

Bright Brothers Limited

Regd. Office :

Office No. 91, 9th Floor, Jolly Maker Chambers No. 2,
225, Nariman Point, Mumbai - 400 021.
Email: invcom@brightbrothers.co.in
Tel.: 022-25835158 / +91 8828204635
Website : <http://www.brightbrothers.co.in>
CIN : L25209MH1946PLC005056

Brite

Date: 30th October, 2026

To
The Secretary
BSE Limited
Corporate Relations Dept.
P. J. Towers, Fort, Mumbai- 400001

Dear Sir/ Madam,

Ref.: Scrip Code- 526731

Sub.: Outcome of the Board Meeting held on 30th October, 2026

We wish to inform you that the Board of Directors of the Company at its meeting held today, has inter alia considered and approved the following:

- a) Unaudited Financial Statements (Standalone and Consolidated) for the Second Quarter and half year ended 30th September, 2026; in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (copy enclosed).
- b) Limited Review Report (Standalone and Consolidated) for the quarter ended 30th September, 2026 (copy enclosed).

The meeting commenced at 12:45 pm and concluded at 2.15 pm.

We request you to take the same on record.

For Bright Brothers Limited



Suresh Bhojwani
Chairman & Managing Director
DIN: 00032966



A Brite Group Company

Factories : Pondicherry, Faridabad, Bhimtal, Dehradun, Pune, Haridwar, Hosur

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

((₹ in Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.26 (Unaudited)	30.06.26 (Unaudited)	30.09.25 (Unaudited)	30.09.26 (Unaudited)	30.09.25 (Unaudited)	31.03.26 (Audited)
(I)	Revenue from Operations	11,047.70	11,725.66	9,350.03	22,773.36	18,631.01	35,017.94
(II)	Other Income	70.21	35.69	48.96	105.90	90.58	281.37
(III)	Total Income (I+II)	11,117.91	11,761.35	9,398.99	22,879.26	18,721.59	35,299.31
(IV)	Expenses						
	Cost of materials consumed	8,673.36	8,471.97	6,293.36	17,145.33	12,526.58	23,216.14
	Purchases of Stock-in-Trade	83.17	55.60	100.14	138.77	156.38	324.92
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(821.34)	(140.20)	(199.45)	(961.54)	(142.76)	(251.61)
	Employee benefits expense	794.48	811.44	751.89	1,605.92	1,471.95	3,047.46
	Finance costs	243.97	230.21	232.51	474.18	453.56	911.69
	Depreciation and amortization expense	306.04	312.32	305.02	618.36	571.34	1,161.93
	Other expenses	1,633.23	1,615.55	1,593.22	3,248.78	3,042.10	6,002.92
	Total expenses (IV)	10,912.91	11,356.89	9,076.69	22,269.80	18,079.15	34,413.45
(V)	Profit/(Loss) before exceptional items and tax (III-IV)	205.00	404.46	322.30	609.46	642.44	885.86
(VI)	Exceptional Items (Profit from sale of asset)	-	-	-	-	-	-
(VII)	Profit/(Loss) before tax (V+VI)	205.00	404.46	322.30	609.46	642.44	885.86
(VIII)	Tax expenses						
	(1) Current tax	59.34	127.21	102.24	186.55	203.24	278.59
	(2) MAT credit availed	(23.86)	(55.20)	(45.65)	(79.06)	(88.33)	(132.48)
	(3) Deferred tax	2.81	(13.40)	8.09	(10.59)	(21.67)	(25.37)
	(4) Excess / Short Provision For Earlier Years	4.30	-	-	4.30	-	(9.03)
(IX)	Profit for the period (VII-VIII)	162.41	345.85	257.62	508.26	549.20	774.15
(X)	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(1) Remeasurements of net defined benefit plans	6.99	5.91	(16.89)	12.90	(17.57)	23.63
	(2) Income tax relating to Re-measurement of defined employee benefit plans	(2.04)	(1.72)	4.92	(3.76)	5.12	(6.88)
	B. Items that may be reclassified to the statement of profit and loss						
	Exchange differences in translating the financial statements of foreign operations	-	-	-	-	-	-
	Other Comprehensive Income for the year, net of income tax	4.95	4.19	(11.97)	9.14	(12.45)	16.75
(XI)	Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period) (IX+X)	167.36	350.04	245.65	517.40	536.75	790.90
(XII)	Paid-up Equity Share Capital	568.02	568.02	568.02	568.02	568.02	568.02
	Face Value (of Rs. 10/- each)						
(XIII)	Earnings per equity share (in Rs.)						
	(1) Basic	2.86	6.09	4.54	8.95	9.67	13.63
	(2) Diluted	2.86	6.09	4.54	8.95	9.67	13.63

