WISCON INDUSTRIES LIMITED
C-64, DDA Shed, Okhla Ind. Area
Phase-1, South Delhi, New Delhi – 110020
011-4479-3189, +91 9999694549
wisconindustries@gmail.com

CIN: U46522DL2022PLC404671

Date: November 24, 2026

To,
The Manager
Listing Department
BSE Limited,
1st Floor, New Trading Ring,
P.J. Tower, Dalal Street, Fort,
Mumbai – 400 001.

BSE Scrip Code: 545010

Reference: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Subject: Outcome of Board Meeting held on November 24, 2026

Respected Sir/Madam,

Pursuant to Regulations 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time) ("SEBI LODR Regulations") and further to our prior intimation dated November 17, 2026, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., Tuesday, November 24, 2026, has considered and approved:

1. UNAUDITED FINANCIAL RESULTS

The Unaudited Standalone & Consolidated Financial results for the half year ended September 30, 2026 as per recommendation of the Audit Committee;

Accordingly, we are enclosing herewith the following:

I. Unaudited Standalone and Consolidated Financial Results of the Company for the Half Year ended on September 30, 2026.

II. Limited Review Report, issued by the Statutory Auditors, M/s. Hem Sandeep & Co.,Chartered Accountants, on the Unaudited Financial Results of the Company.

2. TO AUTHORIZE ONE OR MORE KMP UNDER REGULATION 30(5) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Pursuant to Regulation 30(5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, following Key Managerial Personnel of the Company are authorized to determine materiality of an event or information and for the purpose of making disclosure to the stock exchange:

S. No.	Name	Designation	Contact details	Email ID
1.	Mr. Sidhant Dalmia	Chairman & Managing Director	+91-9315848377	investor.relations@wiscon.in
2.	Ms. Priti Goyal	Chief Financial Officer		
3.	Ms. Surbhi Arora	Company Secretary & Compliance Officer		

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CIN: U46522DL2022PLC404671

The meeting of the Board of Directors of the Company commenced at 05:00 P.M. and concluded at 08:45 P.M.

We request you to kindly take the above information on your record.

Thanking you

For Wiscon Industries Limited

Sidhant Dalmia

Digitally signed by Sidhant Dalmia
Date: 2026.11.24 23:33:26 +05'30'

Sidhant Dalmia
Chairman & Managing Director
(DIN: 08415545)

HEM SANDEEP & CO.
Chartered Accountants
HO: 1961, Katra Khushal Rai, Kinari Bazar,
Chandani Chowk, Delhi -110006, Ph: **01204511314**
Ph: **9999166261,** E-mail: hemsandeep@outlook.in

Independent Auditor's Review Report on Unaudited Standalone Financial Results for the Half Year Ended 30th September, 2026 of the company pursuant to Regulation 33 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To, The Board of Directors,
Wiscon Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Wiscon Industries Limited for the half year ended 30th September, 2026** (the "Statement"), being submitted by the Company pursuant to the requirement of Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

2. 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 Accounting Standard 25 "Interim Financial Reporting" (AS25), 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 issue a report 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.**

4. 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.

5. Based on our review conducted as 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 accounting standards and other recognition and measurement principles laid down in the aforesaid AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Hem Sandeep & Co
Chartered Accountants
FRN: 009907N



Himanshu Saxena
Partner
Membership No.- 546385

Place: Delhi
Date: 24-November-2026
UDIN: 26546385OBYIEH9512

WISCON INDUSTRIES LIMITED

C-64, DDA Shed, Okhla Industrial Area Phase 1, South Delhi, Delhi - 110020
CIN : U46522DL2022PLC404671

