Fractal Industries Limited
REGD. OFFICE : Unit No. 212, 2nd Floor, Bhullar Star Premises co-op. Society Ltd., Plot No. 5 A,
Behind Sakinaka Telephone Exchange, Andheri Kurla Road, Sakinaka, Andheri (E), Mumbai - 400 072, India
Tel.: +91-22-2852 8352 • Email: info@fractalindustries.in • Website: www.fractalindustries.in
CIN NO: L14101MH2020PLC335773

November 6, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001, Maharashtra, India

Scrip ID: **544707**
Subject: **Outcome of Board Meeting dated November 6, 2026**

Dear Sir/ Madam,

In compliance with the provisions of Regulation 30 of the SEBI (LODR) Regulations, 2015, as amended from time to time, we would like to inform that the Board of Directors of the Company at its meeting held today i.e. November 6, 2026 inter-alia have considered and approved the following:

1. Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI LODR Regulations") we hereby inform you that the Board of Directors of the Company has approved and adopted the Standalone and Consolidated Unaudited Financial Results of the Company for the half year ended September 30, 2026 along with Limited Review Report issued by Statutory Auditors of the Company. Please find attached the said financial results for the half year ended September 30, 2026 along with Limited Review Report issued by Statutory Auditors along with outcome.

2. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company has approved the grant of a loan of up to Rs. 2,00,00,000/- (Rupees Two Crore Only) to its subsidiary Company i.e. Nested Brands Private Limited during the Financial Year 2026-27, subject to the applicable provisions of the Companies Act, 2013, including Section 185 and other applicable laws.

3. Pursuant to Regulation 30 of the Listing Regulations read with Part A of Schedule III of the Listing Regulations, we hereby inform you that, the Company is under the process of incorporating One (1) Subsidiary of the Company in Dubai with the details of the object and other disclosures as mentioned in the Annexure I and further on application made by the Company with the Meydan Free Zone (Dubai), the Company is in process of applying the name 4P Global (Proposed) and the Company has also agreed to subscribe to the Capital of the said subsidiary company.

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CIN NO: L14101MH2020PLC335773

We request you to kindly take the above on the records and disseminate the same on your website.

The Meeting was commenced at 3.00 PM and concluded at 4.05 P.M.

Thanking You
Yours faithfully,

For, **Fractal Industries Limited**



Pankaj Bishwanath Agrawal
DIN: 01236376
Managing Director

Fractal Industries Limited
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CIN NO: L14101MH2020PLC335773

Annexure- I

Sr. No.	Particulars	Details
A	Name of the target entity, details in brief such as size, turnover etc.;	4P GLOBAL (PROPOSED) Share capital of 100000 AED Turnover - NA
B	whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length";	Yes. The said acquisition would be fall within Related Party Transaction because the relative of Promoter of the company is Director in the Proposed company and this proposed company will be 98% wholly owned company.
C	industry to which the entity being acquired belongs	To Import / Export and Local Trading of Scrap/Metal and distribution it in worldwide including India.
D	objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	To Import / Export of Scrap & Metal Waste, Plastic Material & Textile Trading and distribution it in worldwide including India
E	brief details of any governmental or regulatory approvals required for the acquisition	Approval of the Meydan Free Zone (Dubai)
F	indicative time period for completion of the acquisition	60 Days
G	consideration - whether cash consideration or share swap or any other form and details of the same	Cash by the way of subscription of shares
H	cost of acquisition and/or the price at which the shares are acquired	10 AED / Per share

Fractal Industries Limited
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CIN NO: L14101MH2020PLC335773

I	percentage of shareholding / control acquired and / or number of shares acquired	98%
J	brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	Proposed a company and start the company formation through Maidan FZE with an aim of Import / Export and Local Trading of Scrap & Metal Waste, Plastic Material and Textile, Trading and distribution in International Market.

