POLYSPIN EXPORTS LIMITED (100% EOU)

1, Railway Feeder Road
Cholapuram South 626 139
(Via) Rajapalayam, Tamilnadu, INDIA
Registered Office : 351, P.A.C.R. Salai,
Rajapalayam - 626 117.

Tel : 91 4563 284000 / 503 / 504
e-mail : fibc@polyspin.in
CIN : L51909TN1985PLC011683

November 11, 2026

M/s. BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code: 539354

Dear Sir / Madam,

Sub: Outcome of Board Meeting - Submission of Unaudited Standalone and Consolidated Financial Results for the quarter and six months ended September 30, 2026 & Limited Review Reports of the Auditors thereon.

Pursuant to Regulation 33(3)(a) and (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR), we hereby enclose the Unaudited Standalone and Consolidated Financial Results for the quarter and six months ended September 30, 2026, as approved by the Board of Directors at their meeting held today i.e. November 11, 2026

We also enclose a copy of the Unaudited Financial Results for the quarter and six months ended September 30, 2026, being published in newspapers in compliance of Regulation 47(1) of SEBI LODR.

Further, pursuant to Regulation 33(2)(c) of LODR, we also enclose copies of the Limited Review Reports given by the Auditors on the Unaudited Standalone and Consolidated Financial Results for the quarter and six months ended September 30, 2026

The Board Meeting commenced at 10.00 A.M. and concluded at 10.45 A.M.

Thanking you,

Yours faithfully,
For Polyspin Exports Limited,

EMARAJAN A
Digitally signed by EMARAJAN A
Date: 2026.11.11 10:53:43 +05'30'

A. Emarajan
Company Secretary and Compliance Officer

Encl.: As above

POLYSPIN EXPORTS LIMITED

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Regd. Office : No.351, P.A.C.R. Salai, RAJAPALAYAM - 626 117.
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Sl.No.	Particulars	Quarter Ended			Six Months ended		Year ended
		Unaudited			Unaudited		Audited
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1.	**Income**						
a.	Revenue from Operations	**6,558.06**	5,313.55	5,887.08	**11,871.60**	11,623.28	**22,575.52**
b.	Other Income	**213.89**	137.91	77.60	**351.80**	160.33	**387.76**
	Total Income from Operations (Net)	**6,771.95**	5,451.46	5,964.68	**12,223.40**	11,783.61	**22,963.28**
2.	**Expenses**						
a.	Cost of Materials Consumed	**3,954.29**	3,646.91	3,158.30	**7,601.20**	7,588.43	**12,252.68**
b.	Changes in Inventories of Finished goods, Work-in-process and Stock in trade	**(214.12)**	(813.35)	62.93	**(1,027.47)**	(1,304.32)	**388.06**
c.	Employee Benefits Expenses	**1,026.68**	946.00	1,023.29	**1,972.68**	2,059.88	**4,139.59**
d.	Finance Cost	**97.80**	135.49	164.22	**233.29**	311.62	**571.38**
e.	Depreciation and Amortisation Expenses	**121.22**	114.80	118.19	**236.02**	236.18	**459.67**
f.	Power and Fuel	**165.09**	209.83	206.65	**374.92**	410.56	**768.83**
g.	Other Expenses	**1,425.86**	1,096.52	1,050.22	**2,522.38**	2,142.45	**3,892.08**
	Total Expenses	**6,576.82**	5,336.20	5,783.80	**11,913.02**	11,444.60	**22,472.29**
3.	Profit / (Loss) for the period before tax from Continuing Operations (1-2)	**195.13**	115.26	180.88	**310.38**	339.01	**490.99**
4.	Tax Expenses						
	- Current Tax	**58.37**	17.30	12.46	**75.68**	53.38	**80.81**
	- Deferred Tax	**(8.70)**	10.96	3.48	**2.26**	6.54	**20.14**
	Total Tax Expenses	**49.67**	28.26	15.94	**77.94**	59.92	**100.95**
5.	Net Profit / (Loss) for the period after tax (3-4)	**145.46**	87.00	164.94	**232.44**	279.08	**390.04**
6.	Other Comprehensive Income (net of tax)	**(97.35)***	18.88	1.22	**(78.47)**	14.07	**(5.42)**
7.	Total Comprehensive Income after tax for the period (5+6)	**48.11**	105.88	166.16	**153.97**	293.15	**384.62**
8.	Paid-up equity Share Capital (Face value of Rs. 5/- each)	**500.00**	500.00	500.00	**500.00**	500.00	**500.00**
9.	Other Equity	–	–	–	**5,612.67**	5,252.17	**5,442.46**
10.	Networth	–	–	–	**6,112.67**	5,752.17	**5,942.46**
11.	Basic & Diluted Earning per share of Rs. 5/- each (in Rs.) (Not Annualized)	**1.45**	0.87	1.65	**2.32**	2.79	**3.90**

