**PIOTEX INDUSTRIES LIMITED**

**F/II BLOCK, PLOT NO. 16/2, M.I.D.C., PIMPRI, NA PUNE Pune Maharashtra 411018**

**Contact No.:+919156395544, Email:office@piotex.in**

**Website : www.piotexindustries.com (CIN:L17299PN2019PLC187464)**

**Balance Sheet as at 30th September, 2026**

**( Amount In Lacs)**

| | Particulars | Figures as at 30.09.2026 | Figures as at 31.03.2026 |
|---|---|---|---|
| | | UnAudited | Audited |
| I | **EQUITY AND LIABILITIES** | | |
| 1 | **Shareholders' funds** | | |
| | Share capital | 510.36 | 510.36 |
| | Reserves and surplus | 2,113.81 | 2,106.42 |
| | Money Received against Share Warrants | - | - |
| | **Subtotal Shareholder's funds** | **2,624.17** | **2,616.78** |
| 2 | Share Application Money pending Allotment | - | - |
| 3 | **Non - current Liabilities** | | |
| | Long Term Borrowings | - | - |
| | Other Long term Liabilities | 22.65 | 22.65 |
| | Deferred Tax Liabilities (Net) | - | - |
| | Long Term Provisions | 10.24 | 9.24 |
| | **Subtotal Non-current Liabilities** | **32.89** | **31.89** |
| 4 | **Current liabilities** | | |
| | Short Term Borrowings | 6.18 | 6.68 |
| | Trade payables | | |
| | i] Due to micro enterprises and small enterprises | 5.70 | - |
| | ii] Due to Others | 332.51 | 219.96 |
| | Other Current Liabilities | 27.55 | 106.27 |
| | Short-term provisions | 28.23 | 2.52 |
| | **Subtotal Current Liabilities** | **400.16** | **335.44** |
| | **TOTAL EQUITY AND LIABILITIES** | **3,057.22** | **2,984.11** |
| II. | **ASSETS** | | |
| 1 | **Non-current assets** | | |
| | **Property, Plant & Equipments:** | | |
| | i) Property, Plant & Equipments | 293.02 | 294.83 |
| | ii) Intangible Assets | 0.43 | 0.43 |
| | iii) Capital Work in Progress | - | - |
| | Non Current Investment | 0.05 | 0.05 |
| | Deferred Tax Assets | 3.12 | 2.70 |
| | Long Term Loan & Advances | 1,161.24 | 1,024.52 |
| | Other non-current assets | 41.76 | 41.72 |
| | **Subtotal Non-current Assets** | **1,499.62** | **1,364.25** |
| 2 | **Current assets** | | |
| | Current Investments | - | - |
| | Inventories | 65.09 | 76.15 |
| | Trade Receivable | 752.44 | 806.31 |
| | Cash and cash equivalents | 75.39 | 121.27 |
| | Short Term Loan & Advances | - | 0.25 |
| | Other Current Assets | 664.68 | 615.87 |
| | **Subtotal Current Assets** | **1,557.60** | **1,619.86** |
| | **TOTAL ASSETS** | **3,057.22** | **2,984.11** |

**For and on behalf of Board of Directors**
**PIOTEX INDUSTRIES LIMITED**

PIOTEX INDUSTRIES LTD.

**Abhay Asalkar**
**Managing Director**
**(DIN : 06851614)**

**Yogesh Nimodiya**
**Director / CFO**
**(DIN : 06851606)**

**Place: Pune**
**Date: November 04, 2026**

**PIOTEX INDUSTRIES LIMITED**
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**Statement of UnAudited Results For the Six Months ended on 30th September, 2026**

