

Integrated Filing — IndAS

General information about company

Scrip Code	000000
NSE Symbol	GREENLEAF
MSEI Symbol	NOTLISTED
ISIN	INE0PLX01017
Name of company	GREENLEAF ENVIROTECH 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	Standalone
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 operates in a single business segment i.e. 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	
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	Yes
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of banks staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
Whether the company is a high value debt listed entity according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	17-02-2024
Indicate Company website link for updated RPT policy of the Company	https://greenleafenvirotech.in/wp-content/uploads/2025/03/16.-Policy-on-Related-Party-Transactions.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	Yes

Financial Results Ind-AS

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period 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	Standalone	Standalone
1	Income		
	Revenue from operations	2,107.76	2,107.76
	Other income	4.63	4.63
	Total income	2,112.39	2,112.39
2	Expenses		
(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)		Other Expenses	
1	Other Expenses	82.40	82.40
	Total other expenses	82.40	82.40
	Total expenses	1,725.72	1,725.72
3	Total profit before exceptional items and tax	386.67	386.67
4	Exceptional items	0.00	0.00
5	Total profit before tax	386.67	386.67
6	Tax expense		
7	Current tax	97.84	97.84
8	Deferred tax	(0.66)	(0.66)
9	Total tax expenses	97.18	97.18
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	289.49	289.49
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	289.49	289.49
17	<u>Other comprehensive income net of taxes</u>	0.00	0.00
18	Total Comprehensive Income for the period	289.49	289.49
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	461.93	461.93
	Face value of equity share capital	461.93	461.93
27	Details of debt securities		
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	6.27	6.27
	Diluted earnings (loss) per share from continuing operations	6.27	6.27
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	6.27	6.27
	Diluted earnings (loss) per share from continuing and discontinued operations	6.27	6.27
24	Debt equity ratio	0.48	0.48
25	Debt service coverage ratio	0.75	0.75
26	Interest service coverage ratio	18.15	18.15
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	Standalone
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	1.00
	Trade receivables, non-current	
	Loans, non-current	0.00
	Other non-current financial assets	367.74
	Total non-current financial assets	368.74
	Deferred tax assets (net)	6.03
	Other non-current assets	
	Total non-current assets	418.37
2	Current assets	
	Inventories	517.90
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	2,555.54
	Cash and cash equivalents	248.34
	Bank balance other than cash and cash equivalents	0.00
	Loans, current	99.87
	Other current financial assets	66.40
	Total current financial assets	2,970.15
	Current tax assets (net)	0.00
	Other current assets	0.00
	Total current assets	3,488.05
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	3,906.42
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	461.93
	Other equity	1,090.98
	Total equity attributable to owners of parent	1,552.91
	Non controlling interest	
	Total equity	1,552.91
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	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	0.00
	Other non-current financial liabilities	
	Total non-current financial liabilities	217.10
	Provisions, non-current	0.00
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00
	Total non-current liabilities	217.10
	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	
	Total current financial liabilities	1,651.74
	Other current liabilities	383.25
	Provisions, current	101.42
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	2,136.41
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	2,353.51
	Total equity and liabilities	3,906.42
	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	Standalone	Standalone
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 (dd-mm-yyyy)	Year to date figures for current period 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	Standalone	Standalone
	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	Standalone
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	386.67
	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	(95.99)
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	0.00
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	236.82
Adjustments for increase (decrease) in other current liabilities	300.09
Adjustments for increase (decrease) in other non-current liabilities	0.00
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	0.00
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)	(953.93)
Net cash flows from (used in) operations	(567.26)
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	(607.10)
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	1.00
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	(0.24)
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	468.92
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(138.42)
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	(138.42)
Cash and cash equivalents cash flow statement at beginning of period	386.83
Cash and cash equivalents cash flow statement at end of period	248.41

Details of Impact of Audit Qualification

Amount in (Lakhs)

Whether results are audited or unaudited

Declaration of unmodified opinion or statement on impact of audit qualification

Auditor's opinion

Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results

Sr No. Audit firm's name Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI Certificate valid upto

Amount in (Lakhs)

