भारतीय मानक ब्यूरो
मानक पथप्रदर्शक:
Bureau of Indian Standards
An IS/ISO 9001, An IS/ISO 14001
& IS: 18001 Company

SURYA

SURYA ROSHNI LIMITED

CIN -L31501HR1973PLC007543
Padma Tower-I, Rajendra Place, New Delhi-110 008
Ph.: +91-11-47108000 **E-mail :** cs@surya.in
Website : www.surya.co.in

SRL/se/yks/26-27/16 **November 07, 2026**

The Secretary
The Stock Exchange, Mumbai
MUMBAI - 400 001
Scrip Code: 500336

The Manager (Listing Department)
The National stock Exchange of India Ltd
Mumbai – 400 051
NSE Symbol: SURYAROSNI

Sub. : Unaudited Financial Results for the quarter and half year ended 30th September, 2026

In continuation of our letter dated 29th October 2026, we inform you the following:-

1. Unaudited Financial Results for the quarter and half year ended 30th September 2026

The Statement of Unaudited Financial Results of the Company, both Standalone and Consolidated, for the quarter and half year ended 30th September 2026 has been approved and taken on record by our Board of Directors at its meeting held on 7th November, 2026. A copy of the said statement along with Limited Review Report of the Statutory Auditors, M/s Ashok Kumar Goyal & Co., Chartered Accountants, on the aforesaid Standalone and Consolidated Financial Results is enclosed as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 2:00 P.M. and concluded at 2:23 P.M.

The above is for your information and record please.

Thanking you,
Yours faithfully,
For Surya Roshni Limited

BHARAT BHUSHAN SINGAL
Digitally signed by BHARAT BHUSHAN SINGAL
Date: 2026.11.07 14:32:04 +05'30'

B. B. Singal
CFO & Company Secretary

Encl: as above

SURYA ROSHNI LIMITED
CIN - L31501HR1973PLC007543
Registered Office : Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507
Corporate Office : 2nd Floor, Padma Tower-I , Rajendra Place, New Delhi - 110008, Tel. +91-11-47108000
Website: www.surya.co.in, email-id : investorgrievances@surya.in

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2026

(Rs. in Lakhs, except EPS)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	2,44,835	2,04,630	1,84,501	4,49,465	3,44,942	7,53,983
II	Other Income	610	797	2,251	1,407	3,527	5,384
III	**Total income (I+II)**	**2,45,445**	**2,05,427**	**1,86,752**	**4,50,872**	**3,48,469**	**7,59,367**
IV	**Expenses**						
	Cost of materials consumed	1,74,815	1,56,519	1,32,678	3,31,334	2,57,026	5,37,281
	Purchases of stock-in-trade	13,341	14,376	11,215	27,717	21,844	47,711
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	3,897	(9,855)	711	(5,958)	(11,235)	(4,669)
	Employee benefits expense	12,206	12,076	12,244	24,282	23,476	47,938
	Finance costs	543	527	909	1,070	1,421	2,770
	Depreciation and amortisation expense	3,427	3,433	3,208	6,860	6,386	12,997
	Other expenses	26,918	20,298	15,833	47,216	35,034	76,994
	Total expenses (IV)	**2,35,147**	**1,97,374**	**1,76,798**	**4,32,521**	**3,33,952**	**7,21,022**
V	**Profit before exceptional items and tax (III-IV)**	**10,298**	**8,053**	**9,954**	**18,351**	**14,517**	**38,345**
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit before tax (V-VI)**	**10,298**	**8,053**	**9,954**	**18,351**	**14,517**	**38,345**
VIII	**Tax expense**						
	(1) Current tax	2,948	2,432	2,776	5,380	4,274	10,814
	(2) Deferred tax	(314)	(327)	(235)	(641)	(530)	(1,030)
IX	**Profit for the period**	**7,664**	**5,948**	**7,413**	**13,612**	**10,773**	**28,561**
X	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss - Remeasurement of post employment benefit obligation	7	8	(7)	15	(15)	193
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	(2)	(2)	2	(4)	4	(49)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	B (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income (X)	**5**	**6**	**(5)**	**11**	**(11)**	**144**
XI	**Total Comprehensive income for the period (IX+X)**	**7,669**	**5,954**	**7,408**	**13,623**	**10,762**	**28,705**
	Paid-up equity share capital (Face Value of Rs. 5/- each)	10,882	10,882	10,880	10,882	10,880	10,880
XII	Other Equity						2,52,341
XIII	**Earnings per equity share (of Rs. 5/- each) (not annualised):**						
	(a) Basic	3.52	2.73	3.41	6.25	4.95	13.13
	(b) Diluted	3.52	2.73	3.41	6.25	4.95	13.12

