INDIAN ACRYLICS LIMITED

CIN: L24301PB1986PLC006715

Head Office : **ISO 9001-2008 Certified**

SCO 49-50-51, Sector 26,
Madhya Marg, Chandigarh – 160019 (INDIA)
Tel : +91-172-2792385 / 2793112
Fax : +91-172-2794834 / 2790887
Website : www.indianacrylics.com

IAL/CS/2026/
November 12, 2026

BSE Limited
Corporate Relations Department
25th Floor, P.J. Tower,
Dalal Street, Mumbai – 400001.

Sub: **Outcome of the Board Meeting (Stock Code: 514165)**

Dear Sir/ Madam,

Pursuant to Regulation 33 and Regulation 30 of the SEBI (LODR) Regulations, 2015, we inform you that the Board of Directors in their meeting held today i.e. 12/11/2026 at Chandigarh, approved the following:

- Standalone and Consolidated Unaudited Financial Results along with Auditor's Limited Review Report for the quarter and half year ended 30.09.2026 (Copy of Financial Results and Limited Review Report is enclosed herewith).
- Appointment of Mr. Rubinderjit Singh Brar, IAS and Managing Director of Punjab State Industrial Development Corporation Ltd. (PSIDC) as Non-Executive Nominee Director, PSIDC and Chairperson of the Company w.e.f. 12.11.2026 in place of Mrs Surabhi Malik, IAS in compliance with various provisions of Companies Act, 2013 and SEBI (LODR) Regulations, 2015.

Details as required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circular No. vide its Master Circular No SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024, is enclosed as Annexure-A.

The meeting commenced at 4.00 p.m. and concluded at 4:45 p.m.
Kindly take the same on your records.

Thanking you,
Yours faithfully,
for INDIAN ACRYLICS LIMITED

BHAVNESH KUMAR GUPTA

Digitally signed by BHAVNESH KUMAR GUPTA
DN: c=IN, st=Chandigarh, 2.5.4.20=ccc0d79c1f6977e6cc8c17661e87f734516be07c6ad4981 96e96e24c63277337, postalCode=160036, street=SO Ishwar Dass Gupta 341 SECTOR 40 A Chandigarh, pseudonym=9b178808d75648b78da02aefe0b61b00, title=5979, serialNumber=35491c087f2b858e709e43cc907170a30cfa6817dd a9859e24dd5311088d5aebf, cn=Personal, cn=BHAVNESH KUMAR GUPTA
Date: 2026.11.12 16:54:46 +05'30'

(BHAVNESH K GUPTA)
COMPANY SECRETARY & COMPLIANCE OFFICER
FCS-3255

Encl.: As above

INDIAN ACRYLICS LIMITED

CIN: L24301PB1986PLC006715

Head Office : **ISO 9001-2008 Certified**

SCO 49-50-51, Sector 26,
Madhya Marg, Chandigarh – 160019 (INDIA)
Tel : +91-172-2792385 / 2793112
Fax : +91-172-2794834 / 2790887
Website : www.indianacrylics.com

Annexure - A

Particulars	Details
Reason for change	Appointment Mr. Rubinderjit Singh Brar, IAS and Managing Director of Punjab State Industrial Development Corporation Ltd. (PSIDC) is appointed as Non-Executive Nominee Director, PSIDC and Chairperson of the Company w.e.f. 12.11.2026 in place of Mrs Surabhi Malik, IAS in compliance with various provisions of Companies Act, 2013 and SEBI (LODR) Regulations, 2015.
Date of Appointment	12-11-2026
Brief Profile (As applicable)	Mr. Rubinderjit Singh Brar is an Indian Administrative Service (IAS) officer from the Punjab cadre, an inductee from the State Civil Services (SCS). He is currently posted as Managing Director, Punjab Small Industries Export Corporation (PSIEC), Managing Director, Punjab State Industrial Development Corporation (PSIDC).
Disclosure of relationships between directors (in case of appointment of a director)	Mr. Rubinderjit Singh Brar, IAS is not related to any Director and/or Key Managerial Personnel and/or Promoters of the Company.
Information as required pursuant to BSE circular ref no. LIST/ COMP/ 14/ 2018-19 dated June 20, 2018	Mr. Rubinderjit Singh Brar, IAS is not debarred from holding the office of director pursuant to any SEBI order or any other authority.