**( Amount In Lacs)**

| | Particulars | Six months ended 30.09.2026 | Six months ended 31.03.2026 | Six months ended 30.09.2025 | Year ended 31.03.2026 | Year ended 31.03.2025 |
|---|---|---|---|---|---|---|
| | | UnAudited | Audited | UnAudited | Audited | Audited |
| I. | Revenue from operations | 99.84 | 2,351.14 | 6,669.42 | 9,020.56 | 13,435.66 |
| II. | Other Income | 42.82 | 57.65 | 10.62 | 68.27 | 34.41 |
| III. | **Total Income ( I + II )** | **142.66** | **2,408.79** | **6,680.04** | **9,088.82** | **13,470.07** |
| IV. | **Expenses:** | | | | | |
| | Cost of materials consumed | - | - | - | - | 132.05 |
| | Purchases of stock-in-trade | 74.41 | 2,236.48 | 6,607.25 | 8,843.73 | 12,720.28 |
| | Changes in inventories of finished goods and work-in-progress | 11.06 | 0.08 | (9.31) | (9.23) | (66.92) |
| | Employee Benefit Expenses | 25.61 | 27.74 | 36.47 | 64.21 | 93.80 |
| | Finance Cost | 0.54 | 9.00 | 16.87 | 25.87 | 47.86 |
| | Depreciation & Amortisation | 1.80 | 2.08 | 1.51 | 3.59 | 2.08 |
| | Other expenses | 19.36 | 55.31 | 16.81 | 72.12 | 91.56 |
| | **Total expenses** | **132.78** | **2,330.69** | **6,669.59** | **9,000.28** | **13,020.71** |
| V. | **Profit before exceptional and extraordinary items (III - IV)** | **9.88** | **78.10** | **10.45** | **88.54** | **449.35** |
| VI. | Exceptional Items | - | - | - | - | - |
| VII. | **Profit before extraordinary items (V+VI)** | **9.88** | **78.10** | **10.45** | **88.54** | **449.35** |
| VIII. | Extraordinary items | - | - | - | | - |
| IX. | **Profit before tax (VII+VIII)** | **9.88** | **78.10** | **10.45** | **88.54** | **449.35** |
| X. | Tax expense: | | | | | |
| | Current tax | 2.90 | 19.80 | 2.73 | 22.53 | 115.76 |
| | Deferred Tax | (0.42) | 0.00 | (0.10) | (0.09) | (2.67) |
| | Short (Excess) provision of tax earlier years | - | 0.50 | - | 0.50 | - |
| XI. | **Profit (Loss) for the period from continuing operations (IX-X)** | **7.39** | **57.79** | **7.82** | **65.61** | **336.26** |
| XII. | **Profit (Loss) for the period from discontinuing operations** | - | - | - | - | - |
| XIII | Tax expense from discontinuing operations | - | - | - | - | - |
| XIV. | **Net Profit/ (Loss) from discontinuing operations** | - | - | - | - | - |
| XV. | **Profit/ (Loss) for the period** | **7.39** | **57.79** | **7.82** | **65.61** | **336.26** |
| XVI. | **EPS - (FV Rs. 10/- per share) (Before Extraordinary Items)** | | | | | |
| | Basic | 0.14 | 1.13 | 0.15 | 1.29 | 6.85 |
| | Diluted | 0.14 | 1.13 | 0.15 | 1.29 | 6.85 |

**Notes:**

1 The above un-Audited financial statement for the half year ended September 30, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 04, 2026 and Statutory Auditors of the Company have carried out limited review audit of the same.

2 The Company does not have more than one reportable segment in Terms of Accounting Standard 17: hence segmentwise reporting is not applicable.

3 As per MCA Notification No: G.S.R. 111 (E) dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from Compulsory requirement of adoption of IND-AS. As the company is covered under exempted category, it has not adopted IND-AS for preparation of financial results.

4 These financial results prepared in accordance with the recognition and measurement principles of. accounting standards (AS) prescribed under section 133 of the companies act 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

5 Earning per shares is calculated on the weighted average number of equity shares outstandng of the company. Half yearly EPS is not annualized.

6 Figures pertaining to previous years/ period have been regrouped/ reworked/ rearranged,reclassified and restated wherever considered necessary, to make then comparable with those of current year/period.

