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, 2025 and year to date from April 1, 2025 to September 30, 2025 (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)

Kumar

AKR & ASSOCIATES • CHARTERED ACCOUNTANTS • FRN- 021179N

CA Kailash Kumar
Partner
(Membership Number: 505972)

Place of signature: Chandigarh
Date: 13.11.2025
UDIN: 25505972BMKUYZ1226

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, 2025 and year to date from April 01, 2025 to September 30, 2025, 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).

AKR & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 021179N

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. 1.07 lakhs as at 30 September 2025 and total revenues of Rs. NIL and Rs NIL, total net (loss)/ profit after tax of Rs. (0.06) lakhs and Rs. (0.11) lakhs and total comprehensive (loss)/ income of Rs. (0.06 lakhs) and Rs. (0.11 lakhs), for the quarter ended 30 September 2025 and for the period from 1 April 2025 to 30 September 2025, respectively, and net cash outflow of Rs. 0.11 lakhs for the period from 1 April 2025 to 30 September 2025.

  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: 13.11.2025
UDIN: 25505972BMKUZA4119

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 30/09/2025

PARTICULARS						(INR LAKHS)
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	(UNAUDITED)			(UNAUDITED)		(AUDITED)
I. Revenue from operations						
Net Sales/ Income from Operations	7100.84	4743.13	7848.10	11843.97	17679.34	31378.65
Export Sale	3118.29	3876.20	1740.38	6994.49	3325.33	7554.49
II. Other Income	24.71	185.59	72.09	210.30	351.94	509.60
III. Total income from operations	10243.84	8804.92	9660.57	19048.76	21356.61	39442.74
IV. Expenses:						
(a) Cost of material consumed	5565.05	6726.35	4979.76	12291.40	12194.76	24179.86
(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.	573.06	(1547.05)	1659.98	(973.99)	2380.26	1337.93
(d) Employee benefits expenses	1112.18	973.61	1060.76	2085.79	2152.48	4508.53
(e) Depreciation & amortization expense	284.23	282.01	368.67	566.24	737.34	1366.66
(f) Finance Cost	493.64	366.77	457.09	860.41	1106.59	1854.39
(g) Other Expenditure	2790.57	2474.99	2283.75	5265.56	4811.35	9281.48
Total Expenses (a to g)	10818.73	9276.68	10810.01	20095.41	23382.78	42528.85
V. Profit/(Loss) before exceptional Items and Tax (III-IV)	(574.89)	(471.76)	(1149.44)	(1046.65)	(2026.17)	(3086.11)
VI. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit/ (Loss) after execptional items and before tax (V-VI)	(574.89)	(471.76)	(1149.44)	(1046.65)	(2026.17)	(3086.11)
Current tax	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
VIII. Total tax expenses	-	-	-	-	-	-
IX. Profit/ (Loss) from continuing operations	(574.89)	(471.76)	(1149.44)	(1046.65)	(2026.17)	(3086.11)
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)	(574.89)	(471.76)	(1149.44)	(1046.65)	(2026.17)	(3086.11)
XIV. Other Comprehensive Income:						
Items will not be reclassified to profit or loss	80.96	0.00	50.14	80.96	74.73	27.68
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)	(493.93)	(471.76)	(1099.30)	(965.69)	(1951.44)	(3058.43)
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	-	-	-	-	-	(12522.12)
XVIII. Earnings per equity share						
Basic	(0.42)	(0.35)	(0.85)	(0.77)	(1.50)	(2.28)
Diluted	(0.42)	(0.35)	(0.85)	(0.77)	(1.50)	(2.28)

Note: 1. The above financial results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on 13/11/2025.

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, 2025 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Place: Chandigarh
Dated : 13/11/2025