BHAVNESH KUMAR GUPTA

Digitally signed by BHAVNESH KUMAR GUPTA
DN: c=IN, st=Chandigarh, 2.5.4.20=ccb679c1f6977e6cc8c17661e87f734516be07c6ad498196e96e24c63277337, postalCode=160036, street=SO Ishwar Dass Gupta 341 SECTOR 40 A Chandigarh, pseudonym=9b178808d75648b78de02aef6bb61b00, title=5979, serialNumber=35491c087f2b858e709e43cc907170a30cfa6817dda985e24dd331108fd5aebf, o=Personal, cn=BHAVNESH KUMAR GUPTA
Date: 2026.11.12 16:55:16 +05'30'

AKR & ASSOCIATES
Chartered Accountants

SCO 51, 2nd Floor, Block -B,
Chandigarh Citi Centre,
VIP Road, Zirakpur (Pb.) 140603
M : 9316288660, 01762-516660
E-mail : narang.ca@gmail.com

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 September 30, 2026 and year to date from April 1, 2026 to September 30, 2026 (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: 12.11.2026
UDIN: 26505972NVUITT6133

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 HALF YEAR ENDED 30/09/2026

PARTICULARS						(INR LAKHS)
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-09-26	30-06-26	30-09-25	30-09-26	30-09-25	31-03-26
	(UNAUDITED)			(UNAUDITED)		(AUDITED)
I. Revenue from operations						
Net Sales/ Income from Operations	7308.60	7429.93	7100.84	14738.53	11843.97	23025.51
Export Sale	2025.02	3264.23	3118.29	5289.25	6994.49	12142.96
II. Other Income	79.16	235.17	24.71	314.33	210.30	573.22
III.Total income from operations	9412.78	10929.33	10243.84	20342.11	19048.76	35741.69
IV. Expenses:						
(a) Cost of material consumed	6169.03	8042.86	5565.05	14211.89	12291.40	19338.30
(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	(372.81)	(1532.63)	573.06	(1905.44)	(973.99)	1060.83
(d) Employee benefits expenses	1333.12	1192.58	1112.18	2525.70	2085.79	4691.69
(e) Depreciation & amortization expense	240.75	238.27	284.23	479.02	566.24	1123.01
(f) Finance Cost	267.66	297.72	493.64	565.38	860.41	1727.59
(g) Other Expenditure	2606.64	2857.86	2790.57	5464.50	5265.56	10208.78
Total Expenses (a to g)	10244.39	11096.66	10818.73	21341.05	20095.41	38150.20
V. Profit/(Loss) before exceptional Items and Tax (III-IV)	(831.61)	(167.33)	(574.89)	(998.94)	(1046.65)	(2408.51)
VI. Exceptional Items	775.52	0.00	0.00	775.52	0.00	0.00
VII. Profit/ (Loss) after execptional items and before tax (V+VI)	(56.09)	(167.33)	(574.89)	(223.42)	(1046.65)	(2408.51)
Current tax	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
VIII. Total tax expenses	-	-	-	-	-	-
IX. Profit/ (Loss) from continuing operations	(56.09)	(167.33)	(574.89)	(223.42)	(1046.65)	(2408.51)
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)	(56.09)	(167.33)	(574.89)	(223.42)	(1046.65)	(2408.51)
XIV. Other Comprehensive Income:						
Items will not be reclassified to profit or loss	162.76	0.00	80.96	162.76	80.96	162.99
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)	106.67	(167.33)	(493.93)	(60.66)	(965.69)	(2245.52)
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	-	-	-	-	-	(14767.64)
XVIII. Earnings per equity share						
Basic	(0.04)	(0.12)	(0.42)	(0.17)	(0.77)	(1.78)
Diluted	(0.04)	(0.12)	(0.42)	(0.17)	(0.77)	(1.78)

Note: 1. The above financial results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on 12/11/2026.