Standalone Balance Sheet as at 30th September 2026

All amount in Indian Rupees lacs, unless otherwise stated

Particulars	As at 30th Sep 2026 (Unaudited)	As at 31st Mar 2026 (Audited)
EQUITY AND LIABILITIES		
Shareholders' Funds		
Share Capital	1,567.35	522.45
Reserves and Surplus	527.54	1,221.48
	2,094.89	**1,743.93**
Non-current liabilities		
Long Term Borrowings	251.88	246.88
Long Term Provisions	23.08	5.35
Deferred Tax Liability (Net)	14.16	11.80
	289.12	**264.03**
Current liabilities		
Short Term Borrowings	1,000.23	179.97
Trade Payables		
total outstanding dues of micro enterprises and small enterprises; and	45.98	147.07
total outstanding dues of creditors other than micro enterprises	1,388.04	407.76
Short Term Provisions	384.37	207.07
Other Current Liabilities	211.82	113.95
	3,030.44	**1,055.82**
TOTAL	**5,414.45**	**3,063.78**
ASSETS		
Non-current assets		
Property, Plant and Equipment and Intangible assets		
Property, Plant and Equipment	38.84	33.75
Intangible assets	190.90	203.63
Non Current Investments	929.99	929.99
Long-term loans and advances	-	-
Other Non Current Asset	536.29	58.99
	1,696.02	**1,226.36**
Current assets		
Inventories	1,175.48	565.21
Trade Receivable	2,462.40	1,206.85
Cash and Cash Equivalents	49.71	11.04
Short-term loans and advances	30.84	48.82
Other Current assets	-	5.51
	3,718.43	**1,837.43**
TOTAL	**5,414.45**	**3,063.78**

As per our report of even date
For Hem Sandeep & Co.
Chartered Accountants
FRN: 009907N

HEM SANDEEP & CO. ★ CHARTERED ACCOUNTANTS ★

Himanshu Saxena
Partner
M.no: 546385
Date: 24-Nov-2026
Place: Noida
UDIN: 26546385OBYIEH9512

For and on behalf of Board
WISCON INDUSTRIES LIMITED

For Wiscon Industries Limited

Chairman & Managing Director

Sidhant Dalmia
Chairman & Managing Director
DIN-08415545

WISCON INDUSTRIES LIMITED

C-64, DDA Shed, Okhla Industrial Area Phase 1, South Delhi, Delhi - 110020
CIN : U46522DL2022PLC404671

Standalone Statement of Profit and Loss for the period ended 30th September 2026

All amount in Indian Rupees lacs, unless otherwise stated

Particulars	For the half year ended on			For the year ended	
	30th Sep 2026 (Unaudited)	31st Mar 2026 (Audited)	30th Sep 2025 (Unaudited)	31st Mar 2026 (Audited)	31st Mar 2025 (Audited)
Revenue from operations	5,011.62	5,003.29	2,335.87	7,339.16	1,449.27
Other income	1.45	12.62	10.36	22.98	2.06
Total Income	**5,013.07**	**5,015.91**	**2,346.23**	**7,362.14**	**1,451.33**
Purchases of Stock-in-Trade	4,470.77	4,264.25	2,214.31	6,478.56	1,172.80
Changes in inventories of finished goods, work-in-progress and stock-in trade	(610.27)	(117.55)	(333.29)	(450.84)	(109.04)
Employee benefits expense	220.39	103.62	70.41	174.03	73.51
Depreciation and amortisation expenses	20.74	20.86	16.68	37.54	29.87
Finance Cost	37.01	10.27	9.01	19.28	1.58
Other expenses	370.03	268.04	130.60	398.64	132.04
Total expenses	**4,508.67**	**4,549.49**	**2,107.72**	**6,657.21**	**1,300.76**
Profit before exceptional items & tax	504.41	466.42	238.52	704.93	150.57
Exceptional items					
Profit before tax (VII- VIII)	**504.41**	**466.42**	**238.52**	**704.93**	**150.57**
Tax expense:					
Current Tax	151.10	112.85	60.03	172.88	37.89
Deferred Tax	2.35	1.02	4.26	5.28	6.53
Tax of earlier years	-	(2.70)	-	(2.70)	1.61
Profit after tax transferred to Reserve & Surpluses	**350.96**	**355.25**	**174.23**	**529.48**	**104.54**
Earnings per equity share:					
(1) Basic (Amount in Rs.)	2.24	2.36	1.16	3.51	5.94
(2) Diluted (Amount in Rs.)	2.24	2.36	1.16	3.51	5.94

