

**PASUPATI ACRYLON LIMITED**

CIN : L50102UP1982PLC015532

Regd. Office: Kashipur Road, Thakurdwara, Distt. Moradabad (U.P)
Corp. Office: M-14, Connaught Circus (Middle Circle), New Delhi-110 001.Quality Assured Company
ISO-9001**UNAUDITED FINANCIAL RESULTS (REVIEWED)
FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025**

(Rs.in Crore)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025 Unaudited	30.06.2025 Unaudited	30.09.2024 Unaudited	30.09.2025 Unaudited	30.09.2024 Unaudited	31.03.2025 Audited
1	Income						
a)	Revenue from operations	280.25	216.05	124.44	496.30	279.24	621.43
b)	Other Income	1.35	2.69	2.09	4.04	5.16	11.37
	Total Revenue	281.60	218.74	126.53	500.34	284.40	632.80
2	Expenses						
a)	Cost of materials consumed	194.60	154.96	90.50	349.56	216.54	477.72
b)	Change in inventories of finished goods, work in progress and stock in trade	4.89	11.34	1.96	16.23	(10.16)	(21.89)
c)	Employees benefits expense	8.45	7.79	6.63	16.24	13.80	28.57
d)	Finance costs	3.63	3.32	0.55	6.95	1.01	2.50
e)	Depreciation and amortisation expense	3.11	2.99	1.48	6.10	2.92	5.99
f)	Other expenses	45.16	35.94	21.69	81.10	41.47	92.19
	Total expenses	259.84	216.34	122.81	476.18	265.58	585.08
3	Profit before exceptional items and tax (1-2)	21.76	2.40	3.72	24.16	18.82	47.72
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	21.76	2.40	3.72	24.16	18.82	47.72
6	Tax expense						
	-Current Tax (Net)	(3.63)	-	(1.02)	(3.63)	(4.67)	(10.30)
	-Deferred Tax	(1.93)	(0.65)	0.03	(2.58)	(0.17)	(2.04)
7	Profit for the period (5-6)	16.20	1.75	2.73	17.95	13.98	35.38
8	Other comprehensive income (after tax)						
a)	Items that will not be reclassified to profit or loss	(0.01)	-	(0.02)	(0.01)	(0.05)	(0.01)
b)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income (after tax)	(0.01)	-	(0.02)	(0.01)	(0.05)	(0.01)
9	Total comprehensive income (7+8)	16.19	1.75	2.71	17.94	13.93	35.37
10	Paid-up equity share capital of Rs. 10/- each	89.13	89.13	89.13	89.13	89.13	89.13
11	Other Equity				292.94	253.56	275.01
12	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic & Diluted	1.82	0.20	0.31	2.01	1.57	3.97



SEGMENT WISE REVENUE, RESULTS, ASSETS and LIABILITIES

S No	Particulars	(Rs. in Crore)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2025 Unaudited	30.06.2025 Unaudited	30.09.2024 Unaudited	30.09.2025 Unaudited	30.09.2024 Unaudited	31.03.2025 Audited
1	Segment Revenue						
	a. Fibre	137.98	137.12	106.13	275.10	239.40	538.10
	b. CPP Film	26.77	23.12	18.31	49.89	39.84	80.67
	c. Ethanol	115.50	55.81	-	171.31	-	2.66
	Total	280.25	216.05	124.44	496.30	279.24	621.43
2	Segment Results						
	(Profit before tax, exceptional items and interest from ordinary activities)						
	a. Fibre	10.66	6.37	4.18	17.03	21.17	50.49
	b. CPP Film	1.63	(0.30)	0.09	1.33	(1.34)	(0.31)
	c. Ethanol	13.10	(0.35)	-	12.75	-	0.04
	Total	25.39	5.72	4.27	31.11	19.83	50.22
	Less: Finance Cost	3.63	3.32	0.55	6.95	1.01	2.50
	Exceptional Items	-	-	-	-	-	-
	Profit before Tax	21.76	2.40	3.72	24.16	18.82	47.72
3	Segment Assets						
	a. Fibre	327.53	265.02	280.00	327.53	280.00	311.41
	b. CPP Film	73.17	73.90	74.39	73.17	74.39	74.73
	c. Ethanol	244.27	230.64	157.97	244.27	157.97	209.23
	Total Assets	644.97	569.56	512.36	644.97	512.36	595.37
4	Segment Liabilities						
	a. Fibre	138.92	76.22	60.82	138.92	60.82	112.25
	b. CPP Film	3.41	6.54	4.70	3.41	4.70	4.58
	c. Ethanol	120.57	120.92	104.14	120.57	104.14	114.40
	Total Liabilities	262.90	203.68	169.66	262.90	169.66	231.23

Notes:

- The above results were reviewed by the Audit Committee and approved by the board of Directors at their meeting held on 7th November 2025.
- These financial results have been prepared in accordance with the Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and relevant amendment rules thereafter.
- The current period's financial results are not comparable with the previous periods / year as the Company had set-up a 150 KL per day Grain based Distillery for Ethanol blended petrol as an additional segment on 25.03.2025.
- In line with the requirements of Regulation 47(2) of the Listing Regulations, 2015, the results are available on the stock exchanges website (www.bseindia.com and www.nseindia.com) and on the company's website www.pasupatiacrylon.com.
- The Company has no subsidiary / associate / joint venture company(ies) as on 30.09.2025.
- Figures have been regrouped/rearranged wherever considered necessary.