2.The Statutory Auditors of the Company have carried out a limited review of the above Unaudited Financial Results for the quarter and half year ended 30th September, 2026 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. "Due to continuous losses, the Company's net worth has been substantially eroded. However, considering the expected improvement in future operations and realization of pending Government incentives, the financial statements have been prepared on a going concern basis."

4. Net Claim of land acquisition receivable as at the beginning of the year from NHAI was Rs.1354.88 lakhs plus interest thereon as per the application filed in the court on 04.10.2018 as per the arbitration award and against the same company has received Rs.2130.40 lakhs during the period under review. The amount over and above already booked income in the previous years is Rs.775.52 lakhs and it is shown as exceptional income during the quarter in according with Accounting Standard IND AS-16. As this claim of Rs.2130.40 lakhs received during the period under review is released by the Court against the security kept by the company, so it is shown as contingent liability in according with Accounting Standard IND AS-37.

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

Place: Chandigarh
Dated : 12/11/2026

(RAJINDER KUMAR GARG)
MANAGING DIRECTOR
DIN: 00034827

AKR & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 021179N

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)

INR LAKHS

	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-26	30-06-26	30-09-25	30-09-26	30-09-25	31-03-26
1	**Segment Revenue**						
	Fibre	12667.69	8925.63	7542.04	21593.32	14019.82	24883.32
	Yarn	209.87	5079.38	5076.80	5289.25	8951.87	19430.48
	Total	**12877.56**	**14005.01**	**12618.84**	**26882.57**	**22971.69**	**44313.80**
	Less: Inter-segment revenue	(3543.94)	(3310.85)	(2399.70)	(6854.79)	(4133.22)	(9145.33)
	Total	**9333.62**	**10694.16**	**10219.14**	**20027.78**	**18838.47**	**35168.47**
2	**Segment result**						
	Profit before tax and finance cost						
	Fibre	405.71	612.48	84.04	1018.19	285.10	194.27
	Yarn	(174.18)	(469.69)	(143.99)	(643.87)	(430.36)	(805.04)
	Total	**231.53**	**142.79**	**(59.95)**	**374.32**	**(145.26)**	**(610.77)**
	(i) Less :- Finance Cost	267.66	297.72	493.64	565.38	860.41	1727.59
	(ii) Less :-Unallocable expenses	19.96	12.40	21.30	32.36	40.98	70.15
	Total Profit before tax	**(56.09)**	**(167.33)**	**(574.89)**	**(223.42)**	**(1046.65)**	**(2408.51)**
3	**Capital Employed**						
	(Segment Assets - Segment Liabilities)						
	Fibre	4485.56	4217.48	4623.28	4485.56	4623.28	3837.25
	Yarn	(5781.64)	(5620.23)	(4578.88)	(5781.64)	(4578.88)	(5072.67)
	Unallocable Capital Employed						
	Total	**(1296.08)**	**(1402.75)**	**44.40**	**(1296.08)**	**44.40**	**(1235.42)**

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

Place: Chandigarh
Date: 12/11/2026

(RAJINDER KUMAR GARG)
MANAGING DIRECTOR
DIN: 00034827



INDIAN ACRYLICS LIMITED

STANDALONE CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2026

(INR LAKHS)

