

Ref: SGL/Compliance/2026-27/097

October 13, 2026

Listing / Compliance Department
BSE Limited
Floor 25, P J Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code: 532993

Listing/Compliance Department
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051
Symbol: SEJALLTD

Dear Sir/Madam,

Subject: Outcome of the Board Meeting held on October 13, 2026

Reference: Regulation 30 and of SEBI (LODR) Regulations, 2015.

This is to inform you that pursuant to **Regulation 30 of SEBI (LODR) Regulations, 2015**, the Board of Directors of the Company had vide its letter dated Thursday, October 08, 2026 intimated your esteemed exchange about the Board Meeting scheduled on **Tuesday, October 13, 2026**, have inter alia considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2026, along with the Limited Review Report issued by Statutory Auditors of the Company as attached herewith.

The meeting of the Board of Directors commenced at 12:45 P.M and concluded at 03:45 P.M.

Kindly take the same on record.

Thanking you,
Yours faithfully,
For Sejal Glass Limited

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SHANKARSH
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Digitally signed by
ASHWIN
SHANKARSHETTY
Date: 2026.10.13
17:09:20 +05'30'

Ashwin S. Shetty
Vice President Operations & Company Secretary- Compliance Officer
Membership No. - A20942

Independent Auditors' Limited Review Report on quarterly and year-to-date unaudited standalone financial results of Sejal Glass Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
Sejal Glass Limited.

- 1 We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Sejal Glass Limited ("the Company") for the quarter ended 30 September 2026 and year to date results for the period 1 April 2026 to 30 September 2026 being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015 as amended ("Listing Regulations").
- 2 This Statement, which is the responsibility of the Company's management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") 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 in accordance with the Standard on Review Engagement (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 results are 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.
- 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 applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Gokhale and Sathe LLP,
Chartered Accountants,
(Formerly known as Gokhale and Sathe)
ICAI FRN: 103264W / W101312



Ravindra More
Partner
ICAI Membership No: - 153666
UDIN: - 26153666KFPBFY7618



Date: 13 October 2026
Place: Mumbai

Independent Auditors' Limited Review Report on quarterly and year-to-date unaudited consolidated financial results of Sejal Glass Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
Sejal Glass Limited.

- 1 We have reviewed the accompanying statement of unaudited consolidated financial results of Sejal Glass Limited (hereinafter referred to as the "Holding Company"), its one subsidiary and one associate (the Holding Company, subsidiary and associate together referred to as 'the Group') for the quarter ended 30 September 2026 and year-to-date results for the period 1 April 2026 to 30 September 2026, 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.
- 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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), 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 in accordance with the Standard on Review Engagement (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 results are 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 have also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4 This statement includes the results of the following entities:
(a) Sejal Glass Ventures LLP (An Associate Entity)
(b) Sejal Glass & Glass Manufacturing Products LLC (Foreign Subsidiary Entity).
- 5 Based on our review and procedures performed as stated in paragraph 3 above and based on consideration of the review reports of the auditors referred in paragraph no. 6 & 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement 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.



Independent Auditors' Limited Review Report on quarterly and year-to-date unaudited consolidated financial results of Sejal Glass Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

- 6 We did not review the interim financial statements of foreign subsidiary included in the statement of unaudited consolidated financial results, whose unaudited financial statements reflect total assets of Rs. 32,829.90 lakhs as at 30 September 2026 and total revenues from operations of Rs. 9,702.95 lakhs and Rs. 17,854.76 lakhs and total net profit after tax of Rs. 1,365.24 lakhs and Rs. 2,110.23 lakhs for the quarter ended 30 September 2026 and for the period 1 April 2026 to 30 September 2026, respectively, and cash inflows (net) of Rs. 1,212.46 lakhs for the period 1 April 2026 to 30 September 2026, as considered in the Statement. This financial information has been reviewed by other auditor whose report has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the report of other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of such matter.
- 7 The unaudited consolidated financial results also include the Group's share of profit / (loss) after tax of Rs. 15.43 lakhs and Rs. (21.16) lakhs for the quarter ended 30 September 2026 and for the period 1 April 2026 to 30 September 2026 respectively, as considered in the Statement, in respect of an associate. This financial information has been reviewed by other auditors whose review report has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the report of other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of such matter.

