DEFRAIL TECHNOLOGIES LIMITED
CIN: L30204HR2023PLC115548
REG. OFF: PLOT NO 180, SECTOR-24
FARIDABAD, HARYANA, INDIA, 121005
E-MAIL: INFO@DEFRAILTECH.COM
PHONE NO: 0129 - 487 8760

Date: 13 November, 2026

To,
The Manager Listing
BSE Limited
5th Floor, P.J. Towers,
Dalal Street,
Mumbai-400001

Scrip Code: 544677

Sub: Outcome of Board Meeting of Board of Directors of Defrail Technologies Limited held on 13.11.2026.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing obligations and Disclosure Requirements), Regulations 2015 ("the Regulations"), we are enclosing herewith Unaudited Financial Results (Standalone and Consolidated) of the company along with Limited Review Report (Standalone and Consolidated) thereon for the Half year ended September 30, 2026 approved by the Board of Directors of the company at its Meeting held on November 13, 2026 along with declaration for unmodified opinion pursuant to Regulation 33 of SEBI (Listing obligations and Disclosure Requirements), Regulations 2015 ("the Regulations"),.

The meeting of Board of Directors of the Company commenced at 02:00 P. M and concluded at 04:00 P.M.

Kindly take the above information on your records.

Thanking You,
For Defrail Technologies Limited



Vivek Aggarwal
Digitally signed by Vivek Aggarwal
Date: 2026.11.13 16:31:32 +05'30'

Vivek Aggarwal
Managing Director
DIN: 09249636

Encl: As above

Shiv & Associates
Chartered Accountants
Add.: Shop No. 67, Basement, Sec- 10 Market, Faridabad, Haryana-121006
Mob.: 8920913092

Independent Auditor's Limited Review Report on Unaudited Financial Results of the Company for Half Year ended on 30th September, 2026 of DEFRAIL TECHNOLOGIES LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,
The Board of Directors,

DEFRAIL TECHNOLOGIES LIMITED

We have reviewed the accompanying Statement of Unaudited Financial Results of M/s. DEFRAIL TECHNOLOGIES LIMITED ("the Company") for the Half Year ended 30th September, 2026 which includes the Statement of Profit and Loss, Statement of Assets and Liabilities and Statement of Cash Flows for the Half Year ended on that date together with the relevant notes thereon ("the statement"), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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 Accounting Standard (AS) 25 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and 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.

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 is limited primarily to inquiries of the entity's personnel and analytical procedures applied to financial data and thus provides less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

A review of interim financial information consists of making inquiries, primarily of company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.

SHIV & ASSOCIATES ★ FARIDABAD ★ CHARTERED ACCOUNTANTS

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Shiv & Associates
Chartered Accountants
FRN : 009989N



CA Abhishek Vashisht
Partner
M. No.- 526307
UDIN: 26526307AWXZSL3309
Place: Faridabad
Date: 13th November , 2026

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STANDALONE BALANCE SHEET AS ON 30 SEPTEMBER 2026.

(All Amt in Lacs).

S.no	Particulars	Balance Sheet	
	Equity and liabilities	30.09.2026	31.03.2026
1	**Shareholders' funds**	Unaudited	Audited
	Share capital	702.44	702.44
	Reserves and surplus	1,956.57	1,680.59
	Money received against share warrants	0.00	0.00
	Total shareholders' funds	**2,659.01**	**2,383.03**
2	Share application money pending allotment	0.00	0.00
3	Deferred government grants	0.00	0.00
4	Minority interest	0.00	0.00
5	**Non-current liabilities**		
	Long-term borrowings	810.29	524.06
	Deferred tax liabilities (net)	70.26	20.27
	Foreign currency monetary item translation difference liability account	0.00	0.00
	Other long-term liabilities		
	Details of other long-term liabilities		
	Total of other long-term liabilities	0.00	0.00
	Long-term provisions	23.77	23.77
	Total non-current liabilities	**904.32**	**568.10**
6	**Current liabilities**		
	Short-term borrowings	135.67	135.17
	Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	2,661.10	993.79
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	308.61	548.01
	Total Trade payable	**2,969.71**	**1,541.81**
	Other current liabilities		
	Details of other current liabilities		
	Total of other current liabilities	92.24	124.18
	Short-term provisions	215.89	148.93
	Total current liabilities	**3,413.50**	**1,950.09**
	Total equity and liabilities	**6,976.83**	**4,901.22**
	Assets		
1	**Non-current assets**		
(i)	**Property, Plant and Equipment and Intangible assets**		
	Property, Plant and Equipment	1,581.51	1,227.87
	Producing properties	0.00	0.00
	Intangible assets	0.00	0.00