* Includes Mark to Market Profit on Export Forward Contracts amounting to Rs. 0.42 Lakhs which has been recognized in accordance with IND AS 109 on cash flow hedge Accounting.

POLYSPIN EXPORTS LIMITED * RAJAPALAYAM *

POLYSPIN EXPORTS LIMITED

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Segment Reporting:

Since the company had discontinued the operations of Textile Division and the Assets were completely disposed off during the second quarter of Financial year 24-25,Reporting on the performance of the segment is not required as per IND AS108. The figures reported are entirely pertaining to the continuing operations of FIBC.

STATEMENT OF STANDALONE UNAUDITED ASSETS, EQUITY AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
ASSETS		
Non-Current assets		
Property, Plant and Equipment	**4,900.34**	4,858.10
Capital Work in-Progress	**–**	0.67
Other Intangible Assets	**7.42**	0.76
Financial Assets		
i) Other Investments	**275.86**	269.91
ii) Others Financial Assets	**69.18**	75.89
Other Non-Current Assets	**0.42**	–
	5,253.22	5,205.33
Current Assets		
Inventories	**4,968.73**	3,754.07
Financial Assets		
I) Trade Receivables	**4,016.28**	3,491.33
ii) Cash and Cash Equivalents	**105.68**	28.85
iii) Other Bank Balance	**1,996.77**	1,697.11
Current Tax Assets (Net)	**25.69**	96.29
Other Current Assets	**1,072.40**	1,004.77
	12,185.55	10,072.42
Total Assets	**17,438.77**	15,277.75
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	**500.00**	500.00
Other Equity	**5,612.67**	5,442.46
	6,112.67	5,942.46
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	**1,657.92**	2,183.45
Deferred Tax Liabilities (Net)	**523.82**	521.56
Other Non-Current Liabilities	**137.49**	56.90
	2,319.23	2,761.91
Current Liabilities		
Financial Liabilities		
i) Borrowings	**6,852.57**	4,903.94
ii) Trade Payables		
a) Total outstanding dues of Micro enterprises and Small Enterprises	**272.42**	262.85
b) Total outstanding dues of creditors other than Micro enterprises and Small Enterprises	**999.64**	883.87
Other Current Liabilities	**806.58**	501.33
Provisions	**75.67**	21.39
	9,006.88	6,573.38
Total Equity and Liabilities	**17,438.77**	15,277.75

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STATEMENT OF STANDALONE UNAUDITED CASH FLOWS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

