

SWADESHI POLYTEX LIMITED

REGD OFFICE: KJ-77, J-BLOCK, KAVI NAGAR, GHAZIABAD-201002 (U.P.)
TELE/FAX: +91-120-2701472, EMAIL: INFO@SPLINDIA.CO.IN, WEBSITE: WWW.SPLINDIA.CO.IN
CIN: L25209UP1970PLC003320

22nd May, 2026

To,
BSE Limited,
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai- 400-001

Ref: Scrip Code No 503816

Dear Sir,

Subject: Outcome of Board Meeting held on 22nd May, 2026

We wish to inform you that the Board of Directors of the Company at their meeting held on 22nd May, 2026 has inter-alia approvals of the following matters:

1. Considered and approve the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2026;
2. Considered and approved the Director's Report for the financial year 2025-26;
3. Considered convening the Annual General Meeting of the Company and related matters.

Pursuant to Regulation 33 of SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Audited Financial Results for the quarter and year ended 31st March, 2026 along with Audit Report.

Kindly take the above information on record.

Meeting Start Time: 12:30 p.m.

Meeting End Time: 2:35 p.m.

For SWADESHI POLYTEX LIMITED

Anuradha Sharma
Company Secretary



Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of Swadeshi Polytex Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
Swadeshi Polytex Limited**

Report on the audit of the Quarterly and Year to Date Financial Results

1. Opinion

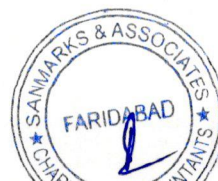
We have audited the accompanying statement of quarterly and year to date financial results of **Swadeshi Polytex Limited** (the "Company") for the quarter and year ended March 31, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement :

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence



obtained by us is sufficient and appropriate to provide a basis for our opinion on the Statement.

3. Responsibilities of the Management and Those Charged with Governance for the Financial Results

The Statement has been prepared on the basis of the audited annual financial statements and has been approved by the Company's Board of Directors. The Management and Board of Directors of the Company are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the applicable Ind AS specified under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

4. Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

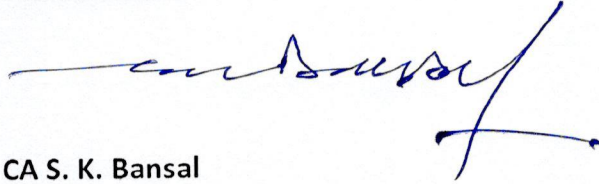
Other Matters

The Statement includes the financial results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to



the end of third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulations.

For SANMARKS & Associates
Chartered Accountants
FRN: 003343N



CA S. K. Bansal
Partner
M.No.082242
UDIN : 26082242QALJMF3705
Place: Faridabad
Date: 22-05-2026



SWADESHI POLYTEX LIMITED

REGD OFFICE: KJ-77, J- BLOCK, KAVI NAGAR, GHAZIABAD-201002 (U.P.)

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WEBSITE: WWW.SPLINDIA.CO.IN

CIN: L25209UP1970PLC003320

Date: 22.05.2026

To,

BSE Limited
Phiroze Jeejeebhoy
Towers, Dalal Street,
Mumbai- 400001

Ref: Scrip Code No. 503816

Dear Sirs,

Subject: Declaration in terms of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

In terms of the second proviso to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we declare that M/s Sanmark & Associates, Statutory Auditors of the Company have provided the Audit Reports with unmodified opinion for the Audited Financial Results of the Company for the Financial Year ended 31st March, 2026.

Kindly take the above information on record.

For SWADESHI POLYTEX LIMITED

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Hartaj Sewa Singh
Chairperson of the Meeting
DIN: 00173286

SWADESHI POLYTEX LIMITED

CIN: L25209UP1970PLC003320

Regd. Office: KJ-77, J- Block, Kavi Nagar, Ghaziabad-201002, Uttar Pradesh.

Ph. No. 0120-2701472, Website: info@splindia.co.in

Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2026

(Figures are Rs. in Lakhs)