FRACTAL INDUSTRIES LIMITED MUMBAI

FRACTAL INDUSTRIES LIMITED (FORMERLY KNOWN AS FRACTAL INDUSTRIES PRIVATE LIMITED)

CIN NO. L14101MH2020PLC335773

Gala 212, Bhullar Star Industrial Estate, Andheri Kurla Road, Sakinaka, Mumbai, Maharashtra, 400072

Statement of Unaudited Standalone Profit and Loss for the Half year ended on 30th September, 2026

Sr No.	Particulars	(Rs in Lakhs unless otherwise Specified)			
		For The Half Year ended			For The Year ended
		30th September, 2026	31st March, 2026	30th September, 2025	31st March, 2026
		Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	4,475.32	4,238.97	4,722.18	8,961.15
II	Other Income	77.92	23.44	3.67	27.11
III	**Total Income (I+II)**	**4,553.24**	**4,262.41**	**4,725.85**	**8,988.26**
IV	**Expenses**				
	Cost of Material Consumed	3,548.67	2,962.68	2,387.38	5,350.06
	Changes in inventories	(1,347.34)	(608.67)	(209.32)	(818.00)
	Employee benefits expense	172.36	167.60	95.94	263.54
	Finance costs	51.32	48.38	102.44	150.82
	Depreciation and amortisation expense	18.63	14.34	13.42	27.76
	Other expenses	1,247.36	889.30	1,506.27	2,395.57
	Total expenses (IV)	**3,691.00**	**3,473.63**	**3,896.13**	**7,369.75**
V	**Profit/(loss) before exceptional items and tax (III-IV)**	**862.24**	**788.78**	**829.72**	**1,618.51**
VI	Exceptional items & Prior Period	-	-	-	-
VII	**Profit before tax (V- VI)**	**862.24**	**788.78**	**829.72**	**1,618.51**
VIII	**Tax Expense:**				
	Current tax	150.34	107.57	172.79	280.35
	Deferred tax	0.21	26.99	(30.41)	(3.41)
	Tax adjustments of earlier years	-	8.10	-	8.10
	Total Tax Expense (VIII)	**150.55**	**142.66**	**142.38**	**285.04**
IX	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**711.69**	**646.12**	**687.34**	**1,333.47**
X	Profit/(loss) from discontinued operations before tax	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-
XII	**Profit/(Loss) from Discontinued operations (after tax) (X-XI)**		-	-	-
XIII	**Net Profit / (Loss) for the period (IX-XII)**	**711.69**	**646.12**	**687.34**	**1,333.47**
XIV	**Paid up Equity Share Capital (Face value Rs 10 each)**	**784.89**	**784.89**	**558.03**	**784.89**
XV	**Reserve & Surplus (Excluding Revaluation Reserve)**				**6,615.72**
XVI	**Details of Earning Per Share**				
	Basic Earnings per share (not annualised for half year ended)	9.07	10.56	12.32	22.88
	Diluted Earnings per share (not annualised for half year ended)	9.07	10.56	12.32	22.88

Notes:

[1] The above Unaudited Standalone Financial Results are prepared in accordance with the recognition and measurement principles laid down in Accounting Standards 25 on Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2021 (as amended) and other recognised accounting practices and policies, as applicable and disclosure requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015 (as amended).

[2] Previous Year's /period's figures have been regrouped/rearranged/recasted wherever considered necessary.

[3] The above Unaudited standalone financial results of Fractal Industries Limited (the Company) for the half year ended 30th September, 2026 were reviewed and recommended by the audit committee and approved by the Board of Directors, at their respective meeting held on 6th November, 2026. These results have been subject to limited review by the Statutory Auditors.

[4] The Figure for the half year ended 31st March, 2026 are balancing figures between the audited figures in respect of full financial year and the audited figures up to six months ended 30th September, 2025.

[5] In accordance with regulation 33 of SEBI(LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.

[6] Company is engaged in the business of designing, sourcing and manufacturing of garments and providing end-to-end warehousing and supply chain services to e-commerce platforms.

