POLYLINK POLYMERS (INDIA) LIMITED
CIN NO: L17299GJ1993PLC032905
AN IS/ISO : 9001 : 2015 COMPANY

Head Office :
506, Saffron Building, Near Center Point,
Ambawadi, Ahmedabad - 380 006.
Phone : 079-26427800, 26565200
Tele Fax : 91-79-26421864
E-mail : polylink@polylinkpolymers.com
Website : www.polylinkpolymers.com

Registered Office (Works) :
Block No. 229-230, Vill - Valthera,
Dholka-Bagodara Highway,
Taluka-Dholka,
Dist.-Ahmedabad-382225

Date: 13th November, 2026

To,
The Listing Department,
Corporate Relationship Department,
Bombay Stock Exchange,
P.J. Towers, Dalal Street,
Mumbai - 400 001

Scrip Code: 531454

Sub: Outcome of Board Meeting pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulation')

Dear Sir/ Madam,

In terms of Regulations 30 and 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with corresponding circulars and notifications issued thereunder, the Board of Directors in their meeting held today i.e. **13th November, 2026** have inter alia considered and approved the following business items:

1. Approved and taken on record Unaudited Standalone Financial Results, prepared as per Indian Accounting Standard (Ind AS) for the Quarter and Half year ended on 30th September, 2026

2. Approved and taken on record the Limited Review Report issued by M/s. K.N. Gutgutiya & Co. Chartered Accountants, Statutory Auditors of the Company for the Quarter and Half year ended 30th September 2026.

The Unaudited Financial Results are also being disseminated on the Company's website at https://www.polylinkpolymers.com

The above meeting commenced at 11: 00 AM and concluded at 11: 31 AM.

Thanking you

Yours Faithfully,
For Polylink Polymers (India) Limited

RAVIPRAKASH GOYAL
Digitally signed by RAVIPRAKASH GOYAL
Date: 2026.11.13 11:41:25 +05'30'

Raviprakash Goyal
Whole Time Director
DIN: 00040570

Encl: *As above*

POLYLINK POLYMERS (INDIA) LIMITED
CIN :L17299GJ1993PLC032905
Regd. Office & Works : Block No. 229-230, Valthera, Tal - Dholka, Dist. - Ahmedabad-387810
Phone No.079-26427800, FAX No.079-26421864
Email: polylink@polylinkpolymers.com; website: www.polylinkpolymers.com

Statement of Unaudited Financial Results for the Quarter And Half Year Ended September 30, 2026

(₹ in lakhs)

	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
	Income						
I	(a) Revenue from operations	2,612.65	2,326.86	2,160.78	4,939.51	4,196.40	8,339.29
II	(b) Other operating Income	35.43	17.85	27.39	53.28	57.59	120.35
III	**Total Revenue from operations (I+II)**	**2,648.08**	**2,344.71**	**2,188.17**	**4,992.79**	**4,253.99**	**8,459.64**
IV	(a) Other Income	22.89	5.54	22.49	28.43	27.47	50.75
V	**Total Income (III+IV)**	**2,670.97**	**2,350.25**	**2,210.66**	**5,021.22**	**4,281.46**	**8,510.39**
VI	**Expenses**						
	(a) Cost of materials consumed	2,254.11	1,826.21	1,703.78	4,080.32	3,208.25	6,340.53
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(106.45)	30.90	(35.75)	(75.55)	53.18	92.00
	(c) Employee benefits Expense	116.38	106.15	122.38	222.53	238.46	463.60
	(d) Finance Costs	19.79	15.60	14.05	35.39	24.19	56.02
	(e) Depreciation and amortisation expense	52.83	40.05	37.13	92.88	68.60	144.70
	(f) Other Expenses	-					
	-Power & Fuel	62.65	51.91	67.33	114.56	133.40	263.32
	-Other Expenses	243.15	236.88	285.14	480.03	512.88	1,020.43
	Total Expenses	**2,642.46**	**2,307.70**	**2,194.06**	**4,950.16**	**4,238.96**	**8,380.60**
VII	**Profit/(loss) from ordinary activities before exceptional items and tax (V-VI)**	**28.51**	**42.55**	**16.60**	**71.06**	**42.50**	**129.79**
VIII	Exceptional Items	-	-	-	-	-	-
IX	**Profit/(loss) before tax (VII+VIII)**	**28.51**	**42.55**	**16.60**	**71.06**	**42.50**	**129.79**
X	Tax Expenses						
	- Current tax	(0.85)	13.00	2.66	12.15	11.93	36.78
	- Tax pertaining to earlier years	0.31	-	(6.47)	0.31	(6.47)	(6.47)
	- Deferred tax charge/(credit) (Refer Note 3)	8.24	(12.40)	2.08	(4.16)	0.03	(22.86)
XI	**Net Profit/(loss) for the period (IX-X)**	**20.81**	**41.95**	**18.33**	**62.76**	**37.01**	**122.34**
XII	**Other Comprehensive Income (OCI)**						
	i) a) items that will not be reclassified to profit or loss	-	-	-	-	-	(0.64)
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.18
	ii) a) items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XIII	**Total Comprehensive Income for the period (XI+ XII)**	**20.81**	**41.95**	**18.33**	**62.76**	**37.01**	**121.88**
XIV	Paid up Equity share capital (Face value Rs. 5 each)	1,105.58	1,105.58	1,105.58	1,105.58	1,105.58	1,105.58
XV	Other Equity				2,069.39		2006.63
XVI	Earnings per share (of ₹ 5/- each) (Not annualised except year ended)						
	(a) Basic (in ₹)	0.09	0.19	0.08	0.28	0.17	0.55
	(b) Diluted (in ₹)	0.09	0.19	0.08	0.28	0.17	0.55

