CORPORATE OFFICE : KANGANWAL ROAD, V.P.O. JUGIANA, G.T. ROAD, LUDHIANA- 141 120 (INDIA)
PBX : PHONE : 00-91-161 4692500 (30 Lines)
FAX : 00-91-161-2510084
VIST US : www.gargltd.com
CIN : L74999DL1983PLC017001

GARG ACRYLICS LTD.
FOUR STAR EXPORT HOUSE

GAL/2025-26 **Date: 13th February, 2026**

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 and nine months ended 31st December, 2025 and Outcome of Board Meeting held on 13th February, 2026.

Dear Sir,

This is to inform you that the Board of Directors of the company in their Meeting held today i.e. 13th February, 2026 discussed and approved the following matters:

1. Un-audited Financial Results for the quarter and nine months Ended On 31st December, 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 and nine months ended on 31st December, 2025 are enclosed herewith.

2. Holding of an Extra-ordinary General Meeting of the Company on Wednesday, the 18th day of March, 2026 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 12.45 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 Digitally signed by PRIYA RANI Date: 2026.02.13 13:03:07 +05'30'

Priya Rani
Company Secretary
(M. No. : A54000)

KAMBOJ MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
(Formerly known as Malhotra Manik & Associates)

B-XX-2815. IInd Floor, Gurdev Nagar,
Pakhowal Road, Ludhiana (PB)- 141001
Mobile No. 98550-37608, 98140-22781
E-Mail:mmasso123@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECMBER 2025 OF GARG ACRYLICS LTD. PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors of
Garg Acrylics Limited

1. **Introduction**

We have reviewed the accompanying statement of unaudited financial results of Garg Acrylics Limited (the "Company") for the quarter and nine months period ended on Dec. 31, 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**

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.

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.

KAMBOJ MALHOTRA & ASSOCIATES
CA
CHARTERED ACCOUNTANTS
LUDHIANA

4. Emphasis of Matter

We draw attention to the following matter:

Refer Note 4 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 and nine months ended on Dec. 31, 2025.

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

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

KAMBOJ MALHOTRA & ASSOCIATES
CA
CHARTERED ACCOUNTANTS
LUDHIANA

CA AMARJIT KAMBOJ
PARTNER
Membership No. 082152
UDIN : 26082152BMGAWI3261

Place: Ludhiana
Dated: 13-02-2026

Garg Acrylics Limited
Regd. Office: A-50/1, Wazirpur Industrial Area, Delhi-52.
Corporate Identity Number (CIN): L74999DL1983PLC17001
Website: www.gargltd.com Email: gargacrylics@yahoo.com

Statement of Unaudited financial results for the quarter ended 31 Dec, 2025

(Rs. In Lacs)

Sr.No.	Particulars	Quarter Ended			Nine months Ended		Year ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	45419.91	41697.82	43813.98	130120.09	128789.30	175369.82
2	Other Operating Income	125.84	54.32	51.14	270.38	171.58	225.47
3	Total income from Operations(1+2)	45545.77	41752.14	43865.13	130390.47	128960.88	175595.29
4	Expenses						
	a) Cost of materials consumed	28792.58	29834.84	29460.63	88633.92	92796.48	123570.73
	b) Purchases of stock-in -trade	5446.96	2478.82	96.96	7925.78	96.96	341.94
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1631.88	-4215.55	1265.78	-5443.37	-2482.01	-1176.14
	d) Employee benefits expense	3075.01	3159.13	3007.93	9175.47	8814.46	11731.72
	e) Finance Cost	1392.30	1368.21	1288.45	4115.72	4145.80	5731.08
	f) Depreciation and amortisation expense	949.94	929.09	923.85	2778.54	2746.33	3670.62
	g) Power & Fuel	3726.88	4143.66	4087.51	11713.99	11387.78	15254.22
	h) Other expenses	3381.55	3862.30	3087.96	10474.24	10446.82	14705.68
	Total expenses	45133.34	41560.50	43219.06	129374.30	127952.62	173829.84
5	Profit before exceptional items and tax (3-4)	412.43	191.64	646.07	1016.18	1008.26	1765.44
6	Exceptional items	0.00	0.00	0.00	0.00	0.00	13.72
7	Profit before tax (5-6)	412.43	191.64	646.07	1016.18	1008.26	1779.16
8	Tax expense						
	-Current Tax	0.00	0.00	30.41	0.00	30.41	0.00
	-Deferred Tax Asset(Liability)	-101.22	-26.05	-66.22	-229.25	-223.63	-354.96
	-Prior Year Tax Provisions	0.82	0.00	0.00	0.82	0.00	-5.92
9	Profit after tax (7-8)	310.39	165.59	549.43	786.11	754.21	2140.04
10	Other comprehensive income						
	a) (i) Items that will not be reclassified to profit or loss	60.97	60.97	72.12	182.90	131.25	243.87
	(ii) Income tax related to items that will not be reclassified to profit or loss	-15.34	-15.34	-18.15	-46.03	-33.03	-61.38
	b) (i) Items that will be reclassified to profit or loss	0.00	0.00	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	0.00	0.00
11	Total comprehensive income for the period (9+10)	356.01	211.21	603.40	922.98	852.43	2322.53
12	Paid-up equity share capital (face value of Rs. 10/- each)	1062.85	1062.85	664.28	1062.85	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	2.92	1.56	8.27	7.40	11.35	32.22
	(b) Diluted	2.92	1.56	8.27	7.40	11.35	32.22

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
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 Government of India, vide notification dated November 21, 2025, has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, the Occupational Safety, Health and Work Conditions Code, 2020 (collectively referred to as "the Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 employee benefits, changes to employee benefit plans resulting from the new labour codes are treated as Plan amendments, requiring immediate recognition of the past service cost as expense in the statement of profit and loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India.
   In view of this, Company has evaluated that as per the company's existing compensation structure, basic wages constitute more than 50% of total remuneration and concluded that there is no financial impact on the financial results for the quarter and nice months ended December 31, 2025. The company continues to monitor developments in the rules to be notified by the regulatory authorities, including clarifications/additional guidance from authorities and will continue to assess the accounting implications basis such developments/guidance.
6. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 13th February, 2026. The statutory auditors have expressed an unmodified opinion on the above results.

For and on behalf of Board of Directors

Place: Ludhiana
Date: 13-02-2026

KAMBOJ MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
LUDHIANA

Sanjiv Garg
Managing Director
DIN:00217156