For Gokhale and Sathe LLP,
Chartered Accountants,
(Formerly known as Gokhale and Sathe)
ICAI FRN: 103264W / W101312



Ravindra More
Partner
ICAI Membership No: - 153666
UDIN: - 26153666IOXYOB7977



Date: 13 October 2026
Place: Mumbai

Statement of Financial Results for the Quarter and Half year ended September 30, 2026

(Rs in Lakhs except EPS)

Sr. No.	Particulars	STANDALONE						CONSOLIDATED					
		For Quarter Ended	For Quarter Ended	For Quarter Ended	For Half Year Ended	For Half Year Ended	For Year Ended	For Quarter Ended	For Quarter Ended	For Quarter Ended	For Half Year Ended	For Half Year Ended	For Year Ended
		30.09.2026 (Reviewed)	30.06.2026 (Reviewed)	30.09.2025 (Reviewed)	30.09.2026 (Reviewed)	30.09.2025 (Reviewed)	31.03.2026 (Audited)	30.09.2026 (Reviewed)	30.06.2026 (Reviewed)	30.09.2025 (Reviewed)	30.09.2026 (Reviewed)	30.09.2025 (Reviewed)	31.03.2026 (Audited)
1	Income from Operations												
a	Net Sales / Income from operations	4,128.38	3,643.08	2,979.64	7,771.46	5,160.65	11,063.33	13,809.27	11,794.89	10,398.87	25,604.16	18,113.69	39,650.23
b	Other Income	511.80	472.57	400.85	984.37	645.75	1,463.25	176.24	148.72	105.54	324.96	166.96	485.37
	Total Income (Net) (a+b)	4,640.18	4,115.65	3,380.49	8,755.83	5,806.40	12,526.58	13,985.51	11,943.61	10,504.41	25,929.12	18,280.65	40,135.60
2	Expenses												
a)	Cost Of materials consumed	2,693.71	2,426.61	1,759.86	5,120.32	3,233.89	6,883.14	7,778.06	6,640.14	5,978.10	14,418.20	10,778.62	23,357.66
b)	Purchases of Stock-in-Trade	165.49	71.53	104.37	237.02	188.78	308.24	165.49	71.53	104.37	237.02	188.78	308.24
c)	(Increase) /Decrease in inventories of finished goods, work-in-progress and stock-in-trade	(74.86)	(127.79)	50.62	(202.65)	(86.65)	(180.02)	(209.67)	203.80	(18.57)	(5.87)	(235.60)	(554.39)
d)	Employee Benefit Expenses	483.15	493.29	411.94	976.44	646.06	1,555.73	1,451.58	1,441.25	1,090.01	2,892.83	1,842.25	4,400.66
e)	Finance Cost	276.85	250.31	315.54	527.16	575.70	1,131.53	536.78	505.37	576.31	1,042.15	1,061.97	2,117.44
f)	Depreciation and amortization expenses	208.71	205.62	208.15	414.33	299.49	708.12	472.73	464.44	406.45	937.17	667.70	1,535.66
g)	Other Expenses	819.64	755.60	595.48	1,575.24	1,001.51	2,313.13	2,234.15	1,784.92	1,561.65	4,019.07	2,668.97	5,991.10
	Total Expenses	4,572.69	4,075.17	3,445.97	8,647.86	5,858.78	12,719.87	12,429.12	11,111.45	9,698.32	23,540.57	16,972.69	37,156.37
3	Profit/ (Loss) from operations before exceptional items and share of profit from Associates (1-2)	67.49	40.48	(65.48)	107.97	(52.38)	(193.29)	1,556.39	832.16	806.09	2,388.55	1,307.96	2,979.23
4	Share of Profit/(Loss) of Associates	-	-	-	-	-	-	15.43	(36.59)	82.33	(21.16)	62.41	182.96
5	Profit/ (Loss) from operations before exceptional items	67.49	40.48	(65.48)	107.97	(52.38)	(193.29)	1,571.82	795.57	888.42	2,367.39	1,370.37	3,162.19
6	Exceptional Items (Gain/(Loss))	-	-	-	-	-	-	-	-	-	-	-	-
7	Profit/ (Loss) from ordinary activities before tax (5-6)	67.49	40.48	(65.48)	107.97	(52.38)	(193.29)	1,571.82	795.57	888.42	2,367.39	1,370.37	3,162.19
8	Tax Expenses												
1.	Current tax	-	-	-	-	-	-	130.26	73.97	76.79	204.23	117.09	259.13
2.	Deferred Tax Expense	-	-	-	-	-	-	-	-	-	-	-	-
9	Profit/ (Loss) for the period from Ordinary Activities from continuing operations (7-8)	67.49	40.48	(65.48)	107.97	(52.38)	(193.29)	1,441.56	721.60	811.63	2,163.16	1,253.28	2,903.06
10	Profit/ (Loss) for the period from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
11	Tax Expenses on Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
12	Profit/ (Loss) from Discontinued Operations after tax	-	-	-	-	-	-	-	-	-	-	-	-
13	Profit/ (Loss) for the period from continuing and discontinued operation (9+12)	67.49	40.48	(65.48)	107.97	(52.38)	(193.29)	1,441.56	721.60	811.63	2,163.16	1,253.28	2,903.06
14	Extra Ordinary Items (Net of Tax & Expense)	-	-	-	-	-	-	-	-	-	-	-	-
15	Net Profit / (Loss) for the period (13+14)	67.49	40.48	(65.48)	107.97	(52.38)	(193.29)	1,441.56	721.60	811.63	2,163.16	1,253.28	2,903.06
16	Other Comprehensive Income												
A (i)	Items that will not be reclassified to Profit or loss	-	-	-	-	-	(29.52)	-	-	-	-	-	(29.52)
(ii)	Income tax relating to items that will not be reclassified to Profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
(iii)	Foreign Currency Translation Reserves	-	-	-	-	-	-	72.68	(5.16)	492.26	67.52	492.95	721.10
B (i)	Items that will be reclassified to Profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
(ii)	Income tax relating to items that will be reclassified to Profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	(29.52)	72.68	(5.16)	492.26	67.52	492.95	691.58
17	Total Comprehensive Income for the Period (15+16)	67.49	40.48	(65.48)	107.97	(52.38)	(222.81)	1,514.24	716.44	1,303.89	2,230.68	1,746.22	3,594.64
18	Net Profit/(Loss) Attributable to												
	Owners of the Company	-	-	-	-	-	-	1,428.05	714.22	802.95	2,142.27	1,240.35	2,874.32
	Non Controlling Interest	-	-	-	-	-	-	13.51	7.38	8.68	20.89	12.93	28.74
	Total Comprehensive Income Attributable to	-	-	-	-	-	-	1,500.00	709.12	1,290.34	2,209.12	1,728.41	3,558.76
	Owners of the Company	-	-	-	-	-	-	14.24	7.32	13.56	21.56	17.81	35.88
	Non Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
19	Paid-up Equity Share Capital (F.V. Rs. 10/- each)	1,140.00	1,140.00	1,010.00	1,140.00	1,010.00	1,140.00	1,140.00	1,140.00	1,010.00	1,140.00	1,010.00	1,140.00
20	Reserves Excluding Revaluation Reserve as per Balance Sheet of Previous accounting year	-	-	-	-	-	8,035.68	-	-	-	-	-	12,548.26
21	Basic Earnings Per Share From Continuing operations (EPS) (Not Annualised, as applicable)	0.59	0.36	(0.65)	0.95	(0.52)	(1.84)	12.52	6.27	7.95	18.79	12.28	27.42
22	Diluted Earnings Per Share From Continuing operations (EPS) (Not Annualised, as applicable)	0.57	0.34	(0.65)	0.92	(0.52)	(1.82)	12.10	6.05	7.95	18.15	12.28	27.12