	Preproducing properties	0.00	0.00
	Property, Plant and Equipment capital work-in-progress	0.00	0.00
	Intangible assets under development or work-in-progress	0.00	0.00
	Total Property, Plant and Equipment and Intangible assets	**1,581.51**	**1,227.87**
(ii)	Non-current investments	89.10	89.10
(v)	Deferred tax assets (net)	0.00	0.00
(vi)	Foreign currency monetary item translation difference asset account	0.00	0.00
(vii)	Long-term loans and advances	0.00	0.00
	Other non-current assets		
	Details of other non-current assets		
	Total of other non-current assets	31.93	29.79
	Total non-current assets	**1,702.54**	**1,346.76**
2	**Current assets**		
	Current investments	0.00	0.00
	Inventories	2,168.67	1,661.50
	Trade receivables	1,923.07	1,299.01
	Cash and cash equivalents	906.11	403.08
	Bank balance other than cash and cash equivalents	0.00	0.00
	Short-term loans and advances	0.00	0.00
	Other current assets		
	Details of other current assets		
	Total of other current assets	276.44	190.87
	Total current assets	**5,274.29**	**3,554.46**
	Total assets	**6,976.83**	**4,901.22**

For and on behalf of the Board of Directors
Defrail Technologies Limited

For Defrail Technologies Limited
Vivek
Director

Vivek Aggarwal
Managing Director
DIN – 09249636
Place – Faridabad

Date – 13-11-2026

Vivek Aggarwal
Digitally signed by Vivek Aggarwal
Date: 2026.11.13 16:33:49 +05'30'

DEFRAIL TECHNOLOGIES LIMITED
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STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2026.

(All Amt in Lacs).

S.no	Particulars	Half year end			Year End	
		30.09.2026	**31.03.2026**	**30.09.2025**	**31.03.2026**	**31.03.2025**
1	**Revenue From Operations**	**Unaudited**	**Audited**	**Unaudited**	**Audited**	**Audited**
	Revenue from operations	4,911.10	4,107.61	3,896.84	8,004.45	6,176.78
	Other income	0.71	10.85	0.08	10.93	1.01
	Total Income	**4,911.81**	**4,118.46**	**3,896.92**	**8,015.38**	**6,177.79**
2	**Expenses**					
(a)	Cost of materials consumed	3,474.56	2,983.42	2,698.24	5,681.66	4,212.88
(b)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-386.02	-511.11	-243.37	-754.48	-387.21
(d)	Employee benefit expense	810.61	661.78	566.10	1,227.88	791.82
(e)	Finance costs	33.35	48.74	41.42	90.16	103.84
(f)	Depreciation and amortisation expense	40.68	45.74	35.15	80.89	62.69
(g)	**Other Expenses**					
	Total other expenses	617.89	555.40	541.35	1,096.75	1,006.78
	Total expenses	**4,591.08**	**3,783.98**	**3,638.88**	**7,422.86**	**5,790.79**
3	**Profit before exceptional and extraordinary items and tax**	**320.73**	**334.47**	**258.04**	**592.51**	**386.99**
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	**Profit before extraordinary items and tax**	320.73	334.47	258.04	592.51	386.99
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00
7	**Profit before tax**	**320.73**	**334.47**	**258.04**	**592.51**	**386.99**
8	**Tax Expense**					
	Current tax	94.16	82.61	66.32	148.93	65.05
	Deferred tax	49.98	4.17	38.79	42.96	-29.98
	Total tax expenses	**144.15**	**86.79**	**105.11**	**191.90**	**35.07**