Notes on Standalone Financial Results

1 The above financials results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 7th November, 2026. The statutory auditors of the company have given an unmodified limited review report on these financial results, pursuant to Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The SRL Employees Stock Option Scheme-2018 and the SRL Employees Stock Option Scheme-2021 have been completed. Cumulatively up to 30th September, 2026, 35,29,275 Stock Options were exercised under these Schemes (Nil during the quarter), and an equal number of Equity Shares of Rs. 5/- each were transferred to the employees from the Surya Roshni Employees Welfares Trust. The Trust has transferred or sold all 49,46,800 Equity Shares of Rs. 5/- each (post-bonus) it held, and holds no shares as on 30th September, 2026. So no Treasury Shares are shown as a deduction from Equity under Ind AS 32 'Financial Instruments Presentation' for the quarter ended 30th September, 2026.

3 Previous Period figures are regrouped /reclassified wherever necessary.

Vinay Surya
(Managing Director)
DIN: 00515803

Raju Bista
(Managing Director)
DIN: 01299297

Place : New Delhi
Dated : 7th November, 2026

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Standalone Segment wise Revenue, Results , Assets and Liabilities for the Quarter and Half Year ended 30th September, 2026

(Rs. in Lakhs)

	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Segment Revenue**						
	(a) Steel Pipe & Strips	1,94,116	1,59,010	1,41,079	3,53,126	2,61,811	5,73,122
	(b) Lighting & Consumer Durables	50,719	45,620	43,422	96,339	83,131	1,80,861
	Total	**2,44,835**	**2,04,630**	**1,84,501**	**4,49,465**	**3,44,942**	**7,53,983**
	Less: Inter-Segment Revenue	-	-	-	-	-	-
	Sales / income from operations	**2,44,835**	**2,04,630**	**1,84,501**	**4,49,465**	**3,44,942**	**7,53,983**
2	**Segment Results**						
	Profit(+)/Loss(-) before tax and Finance cost						
	(a) Steel Pipe & Strips	7,901	6,046	7,831	13,947	10,697	29,124
	(b) Lighting & Consumer Durables	2,940	2,534	3,032	5,474	5,241	11,991
	Total	**10,841**	**8,580**	**10,863**	**19,421**	**15,938**	**41,115**
	Less:						
	(1) Finance Cost	543	527	909	1,070	1,421	2,770
	(2) Other un-allocable expenditure/ Income	-	-	-	-	-	-
	Total Profit before Tax	**10,298**	**8,053**	**9,954**	**18,351**	**14,517**	**38,345**
3	**Segment Assets**						
	(a) Steel Pipe & Strips	2,40,616	2,31,489	2,35,624	2,40,616	2,35,624	2,35,791
	(b) Lighting & Consumer Durables	1,24,056	1,21,589	1,08,251	1,24,056	1,08,251	1,18,153
	(c) Unallocated Assets	675	423	764	675	764	408
	Total	**3,65,347**	**3,53,501**	**3,44,639**	**3,65,347**	**3,44,639**	**3,54,352**
4	**Segment Liabilities**						
	(a) Steel Pipe & Strips	42,341	34,326	42,527	42,341	42,527	36,906
	(b) Lighting & Consumer Durables	41,113	44,424	36,963	41,113	36,963	44,501
	(c) Unallocated Liabilities (including borrowings)	10,476	5,563	14,478	10,476	14,478	9,724
	Total	**93,930**	**84,313**	**93,968**	**93,930**	**93,968**	**91,131**

