November 13, 2026

To,
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code- 543920

Dear Sir / Madam,

Sub: Submission of Unaudited Financial Results for the Quarter and Half Year ended September 30, 2026.

In continuation of our letter dated November 9, 2026, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Friday, November 13, 2026, inter alia considered and approved the following;

1. The Unaudited Financial Results set out in compliance with Accounting Standards (AS) for the Quarter and Half Year ended September 30, 2026 together with Statement of Assets and Liabilities, Cash Flow and Limited Review Report thereon are enclosed.

The Unaudited Financial Results, duly approved by the Board of Directors of the Company in their meeting held today i.e. November 13, 2026, together with Limited Review Report thereon are enclosed herewith as - **Annexure A.**

The Board Meeting commenced at 05:15 P.M. and concluded at 05:45 P.M.

The aforesaid results are also being disseminated on Company's website at https://cffdefensys.com/investors/
You are requested to kindly update above information on your record.

Thanking You,

FOR CFF FLUID CONTROL LIMITED

HITESH BIRLA Digitally signed by HITESH BIRLA
Date: 2026.11.13 19:13:01 +05'30'

HITESH BIRLA
(CHIEF FINANCIAL OFFICER)

V.N. PUROHIT & CO.
CHARTERED ACCOUNTANTS

214, New Delhi House,
27, Barakhamba Road,
New Delhi – 110001
Ph: +91 11 43596011;
Email: delhi@vnp.in;
Web: http://www.vnp.in

Independent Auditor's Review Report on the Unaudited Standalone Financial Results for the Quarter and Half Year ended on 30th September 2026

To
The Board of Directors
CFF Fluid Control Limited
Plot No. 01, Survey No. 96,
Khumbivali, Madap,
Raigad, Maharashtra – 410203

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of CFF Fluid Control Limited ("the Company") for the quarter ended 30th September 2026 and the year-to-date results for the period from 1st April 2026 to 30th September 2026, together with the Statement of Assets and Liabilities as at 30th September 2026 and the Statement of Cash Flows for the half year ended on that date (together, "the Statement"), attached herewith. The Statement is being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement, which has been approved by the Company's Board of Directors. The Statement 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 read with the relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 Statement is 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 the 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 stated in paragraph 3 above, 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 applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

5. As stated in Notes 2 and 3 to the Statement, the Company's equity shares were migrated from the SME platform of BSE Limited to the Main Board of BSE Limited during the half year ended

30th September 2026, and the Company has adopted Ind AS with effect from 1st April 2026, with 1st April 2025 as the date of transition, in accordance with Ind AS 101 "First-time Adoption of Indian Accounting Standards".

6. The comparative Ind AS financial information of the Company for the corresponding quarter and half year ended 30th September 2025 and for the year ended 31st March 2026, and the reconciliations of net profit and of equity between previous GAAP and Ind AS included in Notes 5 and 6 to the Statement, have been prepared by the Company's Management after adjusting the financial information prepared under the Companies (Accounting Standards) Rules, 2021 for the differences in accounting principles adopted on transition to Ind AS. As stated in Note 4 to the Statement, this comparative Ind AS financial information has not been subjected to limited review or audit by us.

7. The Company was listed on the SME platform until 16th September 2026 and was required to submit financial results only on a half-yearly basis. Accordingly, the figures for the quarter ended 30th September 2025 included in the Statement have been compiled by the Management and have not been subjected to limited review or audit by us.

Our conclusion on the Statement is not modified in respect of the matters stated in paragraphs 5 to 7 above.

FOR V. N. PUROHIT & CO.
Chartered Accountants
Firm's Regn. No. 304040E

Om Prakash Pareek
Digitally signed by Om Prakash Pareek
Date: 2026.11.13 17:13:36 +05'30'

O. P. Pareek
Partner
Membership No. 014238
UDIN: 26014238SACTFV8918

Place: New Delhi
Date: 13th November 2026

CFF FLUID CONTROL LIMITED

CIN: L28990MH2012PLC227023

Regd. Office: Plot No. 01, Survey No. 96, Khumbivali, Madap, Raigad, Maharashtra – 410203

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30 September 2026

(Rs in lakh, except per share data)