NOTES

1 The above results for the quarter and half year ended ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on October 13, 2026.

2 The statutory auditors have carried out limited review on the above financial results for the quarter and half year ended ended September 30, 2026 and have expressed an unqualified review opinion.

3 The Company has one primary reportable segment i.e. Architectural Glass Manufacturing Business.

4 Net Sales and Income from Operations as per secondary segment (Geographical) is as follows :

Net Sales and Income from Operations :	STANDALONE						CONSOLIDATED					
	For Quarter Ended	For Quarter Ended	For Quarter Ended	For Half Year Ended	For Half Year Ended	For Year Ended	For Quarter Ended	For Quarter Ended	For Quarter Ended	For Half Year Ended	For Half Year Ended	For Year Ended
	30.09.2026 (Reviewed)	30.06.2026 (Reviewed)	30.09.2025 (Reviewed)	30.09.2026 (Reviewed)	30.09.2025 (Reviewed)	31.03.2026 (Audited)	30.09.2026 (Reviewed)	30.06.2026 (Reviewed)	30.09.2025 (Reviewed)	30.09.2026 (Reviewed)	30.09.2025 (Reviewed)	31.03.2026 (Audited)
India	4,064.40	3,436.10	2,833.74	7,500.50	4,987.62	10,808.71	4,064.40	3,436.10	2,833.74	7,500.50	4,987.62	10,808.71
Outside India	63.98	206.98	145.90	270.96	173.02	254.62	9,744.87	8,358.79	7,565.13	18,103.66	13,126.07	28,841.52
TOTAL	4,128.38	3,643.08	2,979.64	7,771.46	5,160.65	11,063.33	13,809.27	11,794.89	10,398.87	25,604.16	18,113.69	39,650.23

5 Current half year results are not comparable to the previous year's corresponding half year due to the acquisition of the Glasstech business vide the Business Transfer Agreement dated April 10, 2025.