[7] The company had made an initial public offering (IPO) of 22,68,600 equity shares of face value of Rs. 10/- each fully paid up for cash at a price of Rs. 216/- per equity share (including share premium of Rs. 206 per equity share) aggregating to Rs.4900.18/- Lakhs. The aforementioned equity shares of the company allotted as on 20th February, '25 and got listed on BSE SME Platform.

[8] The Company has fully utilised the proceeds aggregating to ₹4,900.18 Lakhs raised through the Initial Public Offer (IPO) towards the objects of the issue. As at September 30, 2026, the entire IPO proceeds of ₹4,900.18 Lakhs have been utilised.

[9] The status of investor's complaints during period ended on 30th September, 2026 as under:-

Complaints pending at the beginning of the period	NIL
Complaints received during the period	NIL
Complaints disposed of during the period	NIL
Complaints unresolved at the end of the period	NIL

For Fractal Industries Limited

FRACTAL INDUSTRIES LIMITED

Director

Pankaj Agrawal
Managing Director
DIN: 01236376

Place:- Mumbai
Date:-6th November, 2026

FRACTAL INDUSTRIES LIMITED (FORMERLY KNOWN AS FRACTAL INDUSTRIES PRIVATE LIMITED)

CIN NO. L14101MH2020PLC335773

Gala 212, Bhullar Star Industrial Estate, Andheri Kurla Road, Sakinaka, Mumbai, Maharashtra, 400072

Un audited Standalone Balance Sheet as at 30th September, 2026

	Particulars	(Rs in lakhs, unless otherwise stated) As at 30th September, 2026	As at 31st March, 2026
		Un-Audited	Audited
I	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
a	Share Capital	784.89	784.89
b	Reserves and Surplus	7,327.40	6,615.72
2	**Non-current liabilities**		
a	Long-Term Borrowings	244.70	288.11
b	Other Non-Current Liability	2.50	2.50
c	Long-Term Provisions	14.68	11.82
3	**Current liabilities**		
a	Short-Term Borrowings	300.40	838.70
b	Trade Payables:-		
	i) Total outstanding dues of micro enterprises and small enterprises	677.93	310.38
	ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	641.95	946.81
c	Other Current Liabilities	66.08	61.24
d	Short-Term Provisions	1.53	5.85
	Total	**10,062.06**	**9,866.02**
II	**ASSETS**		
1	**Non-Current Assets**		
a	**Property, Plant and Equipment and Intangible Assets**		
	i) Property, Plant and Equipment	176.84	122.77
b	Non-Current Investments	1,008.58	1,007.58
c	Deferred tax assets (net)	9.00	9.22
d	Other Non-Current Assets	31.38	25.50
2	**Current Assets**		
a	Inventories	5,365.08	3,898.83
b	Trade Receivables	681.95	618.19
c	Cash and Cash Equivalents	1,503.57	3,131.53
d	Short-Term Loans and Advances	1,253.09	1,020.24
e	Other Current Assets	32.57	32.16
	Total	**10,062.06**	**9,866.02**

For Fractal Industries Limited

FRACTAL INDUSTRIES LIMITED

Director

Pankaj Agrawal
Managing Director
DIN: 01236376

Place:- Mumbai
Date:-6th November, 2026

FRACTAL INDUSTRIES LIMITED (FORMERLY KNOWN AS FRACTAL INDUSTRIES PRIVATE LIMITED)

CIN NO. L14101MH2020PLC335773

Gala 212, Bhullar Star Industrial Estate, Andheri Kurla Road, Sakinaka,Mumbai, Maharashtra,400072

Unaudited Standalone Cash Flow Statement for the Half Year Ended 30th September, 2026