9	**Net Profit Loss for the period from continuing operations**	**176.58**	**247.68**	**152.94**	**400.62**	**351.93**
10	Profit (loss) from discontinuing operations before tax	0.00	0.00	0.00	0.00	0.00
11	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
12	Net profit (loss) from discontinuing operation after tax	0.00	0.00	0.00	0.00	0.00
13	Profit (loss) for period before minority interest	176.58	247.68	152.94	400.62	351.93
14	Share of profit (loss) of associates	0.00	0.00	0.00	0.00	0.00
15	Profit (loss) of minority interest	0.00	0.00	0.00	0.00	0.00
16	**Net profit (Loss) for the period**	**176.58**	**247.68**	**152.94**	**400.62**	**351.93**
17	**Details of equity share capital**					
	Paid-up equity share capital	702.44	702.44	516.36	702.44	516.36
	Face value of equity share capital	10	10	10	10	10
	Details of debt securities					
18	Reserves excluding revaluation reserve	1,956.57	1,680.59	535.06	1,680.59	382.14
19	**Earnings per equity share (for continuing and discontinued operations)**					
	Basic earnings (loss) per share from continuing and discontinued operations	2.51	4.21	2.96	7.26	6.82
	Diluted earnings (loss) per share from continuing and discontinued operations	2.51	4.21	2.96	7.26	6.82
20	Debt equity ratio	0.36	0.28	0.89	0.28	1.12

21	Debt service coverage ratio	2.34	2.33	0.59	3.39	0.81
22	Interest service coverage ratio	11.84	8.80	8.08	8.47	5.33

For and on behalf of the Board of Directors
Defrail Technologies Limited

For Defrail Technologies Limited
Vivek
Director

Vivek Aggarwal
Managing Director
DIN – 09249636

Place – Faridabad

Date – 13-11-2026

Vivek Aggarwal
Digitally signed by Vivek Aggarwal
Date: 2026.11.13 16:34:48 +05'30'

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STANDALONE STATEMENT OF CASH FLOW FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2026.

(All Amt in Lacs).

S.no	Particulars	CFS	
		30.06.2026	31.03.2026
1	**Statement of cash flows**	Unaudited	Audited
	Cash flows from used in operating activities		
	Profit before extraordinary items and tax	320.73	592.52
2	**Adjustments for reconcile profit (loss)**		
	Adjustments to profit (loss)		
	Adjustments for finance costs	33.35	90.16
	Adjustments for depreciation and amortisation expense	40.68	80.89
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00	0.00
	Adjustments for dividend income	0.00	0.00
	Adjustments for share-based payments	0.00	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00	0.00
	Other adjustments to reconcile profit (loss)	0.00	0.00
	Other adjustments for non-cash items	0.00	6.44
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00	0.00
	Total adjustments to profit (loss)	**74.04**	**177.49**
3	**Adjustments for working capital**		
	Adjustments for decrease (increase) in inventories	-507.17	-954.75
	Adjustments for decrease (increase) in trade receivables	-624.07	-527.25
	Adjustments for decrease (increase) in other current assets	41.67	166.79
	Adjustments for increase (decrease) in trade payables	1,427.90	445.01
	Adjustments for increase (decrease) in other current liabilities	-31.94	29.15
	Adjustments for provisions	0.00	83.84
	Total adjustments for working capital	**306.39**	**-757.22**
	Total adjustments for reconcile profit (loss)	**380.43**	**-579.73**
	Net cash flows from (used in) operations	**701.16**	**12.79**
	Dividends received	0.00	0.00
	Interest paid	0.00	0.00
	Interest received	0.00	0.00
	Income taxes paid (refund)	156.57	148.93
	Other inflows (outflows) of cash	0.00	0.00
	Net cash flows from (used in) operating activities before extraordinary items	**544.59**	**-136.14**
	Proceeds from extraordinary items	0.00	0.00
	Payment for extraordinary items	0.00	0.00
	Net cash flows from (used in) operating activities	**544.59**	**-136.14**