| Sr. | Particulars | Quarter Ended | | | Year Ended | |
|-----------|--|----------------|----------------|----------------|---------------|---------------|
| | | 31-03-2026 | 31-12-2025 | 31-03-2025 | 31-03-2026 | 31-03-2025 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | |
| 1 | Income | | | | | |
| | a) Revenue From Operation | - | - | 10.00 | 1.38 | 40.00 |
| | b) Interest on term deposit's with bank | 106.56 | 119.97 | 83.86 | 439.52 | 635.79 |
| | c) Gain/Loss on changes in fair value of MF | 72.20 | 72.42 | 73.70 | 274.73 | 73.70 |
| | d) Profit on sale of PPE and ROU Assets | - | - | - | 80.28 | - |
| | e) Other Income | 1.67 | - | - | 1.67 | 11.27 |
| | Total Income | 180.43 | 192.39 | 167.56 | 797.58 | 760.76 |
| 2 | Expenses | | | | | |
| | a) Cost of materials consumed/ development | 13.95 | - | 13.10 | 176.01 | 298.73 |
| | b) Increase/(Decrease) in Inventories | -13.95 | - | -13.10 | -175.54 | -298.73 |
| | c) Depreciation & amortisation expense | 0.41 | 0.43 | 4.08 | 7.94 | 16.25 |
| | d) Legal & Professional Expenses | 32.87 | 43.37 | 40.07 | 156.01 | 140.05 |
| | e) Other Expenses | 32.25 | 35.26 | 153.61 | 127.12 | 258.18 |
| | Total Expenses | 65.53 | 79.06 | 197.76 | 291.54 | 414.48 |
| 3 | Profit before exceptional items & tax (1-2) | 114.90 | 113.34 | -30.20 | 506.04 | 346.28 |
| 4 | Exceptional items | - | - | - | - | - |
| 5 | Profit before Tax (3+4) | 114.90 | 113.34 | -30.20 | 506.04 | 346.28 |
| 6 | Tax Expenses | | | | | |
| | a) Current Tax | 12.65 | 10.12 | 5.19 | 56.00 | 102.37 |
| | b) Deferred Tax | 10.04 | -7.18 | 16.51 | 32.47 | 16.32 |
| | Total Tax expense | 22.69 | 2.94 | 21.70 | 88.47 | 118.69 |
| 7 | Net Profit after tax for the period (5-6) | 92.21 | 110.40 | -51.90 | 417.57 | 227.59 |
| 8 | Other Comprehensive Income (Net of tax) | | | | | |
| | a. Item that will not be reclassified to profit or loss | - | - | - | - | - |
| | b. Item that will be reclassified to profit or loss | - | - | - | - | - |
| 9 | Total Comprehensive Income (7+8) | 92.21 | 110.40 | -51.90 | 417.57 | 227.59 |
| 10 | Paid-up Equity Share Capital (Face Value Rs. 1/- Per share) | 390.00 | 390.00 | 390.00 | 390.00 | 390.00 |
| 11 | Other Equity excluding Revaluation Reserves as per the audited balance sheet | - | - | - | 11129.81 | 10712.24 |
| 12 | Earnings per Equity Share (in Rupees) (not annualised) | Not Annualised | Not Annualised | Not Annualised | Annualised | Annualised |
| | Basic & Diluted (in Rs.) | 0.24 | 0.28 | -0.13 | 1.07 | 0.58 |

- The above results had been prepared in accordance with Indian Accounting Standards (IND-AS) notified u/s 133 of the companies Act, 2013 and other accounting principles. These have been subjected to Audit by the Statutory Auditor of the company in term of regulation 33 of SEBI (LODR) regulation 2013 as amended and have been reviewed by the Audit Committee and approved by the Board of Directors in their held on 22-05-2026
- In Line with the provisions of Ind 108 'Operating Segments' as notified under the Companies (IndAS) Rules 2015 and as provided in Section 133 of the Companies Act, 2013, the operations of the company fall under the head " Real Estate", which is considered to be the only reportable segment by the Management.
- Figures for the previous periods have been regrouped / reclassified / restated wherever necessary in order to make them comparable with figures for the period ended March 31, 2026
- Executive, managerial, operational and compliance-related functions are continued to be undertaken through external professionals as the Company has no employees. Accordingly, the provisions of the new Labour Codes, to the extent notified and applicable to employer-employee relationships, are not applicable to the company. The impact of the Labour Codes, if any, shall continue to be evaluated upon notification and implementation of the relevant provisions.

For Swadeshi Polytex Limited

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Hartaj Sewa Singh
Chairperson of the Meeting
DIN: 00173286

SWADESHI POLYTEX LIMITED
CIN: L25209UP1970PLC003320

Regd. Office: KJ-77, Block-J, Kavi Nagar, Ghaziabad-201002, Uttar Pradesh.

Ph. No. 0120-2701472, Website: info@splindia.co.in

Statement of Assets & Liabilities

(Amount in Lakh)

