



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 14, 2025

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, 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 six months ended September 30, 2025, as approved by the Board of Directors at their meeting held today i.e. November 14, 2025

We also enclose a copy of the Unaudited Consolidated Financial Results for the quarter and six months ended September 30, 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 six months ended September 30, 2025

The Board Meeting commenced at 10.30 A.M. and concluded at 11.10 A.M.

Thanking you,

Yours faithfully,

For Polyspin Exports Limited,

A. Emarajan
Company Secretary and Compliance Officer

Encl.: As above



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.org

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

Sl.No.	Particulars	Quarter Ended			Six Months ended		Year ended
		Unaudited			Unaudited		Audited
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
1.	Income						
a.	Revenue from Operations	5,887.08	5,736.20	6,151.84	11,623.28	11,018.61	22,513.84
b.	Other Income	77.60	82.73	93.93	160.33	189.49	381.31
	Total Income from Operations (Net)	5,964.68	5,818.93	6,245.77	11,783.61	11,208.10	22,895.15
2.	Expenses						
a.	Cost of Materials Consumed	3,158.30	4,430.13	4,092.65	7,588.43	6,728.92	12,070.32
b.	Changes in Inventories of Finished goods, Work-in-process and Stock in trade	62.93	(1,367.25)	(873.39)	(1,304.32)	(892.63)	(250.19)
c.	Employee Benefits Expenses	1,023.29	1,036.59	1,060.28	2,059.88	2,004.64	4,227.11
d.	Finance Cost	164.22	147.40	137.55	311.62	234.94	542.23
e.	Depreciation and Amortisation Expenses	118.19	117.99	104.59	236.18	191.68	437.66
f.	Power and Fuel	206.65	203.91	241.73	410.56	406.30	832.83
g.	Other Expenses	1,050.22	1,092.03	1,164.71	2,142.25	2,046.34	4,348.81
	Total Expenses	5,783.80	5,660.80	5,928.12	11,444.60	10,720.19	22,208.77
3.	Profit / (Loss) for the period before tax from Continuing Operations (1-2)	180.88	158.13	317.65	339.01	487.91	686.38
4.	Tax Expenses						
	- Current Tax	12.46	40.92	(24.54)	53.38*	—	93.42
	- Deferred Tax	3.48	3.06	261.35	6.54	183.84	214.51
	Total Tax Expenses	15.94	43.98	236.81	59.92	183.84	307.93
5.	Net Profit / (Loss) for the period after tax from Continuing Operations (3-4)	164.94	114.15	80.84	279.08	304.07	378.45
6.	Profit / (Loss) for the period before tax from Discontinued Operations	—	—	(40.93)	—	(110.93)	(110.93)
7.	Tax Expenses of Discontinued Operations	—	—	—	—	—	—
8.	Net Profit / (Loss) for the period after tax from Discontinued Operations (6-7)	—	—	(40.93)	—	(110.93)	(110.93)
9.	Total Profit / (Loss) for the period after tax (5+8)	164.94	114.15	39.91	279.08	193.14	267.52
10.	Other Comprehensive Income (net of tax)	1.22	12.85	(31.53)	14.07**	4.85	53.19
11.	Total Comprehensive Income after tax for the period (9+10)	166.16	126.99	8.38	293.15	197.99	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	—	—	—	5,252.17	4,872.98	4,956.60
14.	Networth	—	—	—	5,752.17	5,372.98	5,456.60
15.	Basic & Diluted Earning per share of Rs. 5/- each (in Rs.) (Not Annualized)						
	- From Continuing Operations	1.65	1.14	0.81	2.79	3.04	3.78
	- From Discontinued Operations	—	—	(0.41)	—	(1.11)	(1.11)
	- From Continuing and Discontinued Operations	1.65	1.14	0.40	2.79	1.93	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. 5.25 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.

