

Polar Marmo Agglomerates Ltd.

CIN: L14102RJ1987PLC007839

Corporate Office: 701, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi-110001

Phone: +91-11-43571042-45 Fax: 91-11-43571047

Email: polarmarmo@gmail.com, Website: www.pmagg.com

Dated: 31st January, 2026

**To,
The Manager (Listing),
Calcutta Stock Exchange Limited,
7, Lyons Range,
Kolkata, West Bengal-700001**

Sub: Outcome of the Board Meeting and Submission of Standalone Unaudited Financial Results for the quarter & nine months ended 31st December, 2025

Dear Sir,

This is to inform you that in pursuance to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in its meeting held on Saturday, 31st January, 2026 at 5:00 P.M. at the corporate office of the company at 701, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi – 110001 and concluded at 6:20 P.M has, inter-alia, transacted the following business:

1. Considered and Approved the Standalone Unaudited Financial Results of the Company for quarter & nine months ended 31st December, 2025.
2. Considered and Approved the Limited Review Report for the Standalone Unaudited Financial Results of the Company for quarter & nine months ended 31st December, 2025.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Standalone Unaudited Financial Results for the quarter & nine months ended 31st December, 2025 along with the Limited Review Report for the quarter & nine months ended 31st December, 2025 is enclosed herewith for your kind perusal.

Kindly take the aforesaid information in your records.

**Thanking You,
Yours Faithfully,
For Polar Marmo Agglomerates Limited**

**Devendra Singh Kunwar
Company Secretary**

Encl : As above

CC:

| | |
|---|---|
| The Manager (Listing), Jaipur Stock Exchange Limited, Stock Exchange Building, J.L.N. Marg, Malviya Nagar, Jaipur-302015 | The Manager (Listing), The Delhi Stock Exchange Ltd., DSE House, 3/1, Asaf Ali Road, New Delhi -110002 |
|---|---|

Polar Marmo Agglomerates Limited

CIN : L14102RJ1987PLC007839

Regd. Off. : SP 1-3, Industrial Area, Pratap Nagar, Udaipur-313001

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Rs in Lacs except EPS)

| Sr No | Particulars | For the Quarter ended | | | Nine months ended | | Year Ended |
|-----------|---|-----------------------|-----------------|-----------------|-------------------|-----------------|-------------------|
| | | 31-Dec-25 | 30-Sep-25 | 31-Dec-24 | 31-Dec-25 | 31-Dec-24 | 31-Mar-25 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income from Operation | | | | | | |
| | (a) Net Sales/Revenue from Operations | - | - | 0.25 | - | 0.25 | 0.25 |
| | (b) Other Operating Income | - | - | - | - | - | - |
| | (c) Other Income | - | - | - | 1.06 | - | 1.13 |
| | Total Income | - | - | 0.25 | 1.06 | 0.25 | 1.38 |
| 2 | Expenses | | | | | | |
| | a) Cost of Materials consumed | - | - | - | - | - | - |
| | b) Purchase of Stock-in-trade | - | - | - | - | - | - |
| | c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade | - | - | - | - | - | - |
| | d) Employee Benefits Expenses | 2.45 | 2.44 | 1.55 | 7.33 | 4.65 | 5.72 |
| | e) Finance Costs | - | - | - | - | - | - |
| | f) Depreciation and Amortisation expense | - | - | - | - | - | - |
| | g) Other expenses | 0.15 | 0.61 | 0.21 | 0.95 | 0.89 | 1.41 |
| | Total Expenses | 2.60 | 3.05 | 1.76 | 8.28 | 5.54 | 7.13 |
| 3 | Profit/(Loss) before Exceptional items and tax (1-2) | (2.60) | (3.05) | (1.51) | (7.22) | (5.29) | (5.75) |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit/(Loss) before tax (3 + 4) | (2.60) | (3.05) | (1.51) | (7.22) | (5.29) | (5.75) |
| 6 | Tax Expense | | | | | | |
| | - Current tax | - | - | - | - | - | - |
| | - Deferred tax | - | - | - | - | - | - |
| | Total Tax Expenses | - | - | - | - | - | - |
| 7 | Profit/(Loss) for the period (5-6) | (2.60) | (3.05) | (1.51) | (7.22) | (5.29) | (5.75) |
| 8 | Other Comprehensive Income (net of tax) | - | - | - | - | - | - |
| 9 | Total Other Comprehensive Income for the period | - | - | - | - | - | - |
| 10 | Total Comprehensive Income for the period (7+9) | (2.60) | (3.05) | (1.51) | (7.22) | (5.29) | (5.75) |
| 11 | Paid-up equity share capital (face value of Rs 10/- per share) | 1,176.18 | 1,176.18 | 1,176.18 | 1,176.18 | 1,176.18 | 1,176.18 |
| 12 | Earning per share (EPS) of Rs 10/- each (not annualized) | | | | | | |
| | (1) Basic | (0.02) | (0.03) | (0.01) | (0.06) | (0.04) | (0.05) |
| | (2) Diluted | (0.02) | (0.03) | (0.01) | (0.06) | (0.04) | (0.05) |
| 13 | Reserve excluding Revaluation Reserve (Reserves as per Balanced Sheet of Previous Accounting Year) | | | | | | (4,396.18) |