As per our report of even date
For Hem Sandeep & Co.
Chartered Accountants
FRN: 009907N

HEM SANDEEP & CO. CHARTERED ACCOUNTANTS

Himanshu Saxena
Partner
M.no: 546385
Date: 24-Nov-2026
Place: Noida
UDIN: 26546385OBYIEH9512

For and on behalf of Board
WISCON INDUSTRIES LIMITED

For Wiscon Industries Limited

Chairman & Managing Director

Sidhant Dalmia
Chairman & Managing Director
DIN-08415545

WISCON INDUSTRIES LIMITED

C-64, DDA Shed, Okhla Ind Area PH1, South Delhi, New Delhi, Delhi - 110020, India
CIN : U46522DL2022PLC404671

Standalone Statement of Cash Flow Statement For The Period ended 30th September 2026

All amount in Indian Rupees lacs, unless otherwise stated

Particulars		30th Sep 2026 (Unaudited)	30th Sep 2025 (Unaudited)
A. **Cash flow from operating activities**			
Net Profit / (Loss) before tax and extraordinary items		504.41	238.52
Adjustments for Non cash Items:			
Depreciation & Amortisation		20.74	16.68
Amortisation of Deferred Revenue Expenditure		2.58	2.58
Provision for Gratuity		17.69	-
Interest expense		31.58	6.28
Interest Income		-	(10.36)
Provision for Installation expense		13.75	9.42
Provision for CSR Expneses		2.88	-
Provision for Warranty and repair services		14.13	9.70
Operating profit before working capital changes		**607.76**	**272.82**
Changes in working capital:			
Decrease / (Increase) in Other Current Assets and Non current assets, loans and advances		18.62	(270.36)
Decrease / (Increase) in Trade Receivables		(1,255.55)	(1,099.55)
Decrease / (Increase) in Inventories		(610.27)	(333.28)
Increase / (Decrease) in Trade payables		879.18	1,177.94
Increase / (Decrease) in Current Liablities & Provisions		95.00	69.07
Cash generated from operation		**(265.26)**	**(183.36)**
Direct taxes paid		1.65	-
Net cash from operating activities	**A**	**(266.91)**	**(183.36)**
B. **Cash flow from investing activities**			
Purchase of Property, Plant and Equipment		(13.10)	(10.71)
Loan given to / repaid by corporate entity		-	3.25
Investment in Subsidary		-	(930.00)
Fixed deposit not considered as Cash and Cash equivalents		(475.00)	(25.00)
Net cash used in investing activities	**B**	**(488.10)**	**(962.46)**
Cash flow from financing activities			
Proceeds from share capital		-	-
Proceeds of Unsecured long-term Borrowings,(net)		5.00	12.85
Proceeds / (Receipt) of secured borrowings,(net)		820.25	1,124.83
Interest Income		-	10.36
Interest expenses		(31.58)	(6.28)
Net cash from financing activities	**C**	**793.67**	**1,141.76**
Net increase / (decrease) in cash and cash equivalents	**(A+B+C)**	**38.66**	**(4.06)**
Add : Opening cash and cash equivalents		11.05	19.66
Closing cash and cash equivalents		**49.71**	**15.60**

As per our report of even date
For Hem Sandeep & Co.
Chartered Accountants
FRN: 009907N

HEM SANDEEP & CO. CHARTERED ACCOUNTANTS

Himanshu Saxena
Partner
M.no: 546385
Date: 24-Nov-2026
Place: Noida
UDIN: 26546385OBYIEH9512

For and on behalf of Board
WISCON INDUSTRIES LIMITED

For Wiscon Industries Limited

Chairman & Managing Director

Sidhant Dalmia
Chairman & Managing Director
DIN-08415545

WISCON INDUSTRIES LIMITED

CIN : U46522DL2022PLC404671

C-64, DDA Shed, Okhla Industrial Area Phase 1, South Delhi, Delhi - 110020

Notes to Unaudited Financial Results for the Half Year Ended September 30, 2026

1 The above unaudited standalone financial results of the Company for the half year ended September 30, 2026 were first reviewed by the Audit Committee at its meeting held on Tuesday, 24th November, 2026, and thereafter approved by the Board of Directors at its meeting held on Tuesday, 24th November, 2026. The Statutory Auditors of the company have carried out a Limited Review of the said results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") and have issued an unmodified conclusion on the same.

