



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



February 13, 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 nine months ended December 31, 2025 & Limited Review Reports of the Auditors thereon.

Pursuant to Regulation 33(3)(a) and (b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR), we hereby enclose the Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2025, as approved by the Board of Directors at their meeting held today i.e. February 13, 2026.

We also enclose a copy of the Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2025, being published in newspapers in compliance of Regulation 47(1) of 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 nine months ended December 31, 2025.

The Board Meeting commenced at 11.00 A.M. and concluded at 11:40 A.M.

Thanking you,

Yours faithfully,

For Polyspin Exports Limited,

A. Emarajan
Company Secretary and Compliance Officer

Encl.: As above



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Regd. Office : No.351, P.A.C.R. Salai, RAJAPALAYAM - 626 117.

E-mail : fibc@polyspin.in Website : www.polyspin.org

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. in Lakhs)

Sl.No.	Particulars	Quarter Ended			Nine Months ended		Year ended
		Unaudited			Unaudited		Audited
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
1.	Income						
a.	Revenue from Operations	5,379.25	5,887.08	5,460.60	17,002.53	16,479.21	22,513.84
b.	Other Income	93.87	77.60	109.48	254.20	298.97	381.31
	Total Income from Operations (Net)	5,473.12	5,964.68	5,570.08	17,256.73	16,778.18	22,895.15
2.	Expenses						
a.	Cost of Materials Consumed	2,345.54	3,158.30	2,782.17	9,933.97	9,511.09	12,070.32
b.	Changes in Inventories of Finished goods, Work-in-process and Stock in trade	559.82	62.93	(86.12)	(744.50)	(978.75)	(250.19)
c.	Employee Benefits Expenses	1,132.83	1,023.29	1,183.81	3,192.71	3,188.45	4,227.11
d.	Finance Cost	138.30	164.22	145.71	449.92	380.65	542.23
e.	Depreciation and Amortisation Expenses	113.10	118.19	129.24	349.28	320.92	437.66
f.	Power and Fuel	183.97	206.65	223.96	594.53	630.26	832.83
g.	Other Expenses	915.98	1,050.22	1,094.02	3,058.23	3,140.36	4,348.81
	Total Expenses	5,389.54	5,783.80	5,472.79	16,834.14	16,192.98	22,208.77
3.	Profit from Ordinary Activities before Tax (1-2)	83.58	180.88	97.29	422.59	585.20	686.38
4.	Tax Expenses						
	- Current Tax*	17.74	12.46	48.98	71.12	48.98	93.42
	- Deferred Tax	5.24	3.48	17.45	11.78	201.29	214.51
	Total Tax Expenses	22.98	15.94	66.43	82.90	250.27	307.93
5.	Net Profit / (Loss) for the period after tax from Continuing Operations (3-4)	60.60	164.94	30.86	339.69	334.93	378.45
6.	Profit / (Loss) from Discontinued Operations before tax *	-	-	-	-	(110.93)	(110.93)
7.	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
8.	Net Profit / (Loss) for the period after tax from Discontinued Operations (6-7)	-	-	-	-	(110.93)	(110.93)
9.	Total Profit / (Loss) for the period after tax (5+8)	60.60	164.94	30.86	339.69	224.00	267.52
10.	Other Comprehensive Income (net of tax)**	1.74	1.22	(65.37)	15.81	(60.52)	53.19
11.	Total Comprehensive Income after tax for the period (9+10)	62.34	166.16	(34.51)	355.50	163.48	320.71
12.	Paid-up equity Share Capital (Face value of Rs. 5/- each)	500.00	500.00	500.00	500.00	500.00	500.00
13.	Other Equity	-	-	-	5,319.64	4,831.94	4,956.60
14.	Networth	-	-	-	5,819.64	5,331.94	5,456.60
15.	Basic & Diluted Earning per share of Rs. 5/- each (in Rs.) (Not Annualized)						
	- From Continuing Operations	0.61	1.65	0.31	3.40	3.35	3.78
	- From Discontinued Operations	-	-	-	-	(1.11)	(1.11)
	- From Continuing and Discontinued Operations	0.61	1.65	0.31	3.40	2.24	2.67

* The Company has switched to the option to pay Income Tax at the concessional rate of 22% (plus applicable surcharge and cess) as per Sec.115BAA. The Company had no MAT credit to be reversed as on 31.03.2025 which the section mandates.

** Includes Mark to Market Loss on Export Forward Contracts amounting to Rs. 0.62 Lakhs which has been recognized in accordance with IND AS 109 on cash flow hedge Accounting.





POLYSPIN EXPORTS LIMITED

CIN : L51909TN1985PLC011683

Regd. Office : No.351, P.A.C.R. Salai, Rajapalayam - 626 117.

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Segment Reporting :

Since the company had discontinued the operations of Textile Division and the Assets are 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.

Notes

1. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on February 13, 2026. The Statutory Auditors have carried out a Limited Review on the above financial results for the Quarter and Nine months ended 31st December, 2025.
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 practices and policies to the extent applicable.
3. On November 21 , 2025 , the Government of India notified four new Labour Codes (the Code on Wages, 2019, the Code on Social Security, 2020 , the Industrial Relations Code,2020 and the Occupational Safety, Health and Working Conditions Code,2020) consolidating 29 existing labour laws .