Particulars	(Rs in lakhs, unless otherwise stated) Half year ended 30 September 2026 Un-Audited	Half year ended 30 September 2025 Audited
A. Cash flows From Operating Activities		
Profit/(Loss) before tax	**862.24**	**829.72**
Adjustments for:		
Provision For Gratuity	3.13	2.07
Depreciation	18.63	13.42
Interest Income	(68.98)	-
Finance cost	51.32	102.44
Operating profit before working capital changes	**866.34**	**947.65**
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(1,466.25)	(568.36)
Trade Receivable	(63.76)	(276.05)
Short-term Loans and Advances	(232.85)	(184.51)
Other Current assets	(0.41)	(4.43)
Other Non Current Assets	(1.50)	6.40
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	62.69	528.51
Other Current liabilities	4.84	31.85
Short-term provisions	72.08	41.35
Cash generated from operations	**(758.81)**	**522.41**
Income tax paid (Net of TDS, Advance Tax)	(227.01)	(214.70)
Net cash flows from operating activities	**(985.82)**	**307.71**
B. Cash flows from Investing activities		
Purchase of Property Plant and Equipment (incl. capital advances)	(72.70)	(12.43)
(increase) / decrease in Non Current Investment	(1.00)	(5.50)
Advance for Capital Goods	(4.38)	-
Interest Income	68.98	-
Net cash used in investing activities	**(9.10)**	**(17.93)**

FRACTAL INDUSTRIES LIMITED

Director

FRACTAL INDUSTRIES LIMITED (FORMERLY KNOWN AS FRACTAL INDUSTRIES PRIVATE LIMITED)

CIN NO. L14101MH2020PLC335773

Gala 212, Bhullar Star Industrial Estate, Andheri Kurla Road, Sakinaka,Mumbai, Maharashtra,400072

Unaudited Standalone Cash Flow Statement for the Half Year Ended 30th September, 2026

(Rs in lakhs, unless otherwise stated)

Particulars	Half year ended 30 September 2026	Half year ended 30 September 2025
	Un-Audited	Audited
C. Cash flows from Financing activities		
Proceeds from issue of Equity shares (incl. premium)	-	111.64
Repayment Of Long-Term Borrowings	(43.41)	(83.34)
Proceeds/(Repayment) of Short-Term Borrowings	(538.30)	(215.09)
Finance Cost	(51.32)	(102.44)
Net cash flows from financing activities	**(633.03)**	**(289.23)**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(1,627.96)**	**0.55**
Cash and cash equivalents at the beginning of the Year	3,131.53	5.48
Cash and cash equivalents at the end of the Year	**1,503.57**	**6.03**

Notes:

1) Cash and cash equivalents of closing balance comprise of:

Particulars	Half year ended 30 September 2026	Half year ended 30 September 2025
Cash In Hand	1.48	5.03
Bank Balance and OD	503.03	1.00
Fixed Deposit	999.06	0.00
Total	**1,503.57**	**6.03**

2)The Standalone Statement of Cash Flows has been prepared in accordance with the Indirect Method as Set Out in the Accounting Standard (AS) - 3 - 'Cash Flows Statement'.

For Fractal Industries Limited

FRACTAL INDUSTRIES LIMITED

Director

Pankaj Agrawal
Managing Director
DIN: 01236376

Place:- Mumbai
Date:-6th November, 2026

Keyur Shah & Associates
CHARTERED ACCOUNTANTS
CA Keyur Shah
FCA, B.Com, ISA,
FAFD Certified

Auditor's Limited Review Report on unaudited Standalone Financial results of Fractal Industries Limited (Formerly Known As Fractal Industries Private Limited), for the Half year ended September 30, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of,
Fractal Industries Limited
(Formerly Known As Fractal Industries Private Limited)

We have reviewed the accompanying the statement of unaudited Standalone financial results of **Fractal Industries Limited** for the half year ended September 30, 2026. The Financial 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 this financial statement based on the review.