Notes:

1 The above unaudited financial results have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at its meeting held on 13th November 2026. The Statutory Auditors have performed a limited review of the above financial results for the quarter and half year ended 30th September 2026 and have issued an unmodified review report on the same.

2 The above unaudited financial results of the Company for the quarter and half year ended 30th September 2026, have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 (as amended) read with the Companies (Indian Accounting Standards) Rules 2015 (as amended) and in terms of regulation 33 of the Securities Exchange Board of India(Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

3 Pursuant to the enactment of the Finance Act, 2026, the Company has decided to adopt the concessional tax regime under Section 200 of the Income tax Act, 2025 (IT Act, 2025) effective from Tax Year 2026-27. Consequently, the Company's applicable tax rate shall be reduced to 25.17% from the earlier rate of 27.82% and the Company is allowed to carry forward the accumulated MAT Credit for utilising the same subject to certain conditions.

Consequent to the proposed adoption of the concessional tax regime, the Company has remeasured its deferred tax liabilities(net) using the reduced applicable tax rate. The resulting net reversal of deferred tax liabilities(net) of Rs. 10.75 lakh has been recognised in the Statement of Profit and Loss during the half year ended 30th September 2026.

5 The company has only one segment namely "manufacture and sale of polymeric compounds". As such there is no separate reportable segment as per IND-AS 108 'Operating Segments'.

K.N. GUTGUTIA & CO. NEW DELHI CHARTERED ACCOUNTANTS

Polylink Polymers (India) Ltd. Ahmedabad

By order of the Board
For Polylink Polymers (India) Limited

Raviprakash Harishankar Goyal
Whole Time Director
DIN: 00040570

Date: 13th November 2026
Place: Ahmedabad

POLYLINK POLYMERS (INDIA) LIMITED
STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-current Assets		
Property, plant and equipment	2,544.04	2,159.96
Capital work-in-progress	-	8.75
Intangible Assets	-	-
Financial Assets		
Other financial assets	-	-
Other Non Current Assets	6.83	274.28
Total Non-Current Assets	**2,550.87**	**2,442.99**
Current Assets		
Inventories	755.21	653.39
Financial Assets		
Trade receivables	1,985.09	1,501.41
Cash and cash equivalents	0.85	2.23
Bank balances other than above	14.18	10.22
Loans	0.62	0.79
Other financial assets	0.81	1.48
Other current assets	197.32	48.52
Total Current Assets	**2,954.08**	**2,218.04**
Total Assets	**5,504.95**	**4,661.03**
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,105.58	1,105.58
Other Equity	2,069.39	2,006.63
Total equity attributable to equity holders	**3,174.97**	**3,112.21**
Liabilities		
Non-current Liabilities		
Financial Liabilities		
Borrowings	175.25	211.56
Lease liabilities	5.01	9.76
Provisions	-	9.40
Deferred tax liabilities (net)	103.60	106.24
Other non-current liabilities	31.56	12.36
Total non-current liabilities	**315.42**	**349.32**
Current Liabilities		
Financial Liabilities		
Borrowings	1,051.89	345.73
Lease liabilities	9.03	8.33
Trade payables		
- total outstanding dues of micro and small enterprises	254.85	70.83
- total outstanding dues of creditors other than micro and small enterprises	531.67	667.09
Others financial liabilities	111.07	51.06
Other current liabilities	11.50	14.95
Provisions	33.91	22.35
Current tax liabilities (net)	10.64	19.16
Total Current Liabilities	**2,014.56**	**1,199.50**
Total Equity and Liabilities	**5,504.95**	**4,661.03**