2 These financial results have been prepared in accordance with the Indian Generally Accepted Accounting Principles (IGAAP)/Accounting Standard (AS), prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other recognized accounting practices and policies to the extent applicable. The financial results have been presented in compliance with Regulation 33 of the SEBI LODR Regulations applicable to companies listed on the SME Platform of BSE.

3 The figures for the half year ended September 30, 2025 are the balancing figures between the audited figures of the full financial year ended March 31, 2026 and the unaudited (subject to limited Review) year-to-date figures upto September 30, 2025. The management has exercised necessary care and due diligence to ensure that the financial results for the said period present a true and fair view.

4 On 30th May 2026, the Company issued and allotted 1,04,49,000 bonus shares having a face value of INR 10 each, i.e., 2 bonus shares for every share held. In accordance with applicable accounting standards (AS 20), the weighted average number of equity shares for both the current period and all comparative prior periods presented has been adjusted as if the bonus issue had occurred at the beginning of the earliest period reported

5 Subsequent to September 30, 2026, the Company completed its Initial Public Offering (IPO), comprising a Fresh Issue of 43,14,000 equity shares of face value of ₹10 each at an issue price of ₹204 per equity share (including a securities premium of ₹194 per share) and an Offer for Sale (OFS) of 10,78,200 equity shares by the existing shareholders. The gross proceeds from the Fresh Issue amounted to ₹8,800.56 Lakhs, while the gross proceeds from the OFS amounted to ₹2,199.53 Lakhs. The equity shares of the Company were listed on the SME Platform of BSE Limited on November 3, 2026.

The IPO constitutes a non-adjusting event subsequent to the reporting period. Accordingly, the equity shares issued pursuant to the Fresh Issue have not been considered in the paid-up share capital as at September 30, 2026, nor have they been considered in the computation of Earnings Per Share (EPS) for the periods presented.

6 Earnings Per Share (EPS) has been computed in accordance with Accounting Standard (AS) 20 "Earnings Per Share". Basic and diluted EPS have been disclosed in the Statement of Audited Financial Results.

7 The figures for the previous periods have been regrouped/ reclassified wherever considered necessary to make them comparable with the current period figures.

8 The Audited financial results are available on the Company's website www.wiscon.in and on the website of the Bombay Stock Exchange of India Limited (www.bseindia.com), where the Company's shares are listed.

9 Since the consolidation of financial statements became applicable during the year, comparative consolidated figures for the half year ended March 31, 2025, are not available, as consolidation was not applicable during that period. Accordingly, figures for the year ended March 31, 2026 have been presented as comparative figures.

For and on behalf of Board
WISCON INDUSTRIES LIMITED

For Wiscon Industries Limited

Chairman & Managing Director

Sidhant Dalmia
Chairman and Managing Director
DIN: 08415545
Place: Delhi
Date: 24-Nov-2026

HEM SANDEEP & CO.
Chartered Accountants
HO: 1961, Katra Khushal Rai, Kinari Bazar,
Chandani Chowk, Delhi -110006, Ph: **01204511314**
Ph: **9999166261,** E-mail: hemsandeep@outlook.in

Independent Auditor's Review Report on consolidated unaudited half yearly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board Of Directors of
Wiscon Industries Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Wiscon Industries Limited**("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax for the half year ended 30th September 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 30th September 2025 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" (AS-25), 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. 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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of Dalmia Technologies Limited, which is a wholly owned subsidiary of the Parent.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the auditors of subsidiaries, 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 Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Hem Sandeep & Co
Chartered Accountants
FRN: 009907N



Himanshu Saxena
Partner
Membership No.- 546385

Place: Delhi
Date: 24-November-2026
UDIN: 26546385PJEYWM4962

WISCON INDUSTRIES LIMITED

C-64, DDA Shed, Okhla Industrial Area Phase 1, South Delhi, Delhi - 110020
CIN : U46522DL2022PLC404671

