Regd Office: 502, NDM-II, NSP, Pitampura, Delhi - 110034

CIN: L24302DL1985PLC383771

Statement of Standalone Audited Financial Results for the quarter and half year ended on 30th September 2025
(Rs. In Lakh) (EPS In Rs

Particulars		(Rs. In Lakh) (EPS in Rs. Only)										
Sho Particulars	STANDALONE Six Months Ended											
Naudified Unaudified Unaudified Unaudified Unaudified Unaudified Revenue from operation S. 161.55 A. 300.52 7.950.06 8.482.00	Sno	Particulars	20.00.25		20.00.24		T	Year Ended				
Necome Revenue from operation Si,61.55 A,188.51 A,300.52 P,350.06 8,483.00	1							31.03.25				
Revenue from operation 5,161.55 4,188.51 4,300.52 9,350.08 8,683.00	-	Income	Ollaudited	Onaudited	Unaddited	Ollaudited	Onaudited	Audited				
Other income			5 161 55	/ 188 51	4 300 52	9 350 06	8 483 00	18,387.53				
Total income								78.55				
2 Expenses								18,466.08				
(a) Cost of materials consumed 3,540.66 3,034.42 3,041.25 6,575.09 5,953.21			0,101.47	7,177.27	4,000.40	7,000.70	0,474.1	10,400.00				
(b) Purchase of Stock-in-trade			3.540.66	3 034 43	3.061.25	6.575.09	5.953.21	12,917.37				
In-progress and stock-in-trade												
In-progress and stock-in-trade		(c) Change in inventories of finished goods, work-	01.00	(1/0.51)	(((22)	(78.13)	(56.83)	(01.00)				
(e) Finance Costs (f) (Disperciation & Amortization expenses (7.5.3 f. 7.7.5) (7.7.5) (7.7.5) (17.3) 153.87 (18.3.4) (g) Other Expenses. (7.5.3 f. 7.7.5) (7.7	ļ. i	in- progress and stock-in-trade	91.38	(169.51)	(44.33)			(21.28)				
(g) Other Expenses (9.0 Her Expenses) (1.0 Her Expe		(d) Employee benefits expenses	369.86		317.91		626.82	1,367.76				
(g) Other Expenses.			39.80	43.79			77.71	160.95				
(i) Power and Fuel 385.65 295.12 369.20 880.77 721.39			76.36	77.53	77.13	153.89	148.34	301.55				
(ii) Store & Spares/Consumables 12.47 10.17 12.69 22.66 23.08												
(iii) Other expenditure								1,444.44				
Total Expenses								59.36				
3 Profit /(Loss) before exceptional time & tax 300.46 295.05 178.23 595.51 431.48								1,262.80				
Exceptional Item (Net)								17,492.95				
5 Profit / (Loss) before tax 288.79 295.05 178.23 583.84 431.48		Front / (Loss) before exceptional item & tax						973.13				
Less: Tax expenses								072.12				
1			288.79	295.05	178.23	583.84	431.48	973.13				
B			70.40	7/2/	// 0/	1527/	100 / 0	220 57				
Profit / (Loss) for the period from continuing operation operation operation								228.54 (4.00)				
10 Profit /(Loss) from discontinued operation before tax 11 Tax Expense on discontinued operation 12 Profit /(Loss) from discontinued operation 12 Profit /(Loss) from discontinued operation 13 Profit /(Loss) from discontinued operation 13 Profit /(Loss) from discontinued operation 14 20.75 133.37								(4.00)				
10 Eax Frofit / (Loss) from discontinued operation Frofit / (Loss) from discontinued operations Frofit / (Loss) from discontinued Frofit / (Loss) fro			209.31	220.79	133.37	430.10	322.00	748.59				
Tax Expense on discontinued operation Tax	1 1											
12												
12	-	Tax Expense on discontinued operation										
13		Profit / (Loss) from discontinued operation after										
Other comprehensive income												
(i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss (iii) Items that will be reclassified to profit or loss (iv) Income tax relating to items that will be reclassified to profit or loss Other Comprehensive Income Total Comprehensive income / (loss) for the period Total Profit or Loss attributable to Owners of parent. Total profit or Loss, attributable to Owners of parent. Total profit or loss, attributable to non-controlling interests Comprehensive income for the period attributable to owners of parent Total Comprehensive income for the period attributable to owners of parent Total Comprehensive income for the period attributable to owners of parent Total Comprehensive income for the period attributable to owners of parent Total Comprehensive income for the period attributable to owners of parent Total Comprehensive accome for the period attributable to owners of parent non-controlling interests. 17 Details of equity share capital (Face value of Rs. 10/- each) Paid-up equity share capital (Face value of Rs. 10/- each) Reserve excluding Revaluation Reserves 6,114.04 5,904.72 5,904.72 5,291.07 6,114.04 5,291.07 10 Earnings per equity share from continuing operations (a) Basic (b) Dituted (c) Basic (d) Basic (d) Basic (d) Basic (d) Basic (d) Basic (d) Dituted (d) Dituted (e) Basic (d) Dituted (d) Dituted (e) Basic (f) Dituted	3 1	Profit / (Loss) for the period	209.31	220.79	133.37	430.10	322.88	748.59				
