ISO 9001:2008 Certified Company

Billwin Industries Limited

79, Vishal Industrial Estate, Village Road,
Nahur (W), Mumbai - 400078.
• Tel : 022 -25668112

Email- info@billwinindustries.com
Web- www.billwinindustries.com
CIN-L18104MH2014PLC252842

Date: 21st November, 2026

To
The Listing Department
Bombay Stock Exchange Limited
Phirozee Jeejeebhoy Towers
Dalal Street, 25th Floor
Mumbai – 400 001

Sub: Outcome of the Board Meeting held on 21st November, 2026.

Dear Sir/Madam,

1. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 this is hereby to inform you that the Board of Directors of the Company at its meeting held on 21st November, 2026 has duly considered and approved the following:

   a) The un-audited financial results for the half-year ended 30th September, 2026 along with the Statement of Asset & Liabilities and Cash Flow Statement.
   b) Limited Review Report issued by the Statutory Auditor in pursuant to Listing Regulations (LODR) 2015.

2. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements Regulation, 2015), please find enclose herewith the Unaudited Financial Results for the half year ended 30th September, 2026 & Limited Review issued by Statutory Auditor.

The meeting commenced at 6.30 p.m. and concluded at 8:00 p.m.

Yours faithfully,

For **Billwin Industries Limited**

BILLWIN INDUSTRIES LIMITED MUMBAI

Subrata Dey
Managing Director
DIN: 06747042

BILLWIN INDUSTRIES LIMITED

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Statement of Un-Audited Financial Results for the Half Year Ended 30th September, 2026

Rs. in Lakhs

Sr. No.	Particulars	6 Months ended 30.09.2026	6 Months ended 31.03.2026	6 Months ended 30.09.2025	Year to date figures as on 31.03.2026
		Un-Audited	Audited	Un-Audited	Audited
1	**Income from Operations**				
	a) Revenue from Operations	205.42	400.51	407.95	808.46
	b) Other Operating Income	-	-	-	
	c) Other Income	-	0.02	-	0.02
	Total Income from Operations (Net)	**205.42**	**400.53**	**407.95**	**808.48**
2	**Expenses**				
	(a) Cost of Material Consumed	248.70	437.56	262.74	700.30
	(b) Purchase of stock-in-trade	-	-	-	-
	(c) Direct Expenses	-	-	-	
	(d) Changes in inventories of finished goods	-126.55	-164.11	9.81	(154.30)
	(e) Employees Benefits Expenses	37.38	51.97	42.72	94.69
	(f) Finance Costs	7.87	8.86	6.00	14.86
	(g) Depreciation & Amortisation expense	1.84	3.15	1.83	4.98
	(h) Other Expenses	23.34	39.26	41.51	80.77
	Total Expenses	**192.58**	**376.69**	**364.61**	**741.30**
3	**Profit before exceptional items and tax (1-2)**	**12.84**	**23.84**	**43.34**	**67.18**
4	**Exceptional Items (Net- Gain/Loss)- Prior Period items**	-	-	-	-
5	**Profit before tax (3+4)**	**12.84**	**23.84**	**43.34**	**67.18**
6	Tax Expense - Current Tax	3.27	6.28	10.94	17.22
	- Earlier Year Tax	-	3.51	-	3.51
	- Deffered Tax	(0.04)	(0.28)	(0.03)	(0.31)
7	**Profit after tax from Continuing Operations (5-6)**	**9.61**	**14.33**	**32.43**	**46.76**
8	**Profit/(Loss) from Discontinuing Operations**	-	-	-	
9	**Other Comprehensive Income**	-	-		
	(a) Items that will not be reclassified to Profit & Loss	-	-	-	
	(b) Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	
	(c) Items that will be reclassified to Profit & Loss	-	-	-	
	(d) Income tax relating to items that will be reclasssified to Profit & Loss	-	-	-	
10	**Total Other Comprehensive Income (a+b+c+d)**	-	-	-	
11	**Total Comprehensive Income (7+9)**	**9.61**	**14.33**	**32.43**	**46.76**
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	417.97	417.97	417.97	417.97
13	Earnings per Equity Share (EPS) of Rs. 10/- each				
(i)	a) Basic	0.23	0.34	0.78	1.12
	b) Diluted	0.23	0.34	0.78	1.12

Notes :

1. The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 21st November, 2026
2. The Figures for the previous periods have been regrouped and rearranged whereever considered necessary.
3. The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
4. The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
5. Segment reporting as defined in Accounting Standard - 17 is not applicable, as the business of the company falls in one segment.
6. Closing balances of Trade receivables, Trade payables and Loans & Advances are subjected to balance confirmations

For BILLWIN INDUSTRIES LIMITED

SUBRATA DEY
MANAGING DIRECTOR
DIN: 06747042

BILLWIN INDUSTRIES LIMITED MUMBAI

Place : Mumbai
Date : November 21, 2026

BILLWIN INDUSTRIES LIMITED

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Statement of Un-Audited Assets and Liabilities as at 30.09.2026