6 Sejal Glass Ventures LLP, an associate entity, during the quarter ended March 31, 2026, has changed its accounting policy from the mercantile (accrual) basis to the cash basis, w.e.f. April 1, 2025. This change was adopted to reflect the financial performance more prudently and realistically in light of prevailing global market scenarios.

If the associate had presented its results for the quarter and half year ended September 30, 2025 on the basis of the Cash Accounting Method, the share of profit reported for that quarter would have decreased by Rs. 46.50 lakhs and share of profit for the corresponding half year ended September 30, 2025 would have decreased by Rs 19.03 Lakhs , and accordingly, the Company's standalone profit after tax would also have decreased by the same amount.

However, the Consolidated Financial Statements continue to be prepared and presented on the accrual basis in accordance with the Group's uniform accounting policies.

7 As of September 30, 2026, the Company has one foreign subsidiary namely M/s. Sejal Glass & Glass Manufacturing Products LLC ("LLC"), and one associate namely M/s. Sejal Glass Ventures LLP. The above consolidated results for the quarter and half year ended ended September 30, 2026 are of the Company, the said LLC and Sejal Glass Ventures LLP (associate).

8 In case of standalone, there is no provision for tax for the quarter and half year ended September 30, 2026 on account of carry forward of unabsorbed depreciation & carry forward of losses.

9 Figures for the previous quarter/period/ year ended have been rearranged / re-grouped / reclassified wherever necessary, to correspond with those of the figures for the current quarter/period/ year ended for appropriate presentation.

10 The above financial results will be uploaded on the Company's website viz. www.sejalglass.co.in and will also be available on the website of the Stock Exchanges viz. www.bseindia.com and www.nseindia.com

For Sejal Glass Limited

Jiggar L. Savla

Jiggar Savla
Executive Director
DIN: 09055150
Date : October 13, 2026
Place : Mumbai



SEJAL GLASS LIMITED
Statement of Assets and Liabilities

(Rs. In Lakhs)

	Standalone Reviewed As at 30th September, 2026	Standalone Audited As at 31st March, 2026	Consolidated Reviewed As at 30th September, 2026	Consolidated Audited As at 31st March, 2026
ASSETS				
Non-Current assets				
Property, Plant and Equipment	4,707.61	4,713.02	13,442.18	13,605.49
Capital work-in-progress	231.03	233.13	2,621.41	940.91
Intangible Asset	831.89	872.69	847.34	844.47
Right Of Use Asset	1,914.01	2,073.69	4,239.22	4,388.43
Goodwill on Consolidation	-	-	430.06	430.06
Financial assets				
- Investments	3,882.28	6,403.35	641.28	3,217.41
- Loans and Advances	1,562.77	1,637.57	-	95.25
- Other Financial Assets	482.47	452.82	1,473.57	1,414.54
Deferred Tax Assets (Net)	903.00	903.00	903.00	903.00
Other Non-Current Assets	314.77	307.98	942.50	1,088.37
Subtotal	14,832.83	17,597.25	25,540.56	26,977.78
Current assets				
Inventories	1,284.66	1,194.81	4,859.25	4,167.48
Financial assets				
- Investments	2,466.29	-	2,466.29	0
- Trade Receivables	4,454.40	3,475.74	14,641.59	13,300.85
- Cash and Cash equivalents	21.90	68.08	2,331.72	1,165.38
- Bank balances other than Cash and cash equivalents	380.31	333.07	380.31	333.07
- Loans and advances	431.70	65.86	473.74	90.51
- Other financial assets	237.20	224.83	212.35	222.32
Other Current Assets	54.28	269.14	803.77	740.30
Current Tax Assets (Net)	263.36	52.02	54.28	52.02
Subtotal	9,594.10	5,683.55	26,223.30	20,071.93
Assets held for Sale	-	-	175.09	-
TOTAL ASSETS	24,426.93	23,280.80	51,938.95	47,049.71