coss cii) Income tax relating to items that will not be reclassified to profit or loss ciii) Items that will be reclassified to profit or loss civ) Income tax relating to items that will be reclassified to profit or loss civ) Income tax relating to items that will be reclassified to profit or loss civ) Income tax relating to items that will be reclassified to profit or loss civ) Income tax relating to items that will be reclassified to profit or loss civ) Income tax relating to items that will be reclassified to profit or loss civ) Income to reclassified to profit or loss civ) Income for the period civ) Income for to sattributable to civ) Income for the period civ) Income for t												
Coss (iii) Income tax relating to items that will not be reclassified to profit or loss												
reclassified to profit or loss												
(iii) Items that will be reclassified to profit or loss (iv) Income tax relating to items that will be reclassified to profit or loss or classified to loss or classified to profit or loss or classified to los												
(iv) Income tax relating to items that will be reclassified to profit or loss Other Comprehensive Income Total Comprehensive income / (loss) for the period 15 Total Profit or Loss attributable to Profit or Loss, attributable to Owners of parent. Total profit or loss, attributable to non-controlling interests Total Comprehensive income for the period attributable to Owners of parent Total Comprehensive income for the period attributable to owners of parent Total Comprehensive income for the period attributable to owners of parent Total Comprehensive income for the period attributable to owners of parent Total Comprehensive income for the period attributable to owners of parent Total Comprehensive income for the period attributable to owners of parent Total Comprehensive income for the period attributable to owners of parent non-controlling interests. Total Comprehensive income for the period attributable to owners of parent non-controlling interests. 17 Details of equity share capital Paid-up equity share capital (Face value of Rs. 10/-each) 18 Details of debt securities 19 Reserve excluding Revaluation Reserves 6,114.04 5,904.72 5,291.07 6,114.04 5,291.07 20 Earnings per equity share from continuing operations (a) Basic (b) Diluted 30.08 03.25 01.96 06.33 04.75 (c) Diluted 30.08 03.25 01.96 06.33 04.75 30.08 03.25 01.96 06.33 04.75 30.08 03.25 01.96 06.33 04.75 30.08 03.25 01.96 06.33 04.75 30.08 03.25 01.96 06.33 04.75 30.08 03.25 01.96 06.33 04.75 30.08 03.25 01.96 06.33 04.75 30.08 03.25 01.96 06.33 04.75												
Total Comprehensive income Comprehensive Comprehensive income Comprehensive Comp				'								
Other Comprehensive Income	1.	(IV) income tax relating to items that will be										
Total Comprehensive income / (loss) for the period 209.31 220.79 133.37 430.10 322.88												
period 20.31 220.79 133.37 135.37 1		Y										
Total Profit or Loss attributable to Owners of parent. Profit or Loss, attributable to Owners of parent. Total profit or loss, attributable to non-controlling interests Total Comprehensive income for the period attributable to owners of parent Total Comprehensive income for the period attributable to owners of parent Total Comprehensive income for the period attributable to owners of parent non-controlling interests. Total Comprehensive income for the period attributable to owners of parent non-controlling interests. Paid-up equity share capital Paid-up equity share capital (Face value of Rs. 10/-each) Reserve excluding Revaluation Reserves Earnings per share i Earnings per equity share from continuing operations (a) Basic (b) Diluted Comprehensive income for the period attributable to owners of parent non-controlling interests. Additional Section Sect			209.31	220.79	133.37	430.10	322.00	748.59				
Profit or Loss, attributable to Owners of parent. Total profit or loss, attributable to non-controlling interests Total Comprehensive income for the period attributable to comprehensive income for the period attributable to Comprehensive income for the period attributable to comprehensive income for the period attributable to owners of parent Total Comprehensive income for the period attributable to owners of parent non-controlling interests. Total Comprehensive income for the period attributable to owners of parent non-controlling interests. Paid-up equity share capital Paid-up equity share capital (Face value of Rs. 10/- 679.80 6												