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 statements are free of material misstatement. A review is limited primary to inquire 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 stated 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 standards and other recognized accounting practices and policies has not disclosed the information require 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, Keyur Shah & Associates
Chartered Accountants
FRN: 333288W

KEYUR SHAH & ASSOCIATES · MEMBERSHIP NO : 153774 · CHARTERED ACCOUNTANTS

Keyur Shah
Partner
Membership number: 153774
UDIN: 26153774JDMFMB4229

Date: 6th November, 2026
Place: Ahmedabad

303, Shitiratna, B/s. Radisson Blu Hotel, Nr. Panchvati Circle, Ambawadi, Ahmedabad-380006. Gujarat, INDIA.
Ph. : +91 79 48999595, M. : +91 99984 30684 • Website : www.keyurshahca.com
E-mail : keyur@keyurshahca.com, ca.keyurshah2015@gmail.com

FRACTAL INDUSTRIES LIMITED (FORMERLY KNOWN AS FRACTAL INDUSTRIES PRIVATE LIMITED)

CIN NO. L14101MH2020PLC335773

Gala 212, Bhullar Star Industrial Estate, Andheri Kurla Road, Sakinaka, Mumbai, Maharashtra, 400072

Statement of Unaudited Consolidated Profit and Loss for the half year ended on 30th September, 2026

(Rs. in lakhs, unless otherwise stated)

Sr No.	Particulars	Half Year ended		Year ended	
		30th September, 2026	31st March, 2026	30th September, 2025	31st March, 2026
		Consolidated	Consolidated	Consolidated	Consolidated
		Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	4,484.45	4,248.94	4,729.73	8,978.67
II	Other Income	77.92	23.44	3.67	27.11
III	**Total Income (I+II)**	**4,562.37**	**4,272.38**	**4,733.40**	**9,005.78**
IV	**Expenses**				
	Cost of Material Consumed	3,548.67	2,974.15	2,387.41	5,361.56
	Changes in inventories	(1,347.29)	(619.80)	(209.34)	(829.14)
	Employee benefits expense	174.36	183.35	114.84	298.19
	Finance costs	51.32	48.40	102.44	150.84
	Depreciation and amortisation expense	18.63	14.34	13.42	27.76
	Other expenses	1,254.75	909.36	1,511.81	2,421.17
	Total expenses (IV)	**3,700.44**	**3,509.80**	**3,920.58**	**7,430.38**
V	**Profit/(loss) before exceptional items and tax (III-IV)**	**861.93**	**762.58**	**812.82**	**1,575.40**
VI	Exceptional items & Prior Period	-	-	-	-
VII	**Profit before tax (V- VI)**	**861.93**	**762.58**	**812.82**	**1,575.40**
VIII	**Tax Expense:**				
	Current tax	150.34	107.56	172.79	280.35
	Deferred tax	0.21	27.00	(30.41)	(3.41)
	Tax adjustments of earlier years	-	8.10	-	8.10
	Total Tax Expense (VIII)	**150.55**	**142.66**	**142.38**	**285.04**
IX	**Profit / (Loss) For The Half Year / Year (VII-VIII)**	**711.38**	**619.92**	**670.44**	**1,290.36**
X	Less: Profit/(Loss) attributable to Minority interest	-	(11.79)	(7.60)	(19.39)
XII	**Profit/(Loss) For the Half Year / Year of the Group (IX+X)**	**711.38**	**631.71**	**678.04**	**1,309.75**
XIII	**Paid up Equity Share Capital (Face value Rs 10 each)**	**784.89**	**784.89**	**558.03**	**784.89**
XIV	**Reserve & Surplus (Excluding Revaluation Reserve)**				**6,592.00**
XV	**Details of Earning Per Share**				
XVI	**Basic Earnings per share (not annualised for half year ended)**	9.06	10.33	12.15	22.48
	Diluted Earnings per share (not annualised for half year ended)	9.06	10.33	12.15	22.48

Notes:

[1] The above Unaudited Consolidated Financial Results are prepared in accordance with the recognition and measurement principles laid down in Accounting Standards 25 on Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2021 (as amended) and other recognised accounting practices and policies, as applicable and disclosure requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015 (as amended).

[2] Previous Year's /period's figures have been regrouped/rearranged/recasted wherever considered necessary.