(DHEERAJ GARG)
ADDL. MANAGING DIRECTOR
DIN: 00034926

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
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
1	**Segment Revenue**						
	Fibre	7542.04	6477.78	6459.11	14019.82	14980.96	28244.16
	Yarn	5076.80	3875.07	4818.75	8951.87	9963.68	18632.16
	Total	**12618.84**	**10352.85**	**11277.86**	**22971.69**	**24944.64**	**46876.32**
	Less: Inter-segment revenue	(2399.70)	(1733.52)	(1689.38)	(4133.22)	(3939.97)	(7943.17)
	Total	**10219.14**	**8619.33**	**9588.48**	**18838.47**	**21004.67**	**38933.15**
2	**Segment result**						
	Profit before tax and finance cost						
	Fibre	84.04	201.06	(60.55)	285.10	144.69	237.54
	Yarn	(143.99)	(286.37)	(573.11)	(430.36)	(954.60)	(1317.20)
	Total	**(59.95)**	**(85.31)**	**(633.66)**	**(145.26)**	**(809.91)**	**(1079.66)**
	(i) Less :- Finance Cost	493.64	366.77	457.09	860.41	1106.59	1854.39
	(ii) Less :-Unallocable expenses	21.30	19.68	58.69	40.98	109.67	152.06
	Total Profit before tax	**(574.89)**	**(471.76)**	**(1149.44)**	**(1046.65)**	**(2026.17)**	**(3086.11)**
3	**Capital Employed**						
	(Segment Assets - Segment Liabilities)						
	Fibre	995.78	3627.50	5532.03	4623.28	5532.03	5022.50
	Yarn	(1489.72)	(3089.16)	(3414.94)	(4578.88)	(3414.94)	(4012.42)
	Unallocable Capital Employed						
	Total	**(493.94)**	**538.34**	**2117.09**	**44.40**	**2117.09**	**1010.08**

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

Place: Chandigarh
Date: 13/11/2025

(DHEERAJ GARG)
ADDL. MANAGING DIRECTOR
DIN: 00034926

AKR & ASSOCIATES • CHARTERED ACCOUNTANTS • FRN- [illegible]179N

INDIAN ACRYLICS LIMITED

STANDALONE CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2025

(INR LAKHS)

		30.09.2025 UNAUDITED	31.03.2025 AUDITED
A.	CASH FLOW FROM OPERATING ACTIVITIES :		
	NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	(1046.65)	(3086.11)
	ADJUSTMENT FOR :		
I)	ADD: DEPRECIATION	566.24	1366.66
ii)	ADD: INTEREST & FINANCIAL CHARGES EXPENSES	860.41	1854.39
	ADD: LOSS ON SALE OF FIXED ASSETS	4.67	31.76
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	384.67	166.70
	ADJUSTMENTS FOR :		
	TRADE AND OTHER RECEIVABLES	(839.06)	369.29
	INVENTORIES	450.54	316.81
	TRANSITION IMPACT OF LEASE RENTALS	0.00	0.00
	TRADE PAYABLES / CURRENT LIABLITIES	(455.40)	(1835.18)
	OTHER COMPREHENSIVE INCOME	80.96	27.68
	CASH GENERATED FROM OPERATIONS	(378.29)	(954.70)
B.	CASH FLOW FROM INVESTING ACTIVITIES :		
	PURCHASE OF FIXED ASSETS	0.00	0.00
	RIGHT TO USE ASSET	0.00	
	SALE OF FIXED ASSETS	67.50	2732.90
	INVESTMENT IN EQUITY	0.00	0.00
	NET CASH USED IN INVESTING ACTIVITIES	67.50	2732.90
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	INTEREST & FINANCIAL CHARGES PAID	(860.41)	(1854.39)
	TERM LOANS RECEIVED	0.00	0.00
	TERM LOANS REPAYMENTS	(936.31)	(2432.25)
	UNSECURED LOAN (INTER CORPORATE LOANS) (PAID)/RECEIVED	1892.00	2580.00
	NET CASH FROM FINANCING ACTIVITIES	95.28	(1706.64)
D.	NET INCREASE/(DECREASE) IN CASH AND BANK BALANCES	(215.51)	71.56
	CASH AND BANK BALANCES (OPENING BALANCE)	939.51	867.95
	CASH AND BANK BALANCES (CLOSING BALANCE)	724.00	939.51

Place : Chandigarh

Date : 13.11.2025

AKR & ASSOCIATES CHARTERED ACCOUNTANTS FRN 021179N

(DHEERAJ GARG)