Total profit or loss, attributable to non-controlling interests Total Comprehensive income for the period attributable to Comprehensive income for the period attributable to Owners of parent Total Comprehensive income for the period attributable to Owners of parent Total Comprehensive income for the period attributable to Owners of parent non-controlling interests. Total Comprehensive income for the period attributable to owners of parent non-controlling interests. Total Comprehensive income for the period attributable to owners of parent non-controlling interests. Total Comprehensive income for the period attributable to owners of parent non-controlling interests. Total Comprehensive income for the period attributable to Owners of parent non-controlling interests. Total Comprehensive income for the period attributable to Owners of parent non-controlling interests. Total Comprehensive income for the period attributable to Owners of parent non-controlling owners of parent non-controlling interests. Total Comprehensive income for the period attributable to Owners of parent non-controlling owners owner												
interests Total Comprehensive income for the period attributable to owners of parent Total Comprehensive income for the period attributable to owners of parent Total Comprehensive income for the period attributable to owners of parent non-controlling interests. Total Comprehensive income for the period attributable to owners of parent non-controlling interests. Paid-up equity share capital Paid-up equity share capital (Face value of Rs. 10/each) Bearnings of debt securities												
Total Comprehensive income for the period attributable to Comprehensive income for the period attributable to owners of parent 209.31 220.79 133.37 430.10 322.88												
attributable to Comprehensive income for the period attributable to owners of parent 209.31 220.79 133.37 430.10 322.88	. 1	Total Comprehensive income for the period										
Total Comprehensive income for the period attributable to owners of parent non-controlling interests. Total Comprehensive income for the period attributable to owners of parent non-controlling interests. Total Comprehensive income for the period attributable to owners of parent non-controlling interests. Total Comprehensive income for the period attributable to owners of parent non-controlling Total Comprehensive income for the period attributable to owners of parent non-controlling Total Comprehensive income for the period attributable to owners of parent non-controlling Total Comprehensive income for the period attributable to owners of parent non-controlling Total Comprehensive income for the period Total Comprehensive income for the perio	' ē	attributable to										
Total Comprehensive income for the period attributable to owners of parent non-controlling interests.			209.31	220.79	133.37	430.10	322.88	748.59				
attributable to owners of parent non-controlling interests. 17 Details of equity share capital Paid-up equity share capital (Face value of Rs. 10/- each) 679.80								,0,07				
Interests.			.									
Details of equity share capital Paid-up equity share capital (Face value of Rs. 10/- each) 679.80 679.8												
Paid-up equity share capital (Face value of Rs. 10/-each) 679.80 679.		THE RESERVE OF THE PERSON OF T										
Earnings per equity share from discontinued operations Earnings per equity share from discontinued operations Ca) Basic			/80.00	/80.00	/80.00	(80.00	/80.00	/80.05				
19 Reserve excluding Revaluation Reserves 6,114.04 5,904.72 5,291.07 6,114.04 5,291.07		each)	679.80	679.80	679.80	679.80	679.80	679.80				
20 Earnings per share		The state of the s										
Earnings per equity share from continuing operations			6,114.04	5,904.72	5,291.07	6,114.04	5,291.07	5,683.94				
(a) Basic 03.08 03.25 01.96 06.33 04.75 (b) Diluted 03.08 03.25 01.96 06.33 04.75 ii Earnings per equity share from discontinued operations (a) Basic (b) Diluted iii Earnings per equity share												
(b) Diluted 03.08 03.25 01.96 06.33 04.75 ii Earnings per equity share from discontinued operations (a) Basic (b) Diluted												
ii Earnings per equity share from discontinued operations (a) Basic STRAC iii Earnings per equity share		The state of the s						11.01				
operations			03.08	03.25	01.96	06.33	04.75	11.01				
(a) Basic (b) Diluted STRACT				l								
(b) Diluted STRA												
iii Earnings per equity share							KISTRA					
								0/				
[U3.U0] U3.Z0 U1.70 U0. 3 3.71 / U4.75 V		(a) Basic	03.08	03.25	01.96	06.13	04.75	11.01				
(b) Diluted 03.08 03.25 01.96 06.33 04.75			The second secon		AND DECEMBER OF THE PARTY OF TH			3 11.01				