STATEMENT OF STANDALONE UNAUDITED ASSETS, EQUITY AND LIABILITIES AS AT 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

Particulars	As at 30.09.2025	As at 31.03.2025
	Unaudited	Audited
ASSETS		
Non-Current assets		
Property, Plant and Equipment	4,858.58	5,009.45
Capital Work in-Progress	—	—
Other Intangible Assets	0.89	1.21
Financial Assets		
i) Other Investments	193.65	68.66
ii) Others Financial Assets	130.10	210.12
Other Non-Current Assets	—	—
	5,183.22	5,289.44
Current Assets		
Inventories	5,277.25	3,787.56
Financial Assets		
I) Trade Receivables	4,590.75	4,472.06
ii) Cash and Cash Equivalents	142.10	44.25
iii) Other Bank Balance	1,354.81	892.39
Current Tax Assets (Net)	25.49	8.14
Other Current Assets	1,011.33	1,306.76
Assets Classified as Held for Sale	—	—
	12,401.73	10,511.16
Total Assets	17,584.95	15,800.60
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	500.00	500.00
Other Equity	5,252.17	4,956.60
	5,752.17	5,456.60
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	1,496.71	1,535.95
Deferred Tax Liabilities (Net)	507.96	501.42
Other Non-Current Liabilities	11.91	11.87
	2,016.58	2,049.24
Current Liabilities		
Financial Liabilities		
i) Borrowings	7,255.04	7,008.64
ii) Trade Payables		
a) Total outstanding dues of Micro enterprises and Small Enterprises	295.46	254.06
b) Total outstanding dues of creditors other than Micro enterprises and Small Enterprises	1,535.57	364.22
Other Current Liabilities	676.75	603.39
Provisions	53.38	64.45
Liabilities directly associated with assets in disposal group classified as Held for Sale	—	—
	9,816.20	8,294.76
Total Equity and Liabilities	17,584.95	15,800.60





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STATEMENT OF STANDALONE UNAUDITED CASH FLOWS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

Particulars		As at 30.09.2025	As at 31.03.2025
		Unaudited	Audited
A	Cash Flow from Operating Activities :		
	Profit Before Tax	339.01	575.47
	Adjustments for :		
	Depreciation & Amortisation Expenses	236.18	437.66
	Loss on Sale of Assets	—	37.90
	(Profit) on Sale of Assets / Shares	—	(3.11)
	Finance Costs	311.62	542.23
	Interest Income	(27.36)	(74.25)
	Dividend Income	--	(11.29)
	Operating Profit before Working Capital	859.45	1,504.61
	Adjustment for Changes in		
	(Increase) / Decrease in Inventories	(1,489.69)	(106.73)
	(Increase) / Decrease in Trade Receivables	(118.69)	(1,523.49)
	(Increase) / Decrease in Other Financial Assets	—	—
	(Increase) / Decrease in Other Non Current Assets	—	210.60
	(Increase) / Decrease in Other Non Current Financial Assets	80.02	(63.64)
	(Increase) / Decrease in Other Current Assets	295.42	90.80
	Increase / (Decrease) in Trade Payables	1,212.75	(1,065.96)
	Increase / (Decrease) in Other Current Liabilities & Provisions	33.47	(27.56)
	Cash generated from operations	872.73	(981.37)
	Income Tax (Paid) / Reversal / Provisions / Refund Received	(25.36)	47.59
	Net Cash from operating activities (A)	847.37	(933.78)
B	Cash Flow from Investing Activities :		
	Purchase of Fixed Assets / WIP	(85.00)	(107.97)
	Proceeds from sale of Fixed Assets	—	500.97
	Dividend Receipts	—	11.29
	Interest Received	27.36	74.25
	Investments in shares	(124.99)	—
	Proceeds from Sale of Shares	—	5.36
	Investments / Proceeds from Term Deposits with banks	(462.43)	(50.13)
	Net Cash from Investing Activities (B)	(645.06)	433.77
C	Cash Flow from Financial Activities :		
	Proceeds from Long Term Borrowings	324.00	69.00
	(Repayment) of Long Term Borrowings	(245.94)	(751.78)
	Borrowings / (Repayments) for Working Capital Purposes	129.10	1,753.87
	Finance Costs	(311.62)	(542.23)
	Dividend Paid	--	(4.60)
	Net Cash from Financial Activities (C)	(104.46)	524.26
D	Net Increase in Cash and Cash Equivalents (A) + (B) + (C)	97.85	24.24
	Cash and Cash equivalents at the beginning of the period	44.25	20.01
	Cash and Cash equivalents at the end of the period	142.10	44.25





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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 November 14, 2025. The Statutory Auditors have carried out a Limited Review of the above financial results.
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. The Central Government has published The Code on Social Security, 2020 and Industrial Relations Code, 2020 ("the codes") in the Gazette of India, interalla, subsuming various existing labour and industrial laws which deals with employees including post employment period. The effective date of the code and the rules are yet to be notified. The impact of the legislative changes if any will be assessed and recognised post notification of relevant provisions.
4. The previous period figures have been regrouped / re-stated wherever necessary.

