



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
INDIAN ACRYLICS LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of INDIAN ACRYLICS LIMITED (the "Company") for the quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor 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 Statement is 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 substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKR & Associates
Chartered Accountants
(Firm registration No. 021179N)


CA Kailash Kumar
Partner
(Membership Number: 505972)



Place of signature: Chandigarh
Date: 13.02.2026
UDIN: 26505972KHEHNA5971

INDIAN ACRYLICS LIMITED
CIN: L24301PB1986PLC006715

REGD. OFFICE: VILLAGE - HARKISHANPURA, SUB-TEHSIL BHAWANIGARH, DISTT. - SANGRUR (PB)-148026.

Website: www.indianacrylics.com; Email ID: shares@indianacrylics.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31/12/2025

PARTICULARS	(INR LAKHS)					
	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)		(AUDITED)	
I. Revenue from operations						
Net Sales/ Income from Operations	5768.61	7100.84	7105.00	17612.58	24784.34	31378.65
Export Sale	3161.62	3118.29	2531.26	10156.11	5856.59	7554.49
II. Other Income	148.38	24.71	121.39	358.68	473.33	509.60
III. Total income from operations	9078.61	10243.84	9757.65	28127.37	31114.26	39442.74
IV. Expenses:						
(a) Cost of material consumed	4633.86	5565.05	6211.28	16925.26	18406.04	24179.86
(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(c) Change in Inventories of FG, WIP & stock in trade.	134.39	573.06	(493.28)	(839.60)	1886.98	1337.93
(d) Employee benefits expenses	1097.41	1112.18	1132.26	3183.20	3284.74	4508.53
(e) Depreciation & amortization expense	281.29	284.23	313.06	847.53	1050.40	1366.66
(f) Finance Cost	421.92	493.64	433.21	1282.33	1539.80	1854.39
(g) Other Expenditure	2729.76	2790.57	2652.25	7995.32	7463.60	9281.48
Total Expenses (a to h)	9298.63	10818.73	10248.78	29394.04	33631.56	42528.85
V. Profit/(Loss) before exceptional Items and Tax (III-IV)	(220.02)	(574.89)	(491.13)	(1266.67)	(2517.30)	(3086.11)
VI. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit/ (Loss) after exceptional items and before tax (V-VI)	(220.02)	(574.89)	(491.13)	(1266.67)	(2517.30)	(3086.11)
Current tax	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
VIII. Total tax expenses	-	-	-	-	-	-
IX. Profit/ (Loss) from continuing operations	(220.02)	(574.89)	(491.13)	(1266.67)	(2517.30)	(3086.11)
X. Profit/ (Loss) from discontinuing operations	-	-	-	-	-	-
XI. Tax expense of discontinuing operations	-	-	-	-	-	-
XII. Net profit/ (loss) from discontinuing operation after tax (X-XI)	-	-	-	-	-	-
XIII. Profit/ (Loss) for the period(IX+XII)	(220.02)	(574.89)	(491.13)	(1266.67)	(2517.30)	(3086.11)
XIV. Other Comprehensive Income:						
Items will not be reclassified to profit or loss	0.00	80.96	0.00	80.96	74.73	27.68
Items will be reclassified to profit or loss	-	-	-	-	-	-
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	(220.02)	(493.93)	(491.13)	(1185.71)	(2442.57)	(3058.43)
XVI. Paid-up Equity Share Capital	13532	13532	13532	13532	13532	13532
Face value of equity share capital (Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
XVII. Reserves excluding Revaluation Reserves as per balance sheet	-	-	-	-	-	(12522.12)
XVIII. Earnings per equity share						
Basic	(0.16)	(0.42)	(0.36)	(0.94)	(1.86)	(2.28)
Diluted	(0.16)	(0.42)	(0.36)	(0.94)	(1.86)	(2.28)
Note: 1. The above financial results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on 13/02/2026.						
2. The Statutory Auditors of the Company have carried out a limited review of the above Unaudited Financial Results for the quarter and nine months ended 31st December, 2025 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.						
3. Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current period.						

Place: Chandigarh
Dated : 13/02/2026

(RAJINDER KUMAR GARG)
MANAGING DIRECTOR
DIN: 00034827



INDIAN ACRYLICS LIMITED
CIN: L24301PB1986PLC006715

REGD. OFFICE: VILLAGE HARKISHANPURA, SUB-TEHSIL BHAWANIGARH, DISTT. SANGRUR (PB)-148026.