Statement of Standalone Assets and Liabilities as at 30th September, 2026			
	Particulars	As at 30.09.2026	As at 31.03.2026
		Unaudited	Audited
A	ASSETS	(Rs. in Lakhs)	
1	Non - Current assets		
	a) Property, Plant and Equipment	83,690	86,867
	b) Capital Work in Progress	5,882	2,956
	c) Right of use Assets	1,875	1,403
	d) Other Intangible Assets	864	955
	e) Financial Assets		
	(i) Investment in Subsidiary	385	385
	(ii) Other Financial Assets	2,554	2,536
	f) Other Non Current Assets	2,098	1,570
		97,348	**96,672**
2	**Current Assets**		
	a) Inventories	1,20,383	1,00,505
	b) Financial Assets		
	(i) Trade Receivables	99,929	93,402
	(ii) Cash and Cash Equivalents	1,037	4,437
	(iii) Bank Balances other than (ii) above	23,365	40,847
	(iv) Loans	174	177
	(v) Other Financial Assets	2,402	5,264
	c) Current Tax Assets (Net)	675	408
	d) Other Current Assets	20,034	12,640
		2,67,999	**2,57,680**
Total assets		**3,65,347**	**3,54,352**
B	**EQUITY AND LIABILITIES**		
1	Equity		
	a) Equity Share Capital	10,882	10,880
	b) Other Equity	2,60,535	2,52,341
		2,71,417	**2,63,221**
2	**Liabilities**		
(i)	**Non - Current Liabilities**		
	a) Financial liabilities		
	(i) Borrowings	-	-
	(ia) Lease liabilities	1,382	1,030
	(ii) Other Financial Liabilities	3,640	3,374
	b) Provisions	3,345	3,020
	c) Deferred Tax Liability (Net)	2,595	3,232
		10,962	**10,656**
(ii)	**Current liabilities**		
	a) Financial liabilities		
	(i) Borrowings	7,881	6,492
	(ia) Lease liabilities	591	459
	(ii) Trade payables		
	(a) total outstanding dues of micro enterprises and small enterprises	5,338	5,491
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	39,327	42,905
	(iii) Other financial liabilities	18,637	17,028
	b) Other current liabilities	9,241	6,201
	c) Provisions	1,953	1,899
	d) Current Tax Liabilities (Net)	-	-
		82,968	**80,475**
Total Equity & Liabilities		**3,65,347**	**3,54,352**