Particulars	As at 30th September, 2026	As at 31st March, 2026
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	417.97	417.97
Other Equity	1,051.47	1,041.87
Total Equity	**1,469.45**	**1,459.84**
LIABILITIES		
Non-Current Liabilities		
Long Term Borrowings	-	-
Total Non-Current Liabilities	**-**	**-**
Current Liabilities		
Short-term Borrowing	194.33	154.40
Trade Payables		
(a) Total Outstanding dues of micro enterprises and small enterprises	-	-
(b) Total oustanding dues of creditors other than micro enterprises and small enterprises	173.82	203.60
Other Current Liabilities	3.93	5.15
Short-term Provisions	39.19	35.92
Total Non-Current Liabilities	**411.27**	**399.06**
TOTAL EQUITY & LIABILITIES	**1,880.71**	**1,858.90**
ASSETS		
Non-Current Assets		
Property, Plant & Equipment & Intangible Assets		
- Property, Plant & Equipments	17.00	18.84
Other Non-Current Assets		
Non Current Investment	12.23	12.23
Long Term Loans & Advances	42.19	36.83
Deferred Tax Asset (Net)	0.61	0.56
Other Non-Current Assets	-	-
Total Non-current Assets	**72.03**	**68.46**
Current Assets		
Inventories	987.68	861.14
Current Investments	-	-
Trade Receivables	678.67	791.32
Cash and Cash Equivalent	2.23	1.25
Short-term Loans and Advances	140.11	136.73
Total Current Assets	**1,808.69**	**1,790.44**
TOTAL ASSETS	**1,880.71**	**1,858.90**

For BILLWIN INDUSTRIES LIMITED

SUBRATA DEY
MANAGING DIRECTOR
DIN: 06747042

BILLWIN INDUSTRIES LIMITED MUMBAI

Place : Mumbai
Date : November 21, 2026

BILLWIN INDUSTRIES LIMITED

CIN : L18104MH2014PLC252842

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

	PARTICULARS		For the year ended 30th September, 2026	For the year ended 31st March, 2026
A	**Cash Flow from Operating Activities :**			
	Net Profit/ (Loss) before tax		12.84	67.18
	Adjustments for:			
	Finance Cost		7.87	14.86
	Depreciation		1.84	4.98
	Operating Profit before working capital changes		**22.55**	**87.02**
	Adjustments for:			
	(Increase) / Decrease in Inventories		(126.55)	(311.04)
	(Increase) / Decrease in Trade Receivable		112.65	105.28
	(Increase) / Decrease in Short Term Loans & Advances		(3.38)	(18.64)
	Increase / (Decrease) in Trade Payables		(29.78)	120.35
	Increase / (Decrease) in Other Current Liabilities		(1.22)	(12.81)
	Net adjustments		**(48.27)**	**(116.85)**
	Operating Profit after working capital changes		**(25.72)**	**(29.83)**
	Less: Income Tax adjustments		-	68.92
	Net Cash from/ (used in) Operating Activities	**(A)**	**(25.72)**	**(98.75)**
B	**Cash Flow from Investing Activities :**			
	Non Current Investments		-	0.16
	(Purchase)/Sale of Property, Plant & Equipment		-	(13.16)
	Long Term Loans & Advances		(5.35)	0.31
	Net Cash from/ (used in) Investing Activities	**(B)**	**(5.35)**	**(12.69)**
C	**Cash Flow from Financing Activities :**			
	Increase / (Decrease) in Short Term Borrowings		39.93	125.82
	Finance Cost paid		(7.87)	(14.86)
	Net Cash from/ (used in) Financing Activities	**(C)**	**32.06**	**110.96**
	Net Increase/ (Decrease) in Cash & Cash Equivalents	**(A+B+C)**	**0.98**	**(0.49)**
	Cash & Cash Equivalents as at the beginning of the year		**1.25**	**1.74**
	Cash & Cash Equivalents as at the end of the year		**2.23**	**1.25**

For BILLWIN INDUSTRIES LIMITED

BILLWIN INDUSTRIES LIMITED MUMBAI

SUBRATA DEY
MANAGING DIRECTOR
DIN: 06747042

Place : Mumbai
Date : November 21, 2026

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

LIMITED REVIEW REPORT

To
The Board of Directors of
BILLWIN INDUSTRIES LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of BILLWIN INDUSTRIES LIMITED (the Company) for the half year ended 30th September, 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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. 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 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

JAY GUPTA & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata - 700 012
Ph. : +91 46021021, Mob.: +91 9831012639, 9836432639
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Other Matter

- The Company has reported Trade Receivables amounting to ₹678.67 lakhs and Trade Payables amounting to ₹173.82 lakhs as at 30th September, 2026. We observe that significant amounts under the aforesaid heads have remained outstanding for an extended period of time, resulting in a high holding period of trade receivables and trade payables. In the absence of sufficient appropriate evidence, including satisfactory balance confirmations and supporting details regarding subsequent realisation of trade receivables and settlement of trade payables, we are unable to independently satisfy ourselves regarding the recoverability of the aforesaid trade receivables and the completeness and accuracy of the trade payables. Consequently, we are unable to determine the consequential adjustments, if any, that may be required in respect of these balances in the accompanying financial results.

For Jay Gupta & Associates
(Erstwhile Gupta Agarwal & Associates)
Chartered Accountants
FRN: 329001E

Avirup Majumder
(Partner)
Mem No: 310611
UDIN: 26310611NJXKVX7377

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

Place: Kolkata
Date: 21st Day of November, 2026