

CORPORATE : KANGANWAL ROAD, V.P.O. JUGIANA,
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CIN : L74999DL1983PLC017001



GAL/2025-26

Date: 13th August, 2025

The Head- Listing & Compliance,

Metropolitan Stock Exchange of India Limited,

Building A, Unit 205A, 2nd Floor, Piramal Agastya Corporate Park,

L.B.S Road, Kurla West, Mumbai - 400070

Sub: Un-audited Financial Results for the quarter ended 30th June, 2025 and Outcome of Board Meeting held on 13th August, 2025.

Dear Sir,

This is to inform you that the Board of Directors of the company in their Meeting held today i.e. 13th August, 2025 discussed and approved the following matters:

1. Un-audited Standalone Financial Results for The Quarter Ended On 30th June, 2025 (Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Copy of Un-audited Financial Results along with Limited Review Report thereon for the quarter ended on 30th June, 2025 are enclosed herewith.
2. The 41st Annual General Meeting of the Company will be held on Monday, the 29th day of September, 2025 at 03:00 PM at the Registered Office A-50/1, Wazirpur Industrial Area, Delhi-52.

The meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 02.15 p.m.

The above information is also hosted on website of the company at www.gargltd.com

You are requested to take the above mentioned information on your records.

Thanking you,

Yours faithfully,

For GARG ACRYLICS LIMITED

Priya Rani

Company Secretary

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED
FINANCIAL RESULTS OF GARG ACRYLICS LIMITED FOR THE QUARTER ENDED 30TH
JUNE, 2025 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

To
The Board of Directors
Garg Acrylics Limited,

1. Introduction

We have reviewed the accompanying statement of unaudited financial results of Garg Acrylics Limited (the "Company") for the quarter ended on June 30, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), Prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

2. Scope of Review

- (a) We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditors of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- (b) Attention is drawn to the fact that the figures for the three months ended 31st March, 2025 as reported in these unaudited financial results are the balancing figures between audited figures in respect of full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the third quarter of previous year had only been reviewed and not subjected to audit.



3. Conclusion

Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards, recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed or that it contains any material misstatement.

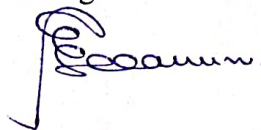
4. Emphasis of Matter

We draw attention to the following matter:

Refer Note 6 to the financial results which states that Provision for gratuity liability to employees has been made on estimated basis. The short/excess if any on the basis of actuarial valuation as per Indian accounting Standard IND AS-19 Employee benefits would be made in the audited accounts for the year ended 31-03-2026. Accordingly, we are unable to comment on the impact of the same on results for the quarter ended on June 30, 2025.

Our conclusion is not modified in respect of the above matters.

**For KAMBOJ MALHOTRA & ASSOCIATES,
CHARTERED ACCOUNTANTS
(Firm Regn. No. 015848N)**



CA. AMARJIT KAMBOJ
PARTNER
Membership No. 082152



Place: Ludhiana
Dated: 13-08-2025

UDIN: 25082152BMLXYC9690

Statement of Unaudited financial results for the quarter ended 30 June, 2025

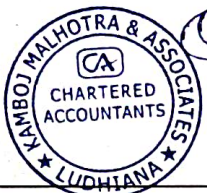
Sr. No.	Particulars	(Rs. in Lacs)			
		Quarter ended 30th June, 2025 (Unaudited)	Quarter ended 31st March, 2025 (Audited)	Quarter ended 30th June, 2024 (Unaudited)	Year ended 31st March, 2025 (Audited)
1	Revenue from Operations	43002.35	46580.52	44048.67	175369.82
2	Other Income	90.22	53.89	62.88	225.47
3	Total Income (1+2)	43092.57	46634.41	44111.55	175595.29
4	Expenses				
a)	Cost of materials consumed	30006.50	30774.25	31688.17	123570.73
b)	Purchases of stock-in-trade	0.00	244.98	0.00	341.94
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	404.05	1305.87	-561.54	-1176.14
d)	Employee benefits expense	2941.33	2917.26	2807.25	11731.72
e)	Finance Cost	1355.21	1585.28	1491.11	5731.08
f)	Depreciation and amortisation expense	899.52	924.29	904.74	3670.62
g)	Power & Fuel	3843.46	3866.44	3622.75	15254.22
h)	Other expenses	3230.39	4258.86	3940.70	14705.68
	Total expenses	42680.46	45877.22	43893.19	173829.84
5	Profit (Loss) before exceptional items and tax (3-4)	412.11	757.18	218.36	1765.44
6	Exceptional items	0.00	13.72	0.00	13.72
7	Profit (Loss) before tax (5-6)	412.11	770.90	218.36	1779.16
8	Tax expense				
	-Current Tax	0.00	0.00	0.00	0.00
	-Deferred Tax Liability(Asset)	-101.98	278.81	-89.80	-354.96
	-Prior Year Tax Provisions	0.00	-5.92	0.00	-5.92
9	Profit (Loss) after tax (7-8)	310.13	498.01	128.56	2140.04
10	Other comprehensive income				
a)	(i) Items that will not be reclassified to profit or loss	60.97	112.62	43.75	243.87
	(ii) Income tax related to items that will not be reclassified to profit or loss	-15.34	-28.35	-11.01	-61.38
b)	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax related to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
11	Total comprehensive income for the period (9+10)	355.75	582.28	161.30	2322.53
12	Paid-up equity share capital (face value of Rs. 10/- each)	1062.85	664.28	664.28	664.28
13	Other equity excluding revaluation reserves as per balance sheet of previous accounting year.	-	-	-	47549.18
14	Earning per share (of Rs.10/- each) (not annualised)				
(a)	Basic	2.99	7.50	1.94	32.22
(b)	Diluted	2.99	7.50	1.94	32.22

Place: Ludhiana
 Date: 13-08-2025



For and on behalf of Board of Directors

Rajiv Garg
 Managing Director
 DIN:00444558

Notes:	
1	The Company is operating in single segment textile business.
2	The financial results have been prepared in accordance with the recognition and measurement principals of applicable Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India
3	The company has issued on 07-04-2025, 3985680 equity shares having face value of Rs. 10.00 per share on right basis @Rs. 25.00 per share. As a result the paid up equity share capital of the company has increased from Rs. 664.28 lacs. to Rs. 1062.85 lacs.
4	The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the financial year ended 31-03-2025 and the published year to date figures upto Dec. 31, 2024 which were subjected to limited review.
5	The Company does not have any Subsidiary/Associates/Joint Venture Company.
6	Provision for gratuity liability to employees has been made on estimated basis. The short/excess if any on the basis of actuarial valuation as per Indian accounting standard IND AS-19 Employee benefits would be made in the audited accounts for the year ended 31-03-2026.
7	The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 13th August, 2025. The statutory auditors have expressed an unmodified opinion on the above results.
Place: Ludhiana Date: 13-08-2025  For and on behalf of Board of Directors  Rajiv Garg Managing Director DIN:00444558	