| Particulars | As at March 31, 2026 | As at March 31, 2025 |
|--|-------------------------|-------------------------|
| ASSETS | | |
| (1) Non-current asset | | |
| (a) Property, Plant and Equipment | 3.91 | 5.81 |
| (b) Right of use Assets | - | 480.33 |
| (c) Capital work-in-progress | - | 5.45 |
| (d) Other Intangible Assets | 0.18 | 0.53 |
| (e) Financial Assets: | - | - |
| (i) Other non-current assets | 1,660.37 | 51.01 |
| (f) Income Tax Assets | 40.26 | 40.26 |
| Total non-current assets | 1,704.72 | 583.39 |
| (2) Current Asset | | |
| (a) Inventories | 538.44 | 362.90 |
| (b) Financial Assets: | - | - |
| (i) Investments | 4,348.44 | 4,073.70 |
| (ii) Trade Receivables | - | 11.60 |
| (iii) Cash and cash equivalents | 6.16 | 4.80 |
| (iv) Bank Balances other than (iii) above | 5,179.58 | 6,422.08 |
| (v) Other Financial Assets | 44.83 | 53.86 |
| (c) Current Tax Assets (net) | 6.52 | 8.38 |
| (d) Other Current Assets | 0.29 | 18.61 |
| Total current assets | 10,124.26 | 10,955.93 |
| Total Assets | 11,828.98 | 11,539.32 |
| EQUITY & LIABILITIES | | |
| EQUITY | | |
| (a) Equity share capital | 390.00 | 390.00 |
| (b) Other equity | 11,129.81 | 10,712.24 |
| Total Equity | 11,519.81 | 11,102.24 |
| LIABILITIES | | |
| (1) Non current liabilities | | |
| (a) Financial liabilities | | |
| (i) Other financial liabilities | 211.42 | 216.42 |
| (b) Deferred Tax Liabilities (net) | 49.18 | 16.71 |
| Total non-current liabilities | 260.60 | 233.13 |
| (2) Current liabilities | | |
| (a) Financial liabilities: | | |
| (i) Trade payables | | |
| (a) total outstanding dues of micro enterprises and small enterprises | 6.77 | 10.85 |
| (b) total outstanding dues of creditors other than micro enterprises and small enterprises | 25.35 | 52.45 |
| (ii) Other financial liabilities | 12.23 | 19.33 |
| (b) Other current liabilities | 4.22 | 121.32 |
| Total current liabilities | 48.57 | 203.95 |
| Total Equity and Liabilities | 11,828.98 | 11,539.32 |

For Swadeshi Polytex Limited

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Hartaj Sewa Singh
Chairperson of the Meeting
DIN: 00173286

SWADESHI POLYTEX LIMITED
CIN: L25209UP1970PLC003320
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st MARCH, 2026

| | | (Amount in Lakh) | |
|----------|---|--------------------------|--------------------------|
| | | Year Ended 31-03-2026 | Year Ended 31-03-2025 |
| | | Amount (Rs) | Amount (Rs) |
| A | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Profit for the year before Tax | 506.04 | 346.28 |
| | <u>Adjustments for :</u> | | |
| | Depreciation and amortization expenses | 7.94 | 16.25 |
| | Profit/Loss on disposal of PPE & Right of use Assets (net) | (80.03) | 0.97 |
| | Gain on Investment measured at FVTPL | (274.73) | (73.70) |
| | Interest received | (439.52) | (635.79) |
| | Operating Profit before working capital changes | (280.30) | (345.99) |
| | <u>Net Changes in :</u> | | |
| | (Increase)/Decrease in Inventories | (175.54) | (298.74) |
| | (Increase)/Decrease in Current Tax Assets (net) | 1.86 | 47.41 |
| | (Increase)/Decrease in Other current assets | 18.32 | (14.45) |
| | (Increase)/Decrease in Trade Receivables | 11.60 | (11.60) |
| | Increase/(Decrease) in Other Financial Liabilities (Non- Current) | (5.00) | - |
| | Increase/(Decrease) in Other Financial Liabilities (Current) | (7.10) | - |
| | Increase/(Decrease) in Trade payables | (31.17) | (6.09) |
| | Increase/(Decrease) in Other-current Liabilities | (117.10) | 78.61 |
| | Cash generated from Operations | (584.43) | (550.85) |
| | Direct Taxes Paid | (56.00) | (102.37) |
| | Net Cash flow from Operating activities # | (640.43) | (653.22) |
| | #(Net of CSR Expenditure NIL , P/Y Rs.Rs. 118 Lakh) | | |
| B | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Purchase of Property, Plant and Equipment | (20.55) | (9.28) |
| | One time payment made for acquiring Right of use Assets | - | (3.50) |
| | Proceeds from Disposal of PPE & ROU Assets | 580.65 | - |
| | Changes in Term deposits with Bank | (366.86) | 4,000.41 |
| | Investment in Mutual Funds | - | (4,000.00) |
| | Interest received on Loans and Term Deposits with Banks | 448.55 | 662.57 |
| | Net cash used in Investing activities | (641.79) | 650.20 |
| C | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | (Repayment) of Borrowings | - | - |
| | Net cash from / (used in) financing activities | - | - |
| | Net increase / (Decrease) in Cash and Cash Equivalents (A + B + C) | 1.36 | (3.02) |
| | Add: Cash and Cash Equivalents at the beginning of the year | 4.80 | 7.81 |
| | Cash and Cash Equivalents at the end of the year | 6.16 | 4.80 |
| | Cash and Cash Equivalents Comprises; | | |
| | Cash on Hand | 0.11 | 0.01 |
| | Balances with Banks in Current Accounts | 6.05 | 4.79 |
| | | 6.16 | 4.80 |

Supplementary Information

Term Deposits with bank includes

Deposits offered as Security to Forest Department and Bank

The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in the Ind AS - 7 on Statement of Cash Flows.

The accompanying notes form an integral part of the financial statements.

For Swadeshi Polytex Limited

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Hartaj Sewa Singh
Chairperson of the Meeting

DIN: 00173286