		30.09.2026 UNAUDITED	31.03.2026 AUDITED
A.	CASH FLOW FROM OPERATING ACTIVITIES :		
	NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	(998.94)	(2408.51)
	ADJUSTMENT FOR :		
I)	ADD: DEPRECIATION	479.02	1123.01
ii)	ADD: INTEREST & FINANCIAL CHARGES EXPENSES	565.38	1727.59
	ADD: LOSS/(GAIN) ON SALE OF FIXED ASSETS	(51.61)	9.50
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(6.15)	451.59
	ADJUSTMENTS FOR :		
	TRADE AND OTHER RECEIVABLES	1413.25	(712.41)
	INVENTORIES	(1428.76)	2010.49
	TRANSITION IMPACT OF LEASE RENTALS	0.00	0.00
	TRADE PAYABLES / CURRENT LIABLITIES	1174.16	(4895.73)
	OTHER COMPREHENSIVE INCOME	162.76	162.99
	CASH GENERATED FROM OPERATIONS	1315.26	(2983.07)
B.	CASH FLOW FROM INVESTING ACTIVITIES :		
	PURCHASE OF FIXED ASSETS	0.00	0.00
	RIGHT TO USE ASSET	0.00	
	SALE OF FIXED ASSETS	128.33	166.85
	INVESTMENT IN EQUITY	0.00	0.00
	NET CASH USED IN INVESTING ACTIVITIES	128.33	166.85
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	INTEREST & FINANCIAL CHARGES PAID	(565.38)	(1727.59)
	TERM LOANS RECEIVED	0.00	0.00
	TERM LOANS REPAYMENTS	(1119.90)	(1918.22)
	UNSECURED LOAN (INTER CORPORATE LOANS) (PAID)/RECEIVED	(705.00)	7042.27
	NET CASH FROM FINANCING ACTIVITIES	(2390.28)	3396.46
D.	NET INCREASE/(DECREASE) IN CASH AND BANK BALANCES	(946.69)	580.24
	CASH AND BANK BALANCES (OPENING BALANCE)	1519.75	939.51
	CASH AND BANK BALANCES (CLOSING BALANCE)	573.06	1519.75

Place : Chandigarh
Date : 12.11.2026

(RAJINDER KUMAR GARG)
MANAGING DIRECTOR
DIN: 00034827

AKR & ASSOCIATES • CHARTERED ACCOUNTANTS • FRN 021179N

AKR & ASSOCIATES
Chartered Accountants

SCO 51, 2nd Floor, Block -B,
Chandigarh Citi Centre,
VIP Road, Zirakpur (Pb.) 140603
M : 9316288660, 01762-516660
E-mail : narang.ca@gmail.com

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 September 30, 2026 and year to date from April 01, 2026 to September 30, 2026, 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 assets of Rs. 0.84 lakhs as at 30 September 2026 and total revenues of Rs. NIL and Rs NIL, total net (loss)/ profit after tax of Rs. (0.06) lakhs and Rs. (0.12) lakhs and total comprehensive (loss)/ income of Rs. (0.06 lakhs) and Rs. (0.12 lakhs), for the quarter ended 30 September 2026 and for the period from 1 April 2026 to 30 September 2026, respectively, and net cash outflow of Rs. 0.12 lakhs for the period from 1 April 2026 to 30 September 2026.

  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: 12.11.2026
UDIN: 26505972XYJVZG4276

