



KSHITIJ Polyline Ltd.

WORLD CLASS PRODUCTS

Regd. Office: Office No. 33, Dimple Arcade, Near Sai Dham Temple, Thakur Complex, Kandivali East, Mumbai - 400101
Mfg. Unit: Survey No. 110/1/13-14 & 11-12, Amlil Village, 66, K.V.A. Road, Opp. Lane to Silvassa Municipal Council,
Silvassa (U.T) of Dadra and Nagar Haveli and Daman and Diu - 396230
Email: info@kshitijpolyline.co.in | Website: www.kshitijpolyline.co.in
CIN: L25209MH2008PLC180484

Date: February 11, 2026

To,
The General Manager,
Capital Market (Listing),
National Stock Exchange of India Limited,
Address: Exchange Plaza, Bandra-Kurla Complex,
Bandra (East), Mumbai-400051.

Symbol: KSHITIJPOL

Subject: Outcome of Board Meeting held today i.e., Wednesday, February 11, 2026.

Reference: Disclosure pursuant to Regulation 30 and Regulation 33 of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015:

Dear Sir/Madam,

This is to inform you that pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; the Board of Directors, at its meeting held today i.e. on Wednesday, February 11, 2026, held at the registered office of the company situated at Office no. 33, Dimple Arcade, Near Sai Dham Temple, Thakur Complex, Kandivali East, Mumbai - 400101, inter alia:

1. Approve the un-audited Standalone and Consolidated Financial Results along with Limited Review Report thereon for the quarter and nine months ended December 31, 2025.
2. Acquisition of the entity, i.e., omkar speciality as per the approval of NCLT for resolution plan submitted by the Company.

Please find enclosed herewith the copy of the Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended on 31st December, 2025 along with the Limited review report thereon of the Company as approved by the Board of Directors and Brief details about the acquisition in compliance with Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, hereunder as "Annexure A".

Further, in view of the ensuing Board Meeting, the Trading Window for dealing in shares of the Company was already being closed for all Directors/ KMPs/Designated Employees/ Connected Person of the Company from January 01, 2026, till 48 hours after the declaration of the un-audited Standalone and Consolidated Financial Results along with Limited Review Report thereon for the quarter and nine months ended December 31, 2025 (both days inclusive) in accordance with SEBI (Prohibition of Insider Trading)



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Regulation, 2015 and the Company's Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by Insiders.

The Board Meeting commenced at 4:00 P.M. and concluded at 07:30 P.M.

For **Kshitij Polyline Limited**

Mahendra Kumar Jain
Executive Director
DIN: 09765526

Place: Mumbai



Annexure A

Details with respect to SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

SR. NO.	PARTICULARS	DETAILS
(a)	Name of the target entity, details in brief such as size, turnover etc.	Omkar Speciality Chemicals Limited The average liquidation value is Rs. 13.15 Crores. Admitted Claims: The total admitted claims against the entity amount to Rs. 41,392.96 lakhs. For other details, please refer the details given at Sr. No. (j) of this table.
(b)	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	No
(c)	Industry to which the entity being acquired belongs.	Business of manufacture of speciality chemicals with manufacturing units in MIDC
(d)	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	<ul style="list-style-type: none"> •Objects: The primary objective is the revival of the Corporate Debtor and adopt various financial and operational turnaround strategies to stabilize its operations so as to enable the Corporate Debtor to generate value for its stakeholders in the long term, rich technical experience. •Impact: Resolution plan provides for upfront payments to financial and operational creditors and bringing external corporate debt and outside liabilities obtained by the Corporate Debtor to