4	**Cash flows from used in investing activities**		
	Cash flows from losing control of subsidiaries or other businesses	0.00	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00	0.00
	Other cash receipts from sales of interests in joint ventures	0.00	0.00
	Other cash payments to acquire interests in joint ventures	0.00	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00	0.00
	Proceeds from sales of property plant and equipment	0.00	0.00
	Purchase of property plant and equipment	394.33	180.21
	Proceeds from sales of intangible assets	0.00	0.00
	Purchase of intangible assets	0.00	0.00
	Cash advances and loans made to other parties	0.00	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00	0.00
	Dividends received	0.00	0.00
	Interest received	0.00	0.00
	Income taxes paid (refund)	0.00	0.00
	Other inflows (outflows) of cash	0.00	0.00
	Proceeds from government grants	0.00	0.00
	Net cash flows from (used in) investing activities before extraordinary items	**-394.33**	**-180.21**
	Proceeds from extraordinary items	0.00	0.00
	Payment for extraordinary items	0.00	0.00
	Net cash flows from (used in) investing activities	**-394.33**	**-180.21**
5	**Cash flows from used in financing activities**		
	Proceeds from issuing shares	99.40	1,083.91
	Proceeds from issuing other equity instruments	0.00	0.00
	Proceeds from issuing debentures notes bonds etc	0.00	0.00
	Proceeds from borrowings	286.73	191.62
	Repayments of borrowings	0.00	536.64
	Dividends paid	0.00	0.00
	Interest paid	33.35	90.16
	Income taxes paid (refund)	0.00	0.00
	Other inflows (outflows) of cash	0.00	0.00
	Net cash flows from (used in) financing activities before extraordinary items	**352.78**	**648.72**

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	Proceeds from extraordinary items	0.00	0.00
	Payment for extraordinary items	0.00	0.00
	Net cash flows from (used in) financing activities	**352.78**	**648.72**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**503.03**	**332.37**
6	**Effect of exchange rate changes on cash and cash equivalents**		
	Effect of exchange rate changes on cash and cash equivalents	0.00	0.00
	Net increase (decrease) in cash and cash equivalents	**503.03**	**332.37**
	Cash and cash equivalents cash flow statement at beginning of period	**403.08**	**70.63**
	Cash and cash equivalents cash flow statement at end of period	**906.11**	**403.08**

For and on behalf of the Board of Directors
Defrail Technologies Limited



Vivek Aggarwal
Managing Director
DIN – 09249636

Place – Faridabad

Date – 13-11-2026

Vivek Aggarwal
Digitally signed by Vivek Aggarwal
Date: 2026.11.13 16:35:21 +05'30'

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Notes to the Financial Results for the half year ended September 30, 2026

1. The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 November 2026.

2. The above financial results for the half year ended 30th September 2026 have been reviewed by the Statutory Auditors of the Company in terms of the applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and they have issued a Limited Review Report thereon.

3. The above results have been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards ("AS") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules framed thereunder, and other generally accepted accounting principles in India.

4. The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported. EPS for the half-year ended March 31, 2026, September 30, 2025 and September 30, 2026, are not annualized.

5. The Company does not have more than one reportable segment in terms of AS-17 and hence, segment-wise reporting is not applicable.

6. The comparative results and other information for the six months ended September 30, 2025 and September 30, 2026, have been limited reviewed by the statutory auditors of the Company and for the six months ended March 31, 2026 have been unaudited by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.

7. Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification

For and on behalf of the Board of Directors
Defrail Technologies Limited



Vivek Aggarwal
Managing Director
DIN – 09249636

Vivek Aggarwal
Digitally signed by Vivek Aggarwal
Date: 2026.11.13 16:36:03 +05'30'

Place – Faridabad

Date – 13-11-2026

Shiv & Associates
Chartered Accountants
Add.: Shop No. 67, Basement, Sec- 10 Market, Faridabad, Haryana-121006
Mob.: 8920913092

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the Half Year ended on 30th September, 2026 of DEFRAIL TECHNOLOGIES LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,
The Board of Directors,

DEFRAIL TECHNOLOGIES LIMITED

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of M/s. DEFRAIL TECHNOLOGIES LIMITED ("the Holding Company") and its subsidiary IMPEX HI- TECH RUBBER PRIVATE LIMITED (together referred to as "the Group") for the Half Year ended 30th September, 2026 which includes the Consolidated Statement of Profit and Loss, Consolidated Statement of Assets and Liabilities and Consolidated Statement of Cash Flows for the Half Year ended on that date together with the relevant notes thereon ("the Statement"), attached herewith being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) 25 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and 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.

The Statement includes the results of the following entity: Impex Hi-Tech Rubber Private Limited (Subsidiary), consolidated in accordance with Accounting Standard (AS) 21 "Consolidated Financial Statements".

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 is limited primarily to inquiries of the Group's 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.

A review of interim financial information consists of making inquiries, primarily of the Group's personnel 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

SHIV & ASSOCIATES FARIDABAD CHARTERED ACCOUNTANTS

specified under Section 143(10) of the Companies Act, 2013 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Shiv & Associates
Chartered Accountants
FRN : 009989N



CA Abhishek Vashisht
Partner
M. No.- 526307
UDIN: 26526307AL KTT08937
Place: Faridabad
Date: 13th November , 2026

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CONSOLIDATED BALANCE SHEET AS ON 30 SEPTEMBER 2026.

(All Amt in Lacs).

S.no	Particulars	Balance Sheet	
	Equity and liabilities	**30.09.2026**	**31.03.2026**
1	Shareholders' funds	Unaudited	Audited
	Share capital	702.44	702.44
	Reserves and surplus	1,986.86	1,697.14
	Money received against share warrants	0.00	0.00
	Total shareholders' funds	**2,689.30**	**2,399.58**
2	Share application money pending allotment	0.00	0.00
3	Deferred government grants	0.00	0.00
4	Minority interest	0.00	0.00
5	**Non-current liabilities**		
	Long-term borrowings	1,037.72	762.00
	Deferred tax liabilities (net)	89.23	36.26
	Foreign currency monetary item translation difference liability account	0.00	0.00
	Other long-term liabilities		
	Details of other long-term liabilities		
	Total of other long-term liabilities	**0.00**	**0.00**
	Long-term provisions	29.12	29.09
	Total non-current liabilities	**1,156.07**	**827.35**
6	**Current liabilities**		
	Short-term borrowings	137.72	140.18
	Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	2,670.28	1,002.98
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	262.18	563.58
	Total Trade payable	**2,932.46**	**1,566.56**
	Other current liabilities		
	Details of other current liabilities		
	Total of other current liabilities	**124.65**	**140.72**
	Short-term provisions	**219.11**	**148.93**
	Total current liabilities	**3,413.93**	**1,996.40**
	Total equity and liabilities	**7,259.30**	**5,223.33**
	Assets		
1	**Non-current assets**		
(i)	**Property, Plant and Equipment and Intangible assets**		
	Property, Plant and Equipment	1,715.04	1,366.42

DEFRAIL TECHNOLOGIES LIMITED
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PHONE NO: 0129 - 487 8760