Standalone Unaudited Cash Flow Statement for the Half Year ended 30th September, 2026			
		(Rs. In Lakhs)	
	Particulars	As at 30.09.2026	As at 30.09.2025
		Unaudited	Unaudited
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	a. Net operating profit before tax	18,351	14,517
	Adjustment for :		
	Re-measurement Gain / loss on defined benefit plans routed through OCI	15	(15)
	Depreciation and amortisation of Property, Plant and Equipment & Other Intangible assets	6,860	6,386
	(Profit)/Loss on Sale/Retirement of Property Plant and Equipment (Net)	41	(322)
	Interest Income on Term Deposit	(465)	(1,798)
	Dividend Income from Subsidiary	-	-
	Allowance for doubtful debts	29	-
	Employee Stock Option Scheme Expenses	-	9
	Derecoginisition of Lease Laibility and ROU Asset	(7)	-
	Finance cost	1,070	1,421
	b. Operating profit before Working Capital changes	**25,894**	**20,198**
	Adjustment for :		
	(Increase) / Decrease in Trade receivables	(6,556)	10,464
	(Increase) / Decrease in Other financial assets	2,846	4,965
	(Increase) / Decrease in Other assets	(6,860)	4,934
	(Increase)/Decrease in Inventories	(19,877)	(16,946)
	Increase / (Decrease) in Trade payables	(3,730)	9,268
	Increase / (Decrease) in provisions	380	282
	Increase / (Decrease) in Other financial liabilities	1,323	179
	Increase / (Decrease) in Other liabilities	3,040	(2,879)
		(29,434)	**10,267**
	c. Cash generated from Operations before tax (a+b)	**(3,540)**	**30,465**
	d. Net Direct Taxes paid	(5,647)	(5,791)
	Net cash flow from operating activities A = (c+d)	**(9,187)**	**24,674**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant and Equipment & Other Intangible assets (including Capital Advances)	(6,888)	(6,048)
	Proceeds from Sale of Property, Plant and Equipment	182	327
	Fixed Deposit matured/ (made) during the year	17,499	(25,000)
	Interest Income on Term Deposit	465	1,798
	Dividend Income from Subsidiary	-	-
	Net cash flow used in investing activities	**11,258**	**(28,923)**
	Net cash from operating and investing activities (A+B)	**2,071**	**(4,249)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Short term borrowings Increase /(Decrease) during the year (net)	1,389	10,490
	(Purchase) / Sale of Company's Shares for ESOP through trust	-	-
	ESOS Exercise amount received	11	20
	Lease Rent Paid	(429)	(409)
	Payment of dividend	(5,441)	(6,529)
	Finance cost	(1,001)	(1,190)
	Net cash used in financing activities	**(5,471)**	**2,382**
	Net cash (used) in/from operating, investing and financing activities ((A+B)+C)	**(3,400)**	**(1,867)**
	Opening balance	**4,437**	**1,996**
	Closing balance of Cash & Cash equivalent	**1,037**	**129**

Ashok Kumar Goyal & Co.
Chartered Accountants

722, Sector 42, Golf Course Road
Gurugram (Haryana)- 122002
Tel: 0124-2577411
E-mail: gurgaon@akgca.com

Independent Auditor's Review Report on the Unaudited Quarterly and Year-to-date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Surya Roshni Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Surya Roshni Limited (the "Company") for the quarter ended 30th September 2026 and year to date results for the period from 1st April 2026 to 30th September 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Statement is 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above , nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ashok Kumar Goyal & Co.
Chartered Accountants
(Firm Registration- 002777N)

ASHOK KUMAR GOYAL & CO. FRN 0002777N CHARTERED ACCOUNTANTS

(CA Amit Bansal)
Partner, F.C.A
Membership No. 506269
UDIN: 26506269QGAXOU4014
Place: New Delhi
Dated: 07th November 2026

SURYA ROSHNI LIMITED
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Website: www.surya.co.in, email-id : investorgrievances@surya.in