Place : Chennai

Date : November 14, 2025



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

**R.RAMJI
MANAGING DIRECTOR & CEO**

Date November 14, 2025

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, 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 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



V. SRIKRISHAN

PARTNER

Membership No.206115

UDIN: 25206115BMILEG1532

Place: Rajapalayam



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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

Sl.No.	Particulars	Quarter Ended			Six Months ended		Year ended
		Unaudited			Unaudited		Audited
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
1.	Income						
a.	Revenue from Operations	5,887.08	5,736.20	6,151.84	11,623.28	11,018.61	22,513.84
b.	Other Income	77.60	82.73	93.93	160.33	189.49	370.02
	Total Income from Operations (Net)	5,964.68	5,818.93	6,245.77	11,783.61	11,208.10	22,883.86
2.	Expenses						
a.	Cost of Materials Consumed	3,158.30	4,430.13	4,092.65	7,588.43	6,728.92	12,070.32
b.	Changes in Inventories of Finished goods, Work-in-process and Stock in trade	62.93	(1,367.25)	(873.39)	(1,304.32)	(892.63)	(250.19)
c.	Employee Benefits Expenses	1,023.29	1,036.59	1,060.28	2,059.88	2,004.64	4,227.11
d.	Finance Costs	164.22	147.40	137.55	311.62	234.94	542.23
e.	Depreciation and Amortisation Expenses	118.19	117.99	104.59	236.18	191.68	437.66
f.	Power and Fuel	206.65	203.91	241.73	410.56	406.30	832.83
g.	Other Expenses	1,050.22	1,092.03	1,164.71	2,142.25	2,046.34	4,348.81
	Total Expenses	5,783.80	5,660.80	5,928.12	11,444.60	10,720.19	22,208.77
3.	Profit / (Loss) for the period before tax from Continuing Operations (1-2)	180.88	158.13	317.65	339.01	487.91	675.09
4.	Tax Expenses						
	- Current Tax	12.46	40.92	(24.54)	53.38*	—	93.42
	- Deferred Tax	3.48	3.06	261.35	6.54	183.84	214.51
	Total Tax Expenses	15.94	43.98	236.81	59.92	183.84	307.93
5.	Net Profit / (Loss) for the period after tax from continuing operations (3-4)	164.94	114.15	80.84	279.08	304.07	367.16
6.	Profit / (Loss) for the period before tax from Discontinued Operations	—	—	(40.93)	—	(110.93)	(110.93)
7.	Tax Expenses of Discontinued Operations	—	—	—	—	—	—
8.	Net Profit / (Loss) for the period after tax from Discontinued Operations (6-7)	—	—	(40.93)	—	(110.93)	(110.93)
9.	Total Profit / (Loss) for the period before share of profit (5+8)	164.93	114.15	39.91	279.08	193.14	256.23
10.	Share of Profit of Associates, net of tax	77.07	25.94	27.11	103.01	52.59	153.99
11.	Total Profit / (Loss) for the period after tax (9+10)	242.00	140.09	67.02	382.09	245.73	410.22
12.	Other Comprehensive Income (net of tax)	1.22	12.85	(31.53)	14.07**	4.85	53.19
13.	Total Comprehensive Income after tax for the period (11+12)	243.22	152.94	35.49	396.17	250.58	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	—	—	—	6,208.89	5,636.59	5,810.30
16.	Networth	—	—	—	6,708.89	6,136.59	6,310.30
17.	Basic & Diluted Earning per share of Rs. 5/- each (in Rs.) (Not Annualized)						
	- From Continuing Operations	2.42	1.40	1.08	3.82	3.56	5.21
	- From Discontinued Operations	—	—	(0.41)	—	(1.11)	(1.11)
	- From Continuing and Discontinued Operations	2.42	1.40	0.67	3.82	2.45	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. 5.25 Lakhs which has been recognized in accordance with IND AS 109 on cash flow hedge Accounting.