	Producing properties	0.00	0.00
	Intangible assets	0.00	0.00
	Preproducing properties	0.00	0.00
	Property, Plant and Equipment capital work-in-progress	0.00	0.00
	Intangible assets under development or work-in-progress	0.00	0.00
	Total Property, Plant and Equipment and Intangible assets	**1,715.04**	**1,366.42**
(ii)	Non-current investments	0.00	0.00
(v)	Deferred tax assets (net)	0.00	0.00
(vi)	Foreign currency monetary item translation difference asset account	0.00	0.00
(vii)	Long-term loans and advances	0.00	0.00
	Other non-current assets		
	Details of other non-current assets		
	Total of other non-current assets	**36.99**	**34.85**
	Total non-current assets	**1,752.03**	**1,401.27**
2	**Current assets**		
	Current investments	0.00	0.00
	Inventories	2,284.88	1,861.15
	Trade receivables	1,983.63	1,307.09
	Cash and cash equivalents	928.24	425.03
	Bank balance other than cash and cash equivalents	0.00	0.00
	Short-term loans and advances	310.53	228.79
	Other current assets		
	Details of other current assets		
	Total of other current assets	**0.00**	**0.00**
	Total current assets	**5,507.28**	**3,822.06**
	Total assets	**7,259.30**	**5,223.33**

For and on behalf of the Board of Directors
Defrail Technologies Limited

For Defrail Technologies Limited
Vivek
Director

Vivek Aggarwal
Managing Director
DIN – 09249636
Place – Faridabad

Date – 13-11-2026

Vivek Aggarwal
Digitally signed by Vivek Aggarwal
Date: 2026.11.13 16:36:51 +05'30'

DEFRAIL TECHNOLOGIES LIMITED
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CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2026.

(All Amt in Lacs).

S. No	Particulars	Half year end			Year End	
		30.09.2026	31.03.2026	30.09.2025	31.03.2026	31.03.2025
1	**Revenue From Operations**	Unaudited	Audited	Unaudited	Audited	Audited
	Revenue from operations	4,957.72	4,117.41	3,908.41	8,025.82	6,220.93
	Other income	0.71	19.27	0.08	19.35	1.15
	Total Income	4,958.43	4,136.68	3,908.49	8,045.17	6,222.08
2	**Expenses**					
(a)	Cost of materials consumed	3,407.32	2,989.05	2,695.77	5,684.82	4,229.14
(b)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-302.56	-500.90	-247.18	-748.08	-412.81
(d)	Employee benefit expense	814.42	654.51	573.37	1,227.88	815.00
(e)	Finance costs	33.53	49.04	41.85	90.89	105.05
(f)	Depreciation and amortisation expense	45.79	52.73	42.12	94.85	76.61
(g)	**Other Expenses**					
	Total other expenses	618.60	555.90	542.45	1,098.35	1,011.45
	Total expenses	4,617.10	3,800.33	3,648.39	7,448.72	5,824.43
3	**Profit before exceptional and extraordinary items and tax**	341.33	336.35	260.10	596.45	397.65
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	**Profit before extraordinary items and tax**	341.33	336.35	260.10	596.45	397.65
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00
7	**Profit before tax**	341.33	336.35	260.10	596.45	397.65
8	**Tax Expense**					
	Current tax	97.38	82.61	66.32	148.93	66.13
	Deferred tax	52.96	3.41	43.15	46.56	54.34
	Total tax expenses	150.34	86.02	109.47	195.49	120.47

9	**Net Profit Loss for the period from continuing operations**	190.99	250.33	150.63	400.96	277.18
10	Profit (loss) from discontinuing operations before tax	0.00	0.00	0.00	0.00	0.00
11	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
12	Net profit (loss) from discontinuing operation after tax	0.00	0.00	0.00	0.00	0.00
13	Profit (loss) for period before minority interest	190.99	250.33	150.63	400.96	277.18
14	Share of profit (loss) of associates	0.00	0.00	0.00	0.00	0.00
15	Profit (loss) of minority interest	0.00	0.00	0.00	0.00	0.00
16	**Net profit (Loss) for the period**	190.99	250.33	150.63	400.96	277.18
17	**Details of equity share capital**					
	Paid-up equity share capital	702.44	702.44	516.36	702.44	516.36
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
	Details of debt securities					
18	Reserves excluding revaluation reserve	1,986.86	1,697.14	546.08	1,697.14	330.80
19	**Earnings per equity share (for continuing and discontinued operations)**					
	Basic earnings (loss) per share from continuing and discontinued operations	2.72	4.26	2.92	7.26	5.37
	Diluted earnings (loss) per share from continuing and discontinued operations	2.72	4.26	2.92	7.26	5.37
20	Debt equity ratio	0.44	0.38	1.11	0.38	1.36
21	Debt service coverage ratio	2.19	2.04	1.60	2.97	1.85

