

POLYTEX INDIA LIMITED

5th Floor, 5b, Technopolis Knowledge Parkmahakali Caves Road, NrUdyogBhavanChakala Andheri East,
ChakalaMIDC, Mumbai, Maharashtra, India, 400093
Tel.:9920032944 • Fax No : 91-022-67804776 • Website : www.polytexindia.com •
Email : polytexindia@gmail.com, CIN : L51900MH1987PLC042092

Date: 16.05.2026

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001

Script: 512481/Script ID: POLYTEX
Sub: Outcome of Board Meeting held on 16th May, 2026

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on Saturday, 16th May, 2026, inter- alia, transacted the following business:

1. Audited Financial Results of the Company for the Financial Year and quarter ending March 31, 2026 as recommended by the Audit Committee of the Company.
2. Audit Report on Financial Results of the Company for the quarter and year ended March 31, 2026
3. Declaration on Auditors Report with unmodified opinion Regulation 33(3)(d) of the SEBI Listing Regulations, 2015 for the year ended on 31st March, 2026
4. To take note of resignation of Mr. Anandkumar Labhshankar Trivedi (DIN: 10956744), Additional Executive Director of the Company from the Board of the Company with effect from 24th April, 2026
5. Appointed Mr. CA Sunil Sureka Internal Auditor of the company for conducting Internal Audit for the financial year 2025-26

The meeting commenced at 3:00 p.m. and ended at 07.00 p.m.
We hereby enclose the following:

- (a) Copy of Audit Report for the Standalone Financial Results of the company for the year ended March 31, 2026
- (b) Copy of Audited Standalone Financial Results of the company for the quarter and year ended March 31, 2026
- (c) Declaration from the CFO with respect to unmodified opinion of Statutory Auditors for the Standalone Financial Results of the company for the year ended March 31, 2026
- (d) Brief Profile of Internal Auditor

Thanking You,
Yours faithfully,
For Polytex India Limited

Arvind Mulji Kariya

Arvind Mulji Kariya
Director & CFO
DIN: 00216112



BRIEF PROFILE OF MR. SUNIL SUREKHA AS INTERNAL AUDITORS

Particulars	Details of Information
Reason for change appointment, resignation, removal, death or otherwise viz.	Re-appointment of Internal Auditors for FY 2026- 27
Date of Appointment	16.05.2026
Term of Appointment	Mr. Suil Sureka, Chartered Accountants, Mumbai being the Internal Auditors are appointed by the Board of Directors of the Company, to conduct the audit of the records of the Company for the financial year ending 31st March 2027
Brief Profile	Mr. Sunil Sureka is a Practising Chartered Accountant having experience in audit, taxation, and corporate compliance matters. He has expertise in internal audit, financial reporting, and risk assessment for various business entities. He advises clients on strengthening internal controls and regulatory compliance. His professional experience and knowledge make him suitable for appointment as Internal Auditor of the Company.
Disclosure of Relationships between direct or	NA

Amkariya





AGRAWAL JAIN & GUPTA
Chartered Accountants

Registered Office:
Plot No 5, Girdhar Colony,
Opp. Soni Manipal Hospital,
Sikar Road, Jaipur,
Rajasthan, India
Website:
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315 JP Imperia Tower II
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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Independent Auditor's Report

To
The Board Of Directors Of
POLYTEX INDIA LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying financial statements of **POLYTEX INDIA LIMITED** ("the Company"), for the quarter and year ended 31 March 2026, attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended (Listing Regulations).

In our opinion to the best of information and according to explanations given to us the statement:

- a. is presented in accordance with the requirements of Listing Regulations this regards; and
- b. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026..

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to Going concern

We draw attention that Company has incurred a loss of Rs. 14.51 lakhs during the year ended 31st March 2026 and, as of that date, the Company's current liabilities exceeded its current assets by Rs. 47.50 lakhs. These events or conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern.

However, the financial statements have been prepared on a going concern basis, based on the financial support undertaking provided by the promoter of the Company to continue extending financial assistance as may be required to enable the Company to meet its obligations and continue its operations.

Our opinion is not modified in respect of this matter.