	Particulars	As at 30.09.2026	As at 31.03.2026
		Unaudited	Audited
A	**Cash Flow from Operating Activities :**		
	Profit Before Tax	**310.38**	490.99
	Adjustments for :		
	Depreciation & Amortisation Expenses	**236.02**	459.67
	Loss on Sale of Assets	**–**	0.45
	(Profit) on Sale of Assets	**(3.21)**	(3.16)
	(Profit) on Sale of Shares / MTM on Mutual Funds	**(6.05)**	(2.61)
	Finance Costs	**233.29**	571.39
	Interest Income	**(64.75)**	(71.68)
	Dividend Income	**(48.22)**	(11.20)
	Provision for Bad Debts	**0.85**	1.25
	Operating Profit before Working Capital	**658.31**	1,435.10
	Adjustment for Changes in		
	(Increase) / Decrease in Inventories	**(1.214.66)**	33.47
	(Increase) / Decrease in Trade Receivables	**(524.95)**	979.48
	(Increase) / Decrease in Other Non Current Financial Assets	**6.71**	134.24
	(Increase) / Decrease in Other Current Assets	**(3.40)**	205.20
	Increase / (Decrease) in Trade Payables	**125.34**	528.45
	Increase / (Decrease) in Other Current Liabilities & Provisions	**172.08**	38.02
	Cash generated from operations	**(780.57)**	3,353.96
	Income Tax (Paid) / Reversal / Provisions / Refund Received	**78.74**	(114.45)
	Net Cash from operating activities (A)	**(701.83)**	3,239.51
B	**Cash Flow from Investing Activities :**		
	Purchase of Fixed Assets / WIP	**(279.08)**	(321.70)
	Proceeds from sale of Fixed Assets	**3.75**	15.87
	Dividend Receipts	**48.22**	11.20
	Interest Received	**64.75**	71.68
	Investments in shares	**(5.95)**	(202.00)
	Proceeds from Sale of Shares	**–**	3.35
	Investments / Proceeds from Term Deposits with banks	**(299.64)**	(804.72)
	Net Cash from Investing Activities (B)	**(467.95)**	(1,226.32)
C	**Cash Flow from Financial Activities :**		
	Proceeds from Long Term Borrowings	**–**	1,924.00
	(Repayment) of Long Term Borrowings	**(193.61)**	(1,002.12)
	Borrowings / (Repayments) for Working Capital Purposes	**1,676.17**	(2,379.08)
	Finance Costs	**(233.29)**	(571.39)
	Dividend Paid	**(2.66)**	--
	Net Cash from Financial Activities (C)	**1,246.61**	(2,028.59)
D	**Net Increase in Cash and Cash Equivalents (A) + (B) + (C)**	**76.83**	(15.40)
	Cash and Cash equivalents at the beginning of the period	**28.85**	44.25
	Cash and Cash equivalents at the end of the period	**105.68**	28.85

POLYSPIN EXPORTS LIMITED * RAJAPALAYAM *

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Notes

1. The above unaudited financial results were reviewed by the Audit Committee at their meeting held on November 10, 2026 and approved by the Board of Directors at their meeting held on November 11, 2026. The Statutory Auditors have carried out a Limited Review on the above financial results for the Quarter and six months ended 30th September, 2026.

2. The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting pratices and policies to the extent applicable.

3. i) Code on Wages, Industrial Relations Code, Code on Social Security, and Occupational Safety, Health and Working Conditions Code which came into force on November 21, 2025 became operational with effect from 1st April 2026.

   ii) The Central Government completed the notification of rules in the official gazette for all four codes, after inviting public comments on draft rules.

   iii) While central rules are finalized, individual states are in the process of finalizing their respective state rules to fully implement the changes.

   iv) The requirement of Basic wages to be at least 50% of total wages for the purpose of statutory dues such as Provident fund, Employees state Insurance scheme, Gratuity will not have any impact on the company as the company has been maintaining higher percentage of basic wages for the purpose of afore mentioned statutory dues since the last financial year.

   v) The state of Tamilnadu has not enforced the code by notifying the rules on the minimum floor wage to be paid. A detailed impact study will be made after the relevant notification by the state government, based on which the management will make changes to the employee cost structures as may become necessary. At this juncture, the management is of the opinion that there would not be any material changes to the existing cost structures that may necessitate provisioning for the year under review.

