PG Foils Ltd.
Pipalia Kalan, Distt. Pali, Pin: 306 307 Rajasthan,
+91 9772981111,+91 9772982222,+91 9772983333
Fax: (02937) – 287150, E - mail: pgfoils@pgfoils.in
www.pgfoils.in

PREM GROUP

Date: 16.11.2026

Department of Corporate Services **Bombay Stock Exchange Limited** Phiroze Jeejeebhoy Tower, Dalal Street, Fort, Mumbai - 400001	**BSE Code: 526747** **Scrip ID: PGFOILQ**

Sub: Un-Audited Standalone Financial Results for the Quarter and Half Year Ended on 30th September, 2026

Dear Sir / Mam,

In continuation of our letter dated 08th November, 2026, we wish to inform you that the Board of Directors of the Company in its meeting held today, inter alia, has:

1. Approve the **Un-Audited Financial Results (Standalone)** of the Company for the quarter and half year ended on 30th September, 2026. The Copy of approved results is enclosed for ready reference.

2. We are also enclosing herewith copy of **Limited Review Report** submitted by the Statutory Auditors of the Company for the aforesaid Un-Audited Financial Results for the quarter and half year ended on 30th September, 2026.

The aforesaid results have been approved by the Board of Directors of the Company at their meeting held today, which commenced on 11:00 AM & concluded at 12:35 PM.

Kindly place the same on your record, copy of which may kindly be acknowledge.

Thanking you,

Yours faithfully,

*For **PG FOILS LIMITED***

BHAWANA SONGARA
Digitally signed by BHAWANA SONGARA
Date: 2026.11.16 14:56:43 +05'30'

Bhawana Songara
(Company Secretary Cum Compliance Officer)

PG Foils Ltd.

Pipalia Kalan, Distt. Pali, Pin: 306 307 Rajasthan.
+91 9772981111,+91 9772982222,+91 9772984444
Email:pgfoils@pgfoils.in, Website: www.pgfoils.in

Art of Packaging

(CIN) NO. L27203GJ1979PLC008050

PART I (RS. In Lakhs)

STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER ENDED SEPTEMBER 30,2026

	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	(Refer Notes Below)	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	Income From Operations						
	a) Income from Operations	10631.37	12558.09	7354.52	23189.46	15534.08	31849.54
	b) Other Income	642.12	1845.98	-164.24	2488.10	1827.76	1543.85
	Total Income From operations (net)	**11273.49**	**14404.07**	**7190.28**	**25677.56**	**17361.84**	**33393.39**
2	Expenses						
	a) Cost of Materials consumed	9187.02	8346.60	6093.38	17533.62	11907.91	27021.94
	b) Purchases of Traded Goods	2766.58	520.70	243.47	3287.28	1265.96	2041.16
	c) Changes in inventories of Finished Goods, Work in Progress and Stock in Trade	-3331.93	1457.78	281.96	-1874.15	1057.38	-800.85
	d) Employee benefits expenses	363.06	1370.50	553.38	1733.56	1359.99	2095.85
	e) Finance Costs	113.29	158.77	78.85	272.06	151.02	1079.33
	f) Depreciation and amortisation expenses	141.67	133.40	153.11	275.07	302.47	621.54
	g) Other Expenses	692.78	544.17	589.38	1236.95	889.79	2038.58
	Total Expenses	**9932.47**	**12531.92**	**7993.53**	**22464.39**	**16934.52**	**34097.55**
3	Profit / (Loss) from operations before exceptional items (1-2)	**1341.02**	**1872.15**	**-803.25**	**3213.17**	**427.32**	**-704.16**
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	**Profit /(Loss) before tax**	**1341.02**	**1872.15**	**-803.25**	**3213.17**	**427.32**	**-704.16**
6	Tax Expenses						
	a) Current tax	200.00	350.00	0.00	550.00	200.00	206.98
	b) Tax Adjustment earlier years	0.00	0.00	0.00	0.00	0.00	0.67
	c) Deffered Tax	1.45	87.71	0.10	89.16	100.52	-87.64
	Total Tax Expenses	**201.45**	**437.71**	**0.10**	**639.16**	**300.52**	**120.02**
7	**Net Profit/(Loss) for the period (5-6)**	**1139.57**	**1434.44**	**-803.35**	**2574.01**	**126.80**	**-824.18**
8	Other Comprehensive Income						
	Items that will not be reclassified to profit & loss	0.00	0.00	-0.04	0.00	-0.04	38.69
	Tax impact on above	0.00	0.00	0.01	0.00	0.01	-9.74
	Total other Comprehensive Income	0.00	0.00	-0.03	0.00	**-0.03**	**28.95**
9	Total comprehensive income (comprising profit/loss) after tax and other comprehensive income after tax for the period	**1139.57**	**1434.44**	**-803.38**	**2574.01**	**126.77**	**-795.23**
10	Paid-up equity share capital (Face Value of Rs. 10 each	1179.50	1179.50	1179.50	1179.50	1179.50	1179.50
11	**Earnings per share (before extraordinary items) (Not annualised)**						
	Basic	**9.66**	**12.16**	**-6.82**	**21.82**	**1.07**	**-6.99**
	Diluted	**9.66**	**12.16**	**-6.82**	**21.82**	**1.07**	**-6.99**