The Company has not recognised the impact of such notification in the standalone statement of profit and loss for the quarter and nine months ended December 31, 2025. The Company is awaiting the findings of the Expert committee on minimum wages in order to determine the changes if any, that may be necessitated to the existing salary and wage bases as they have been in operation prior to the said notification.

The Company continues to monitor the finalization of Central/ State Rules and clarifications from the Government on other aspects of the Labour Codes and would provide appropriate accounting effect as and when such clarifications are issued/rules are notified.

4. The previous period figures have been re-grouped / re-stated wherever necessary.



Place : Chennai

Date : February 13, 2026

**By order of the Board of Directors
For POLYSPIN EXPORTS LIMITED**

**R.RAMJI
MANAGING DIRECTOR & CEO**

Date February 13, 2026

Independent Auditors' Review Report on the Quarterly and Nine 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 Nine months ended 31st December, 2025 ("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 material 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



V. Srikrishan
V. SRIKRISHAN
PARTNER

Place: Rajapalayam

Membership No.206115
UDIN:26206115@J0ATI7547



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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. in Lakhs)

Sl.No.	Particulars	Quarter Ended			Nine Months ended		Year ended
		Unaudited			Unaudited		Audited
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
1.	Income						
a.	Revenue from Operations	5,379.25	5,887.08	5,460.60	17,002.53	16,479.21	22,513.84
b.	Other Income	82.67	77.60	109.48	243.00	298.97	370.02
	Total Income from Operations (Net)	5,461.92	5,964.68	5,570.08	17,245.53	16,778.18	22,883.86
2.	Expenses						
a.	Cost of Materials Consumed	2,345.54	3,158.30	2,782.17	9,933.97	9,511.09	12,070.32
b.	Changes in Inventories of Finished goods, Work-in-process and Stock in trade	559.82	62.93	(86.12)	(744.50)	(978.75)	(250.19)
c.	Employee Benefits Expenses	1,132.83	1,023.29	1,183.81	3,192.71	3,188.45	4,227.11
d.	Finance Cost	138.30	164.22	145.71	449.92	380.65	542.23
e.	Depreciation and Amortisation Expenses	113.10	118.19	129.24	349.28	320.92	437.66
f.	Power and Fuel	183.97	206.65	223.96	594.53	630.26	832.83
g.	Other Expenses	915.98	1,050.22	1,094.02	3,058.23	3,140.36	4,348.81
	Total Expenses	5,389.54	5,783.80	5,472.79	16,834.14	16,192.98	22,208.77
3.	Profit from Ordinary Activities before Tax (1-2)	72.38	180.88	97.29	411.39	585.20	675.09
4.	Tax Expenses						
	- Current Tax*	17.74	12.46	48.98	71.12	48.98	93.42
	- Deferred Tax	5.24	3.48	17.45	11.78	201.29	214.51
	Total Tax Expenses	22.98	15.94	66.43	82.90	250.27	307.93
5.	Net Profit / (Loss) for the period after tax from continuing operations (3-4)	49.40	164.94	30.86	328.49	334.93	367.16
6.	Profit / (Loss) from Discontinued Operations before tax*	-	-	-	-	(110.93)	(110.93)
7.	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
8.	Net Profit / (Loss) for the period after tax from Discontinued Operations (6-7)	-	-	-	-	(110.93)	(110.93)
9.	Total Profit / (Loss) for the period before share of profit (5+8)	49.40	164.94	30.86	328.49	224.00	256.23
10.	Share of Profit of Associates, net of tax	75.20	77.07	52.68	178.21	105.27	153.99
11.	Total Profit / (Loss) for the period after tax (9+10)	124.60	242.00	83.54	506.70	329.27	410.22
12.	Other Comprehensive Income (net of tax)**	1.74	1.22	(65.37)	15.81	(60.52)	53.19
13.	Total Comprehensive Income after tax for the period (11+12)	126.34	243.22	18.17	522.51	268.75	463.41
14.	Paid-up equity Share Capital (Face value of Rs. 5/- each)	500.00	500.00	500.00	500.00	500.00	500.00
15.	Other Equity	-	-	-	6,340.32	5,607.52	5,810.30
16.	Networth	-	-	-	6,840.32	6,107.52	6,310.30
17.	Basic & Diluted Earning per share of Rs. 5/- each (in Rs.) (Not Annualized)						
	- From Continuing Operations	1.25	2.42	0.84	5.07	4.40	5.21
	- From Discontinued Operations	-	-	-	-	(1.11)	(1.11)
	- From Continuing and Discontinued Operations	1.25	2.42	0.84	5.07	3.29	4.10

* The Company has switched to the option to pay Income Tax at the concessional rate of 22% (plus applicable surcharge and cess) as per Sec.115BAA. The Company had no MAT credit to be reversed as on 31.03.2025 which the section mandates.

** Includes Mark to Market Loss on Export Forward Contracts amounting to Rs. 0.62 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 are 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.

