ISO 9001 : 2015
UKAS CERT UAFL
CERTIFICATE No.: Q-221703022023

Ref.No.: IYKOT/FY26-27/SEC/032
Date: November 06, 2026

To
Department of Corporate Services
BSE Limited
22nd Floor, PhirozeJeeJeeBhoy Towers
Dalal Street, Mumbai – 400 001

Scrip Code: BSE: 522245 | ISIN: INE079L01013

Sub: Outcome of the Board Meeting held on Friday, November 06, 2026.
Ref: Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e. Friday, November 06, 2026, commenced at 12:00 P.M. and concluded at 12:50 P.M., has, inter alia, considered and approved / taken note of the following:

a) Unaudited Financial Results (Standalone) of the Company for the Quarter and Half Year ended September 30, 2026, along with the Limited Review Report of the Statutory Auditors thereon (enclosed as Annexure A).

b) Approval for situation of New Corporate Office of the Company in Mumbai, Maharashtra, along with approval of the Leave and License Agreement for the new premises.

c) Change in the Corporate Identification Number (CIN) of the Company, from L27209TN1991PLC021330 to L47733TN1991PLC021330, which the Board has taken note of.

Details as required under Regulation 30 of the Listing Regulations, read with SEBI circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023, in respect of item (b) above are enclosed herewith as Annexure B, and in respect of item (c) above as Annexure C.

The above information is also being made available on the website of the Company, www.iykot.com.

This is for your information and record.

Thanking You,

Yours faithfully,

For IYKOT HITECH TOOLROOM LIMITED

SUKUMAR ANAND SHETTY
Digitally signed by SUKUMAR ANAND SHETTY
Date: 2026.11.06 12:57:00 +05'30'

SUKUMAR ANAND SHETTY
DIRECTOR
DIN: 03540525

IYKOT HITECH TOOLROOM LIMITED

Unaudited Financial Results for Quarter and Half Year Ended

September 30, 2026.

IYKOT HITECH TOOLROOM LIMITED

CIN: L47733TN1991PLC021330

Registered Address: 131/2, Thiruneermalai Road, Nagalkeni Chrompet, Chennai, Tamil Nadu, India, 600044

Email Id: info@iykot.com| Website: www.iykot.com| Contact No.: 8828846847

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Rs. In Lakhs

SR. NO.	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	a) Net Sales / Income from Operations (Net of G S T)	3.90	7.23	60.84	11.13	129.27	156.97
	b) Other Operating Income	4.79	4.01	0.77	8.80	0.77	53.46
	Total Income from operations (net)	**8.69**	**11.24**	**61.61**	**19.93**	**130.04**	**210.43**
2	**Expenses**						
	a. Cost of Material Consumed	3.90	10.20	56.87	14.10	103.45	101.75
	b. Purchase of Stock in Trade	-		-	-		-
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	7.82	12.18	8.59	20.00	24.32	45.91
	d. Finance Costs	-	-	0.08	-	0.16	0.17
	e. Employee benefits expense	3.17	3.22	10.66	6.39	21.25	55.97
	f. Depreciation and Amortisation expense	3.27	-	2.48	3.27	4.96	9.91
	g. Other Expenses	23.72	30.61	24.39	54.33	52.75	101.55
	Total Expenses	**41.87**	**56.21**	**103.06**	**98.08**	**206.87**	**315.26**
3	**Profit / (Loss) from Operations before exceptional items (1 - 2)**	**(33.18)**	**(44.97)**	**(41.45)**	**(78.15)**	**(76.83)**	**(104.83)**
4	Other Income	-		-	-		-
5	**Profit / (Loss) from ordinary activities before exceptional items (3 ± 4)**	**(33.18)**	**(44.97)**	**(41.45)**	**(78.15)**	**(76.83)**	**(104.83)**
6	Exceptional Items - (Expenditure) / (Income)	-		-	-		-
7	**Profit / (Loss) from Ordinary Activities before tax (5 ± 6)**	**(33.18)**	**(44.97)**	**(41.45)**	**(78.15)**	**(76.83)**	**(104.83)**
8	Tax Expense			-	-		1.41
9	**Net Profit / (Loss) from Ordinary Activities after tax (7 ± 8)**	**(33.18)**	**(44.97)**	**(41.45)**	**(78.15)**	**(76.83)**	**(103.42)**
10	Extraordinary items (Net of Tax expense Rs. Nil)			-	-	-	-
11	**Net Profit / (Loss) for the period (9 ± 10)**	**(33.18)**	**(44.97)**	**(41.45)**	**(78.15)**	**(76.83)**	**(103.42)**
12	Other Comphrensive Income			-	-	-	-
13	Total Comphrensive Income	(33.18)	(44.97)	(41.45)	(78.15)	(76.83)	(103.42)
14	Paid-up Equity Share Capital (Face Value Rs. 5/- each)	**518.90**	**518.90**	**635.39**	**518.90**	**635.39**	**642.68**
15	Earning Per Equity Share						
	(a) Basic	(0.29)	(0.39)	(0.36)	(0.74)	(0.73)	(0.84)
	(b) Diluted	(0.29)	(0.39)	(0.36)	(0.74)	(0.73)	(0.84)