See accompanying note to the financial results

1 The above results were reviewed and recommednded by Audit Committee for approval by the Board at its meeting held on 14.11.2026 were approved and taken on record at the meeting of the Baord of Directors of the Company held on that date.

2 In line with the provisions of Ind AS 108 – Operating Segments and on the basis of review of operations being done by the management of the Company, the operations of the group falls under a single Segment i.e. manufacturer/producer of Aluminium Foil for the purpose of Ind AS - 108. Power Generated by Wind Mills are mainly for Captive use.

3 Previous period figures have been regrouped wherever necessary to conform to the current period classification.

4 Company is engaged in manufacturing of Aluminium Foils. Power Generated by Wind Mills and Solar are mainly for Captive use.

5 Figures of last quarter are the balancing figures between audited figures in respect of the full financial year

6 The above financial results also available on our website www.pgfoils.in

For PG FOILS LIMITED

MANAGING DIRECTOR

Place : Pipalia Kalan
Date : 14.11.2026

PG FOILS LIMITED PIPALIA KALAN

	Statement of Assets and Liabilities:	(Amount in Lakhs)	
Particulars		As at 30.09.2026	As at 31.03.2026
ASSETS			
1	**Non-Current Assets**		
(a)	Property plant and equipment	**5,886.99**	**5,667.98**
(b)	Capital Work in Progress	**24.29**	**24.29**
(c)	Right to Use Assets	**15.08**	**15.08**
(d)	Financial Assets		
	(i) Investments	**1,817.68**	**754.86**
	Other non-current financial assets	**83.57**	**75.52**
	Deferred Tax Assets (net)	-	-
(e)	Other non-current assets	**806.74**	**556.00**
Total Non-Current Assets		**8,634.35**	**7,093.73**
2	**Current Assets**		
(a)	Inventories	**11,466.83**	**15,529.38**
(b)	Financial assets		
	(i) Investments	**12,433.89**	**12,455.03**
	(i) Trade receivables	**7,230.92**	**5,915.96**
	(ii) Cash and cash equivalents	**14.60**	**253.69**
	(iii) Other bank balances	**842.68**	**111.38**
	(iv) Loan	-	-
	Other Financial Assets	**13.97**	**58.63**
(c)	Other current assets	**2,775.35**	**8,965.97**
Total Current Assets		**34,778.24**	**43,290.04**
TOTAL ASSETS		**43,412.59**	**50,383.77**
EQUITY AND LIABILITIES			
EQUITY			
(a)	Equity share capital	**1,180.11**	**1,180.11**
(b)	Other equity	**34,934.27**	**31,810.26**
	Equity attributable to shareholders of the company	**36,114.38**	**32,990.37**
Total Equity		**36,114.38**	**32,990.37**
LIABILITIES			
1	**Non-Current Liabilities**		
(a)	Financial liabilities		
	(i) Borrowigs	-	-
	(ii) Lease Liabilities	**19.11**	**19.11**
	(iii) Other Financial Liabilities	**189.63**	**189.64**
	Deferred Tax Liabilities (Net)	**747.36**	**658.20**
	Long Term Provisions	**41.22**	**41.87**
	Total Non-Current Liabilities	**997.32**	**908.82**
2	**Current Liabilities**		
(a)	Financial liabilities		
	(i) Borrowigs	**4,043.46**	**14,144.57**
	(ii) Lease Liabilities	-	-
	(iii) Trade payables	**1,567.00**	**903.23**
	Trade payables Micro Enterprises	**58.82**	**70.94**
	(iv) Other Current Financial Liabilities	**512.22**	**634.37**
(b)	Other current liabilities	**100.45**	**710.70**
	Short Term Provision	**18.94**	**20.77**
	Current Tax Liabilities (Net)		-
	Total Current Liabilities	**6,300.89**	**16,484.58**
TOTAL EQUITY AND LIABILITIES		**43,412.59**	**50,383.77**

Place : Pipalia Kalan
Date : 14.11.2026

PG FOILS LIMITED * PIPALIA KALAN *

CASH FLOW STATEMENT

Amount (Rs. in Lacs.)

