

General information about company		
Scrip code*	000000	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	GARG	
ISIN*	INE244E01018	
Name of company	Garg Acrylics Limited	
Type of company	Main Board	
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	14-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-11-2025	
Description of presentation currency	INR	
Level of rounding	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	Textile	
Start date and time of board meeting	14-11-2025 11:00	
End date and time of board meeting	14-11-2025 12:30	
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	
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	NA	
(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 bank's 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	
(III) 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	03-09-2024	
Indicate Company website link for updated RPT policy of the Company	https://gargltd.com/uploads/pages_file/1763183770.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?	No	No Defaults on loan.

Financial Results – Ind-AS				
Particulars		3 months/ 6 months 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	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	84700.18	84700.18	
	Other income	144.54	144.54	
	Total income	84844.72	84844.72	
2	Expenses			
(a)	Cost of materials consumed	59841.34	59841.34	
(b)	Purchases of stock-in-trade	2478.82	2478.82	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3811.5	-3811.5	
(d)	Employee benefit expense	6100.46	6100.46	
(e)	Finance costs	2723.42	2723.42	
(f)	Depreciation, depletion and amortisation expense	1828.61	1828.61	
(g)	Other Expenses			
1	Power & Fuel	7987.12	7987.12	
2	Other Expenses	7092.7	7092.7	
	Total other expenses	15079.82	15079.82	
	Total expenses	84240.97	84240.97	
3	Total profit before exceptional items and tax	603.75	603.75	
4	Exceptional items	0	0	
5	Total profit before tax	603.75	603.75	
6	Tax expense			
7	Current tax	0	0	
8	Deferred tax	128.03	128.03	
9	Total tax expenses	128.03	128.03	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	475.72	475.72	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	475.72	475.72	
17	<u>Other comprehensive income net of taxes</u>	91.24	91.24	
18	Total Comprehensive Income for the period	566.96	566.96	
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	1062.85	1062.85	
	Face value of equity share capital	10	10	
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	7.16	7.16	
	Diluted earnings (loss) per share from continuing operations	7.16	7.16	
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	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	7.16	7.16	
	Diluted earnings (loss) per share from continuing and discontinued operations	7.16	7.16	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block	
Textual Information(4)	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 does not have any Subsidiary/Associates/Joint Venture Company. 4. 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. 5. The company has entered into a finance lease agreement with TATA Capital Ltd. for use of solar plant capacity 3600KW located at Bathinda, Punjab. The lease provides the company the right to use the solar plant and to obtain substantially all economic benefits arising from its operations for its own power requirements. The lease payments are to be made monthly. The lease term is for 84 months commencing from 01-08-2025 and ending on 31-07-2032. On completeion of lease term, the solar plant would be transferred to the company at the value Rs 1.00. 6. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th November, 2025. The statutory auditors have expressed an unmodified opinion on the above results.

Statement of Asset and Liabilities	
Particulars	Half 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	39433.97
Capital work-in-progress	69.68
Investment property	
Goodwill	0
Other intangible assets	2.67
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	354.51
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	56.45
Total non-current financial assets	410.96
Deferred tax assets (net)	
Other non-current assets	1007.4
Total non-current assets	40924.68
2 Current assets	
Inventories	35834.98
Current financial asset	
Current investments	0
Trade receivables, current	16086.84
Cash and cash equivalents	29.36
Bank balance other than cash and cash equivalents	1110.18
Loans, current	0
Other current financial assets	71.32
Total current financial assets	17297.7
Current tax assets (net)	
Other current assets	12856.18
Total current assets	65988.86
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	106913.54
Total current assets	65988.86
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	106913.54
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	1062.84

	Other equity	48714
	Total equity attributable to owners of parent	49776.84
	Non controlling interest	
	Total equity	49776.84
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	9544.93
	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	
	Total non-current financial liabilities	9544.93
	Provisions, non-current	343.06
	Deferred tax liabilities (net)	267.79
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	10155.78
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	37851.39
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	273.11
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4943.81
	Total Trade payable	5216.92
	Other current financial liabilities	0.11
	Total current financial liabilities	43068.42
	Other current liabilities	3748.18
	Provisions, current	164.32
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	46980.92
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	57136.7
	Total equity and liabilities	106913.54
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
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
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Gratuity	121.93	121.93
	Total Amount of items that will not be reclassified to profit and loss	121.93	121.93
2	Income tax relating to items that will not be reclassified to profit or loss	30.69	30.69
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	91.24	91.24

Cash flow statement, indirect		
Particulars		Half 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
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	603.75
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	2606.96
	Adjustments for decrease (increase) in inventories	1133.11
	Adjustments for decrease (increase) in trade receivables, current	-1002.88
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	869.34
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1828.61
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	-40.66
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	113.73
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-23.04
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	121.93
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	5379.64
	Net cash flows from (used in) operations	5983.39
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	5983.39
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	12.5
	Purchase of property, plant and equipment	2382.01
	Proceeds from sales of investment property	2.22
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	113.73
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-2253.56
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	996.42
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	670.18
	Repayments of borrowings	1998.86
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	2606.03
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-2938.29
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	791.54
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	791.54

	Cash and cash equivalents cash flow statement at beginning of period	348
	Cash and cash equivalents cash flow statement at end of period	1139.54

Format for Disclosure of Related Party Transactions (applicable only for half-year)													
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			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	Value of transaction during the reporting period	In cas are due party & of the t
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Openin balance
1	Garg Acrylics Limited	AAACG3332N	Sanjiv Garg	AAZPG8581D	Managing Director	Remuneration			Approved			29.71	0
2	Garg Acrylics Limited	AAACG3332N	Rajiv Garg	AAZPG5575F	Managing Director	Remuneration			Approved			29.71	0
3	Garg Acrylics Limited	AAACG3332N	Ujjwal Garg	AIEPG3118K	Whole Time Director	Remuneration			Approved			29.71	0
4	Garg Acrylics Limited	AAACG3332N	Sambhav Garg	BICPG8538G	Relative of KMP	Remuneration			Approved			21	0
5	Garg Acrylics Limited	AAACG3332N	Aakriti Garg	BKTPA1026Q	Relative of KMP	Remuneration			Approved			8.4	0
6	Garg Acrylics Limited	AAACG3332N	DPG Textiles Limited	AAACG8939K	Enterprises in which Key Management Personnel are able to exercise significant influence	Sale of goods or services			Approved			491.08	-22.64
Total value of transaction during the reporting period												609.61	