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2026

(Rs. in Lakhs, except EPS)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
I	Revenue from Operations	2,44,848	2,04,648	1,84,516	4,49,496	3,44,968	7,54,042
II	Other Income	613	800	2,254	1,413	3,533	5,397
III	**Total income (I+II)**	**2,45,461**	**2,05,448**	**1,86,770**	**4,50,909**	**3,48,501**	**7,59,439**
IV	**Expenses**						
	Cost of materials consumed	1,74,815	1,56,519	1,32,678	3,31,334	2,57,026	5,37,281
	Purchases of stock-in-trade	13,341	14,376	11,215	27,717	21,844	47,711
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	3,897	(9,855)	711	(5,958)	(11,235)	(4,669)
	Employee benefits expense	12,206	12,076	12,251	24,282	23,490	47,967
	Finance costs	542	528	910	1,070	1,422	2,770
	Depreciation and amortisation expense	3,427	3,433	3,208	6,860	6,386	12,997
	Other expenses	26,922	20,302	15,835	47,224	35,039	77,010
	Total expenses (IV)	**2,35,150**	**1,97,379**	**1,76,808**	**4,32,529**	**3,33,972**	**7,21,067**
V	**Profit before exceptional items and tax (III-IV)**	**10,311**	**8,069**	**9,962**	**18,380**	**14,529**	**38,372**
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit before tax (V-VI)**	**10,311**	**8,069**	**9,962**	**18,380**	**14,529**	**38,372**
VIII	**Tax expense**						
	(1) Current tax	2,952	2,436	2,778	5,388	4,277	10,821
	(2) Deferred tax	(314)	(327)	(235)	(641)	(530)	(1,030)
IX	**Profit for the period**	**7,673**	**5,960**	**7,419**	**13,633**	**10,782**	**28,581**
X	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss - Remeasurement of post employment benefit obligation	7	8	(7)	15	(15)	193
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	(2)	(2)	2	(4)	4	(49)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	B (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income (X)	**5**	**6**	**(5)**	**11**	**(11)**	**144**
XI	**Total Comprehensive Income for the period (IX+X)**	**7,678**	**5,966**	**7,414**	**13,644**	**10,771**	**28,725**
	Profit for the year attributable to						
	Equity Holders of the parent Company	7,673	5,960	7,419	13,633	10,782	28,581
	Non Controlling interests	-	-	-	-	-	-
	Other Comprehensive Income/ (loss) for the year attributable to						
	Equity Holders of the parent Company	5	6	(5)	11	(11)	144
	Non Controlling interests	-	-	-	-	-	-
	Total Comprehensive Income for the year attributable to						
	Equity Holders of the parent Company	7,678	5,966	7,414	13,644	10,771	28,725
	Non Controlling interests	-	-	-	-	-	-
	Paid-up equity share capital (Face Value of Rs. 5/- each)	10,882	10,882	10,880	10,882	10,880	10,880
XII	Other Equity						2,52,475
XIII	**Earnings per equity share (of Rs. 5/- each) (not**						
	(a) Basic	3.52	2.74	3.41	6.26	4.96	13.13
	(b) Diluted	3.52	2.74	3.41	6.26	4.96	13.13

Notes on Consolidated Financial Results

1 The above financials results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 7th November, 2026. The statutory auditors of the company have given an unmodified limited review report on these financial results, pursuant to Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The SRL Employees Stock Option Scheme-2018 and the SRL Employees Stock Option Scheme-2021 have been completed. Cumulatively up to 30th September, 2026, 35,29,275 Stock Options were exercised under these Schemes (Nil during the quarter), and an equal number of Equity Shares of Rs. 5/- each were transferred to the employees from the Surya Roshni Employees Welfares Trust. The Trust has transferred or sold all 49,46,800 Equity Shares of Rs. 5/- each (post-bonus) it held, and holds no shares as on 30th September, 2026. So no Treasury Shares are shown as a deduction from Equity under Ind AS 32 'Financial Instruments Presentation' for the quarter ended 30th September, 2026.

Vinay Surya
(Managing Director)
DIN: 00515803

Raju Bista
(Managing Director)
DIN: 01299297

Place : New Delhi
Dated : 7th November, 2026

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Consolidated Segment wise Revenue, Results , Assets and Liabilities for the Quarter and Half Year ended 30th September, 2026