Notes :

- The above Results for the quarter and nine months ended December 31, 2025 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 31st January, 2026. The Statutory Auditors have carried out a Limited Review on the above.
- The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.
- Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure.
- The Company has adopted Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable.
- The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016. IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to the companies that are required to comply with IND AS.
- The company had been receiving advances from Omkam Global Capital Pvt Ltd (hereinafter refer to as lender) and continues to receive the amount for day to day management of the company. Our company is committed to return the principal amount of Rs. 3,64,75,419/- (as on 31.12.2025) along with interest @ 18% p.a. (being payable on demand only from the lender). however due to financial difficulties faced by our company it was declared a sick company under the provisions of the repealed SICA, our company had not provided interest on the amount so advanced by Omkam Global Capital Private Limited in its books of accounts .Since no interest is provided, no TDS is deducted thereupon.



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| 7 | Auditor's observation in Audit Report for the FY 2024-25: a) The Company has not disclosed information relating to outstanding balances of Micro enterprises and small Enterprises as required by Schedule III to the Companies Act, 2013. b) Non provision for Amortization on lease hold land during the year as per Ind AS38. c) Current & Non-current Liabilities, Loans & Advances given & taken are subject to confirmation, reconciliation, adjustments & provisions, if any which may arise out of confirmation and reconciliation d) Networth of the Company is negative and explained by management that they are looking for new business opportunities and funding arrangement hence it will not affect the going concern of the Company. |
| 8 | Explanation to aforesaid Auditors Observation For Qualification(s) where the impact is quantified by the Auditor: a) The Company has not disclosed information relating to outstanding balances of Micro enterprises and small Enterprises as required by Schedule III to the Companies Act, 2013 because the company has not made any sale/purchase of any kind from any sort of entity and also has not carried any operations since August 1995. b) With respect to Non provision for Amortization on lease hold land during the year as per Ind AS 38, it is hereby submitted that the management of the company has decided not to amortize the leasehold land because it believes that land is a non depreciable asset. c) The Company is in the process of obtaining the necessary confirmations from the parties to whom loans & advances are given & the Company shall provide the same to the Auditors as soon as it will be received by it. d) Company is looking for new business opportunities for which management is seeing alliances with other business houses and are arranging for adequate funding for running of the business of the Company. |
| 9 | The shares of the Company are listed at Calcutta Stock Exchange and at present, no trading of shares of the company in the said Exchange is going on. Further, the shares of the company are suspended from Calcutta Stock Exchange on account of non payment of annual listing fees. The shares of the company were also listed at Delhi Stock Exchange and Jaipur Stock Exchange, however, both the Exchanges have been derecognised by the SEBI. |
| 10 | The aforesaid unaudited results for the quarter & nine months ended 31st December, 2025 will be available on the website of the company i.e., www.pmagg.com |

For and on behalf of Board of Directors of
Polar Marmag Agglomerates Limited


Peeyush Kumar Aggarwal
Chairman
DIN :00090423

Place: New Delhi
Date : 31.01.2026



NEMANI GARG AGARWAL & CO.

CHARTERED ACCOUNTANTS

1517, DEVIKA TOWER, 6, NEHRU PLACE, NEW DELHI- 110 019.

Camp Office: Ch. No.5, Kamadgiri Aptt., Kaushambi, Ghaziabad-201010

Br. Office: B-602, Silver Sands CHS, Piramal Nagar Goregaon (West), Mumbai – 400104

Independent Auditors Limited Review Report on Unaudited Standalone Financial Results of the company for the Quarter and Nine Months ended December 31, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

The Board of Directors

Polar Marmo Agglomerates Limited

We have reviewed the accompanying statement of unaudited Standalone financial results of M/s Polar Marmo Agglomerates Limited for the quarter and Nine Months ended December 31, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement which 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 "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. Our responsibility is to issue a report on these financial statements based on our review.

We have conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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.

.Basis for qualified Opinion

- 1. The company has not disclosed information relating to outstanding balance of Micro enterprises and small Enterprises as required by Schedule III to the Companies Act, 2013.**
- 2. Non provisions for Amortization on lease hold land during the year as per Ind AS38.**



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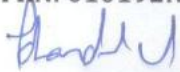
WebSite. : sknemani.com

3. **Current & Non-current Liabilities, loan & Advances given & taken are subject to confirmation, reconciliation , adjustments & provisions , if any which may arise out of confirmation and reconciliation.**
4. **Net worth of the company is negative and explained by management that they are looking for new business opportunities and funding arrangement hence it will not affect the going concern of the company.**

Qualified Opinion

Based on our review conducted as above, except as reported in basis for Qualified Opinion nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) under Section 133 of the Companies Act 2013 read the relevant rules issued there under 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 including the manner in which it is to be disclosed, or that it contains any material misstatement

**For M/s. Nemani Garg Agarwal & Co.,
Chartered Accountants
FRN: 010192N**



**(J.M. Khandelwal)
Partner**

M. No. 074267

UDIN:

26074267TQYGEV5530

Place : New Delhi

Date:- 31.01.2026