Regd. Office: 502, NDM-II, NSP, Pitampura Delhi - 110034

CIN: L24302DL1985PLC383771

Standalone Segment wise Revenue, Results, Assets and Liabilities for the quarter and half year ended 30th September 2025

(Rs. in lakh) Particulars STANDALONE Quarter Ended Six Month Ended Year Ended 30.09.25 30.06.25 30.09.24 30.09.25 30.09.24 31.03.25 Unaudited Unaudited Unaudited Unaudited Unaudited Audited Segment Revenue 1 a) Synthetic Leather & Allied Products. - P.V.C. 2,986.32 2,629.07 2,432.54 5,418.63 5,125.89 10,265.53 b) Synthetic Leather & Allied Products- P.U. 2,175.17 1,679.36 1,764.70 3,940.10 3,368.22 8,200.55 c) Unallocated Total 5,161.49 4,197.24 4,308.43 9,358.73 8,494.11 18,466.08 Less: Inter-segment Revenue. Revenue From Operations 5,161.49 4,197.24 4,308.43 9,358.73 8,494.11 18,466.08 Segment Result (Profit (+) / Loss (-) before Tax and In 2 a) Synthetic Leather & Allied Products. - P.V.C. 194.13 207.93 166.94 402.06 329.72 663.12 b) Synthetic Leather & Allied Products- P.U. 130.90 146.14 55.38 277.04 179.47 470.96 c) Unallocated Total 340.27 338.83 222.32 679.10 509.19 1,134.08 Less: (i) Interest 39.80 43.79 44.09 83.59 77.71 160.95 (ii) Other un-allocable expenditure Net of un-allocable 300.46 Total Profit Before Tax 295.05 178.23 595.51 431.48 973.13 3 Segment Assets a) Synthetic Leather & Allied Products. - P.V.C. 7,694.34 6,474.62 5,725.20 7,694.34 5,725.20 5,815.04 b) Synthetic Leather & Allied Products- P.U. 5,062.47 4,993.06 4,531.29 5,062.47 4,531.29 5,138.29 c) Unallocated **Total Segment Assets** 12,756.81 11,467.68 10,256.49 12,756.81 10,256.49 10,953.33 Segment Liabilities 4 a) Synthetic Leather & Allied Products. - P.V.C. 7,354.44 6,134.72 2,277.75 7,354.44 2,277.75 5,475.13 b) Synthetic Leather & Allied Products- P.U. 4,722.57 4,653.16 1,779.33 4,722.57 1,779.33 4,798.39 c) Unallocated 679.80 679.80 6,199.41 679.80 6,199.41 679.80 Total Segment Liabilities 12,756.81 11,467.68 10,256.49 12,756.80 10,256.49 10,953.33