**A Brite Group Company****Factories : Pondicherry, Faridabad, Bhimtal, Dehradun, Pune, Haridwar, Hosur**

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

((₹ in Lakhs except EPS))

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.26 (Unaudited)	30.06.26 (Unaudited)	30.09.25 (Unaudited)	30.09.26 (Unaudited)	30.09.25 (Unaudited)	31.03.26 (Audited)
(I)	Revenue from Operations	11,684.94	12,309.02	9,897.25	23,993.96	20,005.21	37,504.04
(II)	Other income	64.49	37.62	110.25	102.11	148.45	336.40
(III)	Total income (I+II)	11,749.43	12,346.64	10,007.50	24,096.07	20,153.66	37,840.44
(IV)	Expenses						
	Cost of materials consumed	8,755.67	8,624.40	6,540.82	17,380.07	13,150.60	24,103.74
	Purchases of Stock-in-Trade	83.17	55.60	100.14	138.77	156.38	324.92
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(800.13)	(151.67)	(201.72)	(951.80)	(164.71)	(259.77)
	Employee benefits expense	1,084.63	1,032.19	942.95	2,116.82	1,872.79	3,838.16
	Finance costs	257.04	241.16	242.44	498.20	478.50	953.87
	Depreciation and amortization expense	319.53	326.15	319.01	645.68	599.47	1,219.87
	Other expenses	1,888.53	1,861.74	1,798.16	3,750.27	3,449.38	6,956.14
	Total expenses (IV)	11,588.44	11,989.57	9,741.80	23,578.01	19,542.41	37,136.93
(V)	Profit/(Loss) before exceptional items and tax (III-IV)	160.99	357.07	265.70	518.06	611.25	703.51
(VI)	Exceptional Items (Profit from sale of asset)	-	-	-	-	-	-
(VII)	Profit/(Loss) before tax (V+VI)	160.99	357.07	265.70	518.06	611.25	703.51
(VIII)	Tax expenses						
	(1) Current tax	59.34	127.21	102.24	186.55	203.24	278.59
	(2) MAT credit availed	(23.86)	(55.20)	(45.65)	(79.06)	(88.33)	(132.48)
	(3) Deferred tax	2.81	(13.40)	8.09	(10.59)	(21.67)	(25.37)
	(4) Excess / Short Provision For Earlier Years	4.30	-	-	4.30	-	(9.03)
(IX)	Profit for the period (VII-VIII)	118.40	298.46	201.02	416.86	518.01	591.80
(X)	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(1) Remeasurements of net defined benefit plans	6.99	5.91	(16.89)	12.90	(17.57)	23.63
	(2) Income tax relating to Re-measurement of defined employee benefit plans	(2.04)	(1.72)	4.92	(3.76)	5.12	(6.88)
	B. Items that may be reclassified to the statement of profit and loss						
	Exchange differences in translating the financial statements of foreign operations	(3.65)	0.20	(1.40)	(3.45)	(1.18)	(10.17)
	Other Comprehensive Income for the year, net of income tax	1.30	4.39	(13.37)	5.69	(13.63)	6.58
(XI)	Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period) (IX+X)	119.70	302.85	187.64	422.55	504.38	598.38
(XII)	Paid-up Equity Share Capital Face Value (of Rs. 10/- each)	568.02	568.02	568.02	568.02	568.02	568.02
(XIII)	Earnings per equity share (in Rs.)						
	(1) Basic	2.08	5.25	3.54	7.34	9.12	10.42
	(2) Diluted	2.08	5.25	3.54	7.34	9.12	10.42