4. No previous period figures were re-grouped / restated during the year.

By order of the Board of Directors
For POLYSPIN EXPORTS LIMITED

POLYSPIN EXPORTS LIMITED * RAJAPALAYAM *

DURGA RAMJI
MANAGING DIRECTOR

Place : Chennai
Date : November 11, 2026

Krishnan and Raman
Chartered Accountants

42, Sevalpatti South Street,
RAJAPALAYAM - 626 117.
Phone : 222974, 223473

Date **November 11, 2026**

Independent Auditors' Review Report on the Quarterly and Six Months ended Unaudited Standalone Financial Results of M/s. Polyspin Exports Limited, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To

The Board of Directors
M/s. Polyspin Exports Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s. Polyspin Exports Limited ("The Company") for the quarter and six months ended 30th September, 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended ("Listing Regulations").

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (IND AS 34), 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 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 financial statements are free of materials misstatement. A review is limited primarily to inquiries of company personnel responsible for financial and accounting matter and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KRISHNAN AND RAMAN
CHARTERED ACCOUNTANTS
Firm Registration No.001515S

KRISHNAN AND RAMAN
FRN: 001515S
RAJAPALAYAM
626 117.
Chartered Accountants

V. SRIKRISHAN
PARTNER
Membership No.206115
UDIN: 26206115JXLUAP5423

Place: Rajapalayam

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Sl.No.	Particulars	Quarter Ended			Six Months ended		Year ended
		Unaudited			Unaudited		Audited
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1.	**Income**						
a.	Revenue from Operations	**6,558.06**	5,313.55	5,887.08	**11,871.60**	11,623.28	22,575.52
b.	Other Income	**177.02**	126.56	77.60	**303.58**	160.33	376.56
	Total Income from Operations (Net)	**6,735.08**	5,440.11	5,964.68	**12,175.18**	11,783.61	22,952.08
2.	**Expenses**						
a.	Cost of Materials Consumed	**3,954.29**	3,646.91	3,158.30	**7,601.20**	7,588.43	12,252.68
b.	Changes in Inventories of Finished goods, Work-in-process and Stock in trade	**(214.12)**	(813.35)	62.93	**(1,027.47)**	(1,304.32)	388.06
c.	Employee Benefits Expenses	**1,026.68**	946.00	1,023.29	**1,972.68**	2,059.88	4,139.59
d.	Finance Cost	**97.80**	135.49	164.22	**233.29**	311.62	571.38
e.	Depreciation and Amortisation Expenses	**121.22**	114.80	118.19	**236.02**	236.18	459.67
f.	Power and Fuel	**165.09**	209.83	206.65	**374.92**	410.56	768.84
g.	Other Expenses	**1,425.86**	1,096.52	1,050.22	**2,522.38**	2,142.25	3,892.07
	Total Expenses	**6,576.82**	5,336.20	5,783.80	**11,913.02**	11,444.60	22,472.29
3.	Profit / (Loss) for the period before tax from Continuing Operations (1-2)	**158.26**	103.91	180.88	**262.16**	339.01	479.79
4.	Tax Expenses						
	- Current Tax	**58.37**	17.30	12.46	**75.68**	53.38	80.81
	- Deferred Tax	**(8.70)**	10.96	3.48	**2.26**	6.54	20.14
	Total Tax Expenses	**49.67**	28.26	15.94	**77.94**	59.92	100.95
5.	Net Profit / (Loss) for the period after tax form Continuing Operations (3-4)	**108.59**	75.65	164.94	**184.22**	279.08	378.84
6.	Share of Profit of Associates, net of tax	**106.69**	74.60	77.07	**181.29**	103.01	176.78
7.	Total Profit / (Loss) for the period after tax (5+6)	**215.28**	150.25	242.00	**365.51**	382.09	555.62
8.	Other Comprehensive Income (net of tax)	**(97.35)***	18.88	1.22	**(78.47)**	14.07	(5.42)
9.	Total Comprehensive Income after tax for the period (7+8)	**117.93**	169.13	243.22	**287.04**	396.17	550.20
10.	Paid-up equity Share Capital (Face value of Rs. 5/- each)	**500.00**	500.00	500.00	**500.00**	500.00	500.00
11.	Other Equity	**–**	–	–	**6,765.01**	6,208.89	6,461.75
12.	Networth	**–**	–	–	**7,265.01**	6,708.89	6,961.75
13.	Basic & Diluted Earning per share of Rs. 5/- each (in Rs.) (Not Annualized)	**2.15**	1.50	2.42	**3.66**	3.82	5.56