[3] The above Unaudited consolidated financial results of Fractal Industries Limited (the Company) for the half year ended 30th September, 2026 were reviewed and recommended by the audit committee and approved by the Board of Directors, at their respective meeting held on 6th November, 2026. These results have been subject to limited review by the Statutory Auditors.

[4] The Figure for the half year ended 31st March '26 are balancing figures between the audited figures in respect of full financial year and the audited figures up to six months ended 30th September, '25.

[5] In accordance with regulation 33 of SEBI(LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.

[6] Company is engaged in the business of designing, sourcing and manufacturing of garments and providing end-to-end warehousing and supply chain services to e-commerce platforms.

[7] The company had made an initial public offering (IPO) of 22,68,600 equity shares of face value of Rs. 10/- each fully paid up for cash at a price of Rs. 216/- per equity share (including share premium of Rs. 206 per equity share) aggregating to Rs.4900.18/- Lakhs. The aforementioned equity shares of the company allotted as on 20th February, '25 and got listed on BSE SME Platform.

[8] The Company has fully utilised the proceeds aggregating to ₹4,900.18 Lakhs raised through the Initial Public Offer (IPO) towards the objects of the issue. As at September 30, 2026, the entire IPO proceeds of ₹4,900.18 Lakhs have been utilised.

[9] List of the Entities Consolidated in the Statement:

Name of the Subsidiaries Companies	% of Holding as on 30 September 2026	Relationship	Voting Power Either Directly or Indirectly through Subsidiaries
Nested Brands Private Limited	55.00	Subsidiary	Directly
Bishwanath Kashinath Foundation	100.00	Subsidiary	Directly

[10] The status of investor's complaints during half year ended on 30th September, 2026 as under:-

Complaints pending at the beginning of the period	NIL
Complaints received during the period	NIL
Complaints disposed of during the period	NIL
Complaints unresolved at the end of the period	NIL

For Fractal Industries Limited

FRACTAL INDUSTRIES LIMITED

Director

Pankaj Agrawal
Managing Director
DIN: 01236376

Place:- Mumbai
Date:- 6th November, 2026

FRACTAL INDUSTRIES LIMITED (FORMERLY KNOWN AS FRACTAL INDUSTRIES PRIVATE LIMITED)

CIN NO. L14101MH2020PLC335773

Gala 212, Bhullar Star Industrial Estate, Andheri Kurla Road, Sakinaka, Mumbai, Maharashtra, 400072

Unaudited Consolidated Balance Sheet as at 30th September, 2026

	Particulars	(Rs in lakhs, unless otherwise stated) As at 30th September, 2026 Consolidated Un-Audited	As at 31st March, 2026 Consolidated Audited
I	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
a	Share Capital	784.89	784.89
b	Reserves and Surplus	7,288.48	6,592.00
2	**Minority Interest**	-	(14.89)
3	**Non-current liabilities**		
a	Long-Term Borrowings	270.40	313.01
b	Other Non-Current Liability	2.50	2.50
c	Long-Term Provisions	14.68	11.82
4	**Current liabilities**		
a	Short-Term Borrowings	300.40	838.70
b	Trade Payables:-		
	i) Total outstanding dues of micro enterprises and small enterprises	677.93	310.38
	ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	647.02	948.58
c	Other Current Liabilities	76.98	65.14
d	Short-Term Provisions	1.53	4.42
	Total	**10,064.81**	**9,856.55**
II	**ASSETS**		
1	**Non-Current Assets**		
a	**Property, Plant and Equipment and Intangible Assets**		
	i) Property, Plant and Equipment	176.84	122.77
b	Non-Current Investments	1,002.08	1,002.08
c	Deferred tax assets (net)	9.00	9.22
d	Other Non-Current Assets	31.71	25.83
2	**Current Assets**		
a	Inventories	5,376.16	3,909.97
b	Trade Receivables	690.92	620.74
c	Cash and Cash Equivalents	1,514.37	3,133.13
d	Short-Term Loans and Advances	1,228.55	1,000.65
e	Other Current Assets	35.18	32.16
	Total	**10,064.81**	**9,856.55**