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Sr No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty		Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	In case monies are due to either party as a result of the transaction		In case any financial indebtedness incurred to make or give to corporate deposits, advance		Additional details relates to loan entity/subsidiary transaction v
	Name	PAN	Name	PAN								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	
1	GREENLEAF ENVIROTECH LIMITED		KALPESH GORDHANBHAI GOTI		MANAGING DIRECTOR	Remuneration		12,00,000.00	NA	0.00	2,12,298.00	2,12,298.00				
2	GREENLEAF ENVIROTECH LIMITED		GOPI KALPESH GOTI		WHOLETIME DIRECTOR	Remuneration		12,00,000.00	NA	0.00	9,28,500.00	5,97,689.00				
3	GREENLEAF ENVIROTECH LIMITED		KALPESH GORDHANBHAI GOTI		MANAGING DIRECTOR	Any other transaction	REIMBURSEMENT OF EXPENSES	17,70,000.00	NA	0.00	0.00	0.00				
4	GREENLEAF ENVIROTECH LIMITED		KALPESH GORDHANBHAI GOTI		MANAGING DIRECTOR	Any other transaction	RENT EXPENSES	1,20,000.00	NA	0.00	0.00	0.00				
5	GREENLEAF ENVIROTECH LIMITED		NILESH BABUBHAI GOPANI		CHIEF EXECUTIVE OFFICER	Remuneration		7,34,108.00	NA	0.00	50,000.00	1,23,618.00				
6	GREENLEAF ENVIROTECH LIMITED		NILESH BABUBHAI GOPANI		CHIEF EXECUTIVE OFFICER	Any other transaction	REIMBURSEMENT OF EXPENSES	2,15,252.05	NA	0.00	0.00	0.00				
7	GREENLEAF ENVIROTECH LIMITED		SHEETAL SANWARMAL PAREEK		COMPANY SECRETARY	Remuneration		90,000.00	NA	0.00	0.00	30,000.00				
8	GREENLEAF ENVIROTECH LIMITED		SHEETAL SANWARMAL PAREEK		COMPANY SECRETARY	Any other transaction	REIMBURSEMENT OF EXPENSES	15,000.00	NA	0.00	0.00	0.00				
9	GREENLEAF ENVIROTECH LIMITED		HARISH KUMAR BHUTRA		CHIEF FINANCIAL OFFICER	Remuneration		3,49,194.00	NA	0.00	0.00	57,099.00				

10	GREENLEAF ENVIROTECH LIMITED	KALPESH GORDHANBHAI GOTI	MANAGING DIRECTOR	Loan	1,22,85,000.00	NA	0.00	26,80,588.00	67,11,380.00
11	GREENLEAF ENVIROTECH LIMITED	KALPESH GORDHANBHAI GOTI	MANAGING DIRECTOR	Loan	82,54,208.00	NA	0.00	26,80,588.00	67,11,380.00
12	GREENLEAF ENVIROTECH LIMITED	GOPI KALPESH GOTI	WHOLETIME DIRECTOR	Loan	1,06,25,000.00	NA	0.00	39,48,000.00	1,45,73,000.00
13	GREENLEAF ENVIROTECH LIMITED	NILESH BABUBHAI GOPANI	CHIEF EXECUTIVE OFFICER	Advance	5,05,000.00	NA	0.00	0.00	0.00
14	GREENLEAF ENVIROTECH LIMITED	GREENLEAF ECO INFRA PRIVATE LIMITED	SUBSIDIARY COMPANY	Advance	81,00,000.00	NA	0.00	0.00	80,94,864.00
Total value of transaction during the reporting period									0.00

Format for Disclosing Outstanding Default on Loans and Debt Securities

Amount in (Lakhs)

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Sr. No.	Particulars	Amount	Remarks	
1.	Loans / revolving facilities like cash credit from banks / financial institutions			
A	Total amount outstanding as on date	52.71		
B	Of the total amount outstanding, amount of default as on date	0.00		
2.	Unlisted debt securities i.e. NCDs and NCRPS			
A	Total amount outstanding as on date	0.00		
B	Of the total amount outstanding, amount of default as on date	0.00		
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	52.71		