Notes:

1 The above results of the Quarter and Half Year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 06, 2026

2 The Company operates only in one business segment

3 The Statutory Auditors of the company have carried out a review of the results for the Quarter and Half Year ended September 30, 2026

4 In Compliance with the Ministry of Corporate Affairs (MCA) Notification dated 16th February, 2016, announcing the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), the Company has prepared its Standalone Financial Statements adopting Ind AS with effect 01st April, 2017 with transition date of 01st April, 2016.

5 **Share Forfeiture:** The Company received the final statutory notice from BSE Limited on 12th May 2026, confirming the successful forfeiture of 99,01,931 partly paid-up equity shares. This reduced the outstanding share capital and established the revised voting share capital at 10,37,806 equity shares.

6 **Change in Management:** The erstwhile Promoters of the Company (Sellers: Ms. Annjana Dugar, Ms. Likhitta Dugar, Mr. Padam Dugar, and Mr. Antariksh Dugar) executed a Share Purchase Agreement (SPA) dated February 24, 2026, with M/s Aspect Global Ventures India Private Limited (Formerly known as Aspect Global Ventures Private Limited) for the sale of an aggregate of 35,89,080 fully paid-up equity shares of face value each, constituting 34.58% of the post-forfeiture existing voting share capital of the Company, at a price of per share. Consequent to the execution of the said SPA and in compliance with Regulations 12(1) and 18(1) of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011. Aspect Global Ventures India Private Limited acquired control of the Company and was subsequently reclassified as the Corporate Promoter of the Company, in accordance with the applicable regulatory requirements

To facilitate the change in management control, the Board approved the appointment of Mrs. Aksha Mohit Kamboj, Mr. Sukumar Anand Shetty, and Ms. Vaishali Sharad Lad as Additional Directors (Non-Executive) pursuant to Section 161(1) of the Companies Act, 2013, subject to shareholder approval, on April 27, 2026. Subsequently, Ms. Vaishali Sharad Lad was redesignated from Additional Director (Non-Executive) to Additional Director (Whole-time Director) with effect from July 24, 2026. Further, the Board approved the appointment of Mr. Vaibhav Agarwal (DIN: 11267514) and Mr. Rajesh Chunilal Bhojani (DIN: 01804482) with effect from July 21, 2026, and Mr. Arjun Bikas Dutta with effect from July 23, 2026 (following the allotment of his DIN), as Additional Directors under the Non-Executive Independent Category. Concurrently, the Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, and Rights Issue Committee were reconstituted with immediate effect. The regularisation of appointment of the Directors and Whole-time Director was approved by the Members at the 35th Annual General Meeting of the Company held on September 04, 2026.