		sustainable level for repayment of the same on the terms and conditions proposed in the Resolution Plan.
(e)	Brief details of any governmental or regulatory approvals required for the acquisition.	Received order of National Company Law Tribunal for approving resolution plan submitted by Kshitij Polyline Limited.
(f)	Indicative time period for completion of the acquisition.	The Resolution Plan provides for the payment of admitted claims within 270 days from the "effective date".
(g)	Consideration - whether cash consideration or share swap or any other form and details of the same.	The company shall infuse Rs. 475 lakhs by way of equity capital and Rs. 2190.00 lakhs by way of quasi-capital/secured/unsecured loans.
(h)	Cost of acquisition or the price at which the shares are acquired.	Kshitij Polyline Limited will infuse a total of Rs. 2,665 Lakhs (Rs. 475 lakhs as equity capital and Rs. 2190 lakhs as quasi-capital/loans)
(i)	Percentage of shareholding I control acquired and / or number of shares acquired.	100%
(j)	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief).	Omkar Speciality Chemicals Limited is a company incorporated under the Companies Act, 1956 on 24.02.2005. The Corporate Debtor has been engaged in the business of manufacture of speciality chemicals with manufacturing units in MIDC, Badlapur and Lote Parshuram Industrial Area, Chiplun, Maharashtra.



VRCA & Associates

CHARTERED ACCOUNTANTS

☎ : +91- 7383796096
✉ : KABRAHMBHATT@GMAIL.COM

CA. Krunal Brahmbhatt
CA. Hiral Brahmbhatt

CA. Vinodchandra Kansara
CA. Brijesh Vithalani

CA. Kirti Jadhav
CA. Vidhi Devani

CA. Venugopal Shastri
CA. Vaibhav Goel

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE QUARTER ENDED DECEMBER, 2025
UNAUDITED STANDALONE FINANCIAL RESULTS OF KSHITIJ POLYLINE LIMITED PURSUANT TO THE
REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS,
2015 AS AMENDED

We have reviewed the accompanying statement of unaudited standalone financial results of Kshitij Polyline Limited for the period ended 31/12/2025. The statement 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")

This statement is the responsibility of the Company's Management and has been 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, ("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 issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 and an analytical procedure 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.

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 term of Section 133 of the Companies Act, 2013 including the manner in which it is to be disclosed, or that it contains any material misstatement.

VRCA & ASSOCIATES
CHARTERED ACCOUNTANT


CA VAIBHAV GOEL

Membership No.:626644

FRN: 104727W

UDIN: 26626644UQZBVD1035

Place: Vadodara

Date: 11/02/2026

KSHITIJ POLYLINE LIMITED

OFFICE NO. 33, DIMPLE ARCADE, NEAR SAI DHAM TEMPLE, ASHA NAGAR, THAKUR COMPLEX, KANDIVALI (EAST), MUMBAI - 400101

CIN NO. L25209MH2008PLC180184

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 31ST DECEMBER, 2025

(Rs. in Lakhs)

Sr. No.	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
		Current Year	Current Year	Previous Year	Current Year	Previous Year	Previous Year
1	Revenue from operations	1,054.06	1,196.54	796.46	3,160.60	2,159.82	3,058.02
2	Other income	61.88	85.63	92.38	183.68	117.67	179.98
3	Total income (1+2)	1,115.94	1,282.17	888.85	3,344.28	2,277.49	3,238.00
4	Expenses						
	a) Cost of material consumed	877.12	1,087.03	1,945.10	2,575.58	2,485.37	2,959.19
	b) Changes in inventories of finished goods work-in-progress and	(157.08)	(147.63)	(1276.30)	(304.71)	(686.52)	-
	c) Employee benefits expense	186.07	154.40	150.70	479.42	370.73	524.56
	d) Finance costs	27.28	47.42	57.51	121.01	157.64	224.74
	e) Depreciation	56.88	65.78	35.88	140.23	72.64	155.05
	f) Other expenses	75.92	39.12	76.62	201.47	292.47	311.18
	Total expenses	1,066.18	1,246.12	989.51	3,212.99	2,692.33	4,174.70
5	Profit/(Loss) before exceptional items and tax (3-4)	49.76	36.05	(100.66)	131.29	(414.84)	(936.70)
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	49.76	36.05	(100.66)	131.29	(414.84)	(936.70)
8	Tax expenses :						
	Current tax- current year	-	-	-	-	-	-
	prior year	-	-	-	-	-	-
	Deferred tax liability/ (asset)	-	-	-	-	-	(17.23)
9	Profit/(Loss) for the period (7-8)	49.76	36.05	(100.66)	131.29	(414.84)	(919.47)
10	Other Comprehensive Income - (OCI) -(net of tax)	-	-	-	-	-	(1.70)
11	Total Comprehensive Income/(Expense) for the period (9+10)	49.76	36.05	(100.66)	131.29	(414.84)	(917.77)
12	Paid-up equity share capital (face value of Rs.2/- each)	3,084.90	3,084.90	1,780.01	3,084.90	1,780.01	1,780.01
13	Reserves and Surplus excluding Revaluation reserves	2,965.47	2,903.57	384.05	2,965.47	384.05	1557.79
14	Basic & Diluted earning per share (face value of Rs.2/- each)*	0.03	0.02	(0.11)	0.09	(0.47)	(1.03)
15	Basic & Diluted Earning Per Share after extraordinary items (face value of Rs.2/- each)	0.03	0.02	(0.11)	0.09	(0.47)	(1.03)