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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(₹ in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
ASSETS				
1 Non-current assets				
(a) Property, plant and equipment	7,044.37	6,720.63	7,124.83	6,827.11
(b) Capital work-in-progress	159.07	34.78	159.07	34.78
(c) Other intangible assets	-	-	-	-
(d) Intangible Assets under development	16.80	75.79	16.80	75.79
(e) Right to use -Lease	1,901.70	2,055.51	1,901.70	2,055.51
(f) Financial assets				
(i) Investments in subsidiary	83.08	83.08	-	-
(ii) Other investments	31.29	31.29	31.29	31.29
(iii) Loan to subsidiary	301.39	297.21	-	-
(iv) Others financial assets	406.09	582.68	406.09	582.68
Income tax assets (net)	36.79	121.74	36.79	121.74
(g) Other non-current assets	263.81	680.64	263.81	680.64
Total non-current assets	10,244.39	10,683.35	9,940.38	10,409.54
2 Current assets				
(a) Inventories	3,474.88	2,965.01	3,788.00	3,281.88
(b) Financial assets				
(i) Investments	463.05	449.13	463.05	449.13
(ii) Trade receivables	10,922.53	9,291.71	11,307.50	9,767.41
(iii) Cash and cash equivalents	506.19	739.28	562.52	888.17
(iv) Bank Balance other than cash and cash equivalents	15.34	17.93	15.34	17.93
(v) Other financial assets	887.52	424.25	832.80	382.21
(c) Other current assets	484.74	277.85	494.92	296.76
Total current assets	16,754.25	14,165.16	17,464.13	15,083.49
TOTAL ASSETS	26,998.64	24,848.51	27,404.51	25,493.03
EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	568.02	568.02	568.02	568.02
(b) Other equity	8,258.42	7,854.61	7,832.61	7,523.65
Total equity	8,826.44	8,422.63	8,400.63	8,091.67
Liabilities				
1 Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	1,751.66	1,756.09	1,751.66	1,756.09
(ii) Lease liabilities	1,954.00	2,071.60	1,954.00	2,071.60
(b) Provisions	90.48	104.39	90.48	104.39
(c) Deferred tax liabilities (net)	38.01	44.84	38.01	44.84
Total non-current liabilities	3,834.15	3,976.92	3,834.15	3,976.92
2 Current liabilities				
(a) Financial liabilities				
(i) Borrowings	2,589.29	2,594.60	3,024.57	3,036.39
(ii) Lease Liabilities	223.71	204.46	223.71	204.46
(iii) Trade payable				
- Total outstanding dues of micro enterprises and small enterprises; and	1,023.85	436.41	1,023.85	436.41
- Total outstanding dues of creditors other than micro enterprises and small enterprises	4,692.66	4,308.14	4,954.28	4,639.16
(iv) Other financial liabilities [other than those specified in item (c)]	4,812.47	3,868.58	4,812.47	3,868.58
(b) Other current liabilities	897.29	929.61	1,032.07	1,132.28
(c) Provisions	22.15	14.62	22.15	14.62
(d) Current Tax Liabilities (Net)	76.63	92.54	76.63	92.54
Total current liabilities	14,338.05	12,448.96	15,169.73	13,424.44
TOTAL EQUITY AND LIABILITIES	26,998.64	24,848.51	27,404.51	25,493.03

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Brite**STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026**

