



PBM POLYTEX LTD.

CIN :L17110GJ1919PLC000495
REGD. OFFICE: OPP. STATION, POST PETLAD – 388450,
DIST: ANAND, GUJARAT,
PHONE: 224001, 224003, STORES: 224005, SALES: 224006,
FAX (02697) 224009, E-Mail: pbmills@patodiagroup.com

THROUGH BSE.LISTING CENTRE

Date-14.02.2026

To,
The General Manager
M/s. BSE Limited,
Department of Corporate Services,
Floor 25, P. J. Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code – 514087

Dear Sir / Madam,

SUB: OUTCOME OF BOARD MEETING HELD ON SATURDAY, 14TH FEBRUARY 2026

REF: REGULATION 30 and 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

With reference to the captioned subject, this is to inform that the Board of Directors of the PBM Polytex Limited, at its meeting held on Saturday, the 14th day of February 2026, has considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31st December 2025, along with Limited Review Report issued by the Statutory Auditors of the Company, as per Regulation 33 of the SEBI (LODR) Regulations, 2015."

We enclosed herewith the following:

1. Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December 2025;
2. Limited Review Report by the Statutory Auditors on Unaudited Standalone and Consolidated Financial Results.

Time of commencement of the Board Meeting: 11.30am

Time of conclusion of the Board Meeting: 12.35 pm

Kindly take the above on your records.

Thanking you,
Yours faithfully,
For PBM Polytex Limited

SWATI BILLORE
Digitally signed by
SWATI BILLORE
Date: 2026.02.14
11:39:57 +05'30'

Swati Billore
Company Secretary & Compliance Officer
(FCS 8321)

Independent Auditor's review report on Quarterly and Year to Date Unaudited Standalone Financial Results of PBM Polytex Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
PBM Polytex Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **PBM Polytex Limited** ("the company") for the quarter and nine months ended December 31, 2025 ("the Statement"), being 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").
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 the requirements of 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 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. 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. Attention is drawn to Note No. 5 to the Statement, regarding the assessment of impact on financials of the Company on applicability of newly enacted labour codes by the Central Government effective 21st November, 2025. Our conclusion on the Statement is not modified in respect of this matter.
5. 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 Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, Mahendra N. Shah & Co.
Chartered Accountants
ICAI Firm Registration No. : 105775W**

**Place: Ahmedabad
Date: February 14, 2026
UDIN: 26606965UDR9BP6776**




**Dhvanil C. Shah
Partner
Membership No. 606965**



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PBM POLYTEX LIMITED

CIN: L17110GJ1919PLC000495

Regd. Office: Opp. Railway Station, Petlad, Dist: Anand, Gujarat - 388450

STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2025

(Rs. in Lakhs except EPS)