* Not annualised, except year end basic and diluted EPS

Notes :-

- The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 11/02/2026.
- Figures of the previous period/year have been regrouped wherever necessary to conform to the current period/year presentation.
- The Company has only one business segment, disclosure under Ind AS 108 on "Segment Reporting" issued by the ICAI is not applicable to Company.

FOR VRCA & ASSOCIATES
CHARTERED ACCOUNTANT

Vaibhav

CA VAIBHAV GOEL
Membership No: 626644
FRN: 104727W
UDIN: 26626644UQZBVD1035
Place: Vadodara,
Dated: 11th February, 2026

For KSHITIJ POLYLINE LIMITED

Mahendra Kumar Jain
Chairman, Director & CFO
DIN : 09765526

Vineeta Jain
Director
DIN : 10481057

KSHITIJ POLYLINE LIMITED

Office No. 33, Dimple Arcade, Near Sai Dham Temple, Asha Nagar, Thakur Complex, Kandivali (East), Mumbai - 400101
CIN No. L25209MH2008PLC180484 Email Id : kshltij123@hotmail.com Website : www.kshltijpolyline.co.in

NOTES :-

- 1) The Company has presented its financial results under India Accounting Standards ("Ind AS") w.e.f. April 1,2021 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for the comparative previous period have also been presented in accordance with the recognition and measurement principles laid down in the Ind AS 34
- 2) The above financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on February 11, 2026
- 3) The financial results and other financial / segment information for the quarter ended December 31st, 2025 have already been reviewed by the Statutory Auditors and are presented based on the information compiled by the management, after exercising necessary due diligence and making the necessary adjustments to give a true and fair view of the results in accordance with Ind AS.
- 4) During the Quarter there was no complaints from the Investors
- 5) Figures of the corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period.
- 6) The Company has only one reportable segment (i.e manufacturing of PP, PVC profiles, other stationery Items)

**FOR VRCA & ASSOCIATES
CHARTERED ACCOUNTANT**


CA VAIBHAV GOEL
Membership No: 626644
FRN: 104727W
UDIN :
Place: Vadodara,
Dated: 11th February, 2026

For Kshitij Polyline Limited

Mahendra Kumar Jain
Chairman, Director & CFO
DIN : 9765526
Place: Mumbai,
Dated: 11th February, 2026

Vineeta Jain
Director
DIN : 10481057



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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE QUARTER ENDED DECEMBER, 2025
UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF KSHITIJ POLYLINE LIMITED PURSUANT TO THE
REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS,
2015 AS AMENDED

We have reviewed the accompanying statement of unaudited consolidated financial results of Kshitij Polyline Limited for the period ended 31/12/2025. The statement 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")

This statement is the responsibility of the Company's Management and has been 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, ("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 issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 and an analytical procedure 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.

