

AKSHAR SPINTEX LIMITED							
Revenue Survey No 102/2 Paiki, Plot No. - 2, Ranuja Road, Haripar, Tal: Kalawad, Jamnagar							
CIN : L17291GJ2013PLC075677							
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025							
(Rs. in lakhs)							
Particulars	Quarter Ended			Nine Months Ended		Year Ended	
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>INCOME</b>							
I	Revenue from Operations	3,435.12	2,234.18	2,597.41	8,288.10	8,618.56	11,676.91
II	Other Income	162.16	46.79	38.87	259.06	142.63	227.79
III	<b>Total Income (I+II)</b>	<b>3,597.28</b>	<b>2,280.98</b>	<b>2,636.28</b>	<b>8,547.16</b>	<b>8,761.19</b>	<b>11,904.70</b>
<b>EXPENSES</b>							
	Cost of materials consumed	2,037.66	1,763.35	3,568.17	6,226.69	8,670.09	8,452.98
	Purchases of stock-in-trade	1,240.75	-	1,008.71	1,266.33	1,115.58	1,240.70
IV	Changes in inventories of finished goods, work-in-progress and stock-in-trade	217.53	45.30	(2,168.09)	(38.68)	(2,350.53)	380.22
	Employee benefit expense	145.54	144.64	124.52	426.14	375.88	539.17
	Finance Costs	9.74	10.90	27.68	32.67	95.98	108.95
	Depreciation and amortisation expense	182.27	168.91	115.96	510.59	347.92	463.89
	Other Expenses	300.91	307.60	288.60	993.32	966.58	1,306.54
	<b>Total Expenses (IV)</b>	<b>4,134.39</b>	<b>2,440.70</b>	<b>2,965.56</b>	<b>9,417.06</b>	<b>9,221.50</b>	<b>12,492.46</b>
V	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>(537.11)</b>	<b>(159.73)</b>	<b>(329.27)</b>	<b>(869.90)</b>	<b>(460.30)</b>	<b>(587.76)</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/ (loss) after exceptions items and tax (V-VI)</b>	<b>(537.11)</b>	<b>(159.73)</b>	<b>(329.27)</b>	<b>(869.90)</b>	<b>(460.30)</b>	<b>(587.76)</b>
<b>Tax Expense</b>							
VIII	(1) Current Tax	-	-	-	-	-	-
	(2) MAT credit availed/(entitlement)	-	-	-	-	-	-
	(3) Prior period tax	-	(26.56)	(26.56)	-	(26.56)	(26.57)
	(4) Deferred Tax	(157.61)	37.09	(69.36)	(169.92)	(103.19)	(116.38)
IX	<b>Profit / (Loss) for the period from continuing Operations(VII-VIII)</b>	<b>(379.50)</b>	<b>(196.82)</b>	<b>(233.35)</b>	<b>(699.97)</b>	<b>(330.55)</b>	<b>(444.81)</b>
X	Profit/(Loss) from discontinuing Operation	-	-	-	-	-	-
XI	Tax Expense of discontinuing operations	-	-	-	-	-	-
XII	<b>Profit / (Loss) from discontinuing continuing Operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>(379.50)</b>	<b>(196.82)</b>	<b>(233.35)</b>	<b>(699.97)</b>	<b>(330.55)</b>	<b>(444.81)</b>
<b>Other Comprehensive Income</b>							
XIV	A. (i) Items that will not be reclassified to profit or loss	0.96	0.96	1.24	2.87	3.72	3.82
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.25)	(0.25)	(0.32)	(0.75)	(0.97)	(0.99)
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV) {Comprising Profit (Loss) and Other comprehensive Income for the period }</b>	<b>(378.79)</b>	<b>(196.12)</b>	<b>(232.44)</b>	<b>(697.85)</b>	<b>(327.80)</b>	<b>(441.98)</b>
	Paid-up Equity Share Capital (Face Value Rs. 1 Each) (Refer Note 6)	7,556.76	7,874.68	7,556.76	7,556.76	7,556.76	2,999.88
XVI	<b>Earnings per equity share (for continuing operation):(Not Annualised)</b>						
	(1) Basic	(0.05)	(0.02)	(0.03)	(0.09)	(0.04)	(0.15)
	(2) Diluted	(0.05)	(0.02)	(0.03)	(0.09)	(0.04)	(0.15)
XVII	<b>Earnings per equity share (for discontinued operation)</b>						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	<b>Earning per equity share (for discontinued &amp; continuing operation)(Not Annualised)</b>						
	(1) Basic	(0.05)	(0.02)	(0.03)	(0.06)	(0.06)	(0.15)
	(2) Diluted	(0.05)	(0.02)	(0.03)	(0.06)	(0.06)	(0.15)