₹ in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	Half Year ended 30th September, 2026 (Unaudited)	Half Year ended 30th September, 2025 (Unaudited)	Half Year ended 30th September, 2026 (Unaudited)	Half Year ended 30th September, 2025 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES :				
Profit before Tax	609.46	642.44	518.06	611.25
Adjustments for :				
Depreciation and amortization expenses	464.55	429.68	491.87	457.81
Depreciation and amortisation expenses of financial leased assets as per Ind AS 116	153.81	141.66	153.81	141.66
Finance costs	372.88	352.94	396.91	377.87
Finance costs recognised in profit or loss for Lease Liability as per Ind AS 116	101.29	100.63	101.29	100.63
Interest (Income)	(30.67)	-	(19.16)	(62.29)
Net (gain)/loss on sale of property, plant and equipments	(27.51)	(72.57)	(27.51)	-
Dividend from non current investment (income)	-	(0.02)	-	(0.02)
Net (gain)/loss on sale of security and fair valuation	(13.92)	(14.66)	(13.92)	(14.66)
Operating profit before working capital changes	1,629.89	1,580.10	1,601.35	1,612.26
Adjustments for :				
Movements in working capital :				
Increase/ (Decrease) in trade payables	971.96	416.99	902.56	(259.18)
Increase/ (Decrease) in other current financial liabilities	943.89	(591.51)	943.89	(591.51)
Increase/ (Decrease) in other current liabilities	(32.32)	180.77	(100.21)	164.06
Increase/ (Decrease) in provisions	6.52	(6.22)	6.52	(6.22)
(Increase)/Decrease in trade receivables	(1,630.78)	(676.29)	(1,540.06)	(304.30)
(Increase)/Decrease in other bank balances	2.59	(2.17)	2.59	(2.17)
(Increase)/Decrease in inventories	(509.87)	(181.12)	(506.12)	111.99
(Increase)/Decrease in other current assets	(206.89)	(0.41)	(198.16)	(16.65)
(Increase)/Decrease in other financial assets	(290.86)	(115.47)	(273.99)	(115.47)
(Increase)/Decrease in other assets	416.79	33.84	416.79	33.84
Working capital changes :	(328.97)	(941.58)	(346.19)	(985.61)
Cash flow from/ (Used in) Operating Activities	1,300.92	638.52	1,255.16	626.66
Income tax Refund/(Paid)	(42.75)	(25.28)	(42.75)	(25.28)
Net Cash flow from/ (Used in) Operating Activities	1,258.17	613.24	1,212.41	601.38
B. CASH FLOW FROM INVESTING ACTIVITIES :				
Purchase of property, plant & equipments , including capital work in progress-tangible assets and capital advances	(861.69)	(910.62)	(863.00)	(922.09)
Proceeds from sale of property, plant & equipments	35.62	-	35.62	-
Interest Income	30.67	72.57	19.16	62.29
Dividend from non current investment income	-	0.02	-	0.02
Purchase of investment	-	(19.73)	(0.00)	(19.73)
Net cash flow from / (Used in) Investing Activities	(795.40)	(857.76)	(808.21)	(879.51)
C. CASH FLOWS FROM FINANCING ACTIVITIES :				
Proceeds from long-term borrowings	280.84	594.65	280.84	613.69
Repayment of long-term borrowings	(285.27)	(212.68)	(285.27)	(212.68)
Increase/ (Decrease) in short-term borrowings	(5.31)	234.77	(11.82)	234.77
Finance Costs	(372.88)	(352.94)	(396.91)	(377.87)
Final Dividend paid	(113.60)	(142.01)	(113.60)	(142.01)
Payment of Lease liabilities	(199.64)	(177.30)	(199.64)	(177.30)
Net Cash flow from/(Used in) Financing Activities	(695.86)	(55.50)	(726.40)	(61.40)
NET INCREASE IN CASH AND CASH EQUIVALENT	(233.09)	(300.02)	(322.20)	(339.53)
Cash and cash equivalents at the beginning of year	739.28	784.90	888.17	1,059.79
Effect of exchange rate fluctuations	-	-	(3.45)	(1.18)
Cash and cash equivalents at the end of the year	506.19	484.88	562.52	719.08

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Notes :

- 1 The above financial results for the quarter and half ended 30th September 2026 were reviewed by the Audit committee and approved at the meeting of Board of Directors of the Company held on 30th October 2026. The Statutory Auditors have expressed an unmodified conclusion on the financial results. The Statutory Auditors have carried out the limited review of the results for the period and quarter ended 30th September, 2026 as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
- 2 The above standalone and consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013, other recognized accounting practices to the extent applicable and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by SEBI from time to time.
- 3 During the quarter, the Company's wholly-owned subsidiary, Bright Brothers LLC, was merged with its step-down subsidiary, Sintex Logistics LLC. Pursuant to the merger, Bright Brothers LLC has ceased to exist and Sintex Logistics LLC is the surviving entity. The name of Sintex Logistics LLC has since been changed to Bright Composites LLC, which is now a wholly-owned subsidiary of the Company.
- 4 The Company's business segment consists of a single segment of "Manufacturing of plastic moulded parts" as per Indian Accounting Standard (Ind AS-108) Operating segment requirement.
- 5 Figures for the previous period have been regrouped/rearranged wherever necessary to conform to the presentation of the current period.

