                      |
| Other comprehensive income [Abstract] |                                                                              |                                          |                                                                   |
| 1                                     | Amount of items that will not be reclassified to profit and loss             |                                          |                                                                   |
|                                       | Total Amount of items that will not be reclassified to profit and loss       |                                          |                                                                   |
| 2                                     | Income tax relating to items that will not be reclassified to profit or loss |                                          |                                                                   |
| 3                                     | Amount of items that will be reclassified to profit and loss                 |                                          |                                                                   |
|                                       | Total Amount of items that will be reclassified to profit and loss           |                                          |                                                                   |
| 4                                     | Income tax relating to items that will be reclassified to profit or loss     |                                          |                                                                   |
| 5                                     | Total Other comprehensive income                                             |                                          |                                                                   |

## Cash flow statement, indirect

|   |                                                                       | Amount in (Lakhs)       |
|---|-----------------------------------------------------------------------|-------------------------|
|   | Particulars                                                           | Year ended (dd-mm-yyyy) |
| A | Date of start of reporting period                                     | 01-04-2025              |
| B | Date of end of reporting period                                       | 30-09-2025              |
| C | Whether results are audited or unaudited                              | Unaudited               |
| D | Nature of report standalone or consolidated                           | Consolidated            |
|   | Statement of cash flows                                               |                         |
|   | Cash flows from used in operating activities                          |                         |
|   | Profit before tax                                                     | 385.38                  |
|   | Adjustments for reconcile profit (loss)                               |                         |
|   | Adjustments for finance costs                                         | 22.55                   |
|   | Adjustments for decrease (increase) in inventories                    | (93.19)                 |
|   | Adjustments for decrease (increase) in trade receivables, current     | (1,367.52)              |
|   | Adjustments for decrease (increase) in trade receivables, non-current | 0.00                    |
|   | Adjustments for decrease (increase) in other current assets           | (96.00)                 |
|   | Adjustments for decrease (increase) in other non-current assets       | 27.24                   |
|   | Adjustments for other financial assets, non-current                   | 0.00                    |
|   | Adjustments for other financial assets, current                       | (28.58)                 |
|   | Adjustments for other bank balances                                   | 0.00                    |
|   | Adjustments for increase (decrease) in trade payables, current        | 0.00                    |
|   | Adjustments for increase (decrease) in trade payables, non-current    | 263.82                  |

|                                                                                                                     |            |
|---------------------------------------------------------------------------------------------------------------------|------------|
| Adjustments for increase (decrease) in other current liabilities                                                    | 219.14     |
| Adjustments for increase (decrease) in other non-current liabilities                                                | 96.90      |
| Adjustments for depreciation and amortisation expense                                                               | 8.14       |
| Adjustments for impairment loss reversal of impairment loss recognised in profit or loss                            | 0.00       |
| Adjustments for provisions, current                                                                                 | (69.50)    |
| Adjustments for provisions, non-current                                                                             | 0.00       |
| Adjustments for other financial liabilities, current                                                                | 0.00       |
| Adjustments for other financial liabilities, non-current                                                            | 3.59       |
| Adjustments for unrealised foreign exchange losses gains                                                            | 0.00       |
| Adjustments for dividend income                                                                                     | 0.00       |
| Adjustments for interest income                                                                                     | 4.34       |
| Adjustments for share-based payments                                                                                | 0.00       |
| Adjustments for fair value losses (gains)                                                                           | 0.00       |
| Adjustments for undistributed profits of associates                                                                 | 0.00       |
| Other adjustments for which cash effects are investing or financing cash flow                                       | 0.00       |
| Other adjustments to reconcile profit (loss)                                                                        | 0.00       |
| Other adjustments for non-cash items                                                                                | 0.00       |
| Share of profit and loss from partnership firm or association of persons or limited liability partnerships          | 0.00       |
| Total adjustments for reconcile profit (loss)                                                                       | (1,017.75) |
| Net cash flows from (used in) operations                                                                            | (632.37)   |
| Dividends received                                                                                                  | 0.00       |
| Interest paid                                                                                                       | 0.00       |
| Interest received                                                                                                   | 0.00       |
| Income taxes paid (refund)                                                                                          | (39.84)    |
| Other inflows (outflows) of cash                                                                                    | 0.00       |
| Net cash flows from (used in) operating activities                                                                  | (592.53)   |
| Cash flows from used in investing activities                                                                        |            |
| Cash flows from losing control of subsidiaries or other businesses                                                  | 0.00       |
| Cash flows used in obtaining control of subsidiaries or other businesses                                            | 0.00       |
| Other cash receipts from sales of equity or debt instruments of other entities                                      | 0.00       |
| Other cash payments to acquire equity or debt instruments of other entities                                         | 0.00       |
| Other cash receipts from sales of interests in joint ventures                                                       | 0.00       |
| Other cash payments to acquire interests in joint ventures                                                          | 0.00       |
| Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0.00       |
| Cash payment for investment in partnership firm or association of persons or limited liability partnerships         | 0.00       |
| Proceeds from sales of property, plant and equipment                                                                | 0.00       |
| Purchase of property, plant and equipment                                                                           | 3.58       |
| Proceeds from sales of investment property                                                                          | 0.00       |
| Purchase of investment property                                                                                     | 0.00       |
| Proceeds from sales of intangible assets                                                                            | 0.00       |
| Purchase of intangible assets                                                                                       | 0.00       |
| Proceeds from sales of intangible assets under development                                                          | 0.00       |
| Purchase of intangible assets under development                                                                     | 0.00       |
| Proceeds from sales of goodwill                                                                                     | 0.00       |
| Purchase of goodwill                                                                                                | 0.00       |
| Proceeds from biological assets other than bearer plants                                                            | 0.00       |