For IYKOT HITECH TOOLROOM LIMITED

Ms. Vaishali Sharad Lad
Whole-Time Director
DIN: 10252839

Iykot Hitech Toolroom Limited MUMBAI

Place : Mumbai
Date : November 6, 2026

IYKOT HITECH TOOLROOM LIMITED

CIN: L47733TN1991PLC021330

Registered Address: 131/2, Thiruneermalai Road, Nagalkeni Chrompet, Chennai, Tamil Nadu, India, 600044

Email Id: info@iykot.com| Website: www.iykot.com| Contact No.: 8828846847

UNAUDITED BALANCE SHEET AS ON SEPTEMBER 30, 2026

Rs.in lakhs

Particulars	Unaudited As at 30-09-2026	Audited As at 31-03-2026
ASSETS		
Non-Current assets		
Property, Plant & Equipment	49.28	74.13
Capital work-in-progress		-
Other intangible assets		-
Financial assets		
i. Investments		
ii. Loans	54.55	89.68
iii. Others (Bank deposits)	-	-
Non- Current Tax assets	-	-
Other non-current assets	-	-
	103.83	**163.81**
Current Assets		
Inventories	-	23.70
Financial assets		
i. Trade receivables	15.07	14.15
ii. Cash and Cash equivalents	165.44	176.77
iii. Loans	2.46	0.44
Other current assets	44.40	41.31
	227.38	256.37
Total Assets	**331.21**	**420.19**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	518.90	642.68
Other equity -Reserves and surplus	(211.05)	(256.67)
	307.85	**386.00**
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings		
Provisions	-	-
Deferred tax liabilities(net)	6.98	6.98
Other non-current liabilities	9.85	9.92
	16.83	**16.90**
Current liabilities		
Financial liabilities		
i. Borrowings	-	-
ii. Trade payables	2.50	11.33
iii. Other financial liabilities		-
Provisions	4.03	5.95
Other current liabilities	-	-
	6.53	17.28
Total liabilities	23.36	34.18
Total equity and liabilities	**331.21**	**420.19**

For IYKOT HITECH TOOLROOM LIMITED

Ms. Vaishali Sharad Lad
Whole-Time Director
DIN: 10252839

Iykot Hitech Toolroom Limited MUMBAI

Place : Mumbai
Date : November 6, 2026

IYKOT HITECH TOOLROOM LIMITED

CIN: L47733TN1991PLC021330

Registered Address: 131/2, Thiruneermalai Road, Nagalkeni Chrompet, Chennai, Tamil Nadu, India, 600044

Email Id: info@iykot.com| Website: www.iykot.com| Contact No.: 8828846847

CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2026

Rs.in lakhs

Particulars	for Half Year Ended September 30, 2026 Unaudited		for Year Ended March 31, 2026 Audited	
A. Cash Flow from Operating Activities				
Net Profit Before Tax and Extraordinary Items		(78.15)		(104.83)
Add:				-
Depreciation and Amortisation for the year	3.27		9.91	
(Profit)/ Loss on sale of fixed assets	0.87		(22.72)	
Interest Income	(7.55)		(6.62)	
Finance cost	-		0.17	
Provision	-	(3.41)	-	(19.26)
Operating Profit before Changes in Working Capital		(81.57)		(124.09)
(Increase)/ Decrease in Working Capital				
Inventories	23.70		45.91	
Sundry Debtors	(0.92)		22.96	
Loans and Advances other current Assets	(2.02)		1.61	
Other current assets	(3.10)		(16.36)	
Trade payables	(8.83)		(4.98)	
Current Liabilities	(1.92)		-	
Other financial liabilities	-	6.92	16.97	
				66.11
				(57.98)
Cash generated from operations		(74.65)		(57.98)
Less: Tax adjustments		-		-
Net Cash Flow from Operating Activities (A)		(74.65)		(57.98)
B. Cash Flow from Investing Activities				
Purchase of Fixed Assets	-		-	
Sale of Fixed Assets	20.71		25.59	
Interest received	7.55		6.62	
Dividend received	-		-	32.21
Net Cash Flow from Investing Activities (B)	**-**	**28.26**		-
C. Cash Flow from Financing Activities	-			
Borrowings:	-			
Proceeds from rights issue	-		225.44	
Term loan availed/ (repaid)	-		-	
Movement in Loans and advances	35.13		(56.25)	
Short-Term Borrowings availed/(repaid)	-		-	
Finance cost paid	-		(0.17)	
Dividend paid	-		-	
Dividend distribution tax paid	-		-	
Non- Current Liabilities	(0.07)		-	
D. Net Cash Flow from Financing Activities (C)		35.06		169.02
Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		**(11.33)**		**143.25**
Cash and Cash Equivalents at the Beginning of the year		176.77		33.52
Cash and Cash Equivalents at the end of the year		165.44		176.77
Increase/(Decrease) in Cash and Cash Equivalents		**(11.33)**		**143.25**