Sr. No.	Particulars	For the Quarter ended			For the Half year ended		For the year ended on 31-03-2026 (Refer note 4)
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	
		Unaudited	Unaudited	Unaudited (Refer note 4)	Unaudited	Unaudited (Refer note 4)	
I	Revenue from operations	11,805.93	521.68	9,638.65	12,327.61	10,412.93	20,873.63
II	Other income	19.09	18.47	5.26	37.56	10.52	28.26
III	**Total income (I + II)**	**11,825.02**	**540.15**	**9,643.90**	**12,365.17**	**10,423.45**	**20,901.90**
IV	**Expenses**						
	(a) Cost of materials consumed	4,768.68	643.93	4,340.74	5,412.61	5,471.58	10,351.83
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	531.94	(415.30)	530.54	116.63	(198.07)	(419.35)
	(c) Employee benefits expense	399.79	390.17	474.35	789.96	785.79	1,525.77
	(d) Finance costs	49.21	21.17	45.74	70.39	105.49	169.40
	(e) Depreciation and amortisation expense	190.60	176.30	180.85	366.90	360.24	727.47
	(f) Other expenses	1,816.07	269.05	1,100.48	2,085.12	1,378.62	3,436.85
	Total expenses (IV)	**7,756.29**	**1,085.32**	**6,672.69**	**8,841.61**	**7,903.66**	**15,791.97**
V	**Profit / (loss) before exceptional items and tax (III – IV)**	**4,068.73**	**(545.17)**	**2,971.22**	**3,523.56**	**2,519.79**	**5,109.93**
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit / (loss) before tax (V – VI)**	**4,068.73**	**(545.17)**	**2,971.22**	**3,523.56**	**2,519.79**	**5,109.93**
VIII	**Tax expense**						
	(a) Current tax	1,034.28	(139.00)	741.50	895.28	635.00	1,363.94
	(b) Deferred tax	1.00	11.88	(10.19)	12.88	(20.56)	(159.39)
	(c) Tax adjustments of earlier years	-	-	24.65	-	24.65	56.26
	Total tax expense (VIII)	**1,035.28**	**(127.12)**	**755.96**	**908.16**	**639.10**	**1,260.80**
IX	**Net profit / (loss) for the period (VII – VIII)**	**3,033.46**	**(418.05)**	**2,215.25**	**2,615.40**	**1,880.69**	**3,849.13**

CFF FLUID CONTROL LIMITED

CIN: L28990MH2012PLC227023

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Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30 September 2026

(Rs in lakh, except per share data)

X	**Other comprehensive income**						
	A (i) Items that will not be reclassified to profit or loss – remeasurement of defined benefit plans	(11.10)	(17.10)	(0.15)	(28.20)	(0.30)	11.13
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	2.79	4.30	0.04	7.10	0.08	(2.80)
	Total other comprehensive income (net of tax) (X)	**(8.31)**	**(12.80)**	**(0.11)**	**(21.10)**	**(0.22)**	**8.33**
XI	**Total comprehensive income for the period (IX + X)**	**3,025.15**	**(430.85)**	**2,215.14**	**2,594.30**	**1,880.47**	**3,857.46**
XII	Paid-up equity share capital (face value Rs 10 per share)	2,097.41	2,097.41	2,097.41	2,097.41	2,097.41	2,097.41
XIII	Other equity (excluding revaluation reserve) as per balance sheet	24,430.84	24,430.84	12,805.11	24,430.84	12,805.11	24,430.84
XIV	**Earnings per equity share (face value Rs 10 each) (not annualised for quarters and half years)**						
	(a) Basic (Rs)	14.46	(1.99)	10.67	12.47	9.35	18.73
	(b) Diluted (Rs)	14.46	(1.99)	10.67	12.47	9.35	18.73