K.N. GUTGUTIA & CO. NEW DELHI CHARTERED ACCOUNTANTS

Polylink Polymers (India) Ltd. A'bad

POLYLINK POLYMERS (INDIA) LIMITED

Statement of Cash Flows for the Half Year Ended September 30, 2026

(Rs. in Lakhs)

Particulars	Half Year Ended September 30, 2026 (Unaudited)	Half Year Ended September 30, 2025 (Unaudited)
Cash Flow From Operating Activities:		
Net profit/(loss) before tax	**71.06**	**42.50**
Adjustments For:		
Depreciation and amortization expense	92.88	68.60
Government grant income	(8.72)	-
Impairment Losses written back	(5.73)	-
Unrealised foreign exchange fluctuation gain (net)	(4.82)	-
Finance costs	36.35	24.19
Interest Income on deposits with banks	(0.96)	-
	109.00	**92.79**
Operating profit before working capital changes	**180.06**	**135.29**
Movements in working capital:		
Decrease/(increase) in Trade receivables	(473.13)	(159.24)
Decrease/(increase) in Inventories	(101.82)	60.60
Decrease/(increase) in Current loans	0.17	(0.60)
Decrease/(increase) in Other Current financial assets	0.67	(2.91)
Decrease/(increase) in Other Current assets	(148.80)	(66.37)
Decrease/(increase) in Other Non-Current financial assets	-	26.43
Increase/(decrease) in Trade payables	48.60	68.58
Increase/(decrease) in Other financial liabilities	20.44	16.92
Increase/(decrease) in Other liabilities	(3.45)	(1.34)
Increase/(decrease) in Provisions	2.16	3.01
Movements in working capital:	**(655.16)**	**(54.92)**
Cash generated from/(used in) operations	**(475.10)**	**80.37**
Direct Taxes Paid (Net)	(19.46)	**(16.28)**
Net cash generated from/(used in) operating activities (A)	**(494.56)**	**64.09**
Cash Flow From Investing Activities:		
Purchase of property, plant and equipment	(135.19)	(500.51)
Fixed deposits with banks	(3.96)	(16.83)
Interest received	0.96	-
Net cash generated from/(used in) investing activities (B)	**(138.19)**	**(517.34)**
Cash Flow From Financing Activities:		
Proceeds from non-current borrowings	-	113.05
Repayment of non-current borrowings	(47.12)	(20.89)
Proceeds from / (Repayment of) Short term borrowings (net)	716.97	386.61
Repayment of lease liabilities	(4.88)	(4.64)
Interest paid	(33.60)	(21.24)
Net cash generated from/(used in) financing activities (C)	**631.37**	**452.89**
Net Increase/(Decrease) in Cash And Cash Equivalents	**(1.38)**	**(0.36)**
Opening Cash And Cash Equivalents	2.23	1.59
Closing Cash And Cash Equivalents	**0.85**	**1.23**

Note :

(1) The Cash Flow Statement has been prepared under the indirect method as set out in Ind AS 7, 'Statement of Cash Flows'.

K.N. GUTGUTIA & CO. NEW DELHI CHARTERED ACCOUNTANTS

Polylink Polymers (India) Ltd. Ahmedabad

K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE, NEW DELHI-110008
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E-mail : brg1971@cakng.com, kng1971@yahoo.com
Website : www.cakng.com

Independent Auditor's Review Report on 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 (as amended)

To the Board of Directors of Polylink Polymers (India) Limited

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **Polylink Polymers (India) Limited** ('the Company') for the quarter ended 30 September 2026 and the year-to-date results for the period 01 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

2. The 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 ("ICAI"). 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 the Standards on Auditing specified under section 143(10) of the Act, 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

For **K N Gutgutia & Co.**
Chartered Accountants
Firm Registration No: 304153E

B. R. Goyal
Partner
Membership No. 012172
UDIN: 26012172GBMOYA8491

K.N. GUTGUTIA & CO. NEW DELHI CHARTERED ACCOUNTANTS

Place: New Delhi
Date: 13th November 2026