Notes

1. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on February 13, 2026. The Statutory Auditors have carried out a Limited Review on the above financial results for the Quarter and Nine months ended 31st December, 2025.
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 practices and policies to the extent applicable.
3. On November 21, 2025, the Government of India notified four new Labour Codes (the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020) consolidating 29 existing labour laws.

The Company has not recognised the impact of such notification in the consolidated statement of profit and loss for the quarter and nine months ended December 31, 2025. The Company is awaiting the findings of the Expert committee on minimum wages in order to determine the changes if any, that may be necessitated to the existing salary and wage bases as they have been in operation prior to the said notification.

The Company continues to monitor the finalization of Central/ State Rules and clarifications from the Government on other aspects of the Labour Codes and would provide appropriate accounting effect as and when such clarifications are issued/rules are notified.

4. The previous period figures have been re-grouped / re-stated wherever necessary.

Place : Chennai

Date : February 13, 2026



**By order of the Board of Directors
For POLYSPIN EXPORTS LIMITED**

**R.RAMJI
MANAGING DIRECTOR & CEO**

Date February 13, 2026

Independent Auditors' Review Report on the Quarterly and Nine 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 Nine months ended 31st December, 2025 ("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 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 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(80) 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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Date February 13, 2026

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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. 178.21 Lakhs and total comprehensive income of Rs. 178.21 Lakhs for the Nine months ended 31st December, 2025. 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:26206115MAIAEU3628

Place: Rajapalayam





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EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. in Lakhs)

Sl.No.	Particulars	Quarter ended			Nine Months ended		Year ended
		Unaudited			Unaudited		Audited
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
1.	Total Income from Continuing Operations (Net) *	5,473.12	5,964.68	5,570.08	17,256.73	16,778.18	22895.15
2.	Net Profit / (Loss) for the period before tax from Continuing Operations	83.58	180.88	97.29	422.59	585.20	686.38
3.	Net Profit / (Loss) for the period after tax from Continuing Operations	60.60	164.94	30.86	339.69	334.93	378.45
4.	Net Profit / (Loss) for the period before tax from Discontinued Operations	-	-	-	-	(110.93)	(110.93)
5.	Net Profit / (Loss) for the period after tax from Discontinued Operations	-	-	-	-	(110.93)	(110.93)
6.	Net Profit / (Loss) for the period after tax	60.60	164.94	30.86	339.69	224.00	267.52
7.	Total Comprehensive Income for the period after tax (Comprising Net Profit for the Period after tax and other Comprehensive Income after tax)	62.34	166.16	(34.51)	355.50	163.48	320.71
8.	Equity Share Capital (Face Value of Rs. 5/- each)	500.00	500.00	500.00	500.00	500.00	500.00
9.	Reserves (excluding revaluation reserve)	---	---	---	5,319.64	4,831.94	4,956.60
10.	Basic & Diluted Earnings per Share of Rs.5/- each (in Rs.) Not Annualized						
	- From Continuing Operations	0.61	1.65	0.31	3.40	3.35	3.78
	- From Discontinued Operations	-	-	-	-	(1.11)	(1.11)
	- From Continuing and Discontinued Operations	0.61	1.65	0.31	3.40	2.24	2.67

EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter ended			Nine Months ended		Year ended
		Unaudited			Unaudited		Audited
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
1.	Total Income from Continuing Operations (Net) *	5,461.92	5,964.68	5,570.08	17,245.53	16,778.18	22,883.86
2.	Net Profit / (Loss) for the period before tax from Continuing Operations	72.38	180.88	97.29	411.39	585.20	675.09
3.	Net Profit / (Loss) for the period after tax from Continuing Operations	49.40	164.94	30.86	328.49	334.93	367.16
4.	Net Profit / (Loss) for the period before tax from Discontinued Operations	-	-	-	-	(110.93)	(110.93)
5.	Net Profit / (Loss) for the period after tax from Discontinued Operations	-	-	-	-	(110.93)	(110.93)
6.	Net Profit / (Loss) for the period after tax	49.40	164.94	30.86	328.49	224.00	256.23
7.	Total Comprehensive Income for the period after tax (Comprising Net Profit for the Period after tax and other Comprehensive Income after tax)	126.34	243.22	18.17	522.51	268.75	463.41
8.	Equity Share Capital (Face Value of Rs. 5/- each)	500.00	500.00	500.00	500.00	500.00	500.00
9.	Reserves (excluding revaluation reserve)	---	---	---	6,340.32	5,607.52	5,810.30
10.	Basic & Diluted Earnings per Share of Rs.5/- each (in Rs.) Not Annualized						
	- From Continuing Operations	1.25	2.42	0.84	5.07	4.40	5.21
	- From Discontinued Operations	-	-	-	-	(1.11)	(1.11)
	- From Continuing and Discontinued Operations	1.25	2.42	0.84	5.07	3.29	4.10

Note :

The above is an extract of the 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 nine 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.



Place : Chennai
Date : February 13, 2026

SCAN THE
QR CODE TO VIEW
THE FULL RESULTS

By order of the Board of Directors
For POLYSPIN EXPORTS LIMITED

R.RAMJI
MANAGING DIRECTOR & CEO