Place : Mumbai
Date : 30th October, 2026



By Order of the Board of Directors
For Bright Brothers Ltd.

Suresh Bhojwani
Chairman & Managing Director
DIN : 00032966

A Brite Group Company

Factories : Pondicherry, Faridabad, Bhimtal, Dehradun, Pune, Haridwar, Hosur

Independent Auditor's Limited Review Report on Unaudited Quarterly and Year to Date Standalone Financial Results of Bright Brothers Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Bright Brothers Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Bright Brothers Limited** ("the Company") for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 ("the statement") being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") read with circular (Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019) issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, to the extent applicable.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Conclusion

Based on our review, conducted as 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 Indian Accounting Standards prescribed under section 133 of Companies Act, 2013 read with rules issued thereunder and other recognized accounting practices and policies 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GMJ & Co
Chartered Accountants
FRN: 103429W



CA Madhu Jain
Partner
Membership No.: 155537
UDIN: 261555 37HKBF CE6749
Place: Mumbai
Date: October 30, 2026

Independent Auditor's Limited Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results of Bright Brothers Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Bright Brothers Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **Bright Brothers Limited** ("the Parent"), its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to 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 ("Listing Regulations") read with circular (Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019) issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
2. 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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.
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. 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. The statement includes the results of the following entities:

Sr. No.	Name of the Entity	Relationship	Reviewed / Not Reviewed
1	Bright Brothers LLC	Subsidiary (upto August 31, 2026)	Not Reviewed
2	Bright Composites LLC (formerly known as "Sintex Logistics LLC")	Subsidiary (w.e.f. August 31, 2026)	Not Reviewed

5. **Conclusion**

Based on our review conducted and procedures performed 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 aforesaid Indian 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 Disclosures Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. **Other Matters**

During the quarter, the Company's wholly owned subsidiary, Bright Brothers LLC, was merged with its step-down subsidiary, Sintex Logistics LLC. Pursuant to the merger, Bright Brothers LLC has ceased to exist and Sintex Logistics LLC is the surviving entity. The name of Sintex Logistics LLC has since been changed to Bright Composites LLC, which is now a wholly-owned subsidiary of the Company.

We did not review the interim financial information of Bright Brothers LLC included in the Consolidated Financial Statement, whose interim financial information reflects total revenues of INR NIL, total net loss after tax of INR 3.48 Lakhs and INR 2.75 Lakhs and total comprehensive loss of INR 3.66 Lakhs and INR 2.75 Lakhs, for the period ended July 01, 2026 to August 31, 2026 and for the period from April 01, 2026 to August 31, 2026, respectively.

We did not review the interim financial information of Bright Composites LLC (formerly known as "Sintex Logistics LLC") included in the Consolidated Financial Statement, whose interim financial information reflects total assets of INR 1,347.40 lakhs as at September 30, 2026 and total revenues of INR 794.18 lakhs and INR 1,516.59 lakhs, total net loss after tax of INR 19.33 lakhs and INR 78.91 lakhs and total comprehensive loss of INR 22.80 lakhs and INR 82.36 lakhs, for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively and net cash outflows of INR 90.91 lakhs for the period from April 01, 2026 to September 30, 2026.



These unaudited financial information has been furnished to us by the Board of Directors and our conclusion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of subsidiary and step-down subsidiary is based solely on such unaudited Financial Information / Financial Results as certified by the Board of Directors. In our opinion and according to the information and explanations given to us by the Board of Directors, these interim Financial Statements are not material to the Group.

Our conclusion on the Consolidated Financial Results is not modified in respect of the above matters.

For GMJ & Co
Chartered Accountants
FRN: 103429W



CA Madhu Jain
Partner
Membership No.: 155537
UDIN: 261555 37AOEL KY9833
Place: Mumbai
Date: October 30, 2026