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(Rs. in Lakhs)

Particulars	As at 30.09.2025	As at 31.03.2025
	Unaudited	Audited
ASSETS		
Non-Current assets		
Property, Plant and Equipment	4,858.58	5,009.45
Capital Work in-Progress	—	—
Other Intangible Assets	0.89	1.21
Financial Assets		
i) Other Investments	1,150.37	922.36
ii) Others Financial Assets	130.10	210.12
Other Non-Current Assets	—	—
	6,139.94	6,143.14
Current Assets		
Inventories	5,277.25	3,787.56
Financial Assets		
I) Trade Receivables	4,590.75	4,472.06
ii) Cash and Cash Equivalents	142.10	44.25
iii) Other Bank Balance	1,354.81	892.39
Current Tax Assets (Net)	25.49	8.14
Other Current Assets	1,011.33	1,306.76
Assets Classified as Held for Sale	—	—
	12,401.73	10,511.16
Total Assets	18,541.67	16,654.30
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	500.00	500.00
Other Equity	6,208.89	5,810.30
	6,708.89	6,310.30
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	1,496.71	1,535.95
Deferred Tax Liabilities (Net)	507.96	501.42
Other Non-Current Liabilities	11.91	11.87
	2,016.58	2,049.24
Current Liabilities		
Financial Liabilities		
i) Borrowings	7,255.04	7,008.64
ii) Trade Payables		
a) Total outstanding dues of Micro enterprises and Small Enterprises	295.46	254.06
b) Total outstanding dues of creditors other than Micro enterprises and Small Enterprises	1,535.57	364.22
Other Current Liabilities	676.75	603.39
Provisions	53.38	64.45
Liabilities directly associated with assets in disposal group classified as Held for Sale	—	—
	9,816.20	8,294.76
Total Equity and Liabilities	18,541.67	16,654.30





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STATEMENT OF CONSOLIDATED UNAUDITED CASH FLOWS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

Particulars		As at 30.09.2025	As at 31.03.2025
		Unaudited	Audited
A	Cash Flow from Operating Activities :		
	Profit Before Tax	339.01	564.16
	Adjustments for :		
	Depreciation & Amortisation Expenses	236.18	437.66
	Loss on Sale of Assets	—	37.90
	(Profit) on Sale of Assets / Shares	—	(3.11)
	Finance Costs	311.62	542.23
	Interest Income	(27.36)	(74.25)
	Dividend Income	859.45	1,504.59
	Operating Profit before Working Capital		
	Adjustment for Changes in		
	(Increase) / Decrease in Inventories	(1,489.69)	(106.73)
	(Increase) / Decrease in Trade Receivables	(118.69)	(1,523.49)
	(Increase) / Decrease in Other Financial Assets	—	—
	(Increase) / Decrease in Other Non Current Assets	—	210.60
	(Increase) / Decrease in Other Non Current Financial Assets	80.02	(63.64)
	(Increase) / Decrease in Other Current Assets	295.42	90.80
	Increase / (Decrease) in Trade Payables	1,212.75	(1,065.96)
	Increase / (Decrease) in Other Current Liabilities & Provisions	33.47	(27.56)
	Cash generated from operations	872.73	(981.39)
	Income Tax (Paid) / Reversal / Provisions / Refund Received	(25.36)	47.59
	Net Cash from operating activities (A)	847.37	(933.80)
B	Cash Flow from Investing Activities :		
	Purchase of Fixed Assets / WIP	(85.00)	(107.97)
	Proceeds from sale of Fixed Assets	—	500.97
	Dividend Receipts	—	11.29
	Interest Received	27.36	74.25
	Investments in shares	(124.99)	—
	Proceeds from Sale of Shares	—	5.36
	Investments / Proceeds from Term Deposits with banks	(462.43)	(50.13)
	Net Cash from Investing Activities (B)	(645.06)	433.77
C	Cash Flow from Financial Activities :		
	Proceeds from Long Term Borrowings	324.00	69.00
	(Repayment) of Long Term Borrowings	(245.94)	(751.78)
	Borrowings / (Repayments) for Working Capital Purposes	129.10	1,753.87
	Finance Costs	(311.62)	(542.23)
	Dividend Paid	—	(4.60)
	Net Cash from Financial Activities (C)	(104.46)	524.26
D	Net Increase in Cash and Cash Equivalents (A) + (B) + (C)	97.85	24.24
	Cash and Cash equivalents at the beginning of the period	44.25	20.01
	Cash and Cash equivalents at the end of the period	142.10	44.25





