

**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 NINE MONTHS ENDED ON 31ST DECEMBER, 2025**

(Rs.in Crore)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	31.03.2025 Audited
1	Income						
a)	Revenue from operations	269.23	280.25	173.87	765.53	453.11	621.43
b)	Other Income	2.32	1.35	2.52	6.36	7.68	11.37
	Total Revenue	271.55	281.60	176.39	771.89	460.79	632.80
2	Expenses						
a)	Cost of materials consumed	188.79	194.60	121.85	538.35	338.39	477.72
b)	Change in inventories of finished goods, work in progress and stock in trade	(9.10)	4.89	8.46	7.13	(1.70)	(21.89)
c)	Employees benefits expense	9.35	8.45	7.28	25.59	21.08	28.57
d)	Finance costs	3.43	3.63	0.65	10.38	1.66	2.50
e)	Depreciation and amortisation expense	3.20	3.11	1.49	9.30	4.41	5.99
f)	Other expenses	40.99	45.16	23.01	122.09	64.48	92.19
	Total expenses	236.66	259.84	162.74	712.84	428.32	585.08
3	Profit before exceptional items and tax (1-2)	34.89	21.76	13.65	59.05	32.47	47.72
4	Exceptional items	0.57	-	-	0.57	-	-
5	Profit before tax (3-4)	34.32	21.76	13.65	58.48	32.47	47.72
6	Tax expense						
	-Current Tax (Net)	(7.47)	(3.63)	(3.85)	(11.10)	(8.52)	(10.30)
	-Deferred Tax	(1.16)	(1.93)	0.33	(3.74)	0.16	(2.04)
7	Profit for the period (5-6)	25.69	16.20	10.13	43.64	24.11	35.38
8	Other comprehensive income (after tax)						
a)	Items that will not be reclassified to profit or loss	-	(0.01)	(0.03)	(0.01)	(0.08)	(0.01)
b)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income (after tax)	-	(0.01)	(0.03)	(0.01)	(0.08)	(0.01)
9	Total comprehensive income (7+8)	25.69	16.19	10.10	43.63	24.03	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				318.64	263.67	275.01
12	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic & Diluted	2.88	1.82	1.14	4.90	2.71	3.97



SEGMENT WISE REVENUE, RESULTS, ASSETS and LIABILITIES

S No	Particulars	Quarter Ended			Nine Months Ended		(Rs. in Crore) Year Ended
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	31.03.2025 Audited
1	Segment Revenue						
	a. Fibre	145.60	137.98	152.93	420.70	392.33	538.10
	b. CPP Film	25.44	26.77	20.94	75.33	60.78	80.67
	c. Ethanol	98.19	115.50	-	269.50	-	2.66
	Total	269.23	280.25	173.87	765.53	453.11	621.43
2	Segment Results						
	(Profit before tax, exceptional items and interest from ordinary activities)						
	a. Fibre	21.15	10.66	13.91	38.18	35.08	50.49
	b. CPP Film	2.52	1.63	0.39	3.85	(0.95)	(0.31)
	c. Ethanol	14.65	13.10	-	27.40	-	0.04
	Total	38.32	25.39	14.30	69.43	34.13	50.22
	Less: Finance Cost	3.43	3.63	0.65	10.38	1.66	2.50
	Exceptional Items	0.57	-	-	0.57	-	-
	Profit before Tax	34.32	21.76	13.65	58.48	32.47	47.72
3	Segment Assets						
	a. Fibre	303.06	327.53	351.83	303.06	351.83	311.41
	b. CPP Film	77.17	73.17	77.00	77.17	77.00	74.73
	c. Ethanol	239.32	244.27	178.01	239.32	178.01	209.23
	Total Assets	619.55	644.97	606.84	619.55	606.84	595.37
4	Segment Liabilities						
	a. Fibre	88.60	138.92	138.32	88.60	138.32	112.25
	b. CPP Film	3.24	3.41	4.58	3.24	4.58	4.58
	c. Ethanol	119.93	120.57	111.13	119.93	111.13	114.40
	Total Liabilities	211.77	262.90	254.03	211.77	254.03	231.23

Notes:

- The above results were reviewed by the Audit Committee and approved by the board of Directors at their meeting held on 11th February 2026.
- 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 financials results are not comparable with the corresponding 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 31.12.2025.
- Figures have been regrouped/rearranged wherever considered necessary.
- In view of amendment in Labour Law, The Company has assessed the financial implications of these amendments which has resulted in increase of past service cost by ₹ 0.57 crore. Considering the impact arising out of an enactment of the new legislation is an event of non-recurring nature, the company has presented this incremental amount under "Exceptional Item" in the Statement of Profit and Loss for the quarter and nine months ended December 31, 2025.

For Pasupati Acrylon Ltd.


 Vineet Jain
 Managing Director

 Place : New Delhi
 Date : 11th February, 2026


B.K. SHROFF & CO.

Chartered Accountants

Office : B.K. Roy Court, Second Floor, Plot No.6 & 7
Asaf Ali Road, New Delhi-110002
Phone : 011-42831400
E-mail : bkshroffdelhi@yahoo.com
bkshroffdelhi@rediff.com

Independent Auditors Limited Review Report on Unaudited period to date 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 31st December, 2025 ("the Statement") and for the period from April 1, 2025 to December 31, 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: 11.02.2026

UDIN: 260 90378 TW5GFF3692