For IYKOT HITECH TOOLROOM LIMITED



Ms. Vaishali Sharad Lad
Whole-Time Director
DIN: 10252839

Place : Mumbai
Date : November 6, 2026

LIMITED REVIEW REPORT FOR THE QUARTER ENDED 30.09.2026

IYKOT HITECH TOOLROOM LTD.

CA.Arul Bright
KGS and Associates
Chartered Accountants

Limited Review Report on Standalone unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

THE BOARD OF DIRECTORS OF
IYKOT HITECH TOOLROOM LIMITED
CHENNAI - 600044

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results **of IYKOT HITECH TOOLROOM LIMITED** ("the Company"), for the Quarter and Six months ended September 30, 2026 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").

2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors and 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 issue a report on these financial statements 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 provides less assurance than an audit.

KGS & ASSOCIATES
23/24, II Main Road, Trust Puram, Kodambakkam, Ch-24.
FRN : 010806S
M.No.: 209013
Chartered Accountants

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized 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.

Other Matters:

5. We have audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter and Six months ended 30th September 2025 and year to date financial results for the period 01st April 2025 to 31st March 2026. The comparative financial information appearing in the statement of the corresponding quarter and Six months ended 30th September 2025 and year to date financial results for the period 01st April 2025 to 31st March 2026 are audited and audit report dated 27.04.2026, expressed an unmodified opinion on those Standalone financial statements.

Our Conclusions is not modified in respect of this matter.

For **KGS & Associates**
Chartered Accountants

KGS & ASSOCIATES # 23/24, II Main Road, Trust Puram, Kodambakkam, Ch-24. FRN : 010806S M.No.: 209013 Chartered Accountants

CA. Arul Bright
Partner
Membership No.209013
UDIN: 26209013OEGDFP7905

Annexure-B

Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023

Change in Corporate Office of the Company

1. Existing Corporate Office	None
2. New Corporate Office	3A, 3rd Floor, Mansionz One, Plot No 260-265, Linking Road, Bandra West, Mumbai, Maharashtra – 400050.
3. Effective date of change	November 06, 2026
4. Reason for the change	The change follows the recent change in management and control of the Company. The present management of the Company is based in Mumbai, Maharashtra, and the change is intended to align the Corporate Office with the location of the Company's principal management and administrative functions.
5. Premises	The Board approved the Leave and Licence Agreement entered into by the Company for the new premises.
6. Registered Office	131/2, Thiruneermalai Road, Nagalkeni, Chrompet, Chennai, Tamil Nadu – 600044

Annexure-C

Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023

Change in Corporate Identification Number (CIN) of the Company

1. Previous CIN	L27209TN1991PLC021330
2. New CIN	L47733TN1991PLC021330
3. Reason for the change	The CIN has changed pursuant to the change in the object of the Company to the retail business in bullion and precious metals.
4. Effective date	September 04, 2026