Integrated Filing (Finance) Ind AS

GARG FURNACE LIMITED

General Information

Scrip code*	530615
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLSITED
ISIN*	INE194E01015
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	14-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31-01-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Furnace
Start date of board meeting	14-02-2026
Start time of board meeting	15:30:00
End date of board meeting	14-02-2026
End time of board meeting	16:50:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results - Ind-AS

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Income**		
	Revenue from operations	9,423.98	21,612.70
	Other income	10.20	42.41
	Total income	9,434.18	21,655.11
2	**Expenses**		
(a)	Cost of materials consumed	4,934.92	12,406.83
(b)	Purchases of stock-in-trade	2,803.46	6,357.21
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	531.40	(222.35)
(d)	Employee benefit expense	68.38	194.11
(e)	Finance costs	2.59	7.07
(f)	Depreciation, depletion and amortisation expense	46.74	134.63
(g)	**Other Expenses**		
1	Other Expenses	653.31	1,972.32
	Total other expenses	653.31	1,972.32
	Total expenses	9,040.80	20,849.82
3	**Total profit before exceptional items and tax**	393.38	805.29
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	393.38	805.29
6	**Tax expense**		
7	Current tax	7.25	10.56
8	Deferred tax	0.01	0.53
9	**Total tax expenses**	7.26	11.09
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	**Net Profit Loss for the period from continuing operations**	386.12	794.20
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	**Net profit (loss) from discontinued operation after tax**	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	**Total profit (loss) for period**	386.12	794.20
17	Other comprehensive income net of taxes	1.08	3.24
18	**Total Comprehensive Income for the period**	387.20	797.44
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent	376.55	780.23
	Total profit or loss, attributable to non-controlling interests	9.57	13.97
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent	377.63	783.47
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	9.57	13.97
21	**Details of equity share capital**		
	Paid-up equity share capital	680.87	680.87
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	**Earnings per share**		
i	**Earnings per equity share for continuing operations**		
	Basic earnings (loss) per share from continuing operations	6.15	12.97
	Diluted earnings (loss) per share from continuing operations	6.15	12.97
ii	**Earnings per equity share for discontinued operations**		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	**Earnings per equity share (for continuing and discontinued operations)**		
	Basic earnings (loss) per share from continuing and discontinued operations	6.15	12.97
	Diluted earnings (loss) per share from continuing and discontinued operations	6.15	12.97
24	Debt equity ratio	0.00%	0.00%
25	Debt service coverage ratio	0.00%	0.00%
26	Interest service coverage ratio	0.00%	0.00%
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)	NOTES: ' 1. The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on Feburary 14, 2026 ' 2. The above financial results of the Company have been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder ("Ind AS") and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.The statutory auditors have expressed an unmodified opinion on these results. ' 3. The Group is engaged in the business of manufacturing and trading of Iron and Steel Products such as M.S. Round, Ingot, Wire Rod etc. In the context of Ind AS 108 on 'Segment Reporting', the results are considered to constitute a single reportable entity/ business segment. ' 4. The effective date of consolidation and acquisation of the subsidiary i.e Vaneera Industries Limited is 22.08.25 wherein the parent company acquired a stake of 51.22% by way of allotment of fully paid up Equity Shares. ' 5. In compliance of Ind AS 12 on 'Income Taxes', due to uncertainty of future taxable profits, as a matter of prudence, the parent company has decided not to recognise the deferred tax asset (net) in its standalone financial statements. ' 6. The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. ' The is no incremental impact of these changes, assessed by the Group, on the basis of the information available, consistent with the guidance provided by the Institute of Chartered Accountants of India, in the financial results of the Group for the quarter and nine months ended 31st December 2025. Once Central/ State Rules are notified by the Government on all aspects of the Codes, the Group will evaluate impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment.

Other Comprehensive Income

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	**Amount of items that will not be reclassified to profit and loss**		
1	Remeasurement (loss)/gain of defined benefit obligation	1.08	3.24
	Total Amount of items that will not be reclassified to profit and loss	1.08	3.24
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	**Amount of items that will be reclassified to profit and loss**		
1	Items that will be reclassified to profit and loss	0.00	0.00
	Total Amount of items that will be reclassified to profit and loss	0.00	0.00
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	1.08	3.24

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							