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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 financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 14, 2025. The Statutory Auditors have carried out a Limited Review of the above financial results.
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. The Central Government has published The Code on Social Security, 2020 and Industrial Relations Code, 2020 ("the codes") in the Gazette of India, interalla, subsuming various existing labour and industrial laws which deals with employees including post employment period. The effective date of the code and the rules are yet to be notified. The impact of the legislative changes if any will be assessed and recognised post notification of relevant provisions.
4. The previous period figures have been regrouped / re-stated wherever necessary.



Place : Chennai

Date : November 14, 2025

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

**R.RAMJI
MANAGING DIRECTOR & CEO**

Date November 14, 2025

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, 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 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 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(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.

Cont.....2

Date November 14, 2025

-2-

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. 103.01 Lakhs and total comprehensive income of Rs. 103.01 Lakhs for the six months ended 30th September, 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:25206115BMILEJ5817

Place: 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.org

EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended			Six Months ended		Year ended
		Unaudited			Unaudited		Audited
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
1	Total Income from Continuing Operations (Net)	5,964.68	5,818.93	6,245.77	11,783.61	11,208.10	22,895.15
2	Net Profit / (Loss) for the period before tax from Continuing Operations	180.88	158.13	317.65	339.01	487.91	686.38
3	Net Profit / (Loss) for the period after tax from Continuing Operations	164.94	114.15	80.84	279.08	304.07	378.45
4	Net Profit / (Loss) for the period before tax from Discontinued Operations	-	-	(40.93)	-	(110.93)	(110.93)
5	Net Profit / (Loss) for the period after tax from Discontinued Operations	-	-	(40.93)	-	(110.93)	(110.93)
6	Net Profit / (Loss) for the period after tax	164.94	114.15	39.91	279.08	193.14	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)	166.16	126.99	3.38	293.15	197.99	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)	--	--	--	5,252.17	--	4,956.60
10	Basic & Diluted Earnings per Share of Rs.5/- each (in Rs.) Not Annualized						
	- From Continuing Operations	1.65	1.14	0.81	2.79	3.04	3.78
	- From Discontinued Operations	0.00	0.00	(0.41)	0.00	(1.11)	(1.11)
	- From Continuing and Discontinued Operations	1.65	1.14	0.40	2.79	1.93	2.67

EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended			Six Months ended		Year ended
		Unaudited			Unaudited		Audited
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
1	Total Income from Continuing Operations (Net)	5,964.68	5,818.93	6,245.77	11,783.61	11,208.10	22,883.86
2	Net Profit / (Loss) for the period before tax from Continuing Operations	154.94	184.07	317.65	339.01	487.91	829.08
3	Net Profit / (Loss) for the period after tax from Continuing Operations	138.99	140.09	80.84	279.08	304.07	521.15
4	Net Profit / (Loss) for the period before tax from Discontinued Operations	-	-	(40.93)	-	(110.93)	(110.93)
5	Net Profit / (Loss) for the period after tax from Discontinued Operations	-	-	(40.93)	-	(110.93)	(110.93)
6	Net Profit / (Loss) for the period after tax	138.99	140.09	39.91	279.08	193.14	410.22
7	Total Comprehensive Income for the period after tax (Comprising Net Profit for the Period after tax and other Comprehensive Income after tax)	243.23	152.94	35.49	396.17	250.58	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)		--	--	6,208.89	5,636.59	5,810.30
10	Basic & Diluted Earnings per Share of Rs.5/- each (in Rs.) Not Annualized						
	- From Continuing Operations	2.42	1.40	1.08	3.82	3.56	5.21
	- From Discontinued Operations	-	-	(0.41)	-	(1.11)	(1.11)
	- From Continuing and Discontinued Operations	2.42	1.40	0.67	3.82	2.45	4.10

Notes:

- 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 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.



Place : Chennai
Date : November 14, 2025

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