Consolidated Balance Sheet as at 30th September 2026

All amount in Indian Rupees lacs, unless otherwise stated

Particulars	As at 30th Sep 2026 (Unaudited)	As at 31st Mar 2026 (Audited)
EQUITY AND LIABILITIES		
Shareholders' Funds		
Share Capital	1,567.35	522.45
Reserves and Surplus	3,287.08	2,702.36
	4,854.43	**3,224.81**
Non-current liabilities		
Long Term Borrowings	1,301.74	996.88
Long Term Provisions	56.96	14.71
Deferred Tax Liability (Net)	6.27	8.76
	1,364.97	**1,020.35**
Current liabilities		
Short Term Borrowings	3,224.34	1,528.91
Trade Payables		
total outstanding dues of micro enterprises and small enterprises; and	-	
total outstanding dues of creditors other than micro enterprises	7,708.37	2,526.75
Short Term Provisions	1,261.06	666.77
Other Current Liabilities	352.21	267.81
	12,545.98	**4,990.24**
TOTAL	**18,765.38**	**9,235.40**
ASSETS		
Non-current assets		
Property, Plant and Equipment and Intangible assets		
Property, Plant and Equipment	259.27	127.41
Intangible assets	190.90	203.62
Goodwill on Consolidation	149.51	149.51
Non Current Investments		-
Long-term loans and advances		
Other Non Current Asset	1,701.54	849.45
	2,301.22	**1,329.99**
Current assets		
Inventories	4,962.22	2,327.32
Trade Receivable	9,961.34	4,758.80
Cash and Cash Equivalents	49.75	17.44
Short-term loans and advances	1,468.30	774.10
Other Current assets	22.55	27.75
	16,464.16	**7,905.40**
TOTAL	**18,765.38**	**9,235.40**

As per Our report of even date
For Hem Sandeep & Co.
Chartered Accountants
FRN: 009907N

HEM SANDEEP & CO. CHARTERED ACCOUNTANTS

Himanshu Saxena
Partner
M.No: 546385
Date: 24-Nov-2026
Place: Noida
UDIN: 26546385PJEYWM4962

For and on behalf of Board
WISCON INDUSTRIES LIMITED
For Wiscon Industries Limited

Sidhant Dalmia
Chairman & Managing Director
Chairman & Managing Director
DIN-08415545

WISCON INDUSTRIES LIMITED

C-64, DDA Shed, Okhla Industrial Area Phase 1, South Delhi, Delhi - 110020
CIN : U46522DL2022PLC404671

Consolidated Statement of Profit and Loss for the period ended 30th September 2026

All amount in Indian Rupees lacs, unless otherwise stated

Particulars	For the half year ended			For the year ended
	30th Sep 2026 (Unaudited)	30th Sep 2025 (Unaudited)	31st Mar 2026 (Audited)	31st Mar 2026 (Audited)
Revenue from operations	15,694.06	7,065.61	12,621.87	19,687.48
Other income	1.45	11.97	13.60	25.57
Total Income	**15,695.51**	**7,077.58**	**12,635.47**	**19,713.05**
Expenses:				
Cost of material consumed	11,844.34	4,216.64	7,342.58	11,559.22
Purchases of Stock-in-Trade	2,949.92	2,214.31	1,736.30	3,950.61
Changes in inventories of finished goods, work-in-progress and stock-in trade	(2,481.85)	(857.61)	512.53	(345.08)
Employee benefits expense	508.73	232.32	263.40	495.72
Depreciation and amortisation expenses	44.52	21.40	28.20	49.60
Finance Cost	111.93	9.07	56.79	65.86
Other expenses	508.98	405.42	822.78	1,228.20
Total expenses	**13,486.57**	**6,241.55**	**10,762.58**	**17,004.13**
Profit before exceptional items & tax	2,208.94	836.03	1,872.88	2,708.92
Exceptional items				
Profit before tax (VII- VIII)	**2,208.94**	**836.03**	**1,872.88**	**2,708.92**
Tax expense:				
Current tax	581.82	209.20	477.72	686.92
Deferred Tax	(2.50)	3.61	0.33	3.94
Tax of earlier years	-	-	-	7.70
Profit after tax transferred to Reserve & Surplus	**1,629.62**	**623.22**	**1,394.83**	**2,010.36**
Earnings per equity share:				
(1) Basic (Amount in Rs.)	10.82	4.14	9.26	13.35
(2) Diluted (Amount in Rs.)	10.82	4.14	9.26	13.35