NOTES

1. The above unaudited standalone financial results of CFF Fluid Control Limited ("the Company") for the quarter and half year ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 November 2026. The Statutory Auditors have carried out a limited review of these results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. Migration to the Main Board and mandatory adoption of Ind AS: the equity shares of the Company, earlier listed on the SME platform of BSE Limited, were migrated to the Main Board of BSE Limited with effect from 16 September 2026, during the half year ended 30 September 2026. Under the proviso to Rule 4(1) of the Companies (Indian Accounting Standards) Rules, 2015, companies whose securities are listed on an SME exchange (as referred to in Chapter XB of the SEBI (ICDR) Regulations, 2009, now Chapter IX of the SEBI (ICDR) Regulations, 2018) are not required to apply Ind AS. On migration, the Company ceased to be covered by that exemption and became a company whose equity securities are listed on a stock exchange in India, covered by Rule 4(1)(iii)(a) of the said Rules. Accordingly, the Company has adopted Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 read with the said Rules with effect from 1 April 2026, with 1 April 2025 as the date of transition; in terms of Rule 4(9) it shall follow Ind AS for all subsequent financial statements. Consequent to the migration, the Company is also required to submit quarterly and year-to-date financial results under Regulation 33 of the Listing Regulations.

3. These results have been prepared in accordance with the recognition and measurement principles of Ind AS 34 "Interim Financial Reporting" and the other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. The transition has been carried out from the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2021 ("previous GAAP") in accordance with Ind AS 101 "First-time Adoption of Indian Accounting Standards". The impact of transition has been recognised in opening retained earnings / other equity as at 1 April 2025 and the figures of the comparative periods have been restated. The Company has availed the exemptions of deemed cost for property, plant and equipment and intangible assets, and of measuring leases at the transition date.

CFF FLUID CONTROL LIMITED

CIN: L28990MH2012PLC227023

Regd. Office: Plot No. 01, Survey No. 96, Khumbivali, Madap, Raigad, Maharashtra – 410203

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30 September 2026

(Rs in lakh, except per share data)

4 The Ind AS compliant financial results for the corresponding quarter and half year ended 30 September 2025 and for the year ended 31 March 2026 have not been subjected to limited review or audit by the Statutory Auditors. However, the management has exercised necessary due diligence to ensure that these financial results provide a true and fair view of the Company's affairs. As the Company was listed on the SME platform up to 16 September 2026 and was required to submit financial results only on a half-yearly basis, the figures for the quarter ended 30 September 2025 have been compiled by management for the purpose of comparison.

5 Reconciliation of net profit reported under previous GAAP with Ind AS (Ind AS 101 and SEBI circular CIR/CFD/FAC/62/2016 dated 5 July 2016):

Particulars	For the quarter ended on 30-09-2025	For the half year ended on 30-09-2025	For the year ended on 31-03-2026
Net profit after tax under previous GAAP	**2,230.99**	**1,912.68**	**3,919.66**
(a) Impact of recognising ROU Assets (inlcuding prepaid rent) and Lease liabilities as per provisions of Ind AS 116	(21.18)	(43.04)	(83.13)
(b) Impact of remeasurement of defined benefit plans reclassified to OCI	0.15	0.30	(11.13)
(c) Impact of Deferred tax on the above adjustments	5.29	10.76	23.72
Net profit after tax under Ind AS	**2,215.25**	**1,880.69**	**3,849.13**
Other comprehensive income (net of tax)	**(0.11)**	**(0.22)**	**8.33**
Total comprehensive income under Ind AS	**2,215.14**	**1,880.47**	**3,857.46**

6 Impact on total equity due to first-time adoption of Ind AS – reconciliation of equity reported under previous GAAP with Ind AS:

Particulars	As at 31-03-2026	As at 01-04-2025
Total equity under previous GAAP	**26,621.84**	**14,783.90**
(a) Impact of recognising ROU Assets (inlcuding prepaid rent) and Leases as per provisions of Ind AS 116	(125.06)	(41.93)
(b) Impact of Deferred tax on the above adjustments	31.48	10.55
Total impact on equity (first-time adoption of Ind AS)	**(93.59)**	**(31.38)**
Total equity under Ind AS	**26,528.25**	**14,752.52**

First-time adoption of Ind AS reduced total equity by Rs 31.38 lakh as at 1 April 2025, and by Rs 93.59 lakh as at 31 March 2026 (retained earnings and OCI reserve).

