

February 13, 2026

National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 Scrip Symbol: GALAXYSURF	BSE Limited, Listing Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 Scrip Code: 540935
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Sub: Outcome of the Board Meeting

Ref: Regulation 30(6) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Madam,

In continuation to our intimation dated February 05, 2026, meeting of the Board of Directors of the Company was held as scheduled today i.e February 13, 2026 and the Board *inter-alia* has considered and approved the Unaudited Financial Results (Consolidated and Standalone) of the Company for the quarter and nine months ended December 31, 2025. The copy of unaudited financial results and Limited Review Report obtained from Statutory Auditors of the Company is enclosed.

The same information will be made available on the Company's website www.galaxysurfactants.com.

The meeting of the Board commenced at 10:40 a.m. and concluded at 06:00 p.m.

This is for your information and records.

Yours faithfully,
For **Galaxy Surfactants Limited**

Niranjan Ketkar
Company Secretary
encl: as above

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

TO THE BOARD OF DIRECTORS OF GALAXY SURFACTANTS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Galaxy Surfactants Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and nine months ended 31st December, 2025 ("the Statement") being submitted by the Parent pursuant to the requirement 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 Parent's Management and approved by the Parent's 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 thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent'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.

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 financial information of the following entities:

Parent:
Galaxy Surfactants Limited

List of Subsidiaries:

- 1) Galaxy Chemicals (Egypt) S.A.E.
- 2) Galaxy Surfactants Americas Inc.
- 3) Galaxy Holdings (Mauritius) Limited
- 4) Rainbow Holdings GmbH
- 5) Tri-K Industries, Inc.
- 6) Galaxy Specialties Europe B.V.
- 7) Galaxy Surfactants Mexico S.A. de C.V.
- 8) Tri-K Mexico S.A. de C.V.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 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.

PWL

**Deloitte
Haskins & Sells LLP**

6. We did not review the interim financial information of one subsidiary included in the unaudited consolidated financial results, whose interim financial information reflect total revenues of Rs. 368.42 Crore and Rs. 1,072.77 Crore for the quarter and nine months ended 31st December, 2025, respectively, total net profit after tax of Rs. 21.23 Crore and Rs. 69.01 Crore for the quarter and nine months ended 31st December, 2025, respectively, and total comprehensive income of Rs. 21.23 Crore and Rs. 69.01 Crore for the quarter and nine months ended 31st December, 2025, respectively, as considered in the Statement. This interim financial information has been reviewed by the other auditor whose report has 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 this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



Rupen K. Bhatt
Partner
(Membership No. 046930)
UDIN: 26046930BLELA8773

Place: Mumbai
Date: 13th February, 2026



GALAXY SURFACTANTS LIMITED

Registered Office: C 49/2, TTC Industrial Area, Pawne, Navi Mumbai- 400703, India.

CIN No. L39877MH1986PLC039877

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Email : investorservices@galaxysurfactants.com, Website : www.galaxysurfactants.com