22	Interest service coverage ratio	11.18	7.86	7.22	7.56	4.79

For and on behalf of the Board of Directors
Defrail Technologies Limited



Vivek Aggarwal
Managing Director
DIN – 09249636

Place – Faridabad

Date – 13-11-2026

Vivek Aggarwal
Digitally signed by Vivek Aggarwal
Date: 2026.11.13 16:37:56 +05'30'

DEFRAIL TECHNOLOGIES LIMITED
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PHONE NO: 0129 - 487 8760

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2026.

(All Amt in Lacs).

S.no	Particulars	Cash Flow Statement	
1	**Statement of cash flows**	30.09.2026	31.03.2026
	Cash flows from used in operating activities	Unaudited	Audited
	Profit before extraordinary items and tax	341.33	596.45
2	**Adjustments for reconcile profit (loss)**		
	Adjustments to profit (loss)		
	Adjustments for finance costs	33.53	90.89
	Adjustments for depreciation and amortisation expense	45.79	94.85
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00	0.00
	Adjustments for dividend income	0.00	0.00
	Adjustments for share-based payments	0.00	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00	0.00
	Other adjustments to reconcile profit (loss)	0.00	0.00
	Other adjustments for non-cash items	0.00	9.34
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00	0.00
	Total adjustments to profit (loss)	79.32	195.08
3	**Adjustments for working capital**		
	Adjustments for decrease (increase) in inventories	-423.72	-948.25
	Adjustments for decrease (increase) in trade receivables	-676.54	-533.58
	Adjustments for decrease (increase) in other current assets	-83.88	65.54
	Adjustments for increase (decrease) in trade payables	1,365.90	444.38
	Adjustments for increase (decrease) in other current liabilities	-16.07	28.42
	Adjustments for provisions	70.18	82.75
	Total adjustments for working capital	235.87	-860.74
	Total adjustments for reconcile profit (loss)	315.19	-665.66
	Net cash flows from (used in) operations	656.52	-69.20
	Dividends received	0.00	0.00
	Interest paid	0.00	0.00
	Interest received	0.00	0.00
	Income taxes paid (refund)	98.05	148.93
	Other inflows (outflows) of cash	0.00	0.00
	Net cash flows from (used in) operating activities before extraordinary items	558.47	-218.13
	Proceeds from extraordinary items	0.00	0.00
	Payment for extraordinary items	0.00	0.00

	Net cash flows from (used in) operating activities	558.47	-218.13
4	**Cash flows from used in investing activities**		
	Cash flows from losing control of subsidiaries or other businesses	0.00	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00	0.00
	Other cash receipts from sales of interests in joint ventures	0.00	0.00
	Other cash payments to acquire interests in joint ventures	0.00	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00	0.00
	Proceeds from sales of property plant and equipment	0.00	0.00
	Purchase of property plant and equipment	394.39	180.21
	Proceeds from sales of intangible assets	0.00	0.00
	Purchase of intangible assets	0.00	0.00
	Cash advances and loans made to other parties	0.00	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00	0.00
	Dividends received	0.00	0.00
	Interest received	0.00	0.00
	Income taxes paid (refund)	0.00	0.00
	Other inflows (outflows) of cash	0.00	0.00
	Proceeds from government grants	0.00	0.00
	Net cash flows from (used in) investing activities before extraordinary items	-394.39	-180.21
	Proceeds from extraordinary items	0.00	0.00
	Payment for extraordinary items	0.00	0.00
	Net cash flows from (used in) investing activities	-394.39	-180.21
5	**Cash flows from used in financing activities**		
	Proceeds from issuing shares	99.41	1,083.91
	Proceeds from issuing other equity instruments	0.00	0.00
	Proceeds from issuing debentures notes bonds etc	0.00	0.00
	Proceeds from borrowings	275.72	283.07
	Repayments of borrowings	2.46	537.09
	Dividends paid	0.00	0.00
	Interest paid	33.53	90.89
	Income taxes paid (refund)	0.00	0.00
	Other inflows (outflows) of cash	0.00	0.00