* Includes Mark to Market Profit on Export Forward Contracts amounting to Rs. 0.42 Lakhs which has been recognized in accordance with IND AS 109 on cash flow hedge Accounting.

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Segment Reporting:

Since the company had discontinued the operations of Textile Division and the Assets were completely disposed off during the second quarter of Financial year 24-25,Reporting on the performance of the segment is not required as per IND AS108. The figures reported are entirely pertaining to the continuing operations of FIBC.

STATEMENT OF CONSOLIDATED UNAUDITED ASSETS, EQUITY AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
ASSETS		
Non-Current assets		
Property, Plant and Equipment	**4,900.34**	4,858.10
Capital Work in-Progress	**–**	0.67
Other Intangible Assets	**7.42**	0.76
Financial Assets		
i) Investments	**1,428.19**	1,289.20
ii) Financial Assets	**69.18**	75.89
Other Non-Current Assets	**0.42**	–
	6,405.55	6,224.62
Current Assets		
Inventories	**4,968.73**	3,754.07
Financial Assets		
I) Trade Receivables	**4,016.28**	3,491.33
ii) Cash and Cash Equivalents	**105.68**	28.85
iii) Other Bank Balance	**1,996.77**	1,697.11
Current Tax Assets (Net)	**25.69**	96.29
Other Current Assets	**1,072.40**	1,004.77
	12,185.55	10,072.42
Total Assets	**18,591.11**	16,297.04
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	**500.00**	500.00
Other Equity	**6,765.00**	6,461.75
	7,265.00	6,961.75
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	**1,657.92**	2,183.45
Deferred Tax Liabilities (Net)	**523.82**	521.56
Other Non-Current Liabilities	**137.49**	56.90
	2,319.23	2,761.91
Current Liabilities		
Financial Liabilities		
i) Borrowings	**6,852.57**	4,903.94
ii) Trade Payables		
a) Total outstanding dues of Micro enterprises and Small Enterprises	**272.42**	262.85
b) Total outstanding dues of creditors other than Micro enterprises and Small Enterprises	**999.64**	883.87
Other Current Liabilities	**806.58**	501.33
Provisions	**75.67**	21.39
	9,006.88	6,573.38
Total Equity and Liabilities	**18,591.11**	16,297.04

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STATEMENT OF CONSOLIDATED UNAUDITED CASH FLOWS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