As per Our report of even date
For Hem Sandeep & Co.
Chartered Accountants
FRN: 009907N

HEM SANDEEP & CO. CHARTERED ACCOUNTANTS

Himanshu Saxena
Partner
M.No: 546385
Date: 24-Nov-2026
Place: Noida
UDIN: 26546385PJEYWM4962

For and on behalf of Board
WISCON INDUSTRIES LIMITED
For Wiscon Industries Limited

Sidhant Dalmia Chairman & Managing Director
Chairman & Managing Director
DIN-08415545

WISCON INDUSTRIES LIMITED

C-64, DDA Shed, Okhla Industrial Area Phase 1, South Delhi, Delhi - 110020
CIN : U46522DL2022PLC404671

Consolidated Statement of Cash Flow Statement for the period ended 30th September 2026

All amount in Indian Rupees lacs, unless otherwise stated

Particulars		30th Sep 2026 (Unaudited)	31st Mar 2026 (Audited)
A. **Cash flow from operating activities**			
Net Profit / (Loss) before tax and extraordinary items		2,208.94	2,708.93
Adjustments for Non cash Items:			
Depreciation & Amortisation		44.52	49.60
Amortisation of Deferred Revenue Expenditure		2.58	5.15
Provision for Gratuity		43.53	3.39
Assets written off		6.36	-
Interest on Cash credit limit		100.19	58.34
Interest Income		-	(6.93)
Provision for Installation expense		13.75	18.85
Provision for Warranty and repair services		14.13	19.41
Operating profit before working capital changes		**2,434.00**	**2,856.75**
Changes in working capital:			
Decrease / (Increase) in Other Current Assets and Non current assets, loans and advances		(693.68)	(577.47)
Decrease / (Increase) in Trade Receivables		(5,202.54)	(3,475.53)
Decrease / (Increase) in Inventories		(2,634.90)	(1,610.73)
Increase / (Decrease) in Trade payables		5,181.62	1,744.20
Increase / (Decrease) in Current Liablities & Provisions		84.41	30.44
Increase / (Decrease) in Loans and advances			
Cash generated from operation		**(831.09)**	**(1,032.35)**
Direct taxes paid		16.70	190.09
Net cash from operating activities	**A**	**(847.79)**	**(1,222.45)**
B. **Cash flow from investing activities**			
Purchase of Property, Plant and Equipment		(170.00)	(106.35)
Expenditure in CWIP		-	
Purchase of Intangible assets		-	(2.93)
Interest Income received		-	6.93
Loan given to / repaid by corporate entity		-	-
Investment in Subsidary		-	-
Fixed deposit not considered as Cash and Cash equivalents		(850.00)	(791.12)
Acquisition of subsidiary (Refer Note below)		-	(918.83)
Net cash used in investing activities	**B**	**(1,020.00)**	**(1,812.30)**
Cash flow from financing activities			
Proceeds from share capital		-	603.46
Proceeds of Unsecured long-term Borrowings,(net)		304.86	952.36
Proceeds of secured borrowings,(net)		1,695.44	1,528.26
Interest expenses paid		(100.19)	(51.54)
Net cash from financing activities	**C**	**1,900.10**	**3,032.53**
Net increase / (decrease) in cash and cash equivalents	**(A+B+C)**	**32.31**	**(2.22)**
Add : Opening cash and cash equivalents		17.44	19.66
Closing cash and cash equivalents		**49.75**	**17.44**

Since the consolidation of financial statements became applicable during the year, comparative consolidated figures for the half year ended March 31, 2025, are not available, as consolidation was not applicable during that period. Accordingly, figures for the year ended March 31, 2026 have been presented as comparative figures.