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

Figures in ₹ Crores

Particulars	Quarter ended			Nine Months ended		Year ended
	31st December, 2025 Unaudited	30th September, 2025 Unaudited	31st December, 2024 Unaudited	31st December, 2025 Unaudited	31st December, 2024 Unaudited	31st March, 2025 Audited
I. INCOME						
Revenue from operations	1,329.49	1,326.17	1,041.69	3,933.58	3,078.74	4,223.67
Other income	4.80	5.79	3.97	21.82	18.06	25.81
TOTAL INCOME	1,334.29	1,331.96	1,045.66	3,955.40	3,096.80	4,249.48
II. EXPENSES						
Cost of materials consumed	954.45	1,015.34	744.03	2,896.28	2,070.84	2,880.05
Purchases of stock-in-trade	22.03	22.95	21.25	64.95	61.19	79.56
Changes in inventories of finished goods (including stock-in-trade) and work-in-progress	22.02	(37.03)	(47.67)	(18.70)	(54.83)	(74.00)
Employee benefits expense	80.15	80.52	73.81	244.16	226.72	302.54
Finance costs	8.54	7.28	4.96	22.37	13.03	19.25
Depreciation and amortisation expenses	30.69	29.81	27.68	89.82	82.00	110.34
Other expenses	131.49	133.89	144.70	393.19	417.52	551.29
TOTAL EXPENSES	1,249.37	1,252.76	968.76	3,692.07	2,816.47	3,869.03
III. Profit before exceptional items and tax [I-II]	84.92	79.20	76.90	263.33	280.33	380.45
IV. Exceptional items (Refer Note No.5)	11.88	-	-	11.88	-	-
V. Profit before tax [III - IV]	73.04	79.20	76.90	251.45	280.33	380.45
VI. Tax expenses						
Current tax	11.48	10.21	13.51	43.26	53.83	75.57
Deferred tax (credit)/charge	2.59	2.50	(1.22)	3.24	(2.54)	(0.03)
Total tax expenses	14.07	12.71	12.29	46.50	51.29	75.54
VII. PROFIT AFTER TAX [V - VI]	58.97	66.49	64.61	204.95	229.04	304.91
VIII. OTHER COMPREHENSIVE INCOME FOR THE PERIOD/YEAR						
A. (i) Items that will not be reclassified subsequently to profit or loss	(0.18)	(0.17)	0.25	(0.53)	0.75	(3.73)
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.04	0.06	(0.06)	0.13	(0.19)	0.94
B. (i) Items that will be reclassified subsequently to profit or loss	14.56	38.75	23.03	55.33	26.77	23.01
OTHER COMPREHENSIVE INCOME FOR THE PERIOD/YEAR	14.42	38.64	23.22	54.93	27.33	20.22
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD/YEAR [VII + VIII]	73.39	105.13	87.83	259.88	256.37	325.13
Paid up Equity Share Capital (Face value of ₹ 10 per share)	35.45	35.45	35.45	35.45	35.45	35.45
Other Equity						2,327.09
Earnings per equity share (Face value ₹ 10 per share)						
Basic (In ₹)	16.63*	18.75*	18.22*	57.81*	64.60*	86.00
Diluted (In ₹)	16.61*	18.75*	18.22*	57.78*	64.60*	86.00

* Not annualised

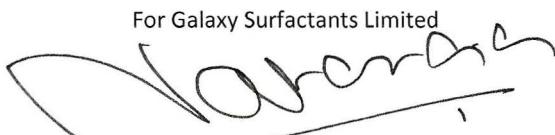


Notes:

1. The Consolidated financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 13th February, 2026.
2. The Consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3. The Group is in the business of manufacture of surfactants and other speciality ingredients for the personal care and home care industries. There are no separate reportable segments as per IND AS 108 – Operating Segments.
4. The Parent Company had received an Order dated 5th October, 2024 from Gujarat Industrial Development Corporation (GIDC), initiating proceedings to vacate the land for non-utilisation within the required period (Carrying value as of 31st December 2025 is ₹ 73.10 crores). During the quarter ended 31st December, 2024, the Parent company was granted Interim Stay, and the matter is currently subjudice. The Parent Company is legally advised that it has a strong case. Based on management's assessment and pending legal proceedings, no provision has been considered necessary at this stage.
5. The Government of India, vide Notification dated November 21, 2025, has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 - Employee benefits, changes to employee benefit plans resulting from the new labour codes are treated as plan amendments, requiring immediate recognition of past service cost as expense in the statement of profit and loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Parent Company has presented such incremental impact as "Impact of new Labour Codes" under "Exceptional items" towards increase in Gratuity by ₹ 9.66 Crores and Leave Encashment by ₹ 2.22 Crores in the consolidated financial results for the quarter and nine months ended 31st December, 2025. The Parent Company continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications / additional guidance from authorities and will continue to assess the accounting implications basis such developments / guidance.

Place : Navi Mumbai
Date : 13th February, 2026

For Galaxy Surfactants Limited


K. NATARAJAN
Managing Director
DIN : 07626680



Deloitte Haskins & Sells LLP

Chartered Accountants
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Tower 3, 31st Floor,
Senapati Bapat Marg,
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF GALAXY SURFACTANTS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Galaxy Surfactants 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) 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 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 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (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 stated in paragraph 3 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 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.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