	Particulars	As at 30.09.2026	As at 31.03.2026
		Unaudited	Audited
A	**Cash Flow from Operating Activities :**		
	Profit Before Tax	262.16	479.79
	Adjustments for :		
	Depreciation & Amortisation Expenses	236.02	459.67
	Loss on Sale of Assets	–	0.45
	(Profit) on Sale of Assets / Shares	(3.21)	(3.16)
	(Profit) on Sale of Shares / MTM on Mutual Funds	(6.05)	(2.61)
	Finance Costs	233.29	571.39
	Interest Income	(64.75)	(71.68)
	Provision for Bad Debts	0.85	1.25
	Operating Profit before Working Capital	**658.31**	**1,435.10**
	Adjustment for Changes in		
	(Increase) / Decrease in Inventories	(1,214.66)	33.47
	(Increase) / Decrease in Trade Receivables	(524.95)	979.48
	(Increase) / Decrease in Other Non Current Financial Assets	6.71	134.24
	(Increase) / Decrease in Other Current Assets	(3.40)	205.20
	Increase / (Decrease) in Trade Payables	125.34	528.45
	Increase / (Decrease) in Other Current Liabilities & Provisions	172.08	38.02
	Cash generated from operations	(780.57)	3,353.96
	Income Tax (Paid) / Reversal / Provisions / Refund Received	78.74	(114.45)
	Net Cash from operating activities (A)	**(701.83)**	3,239.51
B	**Cash Flow from Investing Activities :**		
	Purchase of Fixed Assets / WIP	(279.08)	(321.70)
	Proceeds from sale of Fixed Assets	3.75	15.87
	Dividend Receipts	48.22	11.20
	Interest Received	64.75	71.68
	Investments in Shares	(5.95)	(202.00)
	Proceeds from Sale of Shares	–	3.35
	Investments / Proceeds from Term Deposits with banks	(299.64)	(804.72)
	Net Cash from Investing Activities (B)	**(467.95)**	**(1,226.32)**
C	**Cash Flow from Financial Activities :**		
	Proceeds from Long Term Borrowings	–	1,924.00
	(Repayment) of Long Term Borrowings	(193.61)	(1,002.12)
	Borrowings / (Repayments) for Working Capital Purposes	1,676.17	(2,379.08)
	Finance Costs	(233.29)	(571.39)
	Dividend Paid	(2.66)	--
	Net Cash from Financial Activities (C)	**1,246.61**	**(2,028.59)**
D	**Net Increase in Cash and Cash Equivalents (A) + (B) + (C)**	76.83	(15.40)
	Cash and Cash equivalents at the beginning of the period	28.85	44.25
	Cash and Cash equivalents at the end of the period	105.68	28.85

POLYSPIN EXPORTS LIMITED * RAJAPALAYAM *

POLYSPIN EXPORTS LIMITED

CIN : L51909TN1985PLC011683
Regd. Office : No.351, P.A.C.R. Salai, Rajapalayam - 626 117.
E-mail : fibc@polyspin.in Website : www.polyspin.in

Notes

1. The above unaudited financial results were reviewed by the Audit Committee at their meeting held on November 10, 2026 and approved by the Board of Directors at their meeting held on November 11, 2026. The Statutory Auditors have carried out a Limited Review on the above financial results for the Quarter and six months ended 30th September, 2026.

2. The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting pratices and policies to the extent applicable.

3. i) Code on Wages, Industrial Relations Code, Code on Social Security, and Occupational Safety, Health and Working Conditions Code which came into force on November 21, 2025 became operational with effect from 1st April 2026.

   ii) The Central Government completed the notification of rules in the official gazette for all four codes, after inviting public comments on draft rules.

   iii) While central rules are finalized, individual states are in the process of finalizing their respective state rules to fully implement the changes.

   iv) The requirement of Basic wages to be at least 50% of total wages for the purpose of statutory dues such as Provident fund, Employees state Insurance scheme, Gratuity will not have any impact on the company as the company has been maintaining higher percentage of basic wages for the purpose of afore mentioned statutory dues since the last financial year.

   v) The state of Tamilnadu has not enforced the code by notifying the rules on the minimum floor wage to be paid. A detailed impact study will be made after the relevant notification by the state government, based on which the management will make changes to the employee cost structures as may become necessary. At this juncture, the management is of the opinion that there would not be any material changes to the existing cost structures that may necessitate provisioning for the year under review.

4. No previous period figures were re-grouped / restated during the year.

By order of the Board of Directors
For POLYSPIN EXPORTS LIMITED

POLYSPIN EXPORTS LIMITED * RAJAPALAYAM *

DURGA RAMJI
MANAGING DIRECTOR

Place : Chennai
Date : November 11, 2026

Krishnan and Raman
Chartered Accountants

42, Sevalpatti South Street,
RAJAPALAYAM - 626 117.
Phone : 222974, 223473

Date November 11, 2026

Independent Auditors' Review Report on the Quarterly and Six Months Unaudited Consolidated Financial Results of M/s. Polyspin Exports Limited, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To

The Board of Directors
M/s. Polyspin Exports Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of M/s. Polyspin Exports Limited ("The Company") and its share of net profit after tax and total comprehensive income of its associate for the quarter and six months ended 30th September, 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended ("Listing Regulations").