As per Our report of even date
For Hem Sandeep & Co.
Chartered Accountants
FRN: 009907N

HEM SANDEEP & CO. CHARTERED ACCOUNTANTS

Himanshu Saxena
Partner
M.No: 546385
Date: 24-Nov-2026
Place: Noida
UDIN: 26546385PJEYWM4962

For and on behalf of Board
WISCON INDUSTRIES LIMITED

For Wiscon Industries Limited

Sidhant Dalmia
Chairman & Managing Director
DIN-08415545

Chairman & Managing Director

WISCON INDUSTRIES LIMITED

CIN : U46522DL2022PLC404671

C-64, DDA Shed, Okhla Industrial Area Phase 1, South Delhi, Delhi - 110020

Notes to Unaudited Financial Results for the Half Year Ended September 30, 2026

1 The above unaudited consolidated financial results of the Company for the half year ended September 30, 2026 were first reviewed by the Audit Committee at its meeting held on Tuesday, 24th November, 2026, and thereafter approved by the Board of Directors at its meeting held on Tuesday, 24th November, 2026. The Statutory Auditors of the company have carried out a Limited Review of the said results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") and have issued an unmodified conclusion on the same.

2 These financial results have been prepared in accordance with the Indian Generally Accepted Accounting Principles (IGAAP)/Accounting Standard (AS), prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other recognized accounting practices and policies to the extent applicable. The financial results have been presented in compliance with Regulation 33 of the SEBI LODR Regulations applicable to companies listed on the SME Platform of BSE.

3 The figures for the half year ended September 30, 2025 are the balancing figures between the audited figures of the full financial year ended March 31, 2026 and the unaudited (subject to limited Review) year-to-date figures upto September 30, 2025. The management has exercised necessary care and due diligence to ensure that the financial results for the said period present a true and fair view.

4 On 30th May 2026, the Company issued and allotted 1,04,49,000 bonus shares having a face value of INR 10 each, i.e., 2 bonus shares for every share held. In accordance with applicable accounting standards (AS 20), the weighted average number of equity shares for both the current period and all comparative prior periods presented has been adjusted as if the bonus issue had occurred at the beginning of the earliest period reported

5 Subsequent to September 30, 2026, the Company completed its Initial Public Offering (IPO), comprising a Fresh Issue of 43,14,000 equity shares of face value of ₹10 each at an issue price of ₹204 per equity share (including a securities premium of ₹194 per share) and an Offer for Sale (OFS) of 10,78,200 equity shares by the existing shareholders. The gross proceeds from the Fresh Issue amounted to ₹8,800.56 Lakhs, while the gross proceeds from the OFS amounted to ₹2,199.53 Lakhs. The equity shares of the Company were listed on the SME Platform of BSE Limited on November 3, 2026.

The IPO constitutes a non-adjusting event subsequent to the reporting period. Accordingly, the equity shares issued pursuant to the Fresh Issue have not been considered in the paid-up share capital as at September 30, 2026, nor have they been considered in the computation of Earnings Per Share (EPS) for the periods presented.

6 Earnings Per Share (EPS) has been computed in accordance with Accounting Standard (AS) 20 "Earnings Per Share". Basic and diluted EPS have been disclosed in the Statement of Audited Financial Results.

7 The figures for the previous periods have been regrouped/ reclassified wherever considered necessary to make them comparable with the current period figures.

8 The unaudited financial results are available on the Company's website www.wiscon.in and on the website of the Bombay Stock Exchange of India Limited (www.bseindia.com), where the Company's shares are listed.

9 Since the consolidation of financial statements became applicable during the year, comparative consolidated figures for the half year ended March 31, 2025, are not available, as consolidation was not applicable during that period. Accordingly, figures for the year ended March 31, 2026 have been presented as comparative figures.

For and on behalf of Board

WISCON INDUSTRIES LIMITED

For Wiscon Industries Limited

Chairman & Managing Director

Sidhant Dalmia

Chairman and Managing Director

DIN: 08415545

Place: Delhi

Date: 24-Nov-2026