(Rs. In Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Segment Revenue**						
	(a) Steel Pipe & Strips	1,94,116	1,59,010	1,41,079	3,53,126	2,61,811	5,73,122
	(b) Lighting & Consumer Durables	50,732	45,638	43,437	96,370	83,157	1,80,920
	Total	**2,44,848**	**2,04,648**	**1,84,516**	**4,49,496**	**3,44,968**	**7,54,042**
	Less: Inter-Segment Revenue	-	-	-	-	-	-
	Sales / Income from operations	**2,44,848**	**2,04,648**	**1,84,516**	**4,49,496**	**3,44,968**	**7,54,042**
2	**Segment Results**						
	Profit(+)/Loss(-) before tax and Finance cost						
	(a) Steel Pipe & Strips	7,901	6,046	7,831	13,947	10,697	29,124
	(b) Lighting & Consumer Durables	2,952	2,551	3,041	5,503	5,254	12,018
	Total	**10,853**	**8,597**	**10,872**	**19,450**	**15,951**	**41,142**
	Less:						
	(1) Finance Cost	542	528	910	1,070	1,422	2,770
	(2) Other un-allocable expenditure/ Income	-	-	-	-	-	-
	Total Profit before Tax	**10,311**	**8,069**	**9,962**	**18,380**	**14,529**	**38,372**
3	**Segment Assets**						
	(a) Steel Pipe & Strips	2,40,616	2,31,489	2,35,624	2,40,616	2,35,624	2,35,791
	(b) Lighting & Consumer Durables	1,24,217	1,21,738	1,08,371	1,24,217	1,08,371	1,18,292
	(c) Unallocated Assets	673	424	770	673	770	408
	Total	**3,65,506**	**3,53,651**	**3,44,765**	**3,65,506**	**3,44,765**	**3,54,491**
4	**Segment Liabilities**						
	(a) Steel Pipe & Strips	42,341	34,326	42,527	42,341	42,527	36,906
	(b) Lighting & Consumer Durables	41,116	44,427	36,966	41,116	36,966	44,506
	(c) Unallocated Liabilities (including borrowings)	10,476	5,563	14,478	10,476	14,478	9,724
	Total	**93,933**	**84,316**	**93,971**	**93,933**	**93,971**	**91,136**

Statement of Consolidated Assets and Liabilities as at 30th Septebmer, 2026			
	Particulars	As at 30.09.2026	As at 31.03.2026
		Unaudited	Audited
A	ASSETS	(Rs. in Lakhs)	
1	**Non - Current assets**		
	a) Property, Plant and Equipment	83,690	86,867
	b) Capital Work in Progress	5,882	2,956
	c) Right of use Assets	1,875	1,403
	d) Other Intangible Assets	864	955
	e) Financial Assets		
	(i) Other Financial Assets	2,680	2,694
	f) Other Non Current Assets	2,098	1,570
		97,089	**96,445**
2	**Current Assets**		
	a) Inventories	1,20,383	1,00,505
	b) Financial Assets		
	(i) Trade Receivables	1,00,327	93,741
	(ii) Cash and Cash Equivalents	1,044	4,448
	(iii) Bank Balances other than (ii) above	23,365	40,847
	(iv) Loans	174	177
	(v) Other Financial Assets	2,402	5,264
	c) Current Tax Assets (Net)	673	408
	d) Other Current Assets	20,049	12,656
		2,68,417	**2,58,046**
	Total assets	**3,65,506**	**3,54,491**
B	**EQUITY AND LIABILITIES**		
1	Equity		
	a) Equity Share Capital	10,882	10,880
	b) Other Equity	2,60,691	2,52,475
		2,71,573	**2,63,355**
2	**Liabilities**		
(i)	**Non - Current Liabilities**		
	a) Financial liabilities		
	(i) Borrowings	-	-
	(ia) Lease liabilities	1,382	1,030
	(ii) Other Financial Liabilities	3,640	3,374
	b) Provisions	3,345	3,020
	c) Deferred Tax Liability (Net)	2,595	3,233
		10,962	**10,657**
(ii)	**Current liabilities**		
	a) Financial liabilities		
	(i) Borrowings	7,881	6,492
	(ia) Lease liabilities	591	459
	(ii) Trade payables		
	(a) total outstanding dues of micro enterprises and small enterprises	5,338	5,492
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	39,327	42,905
	(iii) Other financial liabilities	18,637	17,028
	b) Other current liabilities	9,244	6,204
	c) Provisions	1,953	1,899
	d) Current Tax Liabilities (Net)	-	-
		82,971	**80,479**
	Total Equity & Liabilities	**3,65,506**	**3,54,491**