SEJAL GLASS LIMITED
Statement of Assets and Liabilities

(Rs. In Lakhs)

	Standalone Reviewed	Standalone Audited	Consolidated Reviewed	Consolidated Audited
	As at 30th September, 2026	As at 31st March, 2026	As at 30th September, 2026	As at 31st March, 2026
EQUITY AND LIABILITIES				
Equity				
Equity Share capital	1,140.00	1,140.00	1,140.00	1,140.00
Other Equity	9,587.57	9,479.59	16,201.28	13,992.16
Total Equity	10,727.57	10,619.59	17,341.28	15,132.16
Non Controlling Interest	-	-	98.20	76.64
Liabilities				
Non-current liabilities				
Financial liabilities				
- Borrowings	3,503.48	4,063.81	10,103.72	10,578.28
- Lease Liability	2,666.37	2,278.38	5,315.97	4,872.88
- Other Financial Liability	1,034.98	1,961.81	1,034.98	1,961.81
Provisions	502.18	491.28	502.18	491.28
Subtotal	7,707.01	8,795.28	16,956.85	17,904.25
Current liabilities				
Financial liabilities				
- Borrowings	2,939.40	1,756.30	5,369.64	4,326.04
- Lease Liability	-	260.89	205.12	468.03
- Trade payables				
(i) Dues to Micro, Small, Medium Enterprises	331.20	278.05	331.20	278.05
(ii) Other	1,008.18	743.06	7,853.89	6,604.63
- Other financial liabilities	1,308.61	255.22	2,134.50	677.24
Other current liabilities	336.76	504.21	1,580.07	1,514.47
Provisions	68.20	68.20	68.20	68.20
Subtotal	5,992.35	3,865.93	17,542.62	13,936.66
TOTAL EQUITIES AND LIABILITIES	24,426.93	23,280.80	51,938.95	47,049.71



SEJAL GLASS LIMITED

Standalone Cash Flow Statement For the Year Ended 30th September, 2026

Particulars	For the Half Year Ended 30th September, 2026	For the Half Year Ended 30th September, 2025
A. Cash flow from operating activities		
Net Profit / (Loss) before tax	107.98	(52.38)
Less : Extraordinary items and Exceptional Items (Gain/ (Loss))	-	-
	107.98	(52.38)
<i>Adjustments for:</i>		
Depreciation and amortisation	414.33	278.28
Share of (Profit)/ Loss in LLP	(33.90)	(62.41)
Provision for Doubtful Debt	15.67	18.85
(Profit)/ Loss on Sales of Assets	-	-
Finance costs	527.16	596.91
Sundry Balances Written Off / Written Back	(3.00)	-
Interest Income	(341.03)	(128.37)
Rental Income	-	-
Dividend Income	(0.10)	(0.10)
Net gain on foreign currency transactions and translation (other than considered as finance cost)	(36.53)	(52.94)
Management Support And Consultancy Charges	(34.49)	(34.65)
Trade Mark License Fees	(473.77)	(323.65)
Guarantee Commission	(55.80)	(26.91)
Reversal/Recovery of Provision/ECL	(2.77)	(14.45)
Sub Total	(24.22)	250.55
Operating profit / (loss) before working capital changes	83.77	198.17
<i>Changes in working capital:</i>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(89.85)	(514.45)
Trade receivables	(991.57)	(1,169.02)
Other Financial Assets	14.25	(277.19)
Loans and Advances and Other Assets	(162.34)	(38.69)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	321.27	662.04
Other Financial Liabilities	103.39	2,162.75
Other Current Liability	(167.45)	331.20
Current Provisions	-	-
Provisions Non Current Liabilities	10.90	371.69
Sub Total	(961.40)	1,528.33
	(877.63)	1,726.50
Cash flow from extraordinary items	-	-
Cash generated from operations	(877.63)	1,726.50
Net income tax (paid) / refunds	(2.26)	(4.02)
Net cash flow from / (used in) operating activities (A)	(879.89)	1,722.48
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(182.25)	(3,670.87)
Addition of ROU Assets	0.00	-
Changes in Lease Liabilities	-	-
Bank Balances other than cash and cash equivalents	(47.24)	(19.03)
Proceed from Sale of Assets	-	-
Interest received	178.96	128.37
Rental income from operating leases	-	-
Loan Given to Subsidiaries	(20.45)	(27.82)
Dividend Received	0.10	0.10
Management Support And Consultancy Charges	34.49	34.65
Trade Mark License Fees	473.77	323.65
Share of (Profit)/ Loss in LLP	33.90	62.41
Capital Withdrawal/(Capital Contribution) in Associates	-	-
Net cash flow from / (used in) investing activities (B)	471.27	(3,168.54)
C. Cash flow from financing activities		
Issue of Redeemable Preference shares	-	-
Fresh Issue of Equity shares on preferential basis	-	-
Issue of Warrants	-	-
Borrowings obtained	1,108.14	2,295.62
Borrowings Repaid	(541.46)	(417.49)
Finance Cost	(260.04)	(526.01)
Guarantee Commission	55.80	26.91
Non Current Financial Liabilities	(0.00)	-
Net cash flow generated from / (used in) financing activities (C)	362.44	1,379.02
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(46.18)	(67.04)
Cash and cash equivalents at the beginning of the year	68.08	95.51
Cash and cash equivalents at the end of the year	21.90	28.48