Rupen K. Bhatt
(Partner)
(Membership No. 046930)
UDIN: 260469300PIXDR1542

Place: Mumbai
Date: 13th February, 2026



GALAXY SURFACTANTS LIMITED

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

Particulars	Figures in ₹ Crores					
	31st December, 2025 Unaudited	30th September, 2025 Unaudited	31st December, 2024 Unaudited	31st December, 2025 Unaudited	31st December, 2024 Unaudited	31st March, 2025 Audited
I. INCOME						
Revenue from operations	867.69	918.97	727.32	2,660.73	2,187.02	3,001.27
Other income (Refer Note 4)	3.93	13.05	5.54	23.46	19.76	26.45
TOTAL INCOME	871.62	932.02	732.86	2,684.19	2,206.78	3,027.72
II. EXPENSES						
Cost of materials consumed	645.65	746.15	558.96	2,064.10	1,570.26	2,188.85
Purchases of stock-in-trade	6.82	8.10	5.86	20.16	18.55	21.13
Changes in inventories of finished goods (including stock-in-trade) and work-in-progress	26.71	(36.43)	(31.84)	(14.48)	(26.78)	(39.80)
Employee benefits expense	43.44	44.64	42.53	134.28	130.49	171.08
Finance costs	7.75	6.35	4.45	19.82	11.25	16.59
Depreciation and amortisation expenses	18.74	17.93	17.00	54.71	50.12	67.18
Other expenses	83.31	86.64	96.72	249.30	287.44	377.92
TOTAL EXPENSES	832.42	873.38	693.68	2,527.89	2,041.33	2,802.95
III. Profit before exceptional items and tax [I-II]	39.20	58.64	39.18	156.30	165.45	224.77
IV. Exceptional items (Refer Note 6)	11.88	-	-	11.88	-	-
V. Profit before tax [III - IV]	27.32	58.64	39.18	144.42	165.45	224.77
VI. Tax expenses						
Current tax	9.35	11.13	9.78	37.14	38.89	51.16
Deferred tax (credit)/charge	(1.74)	1.32	(0.02)	(0.66)	(3.22)	(0.21)
Total tax expenses	7.61	12.45	9.76	36.48	35.67	50.95
VII. PROFIT AFTER TAX [V - VI]	19.71	46.19	29.42	107.94	129.78	173.82
VIII. OTHER COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD/YEAR						
A. (i) Items that will not be reclassified subsequently to profit or loss	(0.18)	(0.17)	0.25	(0.53)	0.75	(3.73)
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.04	0.05	(0.06)	0.13	(0.19)	0.94
B. (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
OTHER COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD/YEAR	(0.14)	(0.12)	0.19	(0.40)	0.56	(2.79)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD/YEAR [VII + VIII]	19.57	46.07	29.61	107.54	130.34	171.03
Paid up Equity Share Capital (Face value of ₹ 10 per share)	35.45	35.45	35.45	35.45	35.45	35.45
Other Equity						1,399.28
Earnings per equity share (Face value ₹ 10 per share)						
Basic (In ₹)	5.56*	13.03*	8.30*	30.44*	36.60*	49.03
Diluted (In ₹)	5.55*	13.03*	8.30*	30.43*	36.60*	49.03

* Not annualised



Notes:

1. The standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 13th February, 2026.
2. The standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3. The Company is in the business of manufacture of surfactants and other speciality ingredients for the personal care and home care industries. There are no separate reportable segments as per IND AS 108 – Operating Segments.
4. Other income includes amount in respect of gain/(loss) on financial assets (preference shares) mandatorily measured at fair value through profit and loss as under:

Particulars	Figures in ₹ Crores					
	31st December, 2025	30th September, 2025	31st December, 2024	31st December, 2025	31st December, 2024	31st March, 2025
Net gain/(loss) arising on financial assets mandatorily measured at Fair Value through Profit and Loss (Preference shares) (including income on redemption of preference shares).	2.75	11.09	2.74	17.47	12.95	16.37

5. The Company had received an Order dated 5th October, 2024 from Gujarat Industrial Development Corporation (GIDC), initiating proceedings to vacate the land for non-utilisation within the required period (Carrying value as of 31st December, 2025 is ₹ 73.10 Crores). During the quarter ended 31st December, 2024, the company was granted Interim Stay, and the matter is currently subjudice. The Company is legally advised that it has a strong case. Based on management's assessment and pending legal proceedings, no provision has been considered necessary at this stage.

6. The Government of India, vide Notification dated November 21, 2025, has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 - Employee benefits, changes to employee benefit plans resulting from the new labour codes are treated as plan amendments, requiring immediate recognition of past service cost as expense in the statement of profit and loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as "Impact of new Labour Codes" under "Exceptional items" towards increase in Gratuity by ₹ 9.66 Crores and Leave Encashment by ₹ 2.22 Crores in the standalone financial results for the quarter and nine months ended 31st December, 2025. The Company continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications / additional guidance from authorities and will continue to assess the accounting implications basis such developments / guidance.

Place : Navi Mumbai
Date : 13th February, 2026

For Galaxy Surfactants Limited

 K. NATARAJAN
 Managing Director
 DIN : 07626680