For Fractal Industries Limited

FRACTAL INDUSTRIES LIMITED

Director

Pankaj Agrawal
Managing Director
DIN: 01236376

Place:- Mumbai
Date:- 6th November, 2026

FRACTAL INDUSTRIES LIMITED (FORMERLY KNOWN AS FRACTAL INDUSTRIES PRIVATE LIMITED)
CIN NO. L14101MH2020PLC335773
Gala 212, Bhullar Star Industrial Estate, Andheri Kurla Road, Sakinaka,Mumbai, Maharashtra,400072
Unaudited Consolidated Cash Flow Statement for the Half Year Ended 30th September, 2026

Particulars	Rs.in Lakhs (unless otherwise stated)	
	Half year ended 30 September 2026	Half year ended 30 September 2025
	Un-Audited	Audited
A. Cash flows from operating activities		
Profit/(Loss) before tax	**861.94**	**812.82**
Adjustments for:		
Gratuity expenses	3.13	2.07
Depreciation	18.63	13.42
Interest Income	(68.98)	-
Finance cost	51.32	102.44
Operating profit before working capital changes	**866.04**	**930.75**
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(1,466.20)	(568.39)
Trade Receivable	(70.17)	(278.99)
Short-term loans and advances	(227.91)	(178.29)
Other current assets	(3.02)	(4.43)
Non Current Asset	(1.50)	6.40
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	65.98	531.55
Other Current liabilities	11.84	40.83
Short-term provisions	(15.00)	41.35
Cash generated from operations	**(839.94)**	**520.78**
Income tax paid (Net off Advance Tax, TDS)	(138.50)	(214.70)
Net cash flows from operating activities	**(978.44)**	**306.08**
B. Cash flows from investing activities		
Purchase of Property Plant and Equipment (incl. capital advances)	(72.69)	(12.43)
Advane for Capital Goods	(4.38)	
Interest Income	68.98	-
Net cash used in investing activities	**(8.09)**	**(12.43)**

FRACTAL INDUSTRIES LIMITED

Director

FRACTAL INDUSTRIES LIMITED (FORMERLY KNOWN AS FRACTAL INDUSTRIES PRIVATE LIMITED)
CIN NO. L14101MH2020PLC335773
Gala 212, Bhullar Star Industrial Estate, Andheri Kurla Road, Sakinaka,Mumbai, Maharashtra,400072
Unaudited Consolidated Cash Flow Statement for the Half Year Ended 30th September, 2026

Particulars	Rs.in Lakhs (unless otherwise stated)	
	Half year ended 30 September 2026	Half year ended 30 September 2025
	Un-Audited	Audited
C. Cash flows from financing activities		
Proceeds from issue of Equity shares (incl. premium)	-	111.64
Repayment Of Long-Term Borrowings	(42.61)	(83.34)
Finance Cost	(51.32)	(102.44)
Proceeds/(Repayment) of Short-Term Borrowings	(538.30)	(215.01)
Proceeds from Minority Interest	-	4.50
Net cash flows from financing activities	**(632.23)**	**(284.65)**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(1,618.76)**	**9.00**
Cash and cash equivalents at the beginning of the Period	3,133.13	5.48
Cash and cash equivalents at the end of the Period	**1,514.37**	**14.48**

Notes:

1) Cash and cash equivalents of closing balance comprise of:

Particulars	Half year ended 30 September 2026	Half year ended 30 September 2025
Cash In Hand	1.51	5.03
Bank Balance	513.80	9.45
Fixed Deposit	999.06	-
Total	**1,514.37**	**14.48**

2) The Consolidated Statement of Cash Flows has been prepared in accordance with the Indirect Method as Set Out in the Accounting Standard (AS) - 3 - 'Cash Flows Statement'.

