



Regd. Office: A-97/2, Okhla Industrial Area, Phase-II, New Delhi-110020, INDIA

CIN: L25209DL1971PLC005535

Tel. No.: +91-11-47385300

Email: pearl@pearlpet.net, **Website:** www.pearlpet.net

February 12, 2025

| | |
|---|--|
| The Department of Corporate Services - Listing National Stock Exchange of India Ltd. Exchange Plaza, 5 th Floor Plot No. C1, G Block Bandra, Kurla Complex Bandra (East), Mumbai- 400051 (Stock Code: PEARLPOLY) | The Department of Corporate Services - Listing BSE Ltd. Phiroze Jeejeebhoy Towers, 25 th Floor, Dalal Street, Mumbai-400001 (Stock Code: 523260) |
|---|--|

Sub: Outcome of Board Meeting held on February 12, 2026 along with Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2025.

Dear Sir/Madam,

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at its Meeting held today, inter-alia, considered and approved the Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2025.

In this regard, kindly find enclosed the Unaudited Financial Results along with Limited Review Report issued by M/s Goel Goyal & Co., Chartered Accountants, the Statutory Auditor of the Company for the quarter and nine months ended December 31, 2025. **(Annexure – A)**

Pursuant to Regulation 46(2)(I) of the SEBI LODR Regulations, the aforesaid statements of financial results are being uploaded on the website of the Company i.e. www.pearlpet.com.

The Meeting of the Board of Directors commenced at 3:15 p.m. and concluded at 03:40 p.m.

We request you to take the above on record.

Thanking you.

Yours faithfully,
For **Pearl Polymers Limited**

Prachi Tyagi
Company Secretary

Encl: As above



GOEL GOYAL AND CO. CHARTERED ACCOUNTANTS

Address: D-3, PLOT NO.658, SHAKTI KHAND-IV, INDIRAPURAM, GHAZIABAD, U.P. 201014

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Limited Review Report On Quarterly and Nine months ended Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors
Pearl Polymers Ltd.

1. We have reviewed the quarterly and nine months ended financial results of **M/s Pearl Polymers Limited** ('the company') for the quarter and nine months ended December 31, 2025 which are included in the accompanying "Statement of financial results for the quarter and nine months ended December 31, 2025 (the "statement"). The Statement has been prepared by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CDF/FAC/62/2016 dated 5th July 2016 ('the Circular') which has been initiated by us for identification purpose. The statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to express an opinion on these financial results based on our review.
2. We conduct 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 Statement is free of material misstatement.
3. The review is limited primarily to inquiries of company personnel 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 Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Our conclusion is not modified in respect of this matter.

Place: Ghaziabad

Date: February 12, 2026

UDIN: 26537710YONCHD8795

For Goel Goyal And Co.
(Chartered Accountants)

FRN-020934C



(Nikhil Goel)

Partner

M. No. 537710

Other office address:

Branch Office: C-40, First Floor, Sanjay Enclave, Uttam Nagar, New Delhi-110059 Email: goyalpankaj2006@gmail.com
Second Office: 8/40, Shop No.20, Ground Floor, Karol Bagh, New Delhi-110005

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTH ENDED DECEMBER 31, 2025

(Rs. in lakhs)

| Sl. 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 |
| (1) | (2) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | | (3) | (4) | (5) | (6) | (7) | (8) |
| 1 | Income | | | | | | |
| | a) Revenue from Operations | 469.56 | 449.60 | 549.07 | 1,410.94 | 1,574.40 | 2,197.21 |
| | b) Other Income | (4.44) | (35.02) | (27.69) | 406.34 | 470.43 | 319.60 |
| | Total Revenue | 465.12 | 414.58 | 521.38 | 1,817.28 | 2,044.83 | 2,516.81 |
| 2 | Expenses | | | | | | |
| | a) Cost of Materials Consumed | - | - | 9.28 | - | 25.86 | - |
| | b) Purchase of Stock in Trade | 252.88 | 263.59 | 252.34 | 792.68 | 797.58 | 1,117.98 |
| | c) Changes in Inventories of finished goods, work in progress and stock in trade | 19.77 | (9.64) | 19.69 | 15.52 | (2.44) | 56.77 |
| | d) Employees Benefit Expenses | 131.00 | 137.39 | 127.31 | 398.60 | 367.82 | 498.53 |
| | e) Finance Cost | 1.33 | 0.60 | 2.46 | 2.89 | 4.65 | 5.53 |
| | f) Depreciation & Amortization Expenses | 12.46 | 12.21 | 12.46 | 36.62 | 37.07 | 48.63 |
| | g) Other Expenditure | 211.94 | 204.22 | 319.53 | 639.57 | 883.56 | 1,316.50 |
| | Total Expenses | 629.38 | 608.37 | 743.07 | 1,885.88 | 2,114.10 | 3,043.94 |
| 3 | Profit/(Loss) before exceptional items and tax (1-2) | (164.26) | (193.79) | (221.69) | (68.60) | (69.27) | (527.13) |
| 4 | Exceptional Items (Income / (Exps)) | - | - | - | - | - | - |
| 5 | Profit/(Loss) before tax (3-4) | (164.26) | (193.79) | (221.69) | (68.60) | (69.27) | (527.13) |
| 6 | Tax Expense | | | | | | |
| | (a) Current tax | - | - | - | - | - | - |
| | (b) Deferred tax | - | - | - | - | - | (19.40) |
| | (c) Tax adjustment for earlier year | - | 0.07 | - | 0.07 | - | 4.27 |
| | Total tax expense | - | 0.07 | - | 0.07 | - | (15.13) |
| 7 | Net Profit/(Loss) for the period (5-6) | (164.26) | (193.86) | (221.69) | (68.67) | (69.27) | (512.00) |
| 8 | Other Comprehensive Income (net of tax) | | | | | | |
| | a) Item that will not be reclassified to statement of Profit & Loss | - | - | - | - | - | (3.24) |
| | b) Item that will be reclassified to statement of Profit & Loss | - | - | - | - | - | (3.24) |
| 9 | Total Comprehensive Income (after tax) (7+8) | (164.26) | (193.86) | (221.69) | (68.67) | (69.27) | (515.24) |
| 10 | Paid up equity share capital of Rs. 10/- each | 1,682.68 | 1,682.68 | 1,682.68 | 1,682.68 | 1,682.68 | 1,682.68 |
| 11 | Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year | - | - | - | - | - | 1,657.36 |
| 12 | Earning per Share (not annualised) (in Rs.) (Equity share par value Rs.10 each) | | | | | | |
| | -Basic | (0.98) | (1.15) | (1.32) | (0.41) | (0.41) | (3.04) |
| | -Diluted | (0.98) | (1.15) | (1.32) | (0.41) | (0.41) | (3.04) |

NOTES:

- The Financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under the companies (Indian Accounting Standards) Rules, 2015 as amended by the companies (India Accounting Standards) (Amendment) Rule, 2016.
- The aforementioned results are reviewed by the Audit Committee of the Board and subsequently approved and taken on record by the Board of Directors at its meeting held on 12th February, 2026.
- The Company is in the business of trading Bottles, Jars & Containers under "Pearl Pet" brand and has only one reportable segment.
- Provisions for Deferred Tax Liability/Asset, if any, would be made at the end of the year.
- The previous period's figures have been regrouped/ rearranged/ reclassified wherever considered necessary.

Place: New Delhi

Dated: 12th February 2026



For Pearl Polymers Ltd.

 Udit Sethi
 Chairman & Managing Director
 DIN 00005403