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 HALF YEAR ENDED 30/09/2026

PARTICULARS	(INR LAKHS)					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-09-26	30-06-26	30-09-25	30-09-26	30-09-25	31-03-26
	(UNAUDITED)			(UNAUDITED)		(AUDITED)
I. Revenue from operations						
Net Sales/ Income from Operations	7308.60	7429.93	7100.84	14738.53	11843.97	23025.51
Export Sale	2025.02	3264.23	3118.29	5289.25	6994.49	12142.96
II. Other Income	79.16	235.17	24.71	314.33	210.30	573.22
III.Total income from operations	9412.78	10929.33	10243.84	20342.11	19048.76	35741.69
IV. Expenses:						
(a) Cost of material consumed	6169.03	8042.86	5565.05	14211.89	12291.40	19338.30
(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	(372.81)	(1532.63)	573.06	(1905.44)	(973.99)	1060.83
(d) Employee benefits expenses	1333.12	1192.58	1112.18	2525.70	2085.79	4691.69
(e) Depreciation & amortization expense	240.75	238.27	284.23	479.02	566.24	1123.01
(f) Finance Cost	267.66	297.72	493.64	565.38	860.41	1727.59
(g) Other Expenditure	2606.70	2857.92	2790.63	5464.62	5265.67	10209.01
Total Expenses (a to g)	10244.45	11096.72	10818.79	21341.17	20095.52	38150.43
V. Profit/(Loss) before exceptional Items and Tax (III-IV)	(831.67)	(167.39)	(574.95)	(999.06)	(1046.76)	(2408.74)
VI. Exceptional Items	775.52	0.00	0.00	775.52	0.00	0.00
VII. Profit/ (Loss) after execptional items and before tax (V+VI)	(56.15)	(167.39)	(574.95)	(223.54)	(1046.76)	(2408.74)
Current tax	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
VIII. Total tax expenses	-	-	-	-	-	-
IX. Profit/ (Loss) from continuing operations	(56.15)	(167.39)	(574.95)	(223.54)	(1046.76)	(2408.74)
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)	(56.15)	(167.39)	(574.95)	(223.54)	(1046.76)	(2408.74)
XIV. Other Comprehensive Income:						
Items will not be reclassified to profit or loss	162.76	0.00	80.96	162.76	80.96	162.99
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)	106.61	(167.39)	(493.99)	(60.78)	(965.80)	(2245.75)
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	-	-	-	-	-	(14767.64)
XVIII. Earnings per equity share						
Basic	(0.04)	(0.12)	(0.42)	(0.17)	(0.77)	(1.78)
Diluted	(0.04)	(0.12)	(0.42)	(0.17)	(0.77)	(1.78)

Note: 1. The above financial results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on 12/11/2026.

2.The Statutory Auditors of the Company have carried out a limited review of the above Unaudited Financial Results for the quarter and half year ended 30th September, 2026 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. "Due to continuous losses, the Company's net worth has been substantially eroded. However, considering the expected improvement in future operations and realization of pending Government incentives, the financial statements have been prepared on a going concern basis."

4. Net Claim of land acquisition receivable as at the beginning of the year from NHAI was Rs.1354.88 lakhs plus interest thereon as per the application filed in the court on 04.10.2018 as per the arbitration award and against the same company has received Rs.2130.40 lakhs during the period under review. The amount over and above already booked income in the previous years is Rs.775.52 lakhs and it is shown as exceptional income during the quarter in according with Accounting Standard IND AS-16. As this claim of Rs.2130.40 lakhs received during the period under review is released by the Court against the security kept by the company, so it is shown as contingent liability in according with Accounting Standard IND AS-37.

