

GARLON POLYFAB INDUSTRIES LIMITED
CIN: L17111UP1990PLC012122
REGD. OFF. 15/79B, CIVIL LINES KANPUR-208001

Date: 14.02.2025

To
Compliance Department
BSE Limited
P. J. Towers, Dalal Street,
Mumbai-400001

Sub: Submission of Unaudited Financial Results with Limited Review Report as per Regulation 33(3)(a) of SEBI(Listing Obligations and Disclosure Requirement) for the quarter ended December, 2024.

Dear Sir/Madam,

Please find enclosed herewith the Unaudited Financial Results with Limited Review Report as per Regulation 33(3)(a) of SEBI (Listing Obligations and Disclosure Requirement) for the quarter ended December, 2024.

Request to update your records.

Thanking You.

Yours faithfully

For Garlon Polyfab Industries Limited

Name: Vishal Garg
Managing Director
DIN: 00792099



Encl: As above

**UN-AUDITED FINANCIAL RESULTS WITH LIMITED REVIEW REPORT FOR THE QUARTER ENDED
DECEMBER, 2024**

To
The Board of Directors,
Garlon Polyfab Industries Limited
15/79B, Lower Ground Floor,
Civil Lines, Kanpur-208001

We have reviewed the unaudited financial results of Garlon Polyfab Industries Limited ("the Company"), for the quarter ended December, 2024 together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Further, the management is also responsible to ensure that the accounting policies used in preparation of this Statement are consistent with those used in the preparation of the Company's opening unaudited Balance Sheet as at October 01, 2024 prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies. Our responsibility is to issue a report on the Statement 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 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.

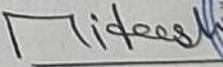
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be 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.

We draw attention to the following matters:

- a) Note 1 to the Statement which states that the Company has adopted Ind AS for the financial year commencing from April 1, 2017, and accordingly, the Statement has been prepared by the Company's Management in compliance with Ind AS.
- b) We were neither engaged to review, nor have we reviewed, nor have we reviewed the comparative figures including reconciliation to the Total Comprehensive Income for the quarter ended on December, 2024. As set out in note 5 to the Statement, these figures have been furnished by the Management.

Date: 14-02-2025
Place- Kanpur

For D.C. Shukla & Co.
Chartered Accountants
FRN: 003335C



CA Niteesh Chandra Shukla
(Partner)
Membership No.: 439437
UDIN: 25439437 Bm J0661342

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
							(In Lacs)
		0.00	0.00	0.00	0.00	0.00	0.00
I	Income From Operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III	Total Income from operations (I + II)	0.00	0.00	0.00	0.00	0.00	0.00
IV	Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	0.36	0.36	0.36	1.08	1.08	1.44
	(e) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	0.25	0.15	0.42	0.67	2.09	2.95
	Total Expenses	0.61	0.51	0.78	1.75	3.17	4.39
V	Profit (Loss) before exceptional items and extraordinary items	-0.61	-0.51	-0.78	-1.75	-3.17	-4.39
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit from ordinary activities before finance costs and	0.00	-0.51	-0.78	-1.75	0.00	-4.39
VIII	Extra Ordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Net Profit/(Loss) before tax (VII-VIII)	-0.61	-0.51	-0.78	-1.75	-3.17	-4.39
X	Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00
XI	Net profit/(Loss) for the period from continuing operations	-0.61	-0.51	-0.78	-1.75	-3.17	-4.39
XII	Profit/(Loss) for the period from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(Loss) for the period from discontinuing operations (after	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit (Loss) for the period (XI + XIV)	-0.61	-0.51	-0.78	-1.75	-3.17	-4.39
XVI	Other Comprehensive Income		0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income		0.00	0.00	0.00	0.00	0.00
XVIII	Paid up equity share capital (Face Value of Rs.10/- per Share)	4.61	4.61	4.61	4.61	4.61	4.61
XIX	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						
XX	Earnings Per Share (EPS)						
	(a) Basic	(0.13)	(0.11)	(0.00)	(0.00)	(0.69)	(0.95)
	(b) Diluted						

Notes:
 1. The above results are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs. The results for the previous periods have been restated as per Ind AS. The standalone financial results of the Company for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit Committee at their meeting held on 14th February, 2024 and have been approved by the Board of Directors at its meeting held on 14th February, 2024.
 2. Reconciliation of Net Profit & Equity as previously reported under India GAAP (IGAAP) and Ind-AS for the quarters/periods are presented as under:

Particulars	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)
Net Profit/Equity as per IGAAP		
Appreciation/ (Diminution) in value of Investments		
Reclassification of Net Actuarial (Gain) / Loss on employee defined benefit obligation to other comprehensive income		
Net Profit/Equity as per Ind-AS		
Total Comprehensive Income/Equity as per Ind-AS		

3. The standalone financial results of the Company for the quarter and nine months ended 31st December, 2024 have been unaudited by the Statutory Auditors.
 4. The Turnover and Income of the Quarter and nine months ended details are as follows:

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
						(In Rupees)
a) Turnover (Rs. in Lakhs)						
c) Earning Per Share (Face value of Rs.10)		(0.11)	(0.00)		(0.69)	(0.95)
Basic and Diluted (in Rs) (not annualised)						

5. The standalone financial results of the Company for the quarter and nine months ended 31st December, 2024 have been unaudited by the Statutory Auditors.
 6. Statutory Auditors have carried out a "Limited Review" of the above financial results for the quarter/nine months ended 31st December, 2024
 7. Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year.