|                                                                                             |                 |
|---------------------------------------------------------------------------------------------|-----------------|
| Purchase of biological assets other than bearer plants                                      | 0.00            |
| Proceeds from government grants                                                             | 0.00            |
| Proceeds from sales of other long-term assets                                               | 0.00            |
| Purchase of other long-term assets                                                          | 0.00            |
| Cash advances and loans made to other parties                                               | 0.00            |
| Cash receipts from repayment of advances and loans made to other parties                    | 0.00            |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts  | 0.00            |
| Cash receipts from future contracts, forward contracts, option contracts and swap contracts | 0.00            |
| Dividends received                                                                          | 0.00            |
| Interest received                                                                           | 4.34            |
| Income taxes paid (refund)                                                                  | 0.00            |
| Other inflows (outflows) of cash                                                            | 0.00            |
| Net cash flows from (used in) investing activities                                          | <b>0.76</b>     |
| Cash flows from used in financing activities                                                |                 |
| Proceeds from changes in ownership interests in subsidiaries                                | 0.00            |
| Payments from changes in ownership interests in subsidiaries                                | 0.00            |
| Proceeds from issuing shares                                                                | 0.00            |
| Proceeds from issuing other equity instruments                                              | 0.00            |
| Payments to acquire or redeem entity's shares                                               | 0.00            |
| Payments of other equity instruments                                                        | 0.00            |
| Proceeds from exercise of stock options                                                     | 0.00            |
| Proceeds from issuing debentures notes bonds etc                                            | 0.00            |
| Proceeds from borrowings                                                                    | 491.47          |
| Repayments of borrowings                                                                    | 0.00            |
| Payments of lease liabilities                                                               | 0.00            |
| Dividends paid                                                                              | 0.00            |
| Interest paid                                                                               | 22.55           |
| Income taxes paid (refund)                                                                  | 0.00            |
| Other inflows (outflows) of cash                                                            | 0.00            |
| Net cash flows from (used in) financing activities                                          | <b>468.92</b>   |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | <b>(122.85)</b> |
| Effect of exchange rate changes on cash and cash equivalents                                |                 |
| Effect of exchange rate changes on cash and cash equivalents                                | 0.00            |
| Net increase (decrease) in cash and cash equivalents                                        | <b>(122.85)</b> |
| Cash and cash equivalents cash flow statement at beginning of period                        | 386.83          |
| Cash and cash equivalents cash flow statement at end of period                              | <b>263.98</b>   |