Website: www.indianacrylics.com; Email ID: shares@indianacrylics.com

Segment wise Revenue, Results and Capital Employed (Standalone)

Particulars	QUARTER ENDED			NINE MONTHS ENDED		INR LAKHS YEAR ENDED
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
1 Segment Revenue						
Fibre	6325.42	7542.04	7229.80	20345.24	22210.76	28244.16
Yarn	5292.67	5076.80	4949.32	14244.54	14913.00	18632.16
Total	11618.09	12618.84	12179.12	34589.78	37123.76	46876.32
Less: Inter-segment revenue	(2687.87)	(2399.70)	(2542.86)	(6821.09)	(6482.83)	(7943.17)
Total	8930.22	10219.14	9636.26	27768.69	30640.93	38933.15
2 Segment result						
Profit before tax and finance cost						
Fibre	330.03	84.04	(137.86)	615.13	6.83	237.54
Yarn	(109.60)	(143.99)	106.51	(539.96)	(848.09)	(1317.20)
Total	220.43	(59.95)	(31.35)	75.17	(841.26)	(1079.66)
(i) Less :- Finance Cost	421.92	493.64	433.21	1282.33	1539.80	1854.39
(ii) Less :- Unallocable expenses	18.53	21.30	26.57	59.51	136.24	152.06
Total Profit before tax	(220.02)	(574.89)	(491.13)	(1266.67)	(2517.30)	(3086.11)
3 Capital Employed						
(Segment Assets - Segment Liabilities)						
Fibre	4635.44	995.78	4984.91	4635.44	4984.91	5022.50
Yarn	(4811.05)	(1489.72)	(3358.95)	(4811.05)	(3358.95)	(4012.42)
Unallocable Capital Employed						
Total	(175.61)	(493.94)	1625.96	(175.61)	1625.96	1010.08

Note : Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current period.

Place: Chandigarh
Date: 13/02/2026

(RAJINDER KUMAR GARG)
MANAGING DIRECTOR
DIN: 00034827





Independent Auditor's Review Report on consolidated unaudited quarterly and Year to Date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO
THE BOARD OF DIRECTORS OF
INDIAN ACRYLICS LIMITED

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of INDIAN ACRYLICS LIMITED ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025, attached herewith, being submitted by the holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the holding Company's Management and approved by the holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of subsidiary, namely, M/s Carlit Trading Europe S.L.U (Spain).



5. Based on our review conducted and procedures performed as stated in paragraph 3 above, subject to the effects of the matter specified in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other unaudited financial information, in respect of:
 - One Subsidiary whose interim financial results and other financial information reflect total revenues of Rs. NIL and Rs NIL, total net (loss)/ profit after tax of Rs. (0.06) lakhs and Rs. (0.17) lakhs and total comprehensive (loss)/ income of Rs. (0.06 lakhs) and Rs. (0.17 lakhs), for the quarter ended 31 December 2025 and for the period from 1 April 2025 to 31 December 2025, respectively.

The interim financial results and financial information of the subsidiary, which is located outside India, have been prepared in accordance with the accounting principles generally accepted in its respective country and have not been reviewed by their auditors. The Holding Company's Management has converted the interim financial information of the subsidiary from the accounting principles generally accepted in its respective country to those generally accepted in India. We have reviewed the conversion adjustments, if any, made by the Holding Company's Management. Our conclusion on the Statement, insofar as it relates to the interim financial information of the subsidiary located outside India, is based solely on such information as furnished by the Management. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

7. Our conclusion is not modified in respect of this matter.

For AKR & Associates
Chartered Accountants
(Firm registration No. 021179N)


Kailash Kumar
Partner
(Membership Number: 505972)

Place of signature: Chandigarh
Date: 13.02.2026
UDIN: 26505972BIQGJC1721



INDIAN ACRYLICS LIMITED
CIN: L24301PB1986PLC006715

REGD. OFFICE: VILLAGE - HARKISHANPURA, SUB-TEHSIL BHAWANIGARH, DISTT. - SANGRUR (PB)-148026.

Website: www.indianacrylics.com; Email ID: shares@indianacrylics.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31/12/2025