7 **Contingent liabilities (claims against the Company not acknowledged as debts) :**

[a] Pursuant to search and seizure action under Section 132 of the Income-tax Act, 1961, the Assessing Officer passed an assessment order under Section 143(3) for Assessment Year 2024-25,the order raised a demand of ₹506.12 lakh.The Company filed an appeal before the Commissioner of Income-tax (Appeals).In consultation with its tax experts, the management believes it has strong grounds on merits. It considers an outflow of resources not probable at this stage, so no provision has been made. The ultimate outcome depends on the appellate proceedings and cannot be determined at present.

8 Balances of trade receivables (₹752.44 lakh) and trade payables (₹338.21 lakh) as at 30 September 2026 are subject to confirmation and reconciliation. Consequential adjustments, if any, will be made as and when the confirmations are received/reconciliation is completed

PIOTEX INDUSTRIES LTD.

**For and on behalf of Board of Directors**
**PIOTEX INDUSTRIES LIMITED**

**Abhay Asalkar**
**Managing Director**
**(DIN : 06851614)**

**Yogesh Nimodiya**
**Director / CFO**
**(DIN : 06851606)**

**Place: Pune**
**Date: November 04, 2026**

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**Cash Flow statement for the Six Months ended on 30th September, 2026**

**( Amount In Lacs)**

| Particulars | For the Six months ended | For the year ended |
|---|---|---|
| | 30/09/2026 | 31/03/2026 |
| | UnAudited | Audited |
| **Cash Flows from Operating Activities** | | |
| **Net Profit Before Tax** | **9.88** | **88.54** |
| Adjustment for: | | |
| Depreciation | 1.80 | 3.59 |
| Interest Expense | 0.54 | 25.87 |
| Interest Income | (42.63) | (66.43) |
| Dividend Income | - | (0.01) |
| **Operating Profit Before working capital changes** | **(30.41)** | **51.55** |
| Adjustment for: | | |
| Increase / (Decrease) in Current Liabilities | 63.32 | (76.13) |
| Decrease / (Increase) in Inventory | 11.06 | (9.23) |
| Decrease / (Increase) in Trade Receivables | 53.87 | 1,052.13 |
| Decrease / (Increase) in Loans And Advances & Other Current Assets | (47.57) | (8.38) |
| **Cash Generated from Operations** | **50.27** | **1,009.94** |
| Less: Income Tax Paid | 0.98 | 22.36 |
| **Net Cash Flow from Operating Activity** | **49.29** | **987.57** |
| **Cash Flows from Investing Activities** | | |
| (Purchase) / sale of Fixed Assets | - | (289.07) |
| (Increase)/Decrease in Investment | - | - |
| (Increase)/Decrease in long term Loan and Advances | (136.72) | (709.01) |
| (Increase)/Decrease in Non Current Assets | (0.04) | 284.73 |
| Interest Income | 42.63 | 66.43 |
| Dividend Income | - | 0.01 |
| **Net Cash Flow from Investing Activity** | **(94.12)** | **(646.90)** |
| **Cash Flows from Financing Activities** | | |
| (Repayment)/ Proceeds of Long Term Borrowings | - | - |
| (Repayment)/ Proceeds of Short Term Borrowings | (0.50) | (212.93) |
| Issue of Share Capital | - | - |
| Proceeds From Security Premium | - | - |
| Utilization of Security Premium | - | - |
| Interest Paid | (0.54) | (25.87) |
| **Net Cash Flow from Financing Activity** | **(1.05)** | **(238.80)** |
| **Net Cash Flow from Activities** | **(45.88)** | **101.88** |
| **Cash and Cash Equivalents at the Beginning of Period** | **121.27** | **19.39** |
| **Cash and Cash Equivalents at the End of Period** | **75.39** | **121.27** |

PIOTEX INDUSTRIES LTD.

**For and on behalf of Board of Directors**
**PIOTEX INDUSTRIES LIMITED**

**Abhay Asalkar**
**Managing Director**
**(DIN : 06851614)**

**Yogesh Nimodiya**
**Director / CFO**
**(DIN : 06851606)**

**Place: Pune**
**Date: November 04, 2026**