ADDL. MANAGING DIRECTOR

DIN: 00034926

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 30/09/2025

PARTICULARS						(INR LAKHS)
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	(UNAUDITED)			(UNAUDITED)		(AUDITED)
I. Revenue from operations						
Net Sales/ Income from Operations	7100.84	4743.13	7848.10	11843.97	17679.34	31378.65
Export Sale	3118.29	3876.20	1740.38	6994.49	3325.33	7554.49
II. Other Income	24.71	185.59	72.09	210.30	351.94	509.60
III.Total income from operations	10243.84	8804.92	9660.57	19048.76	21356.61	39442.74
IV. Expenses:						
(a) Cost of material consumed	5565.05	6726.35	4979.76	12291.40	12194.76	24179.86
(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	573.06	(1547.05)	1659.98	(973.99)	2380.26	1337.93
(d) Employee benefits expenses	1112.18	973.61	1060.76	2085.79	2152.48	4508.53
(e) Depreciation & amortization expense	284.23	282.01	368.67	566.24	737.34	1366.66
(f) Finance Cost	493.64	366.77	457.09	860.41	1106.59	1854.39
(g) Other Expenditure	2790.63	2475.04	2283.80	5265.67	4811.45	9282.82
Total Expenses (a to g)	10818.79	9276.73	10810.06	20095.52	23382.88	42530.19
V. Profit/(Loss) before exceptional Items and Tax (III-IV)	(574.95)	(471.81)	(1149.49)	(1046.76)	(2026.27)	(3087.45)
VI. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit/ (Loss) after execptional items and before tax (V-VI)	(574.95)	(471.81)	(1149.49)	(1046.76)	(2026.27)	(3087.45)
Current tax	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
VIII. Total tax expenses	-	-	-	-	-	-
IX. Profit/ (Loss) from continuing operations	(574.95)	(471.81)	(1149.49)	(1046.76)	(2026.27)	(3087.45)
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)	(574.95)	(471.81)	(1149.49)	(1046.76)	(2026.27)	(3087.45)
XIV. Other Comprehensive Income:						
Items will not be reclassified to profit or loss	80.96	0.00	50.14	80.96	74.73	27.68
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)	(493.99)	(471.81)	(1099.35)	(965.80)	(1951.54)	(3059.77)
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	-	-	-	-	-	(12,523.67)
XVIII. Earnings per equity share						
Basic	(0.42)	(0.35)	(0.85)	(0.77)	(1.50)	(2.28)
Diluted	(0.42)	(0.35)	(0.85)	(0.77)	(1.50)	(2.28)

Note: 1. The above financial results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on 13/11/2025.

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, 2025 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Place: Chandigarh
Dated : 13/11/2025

(DHEERAJ GARG)
ADDL. MANAGING DIRECTOR
DIN: 00034926

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
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
1	**Segment Revenue**						
	Fibre	7542.04	6477.78	6459.11	14019.82	14980.96	28244.16
	Yarn	5076.80	3875.07	4818.75	8951.87	9963.68	18632.16
	Total	**12618.84**	**10352.85**	**11277.86**	**22971.69**	**24944.64**	**46876.32**
	Less: Inter-segment revenue	(2399.70)	(1733.52)	(1689.38)	(4133.22)	(3939.97)	(7943.17)
	Total	**10219.14**	**8619.33**	**9588.48**	**18838.47**	**21004.67**	**38933.15**
2	**Segment result**						
	Profit before tax and finance cost						
	Fibre	83.98	201.01	(60.60)	284.99	144.59	236.20
	Yarn	(143.99)	(286.37)	(573.11)	(430.36)	(954.60)	(1317.20)
	Total	**(60.01)**	**(85.36)**	**(633.71)**	**(145.37)**	**(810.01)**	**(1081.00)**
	(i) Less :- Finance Cost	493.64	366.77	457.09	860.41	1106.59	1854.39
	(ii) Less :-Unallocable expenses	21.30	19.68	58.69	40.98	109.67	152.06
	Total Profit before tax	**(574.95)**	**(471.81)**	**(1149.49)**	**(1046.76)**	**(2026.27)**	**(3087.45)**
3	**Capital Employed**						
	(Segment Assets - Segment Liabilities)						
	Fibre	994.13	3627.50	5531.72	4621.63	5531.72	5020.97
	Yarn	(1489.72)	(3089.16)	(3414.94)	(4578.88)	(3414.94)	(4012.42)
	Unallocable Capital Employed						
	Total	**(495.59)**	**538.34**	**2116.78**	**42.75**	**2116.78**	**1008.55**

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

Place: Chandigarh
Date: 13/11/2025

(DHEERAJ GARG)
ADDL. MANAGING DIRECTOR
DIN: 00034926

AKR & ASSOCIATES CHARTERED ACCOUNTANTS FRN 021179N

INDIAN ACRYLICS LIMITED

CONSOLIDATED CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2025

(INR LAKHS)