Consolidated Unaudited Cash Flow Statement for the Half Year ended 30th September, 2026

Rs. in Lakhs

	Particulars	As at 30.09.2026 Unaudited	As at 30.09.2025 Unaudited
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	a. Net operating profit before tax	18,380	14,529
	Adjustment for :		
	Re-measurement Gain / loss on defined benefit plans routed through OCI	15	(15)
	Depreciation and amortisation of Property, Plant and Equipment & Other Intangible assets	6,860	6,386
	(Profit)/Loss on Sale/Retirement of Property Plant and Equipment (Net)	41	(322)
	Interest Income on Term Deposit	(465)	(1,798)
	Allowance for doubtful debts	29	-
	Employee Stock Option Scheme Expenses	-	9
	Derecoginisition of Lease Laibility and ROU Asset	(7)	
	Finance cost	1,070	1,422
	b. Operating profit before Working Capital changes	**25,923**	**20,211**
	Adjustment for :		
	(Increase) / Decrease in Trade receivables	(6,615)	10,428
	(Increase) / Decrease in Other financial assets	2,877	4,996
	(Increase) / Decrease in Other assets	(6,859)	4,933
	(Increase)/Decrease in Inventories	(19,877)	(16,946)
	Increase / (Decrease) in Trade payables	(3,731)	9,267
	Increase / (Decrease) in provisions	380	282
	Increase / (Decrease) in Other financial liabilities	1,324	180
	Increase / (Decrease) in Other liabilities	3,040	(2,879)
		(29,461)	**10,261**
	c. Cash generated from Operations before tax (a+b)	**(3,538)**	**30,472**
	d. Net Direct Taxes paid	(5,653)	(5,798)
	Net cash flow from operating activities A = (c+d)	**(9,191)**	**24,674**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant and Equipment & Other Intangible assets (including Capital Advances)	(6,888)	(6,048)
	Proceeds from Sale of Property, Plant and Equipment	182	327
	Fixed Deposit matured/ (made) during the year	17,499	(25,000)
	Interest Income on Term Deposit	465	1,798
	Net cash flow used in investing activities	**11,258**	**(28,923)**
	Net cash from operating and investing activities (A+B)	**2,067**	**(4,249)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Short term borrowings Increase /(Decrease) during the year (net)	1,389	10,490
	(Purchase) / Sale of Company's Shares for ESOP through trust	-	-
	ESOS Exercise amount received	11	20
	Lease Rent Paid	(429)	(409)
	Payment of dividend	(5,441)	(6,529)
	Finance cost	(1,001)	(1,190)
	Net cash used in financing activities	**(5,471)**	**2,382**
	Net cash (used) in/from operating, investing and financing activities ((A+B)+C)	**(3,404)**	**(1,867)**
	Opening balance	**4,448**	**1,996**
	Closing balance of Cash & Cash equivalent	**1,044**	**129**

Ashok Kumar Goyal & Co.
Chartered Accountants

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E-mail: gurgaon@akgca.com

Independent Auditor's Review Report on the Unaudited Quarterly and Year-to-date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Surya Roshni Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Surya Roshni Limited (the "Holding Company") and its sole wholly-owned subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 30th September 2026 and year to date results for the period from 1st April 2026 to 30th September 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1 /44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of wholly-owned subsidiary Surya Roshni LED Lighting Projects Limited, whose unaudited interim financial results for the quarter ended 30th September 2026 and year to date results for the period from 1st April 2026 to 30th September 2026, as considered in the Statement which have been also reviewed by us as its Independent Auditor.



5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ashok Kumar Goyal & Co.
Chartered Accountants
(Firm Registration- 002777N)

ASHOK KUMAR GOYAL & CO.
FRN
0002777N
CHARTERED ACCOUNTANTS

(CA Amit Bansal)
Partner, F.C.A
Membership No. 506269
UDIN: 26506269YFUANW2142

Place: New Delhi
Dated: 07th November 2026