We did not review the financial information of the subsidiary and associate included in the accompanying Statement. This financial information has been certified by the management and is unaudited. Our conclusion on the Statement, in so far as it relates to such amounts and disclosures included in respect of the subsidiary(ies) and associate(s), is based solely on such unaudited financial information provided by the management.

Based on our review conducted as above, and except for the matter described in the paragraph above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the applicable Indian Accounting Standards (Ind AS) 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 Obligations and Disclosure Requirements) Regulations, 2015, read with Section 133 of the Companies Act, 2013, including the manner in which it is to be disclosed, or that it contains any material misstatement.

VRCA & ASSOCIATES
CHARTERED ACCOUNTANT

Vaibhav ..

CA VAIBHAV GOEL
Membership No.:626644
FRN: 104727W
UDIN: 26626644YLNUDP1995



Place: Vadodara
Date: 11/02/2026

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CIN NO. L25209MH2008PLC180484

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(Rs. in Lakhs)

Sr. No.	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
		Current Year	Current Year	Previous Year	Current Year	Previous Year	Previous Year
1	Revenue from operations	1,054.06	1,196.54	1,061.48	3,160.60	3,524.32	4,190.65
2	Other income	61.88	85.63	94.58	183.68	128.87	191.18
3	Total income (1+2)	1,115.94	1,282.17	1,156.07	3,344.28	3,653.19	4,381.83
4	Expenses						
a)	Cost of material consumed	877.12	1,087.03	2,118.07	2,575.58	3,676.19	3,975.09
b)	Changes in inventories of finished goods work-in-progress and	(157.08)	(147.63)	(1232.88)	(304.71)	(686.52)	-
c)	Employee benefits expense	186.07	154.40	136.29	479.42	370.73	538.96
d)	Finance costs	27.28	47.42	31.09	121.01	157.64	252.66
e)	Depreciation	56.88	65.78	35.88	140.23	72.64	165.69
f)	Other expenses	76.02	39.42	142.44	201.57	390.23	336.00
	Total expenses	1,066.28	1,246.42	1,230.89	3,213.09	3,980.91	5,268.41
5	Profit/(Loss) before exceptional items and tax (3-4)	49.66	35.75	-74.82	131.19	(327.72)	(886.58)
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	49.66	35.75	-74.82	131.19	(327.72)	(886.58)
8	Tax expenses :						
	Current tax- current year	-	-	-	-	-	-
	prior year	-	-	-	-	-	-
	Deferred tax liability/ (asset)	-	-	-	-	-	(17.23)
9	Profit/(Loss) for the period (7-8)	49.66	35.75	(74.82)	131.19	(327.72)	(869.35)
10	Share of Profit/(Loss) of Associate and Joint Venture	11.29	15.73	24.80	39.02	24.80	185.29
11	Other Comprehensive Income - (OCI) -(net of tax)	-	-	-	-	-	(1.70)
12	Total Comprehensive Income/(Expense) for the period (9+10)	60.95	51.48	(50.02)	170.22	(302.92)	(682.36)
13	Paid-up equity share capital (face value of Rs.2/- each)	3,084.90	3,084.90	1,780.01	3,084.90	1,780.01	1,780.01
14	Reserves and Surplus excluding Revaluation reserves	2,965.36	4,637.18	713.53	2,965.36	713.53	1,891.93
15	Basic & Diluted earning per share (face value of Rs.2/- each)*	0.04	0.03	(0.06)	0.11	(0.34)	(0.77)
16	Basic & Diluted Earning Per Share after extraordinary items (face value of Rs.2/- each)	0.04	0.03	(0.06)	0.11	(0.34)	(0.77)

* Not annualised, except year end basic and diluted EPS

Notes :-

- The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 11/02/2026.
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Membership No: 626644
FRN: 104727W
UDIN : 26626644YLNUDP1995
Place: Vadodara,
Dated: 11th February, 2026



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Mahendra Kumar Jain
Chairman, Director & CFO
DIN : 09765526

Vineeta Jain
Director
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NOTES :-

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Place: Vadodara,
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Mahendra Kumar Jain
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