Emphasis of Matter :

- A. Valuation of the unquoted investment (as per IND AS 109) are subject to the valuation by independent valuer. As per management explanation, they are under process to carry out fair valuation from registered valuer. Due to not availability of valuation report, we are not able to comment on the same.

Our opinion is not modified in respect on this matter.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of state of affairs (financial position), Profit or loss (financial Performance including other comprehensive income), change in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of the accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Management and the Board of Directors are responsible for overseeing the company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentations, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transaction and events in a manner that achieves fair presentations.
- Materiality is the magnitude at misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

For Agrawal Jain and Gupta

Chartered Accountants

Firm Reg. No. 013538C

SARWAN KUMAR
PRAJAPATI

वित्त-व्यापार-संस्थाएँ, १९४७ (अधिनियम १९४७) के अधीन प्रमाणित
१९४७ (अधिनियम १९४७) के अधीन प्रमाणित
१९४७ (अधिनियम १९४७) के अधीन प्रमाणित
१९४७ (अधिनियम १९४७) के अधीन प्रमाणित
१९४७ (अधिनियम १९४७) के अधीन प्रमाणित

Sarwan Kumar Prajapati

Partner

Membership No. 199969

UDIN: 26199969ISRSFT6486

Place: Mumbai

Dated: - 16th May 2026

POLYTEX INDIA LIMITED

CIN:L51900MH1987PLC042092

5th Floor, SR, Technopolis Knowledge Park Mahakali Caves Road, Nr Udyog Bhavan Chakala Andheri East, Mumbai, 400093.

Website : www.polytexindia.com E-mail : polytexindia@gmail.com Tel : +91-22-67147800,

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in ₹ Lacs)

SR. NO.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		31-Mar-26 (Audited) Refer Note 5	31-Dec-25 (Unaudited)	31-Mar-25 (Audited) Refer Note 5	31-Mar-26 (Audited)	31-Mar-25 (Audited)
1	Revenue from Operations					
(a)	Revenue from Operations	-	-	-	-	-
(b)	Other Income	-	-	-	-	-
	Total Income (1+11)	-	-	-	-	-
2	Expenses					
(a)	Employees benefits expenses	0.45	0.45	0.60	1.80	1.35
(b)	Finance Costs	0.56	-	0.01	0.56	0.01
(c)	Depreciation, Amortization & Depletion Expenses	-	-	-	-	-
(d)	Other Expenses	1.73	2.83	1.82	12.16	9.40
	Total Expenditure (a to d)	2.73	3.28	2.43	14.51	10.76
3	Profit / (Loss) before exceptional items and tax(1-2)	(2.73)	(3.28)	(2.43)	(14.51)	(10.76)
4	Exceptional items - Expenditure / (Income)	-	-	-	-	-
5	Profit / (Loss) after exceptional items and tax (3-4)	(2.73)	(3.28)	(2.43)	(14.51)	(10.76)
6	Tax Expense					
(a)	Current Tax	-	-	-	-	-
(b)	Deferred Tax	-	-	(0.11)	0.00	(0.11)
(c)	Earlier year Tax Adjustments	-	-	-	-	-
7	Profit / (Loss) for the period (5-6)	(2.73)	(3.28)	(2.32)	(14.51)	(10.65)
8	Profit/(Loss) from discontinued operations	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-
10	Net profit (loss) from discontinued operation after tax (8-9)	-	-	-	-	-
11	Profit/ (Loss) for the period (7+10)	(2.73)	(3.28)	(2.32)	(14.51)	(10.65)
	Other Comprehensive Income					
A (i)	Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
B (i)	Items that will be reclassified to profit or loss	-	-	-	-	-
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
12	Total Comprehensive Income for the period (11-12) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(2.73)	(3.28)	(2.32)	(14.51)	(10.65)
13	Total Comprehensive Income for the period (11-12) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(2.73)	(3.28)	(2.32)	(14.51)	(10.65)
14	Paid up Equity share Capital (Face Value Rs. 10 each, fully Paid)	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00
15	Other equity				(1,116.61)	(1,102.10)
16	Earnings Per Equity Share of Rs. 10/- each					
(a)	Basic	(0.02)	(0.02)	(0.02)	(0.11)	(0.08)
(b)	Diluted	(0.02)	(0.02)	(0.02)	(0.11)	(0.08)