Regd Office: 502, NDM-II, NSP, Pitampura, Delhi - 110034

CIN: L24302DL1985PLC383771

Standalone statement of assets and liabilities as at 30th September 2025

Particulars	(Rs. in lakh) Standalone As At					
	30.09.2025	31.03.2025				
ASSETS	Un-audited	Audited				
Non-Current Assets						
a) Property, Plant and Equipment	3,925.22	3,938.05				
b) Capital work-in-progress	1,358.37	547.54				
c) Investment Property						
d) Goodwill						
e) Other Intangible Assets						
f) Financial assets						
i) Investments	0.10	0.10				
ii) Trade Receivables						
iii) Loans						
iv) Others	163.51	163.58				
g) Deferred Tax Assets (Net)						
h) Other non-current assets	18.89	11.35				
Current assets						
a) Inventories	2,624.00	2,534.20				
b) Financial assets						
i) Investments						
ii) Trade receivables	3,757.77	3,345.65				
iii) Cash and cash equivalents	7.83	9.19				
iv) Bank Balances other than (iii) above	125.05	175.97				
v) Loans						
vi) Others						
c) Current Tax Assets (Net)						
d) Other current assets	776.07	227.70				
TOTAL ASSETS	12,756.81	10,953.33				
EQUITY AND LIABILITIES						
Equity						
a) Equity share capital	679.80	679.80				
b) other equity	6,114.04	5,683.94				
Liabilities						
Non-current liabilities						
a) Financial liabilities						
i) Borrowings	1,774.79	622.61				
ia) Lease liabilities		** **				
ii) [Trade payables:						
 A) Total outstanding dues of micro enterprises and small enterprises; and 						
B) Total outstanding dues of creditors other than micro enterprises and small enterprises]						
iii) Other financial liabilities (other than those specified in items (b)						
b) Provisions						
c) Deferred tax liability (Net)	224.54	224.54				
d) Other non-current liabilities						
Current liabilities						
a) Financial liabilities						
i) Borrowings	1,437.74	1,616.62				
ia) Lease liabilities						
ii) [Trade payables:	1/5.08					
A) Total outstanding dues of micro enterprises and small enterprises; and D) Total outstanding dues of medical particles and small enterprises; and	165.87	123.26				
B) Total outstanding dues of creditors other than micro enterprises and small enterprises]	2,143.99	1,788.05				
iii) Other financial liabilities (other than those specified in items (c)	16.65	11.08				
b) Other current liabilities						
	136.24	173.39				
c) Provisions d) Current Tax Liabilities (Net)	63.15	30.04				
TOTAL EQUITY AND LIABILITIES	12,756.81	10,953.33				

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Regd Office: 502, NDM-II, NSP, Pitampura, Delhi - 110034 CIN: L24302DL1985PLC383771

Standalone Ind AS statement of cash flows for the period ended on 30th September 2025

(Rs. in lakh)

Particulars	Standalone for the	(Rs. in lakt
	30.09.2025	
CASH FLOW FROM OPERATING ACTIVITIES:	30.07.2023	31.03.2025
	FOE 51	000.10
Profit before tax	595.51	973.12
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation and amortization	153.89	301.55
Finance cost	113.49	177.27
Exchange differences on translation of assets and liabilities	(0.72)	(16.71)
Interest, dividend and other income	(5.13)	(11.87)
Net (gain) / reduction in the fair value of assets held for sale		
Bad debts written off		55.83
Other adjustments	(11.67)	(9.05)
Operating profit before working capital changes	845.36	1,470.13
Adjustments for change in assets and liabilities		
(Increase) / decrease in trade receivables	(412.12)	(600.82)
(Increase) / decrease in inventories	(89.80)	(541.83)
Other financial assets and other assets	(504.93)	102.16
Increase / (decrease) in trade payables	398.56	789.46
Other financial liabilities, other liabilities and provisions	01.53	(85.62)
Income taxes paid	(153.74)	(297.30)
Exceptional items		(32.83)
Net cash flows (used in)/generated from operating activities after exceptional items	84.86	803.37
CASH FLOW FROM INVESTING ACTIVITIES:		
Inflows		
Sale proceeds of vehicles, plant and equipment	01.65	02.63
Interest & other income	05.13	11.87
Sale of Investment in subsidiaries (Net)		
Sale of current investments		
Exchange Rate effect		
Gain on sale of short-term investments		
Inflow from Investing Activity	06.78	14.50
Outflows	m. as as	
Purchase of Property, plant and equipment	952.81	1,892.40
Purchase of non-current investments		
Purchase of current investments (net)		
Investment in subsidiaries		
Outflow from Investing Activity	952.81	1,892.40
Net cash (used in) / generated from investing activities	(946.04)	(1,877.89)
CASH FLOW FROM FINANCING ACTIVITIES:		
Inflows		au te 24
Proceeds from long-term borrowings	1,152.18	840.33
Proceeds of short-term borrowings	152.42	378.16
Inflow from financing activity	1,304.60	1,218.50
Outflows	1,504.00	1,210.30
Repayment of long-term borrowings (Net)	331.30	262.44
Repayment of short-term borrowings (Net)	331.30	202.44
Dividend paid		
Interest paid	113.49	177.27
Outflow from financing activity	444.79	439.71
Net cash (used in) / generated from financing activities	859.81	778.79
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(01.36)	(295.73)
Cash and cash equivalence at beginning of the year	09.19	304.92
Cash and cash equivalence at end of the year.	07.83	09.19



- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. Not Applicable.
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	Rs. in lakh
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
Α.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	The state of the s
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0



FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR HALF YEAR ENDED ON 30.09.2025 (Amount in Rs. lakh)

1 1 1 1 1 1 1 1 1 1	r	7	T	1							-1-	- 	·				
Decision of the party The	ransaction listed hen such	inces or	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-	(abesn													
Decision of the party The	related party to given by the orting period w	he loans, inter-corporate deposits, adva investments	Secured/ unsecured														
Decision of the party The	y in case the ments made uring the rep		Tenure										6	15	TR.	100	*
Decision of the party The	pplicable onl es or investr only once, du undertaken.		Interest Rate (%)									1	N II				
Decision of the party The	y transactions - a e deposits, advanc ed to be disclosed transaction was	Details of	Nature (loan/ advance/ inter- corporate deposit/ investment										30%	S	*		
Decision of the party The	related part er-corporate e details nee	tedness is e toans, advances	Tenure														
Decision of the party Type of the counterparty Type of the counterpar	losure of loans, int ary. Thes	cial indeb ke or giv deposits, sstments	Cost														
Details of the party (listed entity)	Additional disc relates to entity/subsidi	In case any finan incurred to ms inter-corporate or invo	Nature of indebtedness (loan/issuance of debt/ any other etc.)														
Details of the party (listed entity)		nies are due party as a e transaction	Closing balance (Debit Balance/) Credit Balance	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.21
Details of the party Details of the counterparty Type of the counterparty Type of the party of the counterparty Type of the counterparty Type of the party of the counterparty Type of the party of the party of the counterparty with the transaction Type of the party of the party of the counterparty with the transaction Type of the party of the party of the transaction Type of the party of the party of the counterparty with the transaction Type of the party of the transaction Type of transaction Type		in case mo to either result of th	Opening	2.72	00.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00	2.93	0.11
Details of the party Clisted entity		Value of transaction during the reporting period		16.16	80.64	99'09	20.79	33.40	5.54	1.40	0.80	1.40	0.20	10,77	7.92	0.00	22.39
Details of the party (listed entity) (listed e		Value of the related party transactio n as approved by the audit committee		100.00	60.64	90.09	20.79	33.40	5.94	1.40	0.80	1.40	0.20	100	7.92	100.00	100.00
Details of the party (listed entity into the transaction Industrice Ltd Industric		Type of related party transaction		contribution/ reimburseme nt	Remuneration	Remuneration	Remuneration	Remuneration	Remuneration	Sitting Fee	Sitting Fee	Sitting Fee	Sitting Fee	Consultation Fee	Remuneration	Sate of goods or services	Reimburseme nt of Exp.
Details of the party (subsidiary) entering into the transaction had basch and basch industries Ltd S.K. Verma industries Ltd Shri Bhagwan Jasch industries Ltd Shri Bhagwan industries Ltd Shri Bhagwan Jasch industries Ltd Shri Bhagwan industries Ltd Shri Bhagwan Jasch industries Ltd Shri Bhagwan Jasch industries Ltd Shri Bhagwan industries Ltd Shri Bhagwan Jasch Industries Ltd Fashion Jasch Bauging Technologies Ltd		barty	Relationship of the counterparty with the listed entity or its subsidiary	Wholly Owned Gratuity Trust	Executive Director (KMP)	Executive Director (KMP)	Executive Director (KMP)	Company Secretary (KMP)	Chief Financial Officer (KMP)	Independent	Independent Director	Independent Director	Independent Director	Consultant (Relative of Directors)	(Relative of Directors)	Related to Directors	Common Director
Details of the party /subsidiary entity /subsidiary entering into the transaction lasch Industries Ltd Jasch Industries Ltd		Details of the counter	PAN	AACTJ0922G	AERPG7988Q	AAHPG0896K	BROPG2198F	AAGPV5647J	BSNPRI508L	AEUPN3741F	AAEPG2642Q	ADQP60379P	ABJPG9729L	AAPP69071J	EIRPG4888R	AAJPJI117E	AAFCJ2071C
Details of the par (listed entity /subsidiary) entity into the transaction between into the transaction between into the transaction between b			Name	Jasch Industries Ltd Employees Group Gratuity Trust	Ramnik Garg	Navneet Garg	Rushil Garg	S.K. Verma	Jyoti Rani	Neetu	Om Prakash Garg	Shri Bhagwan Gupta	Suresh Goyal	Umesh Kumar Gupta	Rishit Garg	IMARS Fashion	Jasch Gauging Technologies Ltd
		party ty tering ction	₫ z						WI-100 - A								
No.		Details of the ; (listed entit /subsidiary) ent into the transar	Name	Jasch Industries Ltd	Jasch Industries Ltd	Jasch Industries Ltd	Jasch Industries Ltd	Jasch Industries Ltd	Jasch Industries Ltd	Jasch Industries Ltd	Jasch Industries Ltd	Jasch Industries Ltd	Jasch Industries Ltd	Jasch Industries Ltd	Jasch Industries Ltd	Jasch Industries Ltd	Jasch Industries Ltd
		. δ		-	2	е п	7	D.	•	7	60	٥	5	=	12	13	14