**Notes to the financial results:**

- 1 The Company's financial results for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on 13th February,2026.
- 2 The Unaudited financial results for the quarter/nine months ended December 31, 2025 have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of The Companies Act , 2013 and other recognised accounting practices and the policies to the extend applicable.
- 3 The Companies Operations fall under a single segment "Spinning of Cotton Yarn" . Hence, Segment reporting is not applicable as per Indian Accounting Standard (Ind AS) - 108 - Segment Reporting.
- 4 Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.
- 5 The Government of India has consolidated 29 existing labour legislation into unified framework comprising four Labour Codes viz.Codes on wages 2019,Codes on Social Security 2020,Industrial Relation Code 2020,and Occupational Safety,Health and Working Condition Code 2020(collectively referred to as the New Labour Codes).These Codes have been made effective from November 21,2025.The corresponding draft rules under these codes have been issued by the Government. The company continues to monitor the finalisation of Central/State Rules and clarifications from the Government on other aspects of the New Labour Codes and would provide appropriate accounting effect on the basis of such development as required.

**For and on behalf of Board of Directors,**



**Date: 13/02/2026**  
**Place: Haripar**

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**Harikrushna Chauhan**  
**Whole Time Director**  
**DIN: 07710106**



# AKSHAR SPINTEX LIMITED

To,  
The Board of Directors,  
Akshar Spintex Limited

## CERTIFICATE OF COORRECTNESS OF FINANCIAL RESULTS

Pursuant to regulation 33(2) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we hereby certify that the Financial Results of the Company for the Quarter ended on 31.12.2025 as placed before the meeting, do not contain any false or misleading statements or figures and do not omit any material facts which may make the statements or figures contain therein misleading.

AKSHAR SPINTEX LIMITED



Harikrushna Chauhan  
(Chairman Cum Wholetime Director  
(DIN: 07710106)

AKSHAR SPINTEX LIMITED

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Poonam P. Kapupara  
Chief Finance Officer



Date: 13.02.2026

Place: Haripar

**Regd. Office & Factory :** Survey no.102/2, Plot no. 2, At-Haripar, Kalavad - Ranuja Road, Tal. Kalavad, Dist - Jamnagar, Pin - 361013. Gujarat (India).  
+91 75748 87085, E : Aksharspintex@gmail.com, W: Aksharspintex.in

**Administrative Office:** C-704, The Imperial Heights, 150 feet Ring Road, Opp. Big Bazaar, Rajkot, Gujarat 360005.

CIN : L17291GJ2013PLC075677

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM  
FINANCIAL RESULTS**

To  
Board of Directors,  
**Akshar Spintex Limited**

1. We have reviewed the accompanying statement of Unaudited financial results of **Akshar Spintex Limited** ("the Company") for the quarter and nine months ended December 31, 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.
2. This statement, which is the responsibility of the Company's management and has been approved by the Company's Board of Directors or Committee of Board of Directors, has been compiled from the related financial statements which 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 thereunder (Ind AS) and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review of such financial statements.
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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 aforesaid Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting practices and 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.

**Other Matters**

The Company has not carried out an inspection of its fixed assets and has not maintained a register of fixed assets during the period under review.

Consequently, we were unable to carry out reviewing procedures necessary to obtain adequate assurance regarding the quantities and condition of fixed assets. There were no other satisfactory review procedures that we could adopt to obtain sufficient evidence regarding the existence of such fixed assets.

Accordingly, we have not been able to obtain sufficient appropriate review evidence to provide a basis for a review opinion.

The Company has also not carried out an inspection of its inventories during the period under review. Consequently, we were unable to carry out reviewing procedures necessary to obtain adequate assurance regarding the quantities and condition of inventories. There were no other satisfactory review procedures that we could adopt to obtain sufficient evidence regarding the existence of such inventories. Accordingly, we have not been able to obtain sufficient appropriate review evidence to provide a basis for a review opinion

Place: Rajkot  
Date: 13.02.2026

For **HB Kalaria & Associates**  
Firm Reg. No. 104571W  
Chartered Accountants



A handwritten signature in black ink, appearing to read "H. Kalaria".

Hasmukh Kalaria  
Partner  
Mem. No. 042002  
UDIN:26042002KCHYWE6053