For Fractal Industries Limited

FRACTAL INDUSTRIES LIMITED

Director

Pankaj Agrawal
Managing Director
DIN: 01236376

Place:- Mumbai
Date:- 6th November, 2026

Keyur Shah & Associates
CHARTERED ACCOUNTANTS
CA Keyur Shah
FCA, B.Com, ISA,
FAFD Certified

Auditor's Limited Review Report on unaudited Consolidated Financial results of Fractal Industries Limited (Formerly Known As Fractal Industries Private Limited), for the Half Year ended September 30, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of,
Fractal Industries Limited
(Formerly Known As Fractal Industries Private Limited)

We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Fractal Industries Limited (Formerly Known As Fractal Industries Private Limited)** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 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.

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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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.

The Statement includes the results of the following entities:

1. Fractal Industries Limited ("Parent")
2. Nested Brands Private Limited ("Subsidiary")
3. Bishwanath Kashinath Foundation ("Subsidiary")

KEYUR SHAH & ASSOCIATES · MEMBERSHIP NO : 153774 · CHARTERED ACCOUNTANTS

303, Shitiratna, B/s. Radisson Blu Hotel, Nr. Panchvati Circle, Ambawadi, Ahmedabad-380006. Gujarat, INDIA.
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E-mail : keyur@keyurshahca.com, ca.keyurshah2015@gmail.com

Based on our review conducted and procedures performed as stated in above and based on the statement provided by the Management related to parent & subsidiary, 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.

We did not review the interim financial statements / financial information / financial results of Subsidiaries i.e. "Nested Brands Private Limited" ("Subsidiary"), "Bishwanath Kashinath Foundation ("Subsidiary") included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total revenues of Rs.9.13 Lakhs and 8.00 lakhs, total net profit/(loss) after tax of Rs.(0.31) Lakhs and Nil and Net cash flow of RS. 1.80 Lakhs and 9.00 lakhs for the half year ended September 30, 2026, respectively, as considered in the consolidated unaudited financial results, whose interim financial statements / financial information/ financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been provided by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the Management and the procedures performed by us as stated in above.

Our conclusion on the statement is not modified in respect of the above matters.

For, Keyur Shah & Associates
Chartered Accountants
FRN: 333288W



Keyur Shah
Partner
Membership number: 153774
UDIN: 26153774BQDGIX2390

Date: 6th November, 2026
Place: Ahmedabad

Keyur Shah & Associates
CHARTERED ACCOUNTANTS
CA Keyur Shah
FCA, B.Com, ISA,
FAFD Certified

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001, Maharashtra, India

Scrip ID: **544707**
Subject: **Statement of Utilization**

Dear Sir,

On the basis of examination of books of accounts and other documents produced for our verification and information and explanations given to us by **Fractal Industries Limited** ('the Company') having CIN:- **L14101MH2020PLC335773** (hereinafter referred to as "the Company"), a Company incorporated under Companies Act, 1956 having its registered office at Gala 212, Bhullar Star Industrial Estate, Andheri Kurla Road, Sakinaka, Mumbai, Maharashtra, 400072, we certify the receipt of issue proceeds and utilization of the same for the purpose of the Objects as stated in Prospectus dated 18th February, 2026 issued for issue of shares of the Company as below

(Rs. in Lakhs)

Sir No	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount As on 30-09-2026	Remarks
1	Funding our working capital requirements	3650.00	3650.00	Nil	NA
2	General Corporate Purpose	735.18	747.18	(12.00)	NA
3	Issue related Expenses	515.00	503.00	12.00	
Total		**4900.18**	**4900.18**	**Nil**	

The above certificate has been given on the basis of documents, papers and information & explanations given by the Company.

Yours Faithfully,
For, Keyur Shah & Associates
Chartered Accountants
FRN: 333288W

KEYUR SHAH & ASSOCIATES · MEMBERSHIP NO : 153774 · CHARTERED ACCOUNTANTS

Keyur Shah
Partner
Membership No.: 153774
Place: Ahmedabad
Date: 6th November, 2026
UDIN: 26153774XGFCUH4673

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