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 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 statements are free of materials 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 maters that 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 the Associate Company M/s. Lankaspin Private Limited, Sri Lanka.

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Krishnan and Raman
Chartered Accountants

42, Sevalpatti South Street,
RAJAPALAYAM - 626 117.
Phone : 222974, 223473

Date November 11, 2026

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6, nothing has come to our attention that causes us to believe that the accompanying statements, 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. We did not review the unaudited financial results of one associate included in the consolidated unaudited financial results, whose financial statements reflect the Company's share of net profit after tax of Rs. 189.29 Lakhs and total comprehensive income of Rs. 189.29 Lakhs for the six months ended 30th September, 2026. These results have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the reports of the management and the procedures performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of this matter.

For KRISHNAN AND RAMAN
CHARTERED ACCOUNTANTS
Firm Registration No.001515S

V. SRIKRISHAN
PARTNER
Membership No.206115
UDIN:26206115BXDPH08207

Place: Rajapalayam

KRISHNAN AND RAMAN
FRN: 001515S
RAJAPALAYAM
626 117.
Chartered Accountants

POLYSPIN EXPORTS LIMITED

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EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended			Six Months ended		Year ended
		Unaudited			Unaudited		Audited
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1	Total Income from Operations (Net)	6,771.95	5,451.46	5,964.68	12,223.40	11,783.61	22,963.28
2	Net Profit / (Loss) for the period before tax	195.13	115.26	180.88	310.38	339.01	490.99
3	Net Profit / (Loss) for the period after tax	145.46	87.00	164.94	232.44	279.08	390.04
4	Total Comprehensive Income for the period after tax (Comprising Net Profit for the Period after tax and other Comprehensive Income after tax)	48.11	105.88	166.16	153.97	293.15	384.62
5	Equity Share Capital (Face Value of Rs. 5/- each)	500.00	500.00	500.00	500.00	500.00	500.00
6	Reserves (excluding revaluation reserve)	--	--	--	5,612.67	5,252.17	5,442.46
7	Basic & Diluted Earnings per Share of Rs.5/- each (in Rs.) Not Annualized	1.45	0.87	1.65	2.32	2.79	3.90

EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended			Six Months ended		Year ended
		Unaudited			Unaudited		Audited
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1	Total Income from Operations (Net)	6,735.08	5,440.11	5,964.68	12,175.18	11,783.61	22,952.08
2	Net Profit / (Loss) for the period before tax	264.95	178.51	257.95	443.45	442.02	656.57
3	Net Profit / (Loss) for the period after tax	215.28	150.25	242.00	365.51	382.09	555.62
4	Total Comprehensive Income for the period after tax (Comprising Net Profit for the Period after tax and other Comprehensive Income after tax)	117.93	169.13	243.23	287.04	396.17	550.20
5	Equity Share Capital (Face Value of Rs. 5/- each)	500.00	500.00	500.00	500.00	500.00	500.00
6	Reserves (excluding revaluation reserve)		--	--	6,765.01	6,208.89	6,461.75
7	Basic & Diluted Earnings per Share of Rs.5/- each (in Rs.) Not Annualized	2.15	1.50	2.42	3.66	3.82	5.56

Notes:

1. The above is an extract of the detailed format of quarter ended financial results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarter and six months ended financial results are available on the Stock Exchange Website at www.bseindia.com and on the Company's website at www.polyspin.org.

By Order of the Board of Directors,
For POLYSPIN EXPORTS LIMITED

POLYSPIN EXPORTS LIMITED * RAJAPALAYAM *

SCAN THE
QR CODE TO VIEW
THE FULL RESULTS

DURGA RAMJI
Managing Director

Place : Chennai
Date : November 11, 2026