	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)
I	Revenue from operations	3,713.14	3,496.04	4,264.74	11,856.25	12,645.55	17,621.48
II	Other Income	671.60	19.71	62.14	819.55	218.05	198.25
III	Total Income (I+II)	4,384.74	3,515.75	4,326.88	12,675.80	12,863.60	17,819.73
IV	Expenses						
	(a) Cost of materials consumed	2,471.88	2,623.92	2,659.29	7,693.21	9,206.30	12,179.93
	(b) Changes in inventories of finished goods and work-in-progress	(69.38)	(376.80)	228.91	262.14	(689.15)	(98.86)
	(c) Employee Benefits Expenses	586.24	562.56	592.63	1,730.85	1,764.09	2,263.04
	(d) Finance Costs	10.05	8.32	9.22	34.23	36.59	47.46
	(e) Depreciation and amortization expenses	87.32	91.32	91.42	268.71	273.80	367.64
	(f) Power and Fuel	598.39	382.37	521.87	1,505.63	1,644.50	2,173.04
	(g) Other expenses	393.66	407.96	397.78	1,157.58	1,113.71	1,517.52
	Total expenses (IV)	4,078.16	3,699.65	4,501.12	12,652.35	13,349.84	18,449.77
V	Profit/(Loss) before exceptional items and tax (III-IV)	306.58	(183.90)	(174.24)	23.45	(486.24)	(630.04)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) Before Tax (V - VI)	306.58	(183.90)	(174.24)	23.45	(486.24)	(630.04)
VIII	Tax expenses :						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	74.32	(49.74)	(41.36)	4.40	(124.91)	(161.86)
	c) Tax provision relating to earlier years	-	-	-	-	-	(0.35)
	Total Tax Expenses (VIII)	74.32	(49.74)	(41.36)	4.40	(124.91)	(162.21)
IX	Profit/(Loss) for the period / year (VII-VIII)	232.26	(134.16)	(132.88)	19.05	(361.33)	(467.83)
X	Other Comprehensive Income:						
	i) Items that will not be reclassified to profit or loss						
	a) Remeasurements of the defined benefit plans	21.98	60.23	41.97	54.58	58.34	110.33
	b) Income tax relating to items that will not be reclassified to profit or loss	(5.54)	(15.15)	(10.56)	(13.74)	(14.68)	(27.77)
	Total Other Comprehensive Income/(Loss) for the period / year (net of tax)	16.44	45.08	31.41	40.84	43.66	82.56
XI	Total Comprehensive Income/(Loss) for the period / year (XI+XII)	248.70	(89.08)	(101.47)	59.89	(317.67)	(385.27)
XII	Paid up equity share capital (face value of Rs. 10 per share)	687.90	687.90	687.90	687.90	687.90	687.90
XIII	Other equity						10,973.00
XIV	Earnings per share (of Rs. 10/- each) (not annualised):						
	Basic	3.38	(1.95)	(1.93)	0.28	(5.25)	(6.80)
	Diluted	3.38	(1.95)	(1.93)	0.28	(5.25)	(6.80)

Notes:

- The above standalone financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on February 14, 2026. The limited review as required under regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the statutory auditors of the Company.



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PBM POLYTEX LTD.

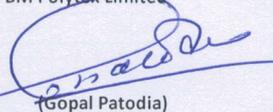
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- 2 The standalone financial results for the quarter and nine months ended 31st December, 2025 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the Company fall under "Manufacturing of Cotton Yarn" which is considered to be the only reportable business segment.
- 4 "Other Income" for the current quarter and the nine months ended 31 December, 2025 includes Rs. 609.69 lakhs representing profit on the sale of freehold
- 5 The Government of India has notified the implementation of four new Labour Codes by consolidating and rationalizing 29 existing labour laws. These Codes have been made effective from 21st November, 2025. The corresponding all supporting rules under these codes are yet to be notified. On preliminary review of above code it is found that there will be no material impact on financials. The detailed exercise is yet to be over, the impact of the same if any, will be accounted for in the next quarter after finalisation of Central/ State Rules and clarifications from the Government on all the aspects of the Codes.
- 6 The unaudited figures for the quarter ended December 31, 2025 are the balancing figures between the unaudited figures in respect of the nine months period up to December 31, 2025 and the published unaudited figures of the half year ended September 30, 2025.
- 7 The figures of previous periods / year are reclassified, regrouped and rearranged wherever necessary so as to make them comparable with current period's

Place : Vadodara
Date: 14/02/2026

For and on behalf of Board of Directors
PBM Polytex Limited




(Gopal Patodia)
Managing Director
(DIN : 00014247)

Independent Auditor's review report on Quarterly and Year to Date Unaudited Consolidated Financial Results of PBM Polytex Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of
PBM Polytex Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **PBM Polytex Limited** ("the Parent Company") and share of profit/(loss) after tax and total comprehensive income of its associate for the quarter and nine months ended December 31, 2025 ("the Statement") being submitted by the Parent 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 Parent Company's management and approved by the Parent 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 the requirements of 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 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. A review of interim financial information consists of making inquiries, primarily of the Parent 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

4. The Statement includes the results of following entity :
 - Eurotex Industries and Exports Limited (Associate Company)
5. 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 Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