For Pasupati Acrylon Ltd.

Vineet Jain
Vineet Jain
Managing Director

Place : New Delhi
Date : 7th November, 2025



Statement of Assets & Liabilities

Particulars	(Rs. in Crore)	
	As at 30.09.2025 Unaudited	As at 31.03.2025 Audited
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipments	248.67	250.22
Capital Work in Progress	3.13	0.04
Other Non-Current Assets	11.04	10.90
Sub Total Non Current Assets	262.84	261.16
CURRENT ASSETS		
Inventories	173.53	135.19
Financial Assets		
- Current Investment	66.19	80.36
- Trade receivables	76.08	49.78
- Cash and cash equivalents	32.31	21.66
- Bank Balances other than Cash & Cash Equivalents	15.81	14.76
Other Current Assets	18.21	32.46
Sub Total Current Assets	382.13	334.21
TOTAL ASSETS	644.97	595.37
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	89.13	89.13
Other Equity	292.94	275.01
Sub total Equity	382.07	364.14
NON-CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	105.14	101.42
Provisions	2.99	2.79
Deferred Tax Liabilities (net)	12.27	9.69
Other Non Current Liabilities	2.81	7.87
Sub Total Non Current Liability	123.21	121.77
CURRENT LIABILITIES		
Financial liabilities		
- Borrowings	5.07	6.33
- Trade Payables		
i) Total outstanding dues of micro enterprises and small enterprises	2.73	0.89
ii) Other Enterprises	114.36	89.26
Other current liabilities	10.66	5.84
Provisions	5.60	5.56
Current Tax Liabilities (net)	1.27	1.58
Sub Total Current Liability	139.69	109.46
TOTAL EQUITY AND LIABILITIES	644.97	595.37

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**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30.09.2025**

Particulars	Rs. In Crore	
	Six Months ended 30.09.2025 Unaudited	Six Months ended 30.09.2024 Unaudited
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	24.16	18.82
Adjustments for:-		
Depreciation and amortisation	6.10	2.92
Finance Cost	6.95	1.01
Interest Income	(1.12)	(0.97)
Unrealised Gain / Amortization / Other	(1.95)	(1.51)
Operating profit before working capital changes	34.14	20.27
Adjustment for (increase)/decrease in operating assets		
Other Non Current Assets	(0.38)	2.43
Inventories	(38.34)	12.04
Trade and other receivables	(26.42)	(1.75)
Bank Balances other than Cash & Cash Equivalents	(1.20)	(4.59)
Other Current Assets	14.25	(7.44)
Adjustment for (increase)/decrease in operating Liabilities		
Non Current Provisions	0.20	0.02
Other Non Current Liabilities	(5.06)	2.63
Trade payable	26.94	(61.74)
Other Current Liabilities	4.86	1.75
Current Provisions	0.04	0.93
Net income tax(paid)/refunds received	(3.95)	(6.94)
Net Cash flow from /(used in) operating activities(A)	5.08	(42.39)
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Capital Advance	0.23	13.87
Expenditure on Property Plant & Equipment	(7.65)	(72.14)
Interest Income	1.27	0.97
(Purchase)/Sale of current investments	16.28	16.43
Net Cash flow from/(used in) Investing Activities(B)	10.13	(40.87)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Finance cost	(6.99)	(1.01)
Increase/(Decrease) in long term borrowings	3.69	55.39
Increase (Decrease) in short term borrowings	(1.26)	1.93
Net Cash Flow from /(used in) Financing Activities (C)	(4.56)	56.31
Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)	10.65	(26.95)
Cash and cash equivalents at the beginning of the year	21.66	34.87
Cash and cash equivalents at the end of the year	32.31	7.92



B.K. SHROFF & CO.

Chartered Accountants

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Independent Auditors Limited Review Report on Unaudited half yearly Financial Results of PASUPATI ACRYLON LIMITED under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended.

Review report to
The Board of Directors of
PASUPATI ACRYLON LIMITED

1. We have reviewed the accompanying statement of unaudited Standalone financial results of PASUPATI ACRYLON LIMITED (the "Company") for the quarter ended 30th September, 2025 ("the Statement") and half year ended from April 1, 2025 to September 30, 2025 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended.
2. The preparation of the statement 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, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel 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 Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B. K. SHROFF & Co.
Chartered Accountants
Firm Registration No. 302166E



Kavita Nangia

(KAVITA NANGIA)
PARTNER

Membership Number: 090378

Place: New Delhi

Date: 07.11.2025

UDIN: 25090378BM02FO7328