PARTICULARS	(INR LAKHS)					
	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)		(AUDITED)
I. Revenue from operations						
Net Sales/ Income from Operations	5768.61	7100.84	7105.00	17612.58	24784.34	31378.65
Export Sale	3161.62	3118.29	2531.26	10156.11	5856.59	7554.49
II. Other Income	148.38	24.71	121.39	358.68	473.33	509.60
III. Total income from operations	9078.61	10243.84	9757.65	28127.37	31114.26	39442.74
IV. Expenses:						
(a) Cost of material consumed	4633.86	5565.05	6211.28	16925.26	18406.04	24179.86
(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(c) Change in Inventories of FG, WIP & stock in trade	134.39	573.06	(493.28)	(839.60)	1886.98	1337.93
(d) Employee benefits expenses	1097.41	1112.18	1132.26	3183.20	3284.74	4508.53
(e) Depreciation & amortization expense	281.29	284.23	313.06	847.53	1050.40	1366.66
(f) Finance Cost	421.92	493.64	433.21	1282.33	1539.80	1854.39
(g) Other Expenditure	2729.82	2790.63	2653.04	7995.49	7464.49	9282.82
Total Expenses (a to h)	9298.69	10818.79	10249.57	29394.21	33632.45	42530.19
V. Profit/(Loss) before exceptional items and Tax (III-IV)	(220.08)	(574.95)	(491.92)	(1266.84)	(2518.19)	(3087.45)
VI. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit/ (Loss) after exceptional items and before tax (V-VI)	(220.08)	(574.95)	(491.92)	(1266.84)	(2518.19)	(3087.45)
Current tax	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
VIII. Total tax expenses	-	-	-	-	-	-
IX. Profit/ (Loss) from continuing operations	(220.08)	(574.95)	(491.92)	(1266.84)	(2518.19)	(3087.45)
X. Profit/ (Loss) from discontinuing operations	-	-	-	-	-	-
XI. Tax expense of discontinuing operations	-	-	-	-	-	-
XII. Net profit/ (loss) from discontinuing operation after tax (X-XI)	-	-	-	-	-	-
XIII. Profit/ (Loss) for the period (IX+XII)	(220.08)	(574.95)	(491.92)	(1266.84)	(2518.19)	(3087.45)
XIV. Other Comprehensive Income:						
Items will not be reclassified to profit or loss	0.00	80.96	0.00	80.96	74.73	27.68
Items will be reclassified to profit or loss	-	-	-	-	-	-
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	(220.08)	(493.99)	(491.92)	(1185.88)	(2443.46)	(3059.77)
XVI. Paid-up Equity Share Capital	13532	13532	13532	13532	13532	13532
Face value of equity share capital (Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
XVII. Reserves excluding Revaluation Reserves as per balance sheet	-	-	-	-	-	(12,523.67)
XVIII. Earnings per equity share						
Basic	(0.16)	(0.42)	(0.36)	(0.94)	(1.86)	(2.28)
Diluted	(0.16)	(0.42)	(0.36)	(0.94)	(1.86)	(2.28)
Note: 1. The above financial results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on 13/02/2026.						
2. The Statutory Auditors of the Company have carried out a limited review of the above Unaudited Financial Results for the quarter and nine months ended 31st December, 2025 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.						
3. Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current period.						

Rajinder Kumar Garg

(RAJINDER KUMAR GARG)
ADDL. MANAGING DIRECTOR
DIN: 00034827

Place: Chandigarh
Dated : 13/02/2026



INDIAN ACRYLICS LIMITED
CIN: L24301PB1986PLC006715

REGD. OFFICE: VILLAGE HARKISHANPURA, SUB-TEHSIL BHAWANIGARH, DISTT. SANGRUR (PB)-148026.

Website: www.indianacrylics.com; Email ID: shares@indianacrylics.com

Segment wise Revenue, Results and Capital Employed (Consolidated)

INR LAKHS

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
1 Segment Revenue						
Fibre	7229.80	7542.04	7229.80	20345.24	22210.76	28244.16
Yarn	4949.32	5076.80	4949.32	14244.54	14913.00	18632.16
Total	12179.12	12618.84	12179.12	34589.78	37123.76	46876.32
Less: Inter-segment revenue	(2542.86)	(2399.70)	(2542.86)	(6821.09)	(6482.83)	(7943.17)
Total	9636.26	10219.14	9636.26	27768.69	30640.93	38933.15
2 Segment result						
Profit before tax and finance cost						
Fibre	329.97	83.98	(138.65)	614.96	5.94	236.20
Yarn	(109.60)	(143.99)	106.51	(539.96)	(848.09)	(1317.20)
Total	220.37	(60.01)	(32.14)	75.00	(842.15)	(1081.00)
(i) Less :- Finance Cost	421.92	493.64	433.21	1282.33	1539.80	1854.39
(ii) Less :-Unallocable expenses	18.53	21.30	26.57	59.51	136.24	152.06
Total Profit before tax	(220.08)	(574.95)	(491.92)	(1266.84)	(2518.19)	(3087.45)
3 Capital Employed						
(Segment Assets - Segment Liabilities)						
Fibre	4633.74	994.13	4983.81	4633.74	4983.81	5020.97
Yarn	(4811.05)	(1489.72)	(3358.95)	(4811.05)	(3358.95)	(4012.42)
Unallocable Capital Employed						
Total	(177.31)	(495.59)	1624.86	(177.31)	1624.86	1008.55

Note : Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current period.



Place: Chandigarh
Date: 13/02/2026

(RAJINDER KUMAR GARG)
ADDL. MANAGING DIRECTOR
DIN: 00034827