		30.09.2025 UNAUDITED	31.03.2025 AUDITED
A.	CASH FLOW FROM OPERATING ACTIVITIES :		
	NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	(1046.76)	(3087.45)
	ADJUSTMENT FOR :		
I)	ADD: DEPRECIATION	566.24	1366.66
ii)	ADD: INTEREST & FINANCIAL CHARGES EXPENSES	860.41	1854.39
	ADD: LOSS ON SALE OF FIXED ASSETS	4.67	31.76
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	384.56	165.36
	ADJUSTMENTS FOR :		
	TRADE AND OTHER RECEIVABLES	(839.06)	369.29
	INVENTORIES	450.54	316.81
	TRANSITION IMPACT OF LEASE RENTALS	0.00	0.00
	TRADE PAYABLES / CURRENT LIABLITIES	(455.40)	(1834.98)
	OTHER COMPREHENSIVE INCOME	80.96	27.68
	CASH GENERATED FROM OPERATIONS	(378.40)	(955.84)
B.	CASH FLOW FROM INVESTING ACTIVITIES :		
	PURCHASE OF FIXED ASSETS	0.00	0.00
	RIGHT TO USE ASSET	0.00	
	SALE OF FIXED ASSETS	67.50	2732.90
	INVESTMENT IN EQUITY	0.00	0.00
	NET CASH USED IN INVESTING ACTIVITIES	67.50	2732.90
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	INTEREST & FINANCIAL CHARGES PAID	(860.41)	(1854.39)
	TERM LOANS RECEIVED	0.00	0.00
	TERM LOANS REPAYMENTS	(936.31)	(2432.25)
	UNSECURED LOAN (INTER CORPORATE LOANS) (PAID)/ RECEIVED	1892.00	2580.00
	NET CASH FROM FINANCING ACTIVITIES	95.28	(1706.64)
D.	NET INCREASE/(DECREASE) IN CASH AND BANK BALANCES	(215.62)	70.42
	CASH AND BANK BALANCES (OPENING BALANCE)	940.69	870.27
	CASH AND BANK BALANCES (CLOSING BALANCE)	725.07	940.69

Place : Chandigarh
Date : 13.11.2025

AKR & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 021179N

(DHEERAJ GARG)
ADDL. MANAGING DIRECTOR
DIN: 00034926

INDIAN ACRYLICS LIMITED

STATEMENT OF ASSETS AND LIABILITIES (STANDALONE & CONSOLIDATED)

(INR LAKHS)

PARTICULARS	STANDALONE		CONSOLIDATED	
	30.09.2025	31.03.2025	30.09.2025	31.03.2025
ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment	19948.31	20,576.31	19948.31	20,576.31
(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	72.83	83.24	72.83	83.24
(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				
(e) Deffered Tax Assets (Net)				
(f) Other Non-Current assets	453.39	349.90	453.39	349.90
Total Non Current Assets	**20588.80**	**21,123.72**	**20570.95**	**21,105.87**
Current Assets				
(a) Inventories	10577.45	11,027.99	10577.45	11,027.99
(b) Financial Assets				
(i) Current Investments	0.00	0.00	0.00	0.00
(ii) Trade Receivables	1883.17	1,567.14	1883.17	1,567.14
(iii) Cash and Cash equivalents	2.48	3.39	3.55	4.57
(iv) Other bank balance	721.52	936.13	721.52	936.13
(v) Loans	0.00	0.00	0.00	0.00
(vi) Other Financial Assets	20.45	11.88	20.45	11.88
(c) Other Current Assets	2980.17	2,569.20	2980.17	2,569.20
Total Current Assets	**16185.24**	**16,115.73**	**16186.31**	**16,116.91**
Total Assets	**36774.04**	**37,239.45**	**36757.26**	**37,222.78**
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital	13532.22	13,532.22	13532.22	13,532.22
(b) Other equity	(13487.82)	-12,522.12	(13489.47)	-12,523.67
	44.40	1,010.10	42.75	1,008.55
LIABILITIES				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	14252.54	13,329.79	14252.54	13,329.79
(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	812.40	1,081.97	812.40	1,081.97
(c) Deferred Tax Liabilities (Net)	0.00	0.00	0.00	0.00
(d) Other Non-Current Liabilities	2160.00	2,160.00	2160.00	2,160.00
Total Non-Current Liabilities	**17224.94**	**16,571.76**	**17224.94**	**16,571.76**
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	5101.84	4,882.10	5101.84	4,882.10
(ii) Trade payable due to:				
-Micro & Small Enterprises	201.55	172.03	201.55	172.03
-Other than Micro & Small Enterprises	12348.71	12,158.25	12333.58	12,143.13
(iii) Lease Liabilities	0.00	74.07	0.00	74.07
(iv) Others Financial Liabilities	27.99	27.99	27.99	27.99
(b) Other Current Liabilities	1325.13	2,027.29	1325.13	2,027.29
(c) Provisions	499.48	315.86	499.48	315.86
(d) Current Tax Liabilities				
Total Current Liabilities	**19504.70**	**19,657.59**	**19489.57**	**19,642.47**
Total Equity and Liabilities	**36774.04**	**37,239.45**	**36757.26**	**37,222.78**

Place: Chandigarh

Date: 13/11/2025

AKR & ASSOCIATES CHARTERED ACCOUNTANTS FRN 021179N

(DHEERAJ GARG)

ADDL. MANAGING DIRECTOR

DIN: 00034926