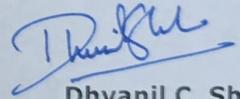


6. The Statement includes the interim financial result and other financial information of one associate which reflects its share of net profit/(loss) after tax and total comprehensive income of Rs. Nil for the quarter and nine months ended December 31, 2025, whose financial results have not been reviewed by us. These financial results have been reviewed by other auditors whose reports 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 this associate is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of this matter.
7. Attention is drawn to Note No. 5 to the Statement, regarding the assessment of impact on financials of the Company on applicability of newly enacted labour codes by the Central Government effective 21st November, 2025. Our conclusion on the Statement is not modified in respect of this matter.
8. Attention is drawn to Note No. 6 to the Statement, which explains that Results of Eurotex Industries and Exports Limited (Associate Company) have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business though the entire net worth got eroded and that the operations of the manufacturing plants at Kolhapur having been discontinued since March 25, 2019 and announcement of their closure on March 30, 2022. The management of the said Associate Company has settled dues of lender banks (by borrowing from promoter group companies) and is planning to undertake the further development of available land area of the associate company in near future and in view of such positivities, the financial statements of the said Associate Company have been prepared on a going concern basis.

Auditor of Associate Company has also drawn attention through note in their limited review report without qualifying for the above matter.

Our conclusion is not modified in respect of this matter.

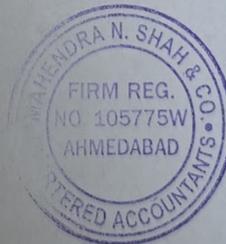
For, Mahendra N. Shah & Co.
Chartered Accountants
ICAI Firm Registration No. : 105775W



Dhvanil C. Shah
Partner

Membership No. 606965

Place: Ahmedabad
Date: February 14, 2026
UDIN: 26606965CS7BCH4103





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PBM POLYTEX LIMITED
 CIN: L17110GJ1919PLC000495
 Regd. Office: Opp. Railway Station, Petlad, Dist: Anand, Gujarat - 388450
 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2025

(Rs. in Lakhs except EPS)

	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)
I	Revenue from operations	3,713.14	3,496.04	4,264.74	11,856.25	12,645.55	17,621.48
II	Other Income	694.14	35.11	63.03	766.65	164.48	198.25
III	Total Income (I+II)	4,407.28	3,531.15	4,327.77	12,622.90	12,810.03	17,819.73
IV	Expenses						
	(a) Cost of materials consumed	2,471.88	2,623.92	2,659.29	7,693.21	9,206.30	12,179.93
	(b) Changes in inventories of finished goods and work-in-progress	(69.38)	(376.80)	228.91	262.14	(689.15)	(98.86)
	(c) Employee Benefits Expenses	586.24	562.56	592.63	1,730.85	1,764.09	2,263.04
	(d) Finance Costs	10.05	8.32	9.22	34.23	36.59	47.46
	(e) Depreciation and amortization expenses	87.32	91.32	91.42	268.71	273.80	367.64
	(f) Power and Fuel	598.39	382.37	521.87	1,505.63	1,644.50	2,173.04
	(g) Other expenses	393.66	407.96	397.78	1,157.58	1,113.71	1,485.38
	Total expenses (IV)	4,078.16	3,699.65	4,501.12	12,652.35	13,349.84	18,417.63
V	Profit/(Loss) before Share in profit/(loss) of associate, exceptional items and tax expense (III-IV)	329.12	(168.50)	(173.35)	(29.45)	(539.81)	(597.90)
VI	Share of profit/(loss) from associate	-	-	-	-	-	-
VII	Profit/(Loss) before exceptional items and tax (V+VI)	329.12	(168.50)	(173.35)	(29.45)	(539.81)	(597.90)
VIII	Exceptional Items	-	-	-	-	-	-
IX	Profit/(loss) before tax (VII - VIII)	329.12	(168.50)	(173.35)	(29.45)	(539.81)	(597.90)
X	Tax expense :						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	80.00	(45.87)	(41.13)	(8.91)	(138.39)	(153.76)
	c) Tax provision relating to earlier years	-	-	-	-	-	(0.35)
	Total Tax Expenses (X)	80.00	(45.87)	(41.13)	(8.91)	(138.39)	(154.11)
XI	Profit/(Loss) for the period / year (IX-X)	249.12	(122.63)	(132.22)	(20.54)	(401.42)	(443.79)
XII	Other Comprehensive Income:						
	i) Items that will not be reclassified to profit or loss						
	a) Remeasurements of the defined benefit plans	21.98	60.23	41.97	54.58	58.34	110.33
	b) Income tax relating to items that will not be reclassified to profit or loss	(5.54)	(15.15)	(10.56)	(13.74)	(14.68)	(27.77)
	Total Other Comprehensive Income/(Loss) for the period / year (net of tax)	16.44	45.08	31.41	40.84	43.66	82.56
XIII	Total Comprehensive Income/(Loss) for the period / year (XI+XII)	265.56	(77.55)	(100.81)	20.30	(357.76)	(361.23)
XIV	Net Profit/(Loss) attributable to:						
	Owners of the company	249.12	(122.63)	(132.22)	(20.54)	(401.42)	(443.79)
	Non controlling Interest	-	-	-	-	-	-
XV	Other Comprehensive Income/(Loss) attributable to:						
	Owners of the company	16.44	45.08	31.41	40.84	43.66	82.56
	Non controlling Interest	-	-	-	-	-	-
XVI	Total Comprehensive Income/(Loss) attributable to:						
	Owners of the company	265.56	(77.55)	(100.81)	20.30	(357.76)	(361.23)
	Non controlling Interest	-	-	-	-	-	-
XVII	Paid up equity share capital (face value of Rs. 10 per share)	687.90	687.90	687.90	687.90	687.90	687.90
XVIII	Other equity						10,763.22
XIX	Earnings per share (of Rs. 10/- each) (not annualised):						
	Basic	3.62	(1.78)	(1.93)	(0.30)	(5.84)	(6.45)
	Diluted	3.62	(1.78)	(1.93)	(0.30)	(5.84)	(6.45)