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

(RAJINDER KUMAR GARG)
MANAGING DIRECTOR
DIN: 00034827

Place: Chandigarh
Dated : 12/11/2026

AKR & ASSOCIATES • CHARTERED ACCOUNTANTS • FRN: 021179N

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			HALF YEAR ENDED		YEAR ENDED
		30-09-26	30-06-26	30-09-25	30-09-26	30-09-25	31-03-26
1	**Segment Revenue**						
	Fibre	12667.69	8925.63	7542.04	21593.32	14019.82	24883.32
	Yarn	209.87	5079.38	5076.80	5289.25	8951.87	19430.48
	Total	**12877.56**	**14005.01**	**12618.84**	**26882.57**	**22971.69**	**44313.80**
	Less: Inter-segment revenue	(3543.94)	(3310.85)	(2399.70)	(6854.79)	(4133.22)	(9145.33)
	Total	**9333.62**	**10694.16**	**10219.14**	**20027.78**	**18838.47**	**35168.47**
2	**Segment result**						
	Profit before tax and finance cost						
	Fibre	405.65	612.42	83.98	1018.07	284.99	194.04
	Yarn	(174.18)	(469.69)	(143.99)	(643.87)	(430.36)	(805.04)
	Total	**231.47**	**142.73**	**(60.01)**	**374.20**	**(145.37)**	**(611.00)**
	(i) Less :- Finance Cost	267.66	297.72	493.64	565.38	860.41	1727.59
	(ii) Less :-Unallocable expenses	19.96	12.40	21.30	32.36	40.98	70.15
	Total Profit before tax	**(56.15)**	**(167.39)**	**(574.95)**	**(223.54)**	**(1046.76)**	**(2408.74)**
3	**Capital Employed**						
	(Segment Assets - Segment Liabilities)						
	Fibre	4483.67	4215.65	4621.63	4483.67	4621.63	3835.47
	Yarn	(5781.64)	(5620.23)	(4578.88)	(5781.64)	(4578.88)	(5072.67)
	Unallocable Capital Employed						
	Total	**(1297.97)**	**(1404.58)**	**42.75**	**(1297.97)**	**42.75**	**(1237.20)**

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

Place: Chandigarh
Date: 12/11/2026

(RAJINDER KUMAR GARG)
MANAGING DIRECTOR
DIN: 00034827

AKR & ASSOCIATES • CHARTERED ACCOUNTANTS • FRN 021179N

INDIAN ACRYLICS LIMITED

CONSOLIDATED CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2026

(INR LAKHS)

		30.09.2026 UNAUDITED	31.03.2026 AUDITED
A.	CASH FLOW FROM OPERATING ACTIVITIES :		
	NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	(999.06)	(2408.74)
	ADJUSTMENT FOR :		
I)	ADD: DEPRECIATION	479.02	1123.01
ii)	ADD: INTEREST & FINANCIAL CHARGES EXPENSES	565.38	1727.59
	ADD: LOSS/(GAIN) ON SALE OF FIXED ASSETS	(51.61)	9.50
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(6.27)	451.36
	ADJUSTMENTS FOR :		
	TRADE AND OTHER RECEIVABLES	1413.25	(712.41)
	INVENTORIES	(1428.76)	2010.49
	TRANSITION IMPACT OF LEASE RENTALS	0.00	0.00
	TRADE PAYABLES / CURRENT LIABLITIES	1174.16	(4895.73)
	OTHER COMPREHENSIVE INCOME	162.76	162.99
	CASH GENERATED FROM OPERATIONS	1315.14	(2983.30)
B.	CASH FLOW FROM INVESTING ACTIVITIES :		
	PURCHASE OF FIXED ASSETS	0.00	0.00
	RIGHT TO USE ASSET	0.00	
	SALE OF FIXED ASSETS	128.33	166.85
	INVESTMENT IN EQUITY	0.00	0.00
	NET CASH USED IN INVESTING ACTIVITIES	128.33	166.85
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	INTEREST & FINANCIAL CHARGES PAID	(565.38)	(1727.59)
	TERM LOANS RECEIVED	0.00	0.00
	TERM LOANS REPAYMENTS	(1119.90)	(1918.22)
	UNSECURED LOAN (INTER CORPORATE LOANS) (PAID)/ RECEIVED	(705.00)	7042.27
	NET CASH FROM FINANCING ACTIVITIES	(2390.28)	3396.46
D.	NET INCREASE/(DECREASE) IN CASH AND BANK BALANCES	(946.80)	580.01
	CASH AND BANK BALANCES (OPENING BALANCE)	1520.70	940.69
	CASH AND BANK BALANCES (CLOSING BALANCE)	573.90	1520.70