CFF FLUID CONTROL LIMITED

CIN: L28990MH2012PLC227023

Regd. Office: Plot No. 01, Survey No. 96, Khumbivali, Madap, Raigad, Maharashtra – 410203

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30 September 2026

(Rs in lakh, except per share data)

7 The principal adjustments in the reconciliations in notes 5 and 6 are as follows:

(a) Leases (Ind AS 116): The Company's leases of premises at Powai and Pune are recognised as right-of-use assets and lease liabilities. Lease rentals are replaced by depreciation on right-of-use assets and interest on lease liabilities, and lease payments are classified under financing activities. Interest-free security deposits are measured at amortised cost (Ind AS 109); the difference from transaction value is recognised as prepaid rent within right-of-use assets, and the unwinding of discount is recognised as interest income. Rent of the Pune factory capitalised in capital work-in-progress under previous GAAP (Rs 29.99 lakh in FY 2024-25 and Rs 62.09 lakh in FY 2025-26) has been reversed.

(b) Employee benefits (Ind AS 19): Remeasurement gains and losses on defined benefit plans, recognised in profit or loss under previous GAAP, are recognised in other comprehensive income.

(c) Deferred tax (Ind AS 12): Deferred tax has been recognised on the above adjustments.

8 The Company operates in a single operating segment – manufacture, overhaul, repair and maintenance of naval systems and equipment. Accordingly, no separate segment information is required under Ind AS 108 "Operating Segments".

9 During the quarter ended 30 September 2026 the Company has paid / provided a final dividend of Rs [0.75] per equity share for FY 2025-26 as approved by the shareholders at the Annual General Meeting held on 7 August 2026.

10 The Statement of Assets and Liabilities as at 30 September 2026 and the Statement of Cash Flows for the half year ended 30 September 2026 are annexed.

11 Figures for the quarter ended 30 September 2026 and 30 September 2025 are the balancing figures between the figures for the half year and the figures for the first quarter of the respective financial years. Previous period figures have been regrouped / reclassified wherever necessary. The results are available on the websites of BSE Limited (www.bseindia.com) and the Company' website https://cffdefensys.com.

For and on behalf of the Board of Directors

CFF Fluid Control Limited

CFF FLUID CONTROL LIMITED

Sunil Menon

Managing Director

DIN: 00409485

Place: Mumbai

Date: 13 November 2026

CFF FLUID CONTROL LIMITED

CIN: L28990MH2012PLC227023

Regd. Office: Plot No. 01, Survey No. 96, Khumbivali, Madap, Raigad, Maharashtra – 410203

Statement of Assets and Liabilities as at 30 September 2026

(Rs in lakh)

Sr. No.	Particulars	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Refer note 4)
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant and equipment	2,423.54	2,433.44
	(b) Right-of-use assets	247.01	308.59
	(c) Capital work-in-progress	701.88	662.85
	(d) Other intangible assets	543.42	625.46
	(e) Intangible assets under development	322.54	322.54
	(f) Financial assets		
	(i) Other financial assets	78.98	69.42
	(g) Deferred tax assets (net)	191.21	196.99
	Total non-current assets	**4,508.58**	**4,619.29**
2	**Current assets**		
	(a) Inventories	5,342.85	5,369.15
	(b) Financial assets		
	(i) Trade receivables	10,796.76	10,461.15
	(ii) Cash and cash equivalents	8,797.43	4,354.54
	(iii) Bank balances other than (ii) above	0.48	0.49
	(iv) Loans	4.67	3.82
	(v) Other financial assets	403.34	346.91
	(c) Other current assets	5,789.37	6,822.34
	Total current assets	**31,134.90**	**27,358.39**
	TOTAL ASSETS	**35,643.48**	**31,977.68**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	2,097.41	2,097.41
	(b) Other equity	26,867.84	24,430.84
	Total equity	**28,965.25**	**26,528.25**
2	**Liabilities**		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	250.00	326.51
	(ii) Lease liabilities	158.29	218.47
	(b) Provisions	80.77	59.16
	Total non-current liabilities	**489.06**	**604.14**
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1,644.18	1,656.20
	(ii) Lease liabilities	115.56	110.96
	(iii) Trade payables		
	– total outstanding dues of micro and small enterprises	-	-
	– total outstanding dues of creditors other than micro and small enterprises	2,466.53	1,965.19
	(iv) Other financial liabilities	274.38	200.29
	(b) Other current liabilities	101.82	80.05
	(c) Provisions	-	3.26
	(d) Current tax liabilities (net)	1,586.70	829.33
	Total current liabilities	**6,189.17**	**4,845.29**
	Total liabilities	**6,678.23**	**5,449.43**
	TOTAL EQUITY AND LIABILITIES	**35,643.48**	**31,977.68**