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Statement of Assets and Liabilities (Standalone- Ind AS compliant)

(Amount in ₹ Lacs)

Particulars	As at March 31,	As at March
	2026	31, 2025
	(Audited)	(Audited)
ASSETS		
FINANCIAL ASSETS		
Cash and cash equivalents	4.88	4.88
Investments	285.12	285.12
Total	290.00	290.00
NON-FINANCIAL ASSETS		
Current assets	1.71	2.24
Property, plant and equipment	0.41	0.41
Intangible Assets	0.16	0.16
Total	2.28	2.81
TOTAL ASSETS	292.28	292.81
LIABILITIES AND EQUITY		
LIABILITIES		
FINANCIAL LIABILITIES		
Trade payables	16.92	12.48
Borrowings	29.12	22.38
Other financial liabilities	8.05	6.84
NON-FINANCIAL LIABILITIES		
Provisions	4.80	3.21
Deferred Tax Liabilities-Net	-	-
Total	58.89	44.91
EQUITY		
Equity share capital	1,350.00	1,350.00
Other equity	(1116.61)	(1102.10)
Equity Attributable to Owner of Company	233.39	247.90
Total Liabilities and Equity	292.28	292.81

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Cash Flow Statement For The Year Ended 31st March, 2026

(Amount in ₹ Lacs)

PARTICULARS	2025-26	2024-25
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax as per Statement of Profit and Loss	(14.51)	(10.76)
Adjusted for:		
Operating Profit before Working Capital Changes	(14.51)	(10.76)
Adjusted for:		
Decrease/(increase) in Current Assets	0.53	(0.53)
Increase/(decrease) in Trade Payables	4.45	3.36
Increase/(decrease) in Other Financial Liabilities	1.21	(0.77)
Increase/(decrease) in Provisions	1.59	1.60
Cash Generated from Operations	(6.73)	(7.10)
Taxes Paid (Net)	-	-
Net Cash Flow Used in Operating Activities	(6.73)	(7.10)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Disbursement of Loan & Advances	-	-
Interest Income	-	-
Net Cash Flow Used in Investing Activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loan raised from/(repaid to) Third Party	6.74	7.10
Net Cash Flow From Financing Activities	6.74	7.10
Net Increase in Cash and Cash Equivalents	0.00	0.01
Opening Balance of Cash and Cash Equivalents	4.88	4.88
Closing Balance of Cash and Cash Equivalents	4.88	4.88

- The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognised accounting practices and policies to the extent applicable.
- The above statement of financial results has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 16 May 2026.
- The Company is engaged in the business of financial activities. There is only one 'business segment' and 'geographical segment' and therefore, the segment information as per Accounting Standard - 108 on "Operating
- The financial figures for the quarter ended March 31, 2026 and March 31, 2025 are balancing figures being the difference between audited financial figures in respect of the full financial year and unaudited year to date financial figures upto December 31, 2025 and December 31, 2024 respectively.
- Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
- Investors can view the Financial Results of the Company at the Company's website www. Polytextindia.com or at

Place: Mumbai
Dated: 16th May 2026

For Polytext India Ltd.

Arvind Malji Kariya

Arvind Malji Kariya
Chairman & CFO
DIN:00216112



POLYTEX INDIA LIMITED

5th Floor, 5b, Technopolis Knowledge Parkmahakali Caves Road, NrUdyogBhavanChakala Andheri East,
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Date: 16.05.2026

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001

Script: 512481/Script ID: POLYTEX
Subject: Audit Report with Unmodified Opinion

Ref: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended.

In terms of the second proviso to Regulation 33(3)(d) of the SEBI Listing Regulations, 2015, as amended, we declare that Agrawal Jain & Gupta, Chartered Accountants, Statutory Auditors of the Company have submitted Audit Report for annual audited financial statements of the Company for the financial year ended 31stMarch 2026 with unmodified opinion(s)

Thanking You,

Yours faithfully,

For Polytex India Limited

Arvind Mulji Kariya

Arvind Mulji Kariya
Director & CFO
DIN: 00216112