Notes:

- The above consolidated financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on February 14, 2026. The limited review as required under regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the statutory auditors of the Company.



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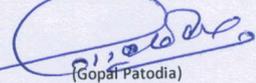
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- 2 The consolidated financial results for the quarter and nine months ended 31st December, 2025 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the Company fall under "Manufacturing of Cotton Yarn" which is considered to be the only reportable business segment.
- 4 "Other Income" for the current quarter and the nine months ended 31 December, 2025 includes Rs. 609.69 lakhs representing profit on the sale of freehold land.
- 5 The Government of India has notified the implementation of four new Labour Codes by consolidating and rationalizing 29 existing labour laws. These Codes have been made effective from 21st November, 2025. The corresponding all supporting rules under these codes are yet to be notified. On preliminary review of above code it is found that there will be no material impact on financials. The detailed exercise is yet to be over, the impact of the same if any, will be accounted for in the next quarter after finalisation of Central/ State Rules and clarifications from the Government on all the aspects of the Codes.
- 6 In respect of Eurotex Industries & Exports Limited (associate company) -
The Board of Directors of associates company in their meeting held on 26th March, 2022, had decided for closure of its manufacturing plants situated at Kolhapur under Industrial Disputes Act, 1947, due to grinding halt of operations of plants at Kolhapur since 25th March, 2019 arising out of persistent, unfair and illegal activities of labour and disconnection of power. The notice of closure of the manufacturing plants at Kolhapur was sent to concerned workers and authorities on 30th March, 2022. The matter in respect of labour dues for lay off of workers, has been disposed off by the Hon'ble Supreme Court mentioning that the remedy has to be sought in the Hon'ble High court. Accordingly, it has filed a writ petition before Hon'ble High Court, Mumbai which is pending. In view of expert legal advice taken in the matter, the associate company expects a favourable decision. The management of associate company has settled all the dues of lender banks and it is planning to undertake the further development of its available land area in near future. In view of such positivities, its financial statements have been prepared on a going concern basis.
- 7 The unaudited figures for the quarter ended December 31, 2025 are the balancing figures between the unaudited figures in respect of the nine months period up to December 31, 2025 and the published unaudited figures of the half year ended September 30, 2025.
- 8 The figures of previous periods / year are reclassified, regrouped and rearranged wherever necessary so as to make them comparable with current period's figures.

Place : Vadodara
Date: 14/02/2026

For and on behalf of Board of Directors
PBM Polytex Limited




(Gopal Patodia)
Managing Director
(DIN : 00014247)