	PARTICULARS	Half Year Ended Sep 30, 2026	Year Ended March 31, 2026
(A)	**Cash flow from Operating Activities:**		
	Net Profit before taxation, and extraordinary items	**3213.17**	**(704.15)**
	Adjustment for Non-cash Items		
	Depreciation	275.06	621.54
	Provision Written Back	-	-
	Dividend Received	(6.98)	(12.42)
	Rent Received	(69.91)	-
	Interest Income	(53.53)	(76.78)
	Interest Expense	227.31	430.97
	(Profit)/Loss on Foreign Fluctuations	(294.29)	-
	(Profit)/Loss on Sale of Investments	(100.74)	(193.59)
	(Profit)/Loss on Sale of Fixed Assets	-	-
	Ind AS Adjustment due to OCI	25.44	(38.69)
	Ind AS Adjustment due to Fair Valuation of Investment	(1,176.41)	(65.10)
	Ind AS Adjustment due to Foreign Exchange Fluctuation		-
	Operating Profit before Working Capital Changes	**2,039.12**	**(0.84)**
	Increase(Decrease) in Trade Payables	651.54	37.60
	Decrease(Increase) in Inventories	4,062.55	(6,577.65)
	Increase(Decrease) in Other Current Liabilities	(732.40)	(142.96)
	Increase(Decrease) in Other Non-Current Liabilities	(0.01)	137.25
	Decrease/(Increase) in Trade Receivables	(1,314.96)	1,809.52
	Decrease(Increase) in Loans & Advances	(8.05)	8.67
	Decrease(Increase) in other Non- Current Assets	(20.80)	38.35
	Decrease(Increase) in other Bank Balance	-	5.72
	Decrease(Increase) in other Current Assets	6,190.62	(5,816.57)
	Increase(Decrease) in Provisions	(2.05)	(6.97)
	Cash Generated from Operations	**10,865.56**	**(10,507.88)**
	Direct taxes paid (net of refunds)	(579.94)	(478.84)
	Net Cash from Operating Activities	**10,285.62**	**(10,986.72)**
(B)	**Cash Flow from Investing Activities**		
	(Purchases)/Sale of Fixed Assets	(219.00)	(206.92)
	(Purchases)/Sale of Investments (Net)	510.83	1,098.37
	Interest Received	58.63	76.55
	Movement in Fixed Deposits	(731.30)	332.03
	Rent Income	69.91	-
	Dividend Income	9.32	12.42
	Net Cash used in Investing Activities	**(301.61)**	**1,312.46**
(C)	**Cash flow from Financing Activities :**		
	Raising/(Repayment) of Short term Borrowings	(10,101.11)	9,093.45
	Repayment of Lease Liabilities and Interest thereon	-	(1.61)
	Exchange Fluctuation	294.29	40.00
	Interest Paid during the year	(227.31)	(417.14)
	Net Cash(used in)/from Financing Activities	**(10,034.13)**	**8,714.70**
	Net (Decrease)/Increase in Cash and Cash Equivalents	**(50.12)**	**(959.56)**
	Opening Balance of Cash and Cash Equivalents	**253.69**	**1,213.25**
	Closing Balance of Cash and Cash Equivalents	**203.57**	**253.69**

A)	RECONCILIATION STATEMENT OF CASH AND BANK BALANCES	As at 30.09.2025	As at 31.03.2026
	Cash and cash equivalents at the end of the year as per above	**203.57**	**1,213.25**
	Add:Deposits with more than 3 months but less than 12 months maturity period	-	-
	Cash and bank balance as per balance sheet	**203.57**	**1,213.25**

Date: 14.11.2026
Place: Pipalia Kalan

For PG FOILS LIMITED

(MANAGING DIRECTOR)

JAIN P.C. AND ASSOCIATES
Charterd Accountant

LIMITED REVIEW REPORT

To,
The Board of Directors
PG FOILS LIMITED
P.O.: Pipalia kalan, Dist: Pali, Raj

We have reviewed the accompanying statement of Unaudited Financial Results of PG FOILS LIMITED for the period ended 30th September, 2026; being submitted by the Company pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by Independent Auditor of 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. We have not performed an audit and accordingly; we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited financial results, prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JAIN P.C. & ASSOCIATES
Chartered Accountants

JAIN P C & ASSOCIATES ★ AHMEDABAD REG NO. 126313W ★ CHARTERED ACCOUNTANTS ★

Karan Ranka
Partner
Membership No.: 136171
Firm Reg. No. 126313W
UDIN: 26136171KAVDWH7516

Place: Ahmedabad
Date: 14/11/2026

904, Ratnanjali Solitaire, Near ICICI bank,
Jodhpur Village, Ahmedabad - 380015
info@jainpc.com
079 40072102,
079 40070445