SEJAL GLASS LIMITED			
Consolidated Cash Flow Statement For the half Year Ended 30th September, 2026			
Particulars	Consolidated		Consolidated
	For the Year ended 30th September 2026		For the Year ended 30th September 2025
A. Cash flow from operating activities			
Net Profit / (Loss) before tax		2,367.39	1,253.27
Less : Extraordinary items and Exceptional Items (Gain/ (Loss))		-	
		2,367.39	1,253.27
Adjustments for:			
Depreciation and amortisation	937.17		667.70
Share of (Profit)/ Loss in LLP	21.16		(62.41)
Provision for Doubtful Debt	15.67		68.94
(Profit)/ Loss on Sale of Assets	-		-
Finance costs	1,042.15		1,061.97
Sundry Balances Written Off / Written Back	(3.00)		-
Interest Income	(324.96)		(96.10)
Rental Income	-		-
Dividend Income	(0.10)		(0.10)
Net gain on foreign currency transactions and translation (other than considered as finance cost)	67.52		(52.00)
Management Support And Consultancy Charges			
Trade Mark License Fees			
Reversal/Recovery of Provision/ECL	(2.77)		(14.45)
Sub Total		1,752.84	1,573.56
Operating profit / (loss) before working capital changes		4,120.22	2,826.83
Changes in working capital:			
Adjustments for (increase) / decrease in operating assets:			
Inventories	(691.77)		(928.71)
Trade receivables	(1,353.65)		(1,131.84)
Other Financial Assets	(123.15)		(488.17)
Loans and Advances and Other Assets	(205.58)		104.33
Adjustments for increase / (decrease) in operating liabilities:			
Trade payables	1,305.41		1,088.79
Other Financial Liabilities	519.95		1,975.27
Other Current Liability	112.59		530.50
Current Provisions	-		
Non Current Provision	10.90		371.69
Sub Total		(425.29)	1,521.86
		3,694.93	4,348.69
Cash flow from extraordinary items		-	-
Cash generated from operations		3,694.93	4,348.69
Net income tax (paid) / refunds		(206.49)	(121.11)
Net cash flow from / (used in) operating activities (A)		3,488.45	4,227.58
B. Cash flow from investing activities			
Capital expenditure on fixed assets, including capital advances	(2,267.84)		(5,118.09)
Changes in ROU Assets	(0.00)		-
Changes in Held for Sale Asset	(175.09)		
Bank Balances other than cash and cash equivalents	-		(19.03)
Proceed from Sale of Assets			
Interest received	324.96		96.10
Rental income			
Loan Given to Subsidiaries	-		
Dividend Received	0.10		0.10
Management Support And Consultancy Charges			
Trade Mark License Fees			
Share of (Profit)/ Loss in LLP	(21.16)		
Capital Withdrawal/(Capital Contribution) in Associates	109.84		
Net cash flow from / (used in) investing activities (B)		(2,029.19)	(5,040.91)
C. Cash flow from financing activities			
Issue of Equity Shares	-		
Issues of Warrants	-		
Borrowings Taken	1,110.50		2,304.59
Repayment of Borrowings	(541.46)		(417.49)
Finance Cost	(861.97)		(994.55)
Guarantee Commission			-
(Repayment)/ Increase of Lease Liability	-		-
Non Current Financial Liabilities			
Net cash flow generated from / (used in) financing activities (C)		(292.93)	892.54
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		1,166.34	79.21
Cash and cash equivalents at the beginning of the year		1,165.38	456.24
Cash and cash equivalents on acquisition of subsidiary		-	
Cash and cash equivalents at the end of the year		2,331.72	535.45