For and on behalf of the Board of Directors

CFF Fluid Control Limited

CFF FLUID CONTROL LIMITED

Sunil Menon

Managing Director

DIN: 00409485

Place: Mumbai

Date: 13 November 2026

CFF FLUID CONTROL LIMITED

CIN: L28990MH2012PLC227023

Regd. Office: Plot No. 01, Survey No. 96, Khumbivali, Madap, Raigad, Maharashtra – 410203

Statement of Cash Flows for the half year ended 30 September 2026

(Rs in lakh)

Sr. No.	Particulars	For the half year ended on 30-09-2026 (Unaudited)	For the half year ended on 30-09-2025 (Refer note 4)
	A. Cash flow from operating activities		
	Profit before tax	3,523.56	2,519.79
	Adjustments for:		
	Depreciation and amortisation expense	366.90	360.24
	(Gain) / loss on disposal of property, plant and equipment	-	-
	Other non-cash items (net)	(11.96)	1.49
	Finance costs	70.39	105.49
	Interest income	(8.46)	(8.58)
	Operating profit before working capital changes	**3,940.43**	**2,978.44**
	Working capital changes:		
	(Increase) / decrease in trade receivables	(335.61)	(4,372.16)
	(Increase) / decrease in loans	(0.85)	(2.38)
	(Increase) / decrease in other financial assets	(63.90)	(160.35)
	(Increase) / decrease in inventories	26.30	374.97
	(Increase) / decrease in other assets	1,032.97	(4,254.77)
	Increase / (decrease) in trade payables	501.35	8.89
	Increase / (decrease) in other financial liabilities	74.09	78.98
	Increase / (decrease) in other liabilities	21.76	84.78
	Increase / (decrease) in provisions	-	(0.91)
	Cash generated from / (used in) operations	**5,196.55**	**(5,264.52)**
	Income taxes paid (net of refunds)	(137.90)	(462.38)
	Net cash from / (used in) operating activities (A)	**5,058.65**	**(5,726.90)**
	B. Cash flow from investing activities		
	(Increase) / decrease in bank deposits / earmarked balances	0.01	(0.00)
	Purchase of property, plant and equipment (incl. CWIP)	(227.36)	(32.75)
	Purchase of intangible assets	(25.04)	(209.55)
	Interest received	8.46	8.58
	Net cash from / (used in) investing activities (B)	**(243.94)**	**(233.73)**
	C. Cash flow from financing activities		
	Repayment of lease liabilities	(55.59)	(48.98)
	Proceeds from / (repayment of) short-term borrowings (net)	(12.03)	(1,577.29)
	Proceeds from / (repayment of) long-term borrowings (net)	(76.51)	42.67
	Finance costs paid	(70.39)	(105.49)
	Dividends paid	(157.31)	(97.37)
	Proceeds from issue of equity shares (FPO, net of issue expenses)	-	8,120.51
	Net cash from / (used in) financing activities (C)	**(371.81)**	**6,334.05**
	Net increase / (decrease) in cash and cash equivalents (A + B + C)	**4,442.89**	**373.41**
	Cash and cash equivalents at the beginning of the period	4,354.54	259.58
	Cash and cash equivalents at the end of the period	**8,797.43**	**632.99**

NOTES

(i) The Statement of Cash Flows has been prepared under the indirect method set out in Ind AS 7 "Statement of Cash Flows".

(ii) Payments towards lease liabilities and finance costs are classified under financing activities.

(iii) Previous period figures have been regrouped / reclassified wherever necessary to conform to the current period presentation.

For and on behalf of the Board of Directors

CFF Fluid Control Limited

CFF FLUID CONTROL LIMITED

Sunil Menon

Managing Director

DIN: 00409485

Place: Mumbai