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	Net cash flows from (used in) financing activities before extraordinary items	339.13	738.99
	Proceeds from extraordinary items	0.00	0.00
	Payment for extraordinary items	0.00	0.00
	Net cash flows from (used in) financing activities	339.13	738.99
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	503.21	340.65
6	**Effect of exchange rate changes on cash and cash equivalents**		
	Effect of exchange rate changes on cash and cash equivalents	0.00	0.00
	Net increase (decrease) in cash and cash equivalents	503.21	340.65
	Cash and cash equivalents cash flow statement at beginning of period	425.03	84.38
	Cash and cash equivalents cash flow statement at end of period	928.24	425.03

For and on behalf of the Board of Directors
Defrail Technologies Limited

For Defrail Technologies Limited
Vivek
Director

Vivek Aggarwal
Managing Director
DIN – 09249636

Place – Faridabad

Date – 13-11-2026

Vivek Aggarwal
Digitally signed by Vivek Aggarwal
Date: 2026.11.13 16:39:31 +05'30'

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PHONE NO: 0129 - 487 8760

Date: 13/11/2026

To,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001
Scrip Code: 544677

Sub: Statement of Deviations and Variations in the use of proceeds of Initial Public Offering (IPO)

Dear Sir/Ma'am,

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith is the Statement of Utilization of issue proceeds / Deviation(s) or Variation(s) for the year ended as on September 30, 2026.

Please note that there is no deviation / variation in the utilization of proceeds as per the objects stated in the Prospectus for IPO of the Company during the period till September 30, 2026 and the same is enclosed herewith.

The aforesaid Statement has been reviewed by the Audit Committee and taken on record by the Board in their respective meeting held on November 13, 2026.

Kindly take the same on your records and bring notice to all the concerned.

Thanking You,
For **Defrail Technologies Limited**



Vivek Aggarwal
Managing Director
DIN: 09249636

Vivek Aggarwal
Digitally signed by Vivek Aggarwal
Date: 2026.11.13 16:42:52 +05'30'

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Statement on Deviation or Variation for proceeds of Public Issue.

Name of Entity/ Scrip Code	Defrail Technologies Limited - 544677
Mode of Fund Raising	Public Issue
Date of Raising Funds	14/01/2026
Amount Raised	Rs. 11.42 Lacs (Net of issue expenses)
Report filed for Quarter ended	30-09-2026
Monitoring Agency	N.A.
Monitoring Agency Name, if applicable	N.A.
Is there a Deviation / Variation in use of funds raised	NO
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	N.A.
If Yes, Date of shareholder Approval	N.A.
Explanation for the Deviation / Variation	N.A.
Comments of the Audit Committee after review	No Comments.
Comments of the auditors, if any	No Comments.

***N.A.- Not Applicable**

Sr. no	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1.	**Capital Expenditure-Purchase of equipment/machineries**	N.A.	795.95	0	425.06	NIL	N.A.
2.	**Capital Expenditure-Purchase and installation of Solar Panel at our Manufacturing Plants**	N.A.	173.25	0	0	NIL	N.A.
3.	**General Corporate Purposes***	N.A.	173.70	0	173.70	NIL	N.A.

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Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
(c) Change in terms of a contract referred to the fund-raising documents i.e. prospectus

Thanking You,
For Defrail Technologies Limited



Vivek Aggarwal
Managing Director
DIN: 09249636

Vivek Aggarwal
Digitally signed by Vivek Aggarwal
Date: 2026.11.13 16:45:39 +05'30'

Date: 13/11/2026.
Place: Faridabad