E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable

Notes:

- The above results have been reviewed by the Audit committee and approved by the Board of Directors at their
 respective meeting held today. The Statutory Auditors of the Company have carried out an audit of these financial
 results.
- 2. The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS).
- 3. Figures for the previous periods have been regrouped, wherever necessary, to conform to the current period's classification.

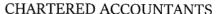
Place: Sonipat

Date: 28th October 2025



Jai Kishan Garĝ Chairman

ARORA & CHOUDHARY ASSOCIATES





INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF JASCH INDUSTRIES LIMITED FOR THE QUARTER & HALF YEAR ENDED ON SEPTEMBER 30, 2025, PURSUANT TO THE REQUIREMENT OF REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To The Board of Directors of **Jasch Industries Limited**

- 1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Jasch Industries Limited ("the Company") for the quarter and half year ended on September 30, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended, ("the Regulations"), read with SEBI Circular CIR/CFD/CMD1/44/2019 dated March 29, 2019, including relevant circulars issued by SEBI from time to time.
- 2. The 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 there under and other accounting principles generally accepted in India and in accordance with Regulation 33 of the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We 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 procedures applied to financial data and thus provide less assurance than an audit conducted in accordance with Standards on Auditing specified under Section 143 (10) of the Companies Act, 2013. We have not performed an audit and, accordingly, we do not express an audit opinion.



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New Delhi

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Email: Choudhary.vk@gmail.com

Mumbai : 71-A, Mittal Chamber, Opp. Inox Nariman Point, Mumbai-400021 Tel: 022-22025600, 22025601

Rohtak

Bhubaneshwar : A-83, Neelkanth Nagar, Nayapali, Bhubaneshwar-751015 Tel: 0674-2563070, 2561770 : B-3/1853, 1st Floor, Shant Mal Chowk, Civil Road, Rohtak-124001 Tel: 01262-252521

ARORA & CHOUDHARY ASSOCIATES





4. 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 of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standard 34 Specified under section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Arora & Choudhary Associates

Chartered Accountants

(Firm Registration No. 003870N)

CA. Vijay Kumar Choudhary

(Partner)

Membership No. 081843

Place: New Delhi

Date: 28th October, 2025

UDIN: 25081843BMKQXP2815

New Delhi

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