Place : Chandigarh
Date : 12.11.2026

(RAJINDER KUMAR GARG)
MANAGING DIRECTOR
DIN: 00034827

AKG & ASSOCIATES CHARTERED ACCOUNTANTS FRN 021179N

INDIAN ACRYLICS LIMITED
STATEMENT OF ASSETS AND LIABILITIES (STANDALONE & CONSOLIDATED)

(INR LAKHS)

	STANDALONE		CONSOLIDATED	
PARTICULARS	**30.09.2026**	**31.03.2026**	**30.09.2026**	**31.03.2026**
ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment	18752.45	19,297.78	18752.45	19,297.78
(b) Right to use asset	0.00	0.00	0.00	0.00
(c) Capital work-in-progress	82.55	82.55	82.55	82.55
(d) Other Intangible assets	52.01	62.42	52.01	62.42
(e) Financial assets				
(i) Investments	17.85	17.85	0.00	0.00
(ii) Loans	13.87	13.87	13.87	13.87
(iii) Other Financial Assets	0.00	0.00	0.00	0.00
(f) Deffered Tax Assets (Net)	0.00	0.00	0.00	0.00
(g) Other Non-Current assets	436.19	453.39	436.19	453.39
Total Non Current Assets	**19354.92**	**19,927.86**	**19337.07**	**19,910.01**
Current Assets				
(a) Inventories	10446.26	9,017.50	10446.26	9,017.50
(b) Financial Assets				
(i) Current Investments	0.00	0.00	0.00	0.00
(ii) Trade Receivables	1888.97	1,605.13	1888.97	1,605.13
(iii) Cash and Cash equivalents	9.95	902.54	10.79	903.49
(iv) Other bank balance	563.11	617.21	563.11	617.21
(v) Loans	0.00	0.00	0.00	0.00
(vi) Other Financial Assets	12.81	9.69	12.81	9.69
(c) Other Current Assets	2234.83	3,142.32	2234.83	3,142.32
Total Current Assets	**15155.93**	**15,294.39**	**15156.77**	**15,295.34**
Total Assets	**34510.85**	**35,222.25**	**34493.84**	**35,205.35**
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital	13532.22	13,532.22	13532.22	13,532.22
(b) Other equity	(14828.30)	(14,767.64)	(14830.19)	(14,769.42)
	(1296.08)	(1,235.42)	(1297.97)	(1,237.20)
LIABILITIES				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	20118.05	19,180.17	20118.05	19,180.17
(ii) Lease Liabilities	0.00	0.00	0.00	0.00
(iii) Others Financial Liabilities	0.00	0.00	0.00	0.00
(b) Provisions	1067.21	1,168.79	1067.21	1,168.79
(c) Deferred Tax Liabilities (Net)	0.00	0.00	0.00	0.00
(d) Other Non-Current Liabilities	400.00	2,160.00	400.00	2,160.00
Total Non-Current Liabilities	**21585.26**	**22,508.96**	**21585.26**	**22,508.96**
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	2009.99	3,896.88	2009.99	3,896.88
(ii) Trade payable due to:				
-Micro & Small Enterprises	84.93	84.93	84.93	84.93
-Other than Micro & Small Enterprises	10313.04	8,071.55	10297.92	8,056.43
(iii) Lease Liabilities	0.00	0.00	0.00	0.00
(iv) Others Financial Liabilities	26.06	26.06	26.06	26.06
(b) Other Current Liabilities	1338.63	1,549.20	1338.63	1,549.20
(c) Provisions	449.02	320.09	449.02	320.09
(d) Current Tax Liabilities	0.00	0.00	0.00	0.00
Total Current Liabilities	**14221.67**	**13,948.71**	**14206.55**	**13,933.59**
Total Equity and Liabilities	**34510.85**	**35,222.25**	**34493.84**	**35,205.35**

Place: Chandigarh
Date: 12/11/2026

(RAJINDER KUMAR GARG)
MANAGING DIRECTOR
DIN: 00034827

AKR & ASSOCIATES • CHARTERED ACCOUNTANTS • FRN 021179N