SPINAROO COMMERCIAL LIMITED

(Formerly known as Spinaroo Commercial Private Limited)
CIN: L74999WB2012PLC184812
GSTIN: 19AARCS9032N1ZF

Date: 10th November, 2026

The Manager,
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400 001
Scrip Code: 544392

Subject: Outcome of Board Meeting held on 10th November, 2026 in terms of Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir(s),

This is to inform you that the Board of Directors of the Company, at their meeting held today have, inter-alia, approved the following:

1. The Unaudited Financial Results (Standalone) of the Company along with Limited Review Report for half year ended 30th September, 2026. The said financial results along with the Limited Review Report issued by M/s. R. K. Banka & Co., Statutory Auditors of the Company are enclosed.

The meeting of the Board of Directors commenced at 04.45 P.M. and concluded at 05:15 P.M.

We request you to kindly take the same on records.

Thanking You,

Yours faithfully,

For Spinaroo Commercial Limited

NEHA PANSARI
Digitally signed by NEHA PANSARI
Date: 2026.11.10 17:19:34 +05'30'

Neha Pansari
Company Secretary & Compliance Officer

Encl: As above

R.K. BANKA & CO.
Chartered Accountants

LIMITED REVIEW REPORT

To,
The Board of Directors
Spinaroo Commercial Limited

Sub: Limited Review Report on the Half yearly Unaudited Standalone Financial Results for the Half vear ended September 30, 2026.

1. We have reviewed the accompanying statement of unaudited standalone financial results of SPINAROO COMMERCIAL LIMITED "the Company" for the half year ended September 30, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with relevant Circulars issued by SEBI from time to time.

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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 347), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.

3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the 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.

4. Based on our review, 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 Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R.K. Banka & Co.
Chartered Accountants
Firm's Registration No: 320314E

R.K. BANKA & CO. Kolkata Chartered Accountants

CA Ratan Kumar Banka
Proprietor
Membership No: 055654

Place: Kolkata
Date: 10/11/2026
UDIN: 26055654FLFK5L5754

SPINAROO COMMERCIAL LIMITED
(EARLIER KNOWN AS: SPINAROO COMMERCIAL PRIVATE LIMITED)
BALANCE SHEET AS AT 30TH SEPTEMBER 2026
CIN : L74999WB2012PLC184812

(Amount in Lakhs.)

	Particulars	As at 30th September 2026 (unaudited)	As at 31st March 2026 (audited)
I	Equity and Liabilities		
1	Shareholders' funds		
	(a) Share capital	699.40	699.40
	(b) Reserves and surplus	1,004.98	983.63
2	Non-current liabilities		
	(a) Long-term borrowings	-	-
	(b) Long-term provisions	5.49	5.49
3	Current liabilities		
	(a) Short-term borrowings	546.23	650.69
	(b) Trade payables:-		
	(A) total outstanding dues of micro enterprises and small enterprises; and	324.93	380.68
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	13.50	12.83
	(c) Other current liabilities	33.82	50.89
	(d) Short-term provisions	9.63	0.45
	TOTAL	2,637.97	2,784.06
II	Assets		
	Non-current assets		
1	(a) Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	233.96	151.58
	(ii) Intangible assets	0.09	0.14
	(iii) Capital work-in-progress		32.47
	(b) Non-current investments	163.20	173.74
	(c) Deferred tax assets (net)	7.06	10.72
	(d) Other non-current assets	12.72	12.72
2	Current assets		
	(a) Inventories	1,510.98	1,747.07
	(b) Trade receivables	611.90	490.07
	(c) Cash and cash equivalents	5.54	15.40
	(d) Short-term loans and advances	38.02	58.94
	(e) Other Current Assets	54.51	91.21
	TOTAL	2,637.97	2,784.06

This is the Balance Sheet referred to in our report of even date.

For R. K. Banka & Co.
Chartered Accountants
Firm Registration No. 320314E

Ratan Banka

CA Ratan Kumar Banka
Proprietor
Membership No. 055654
UDIN- 26055654FLFKSL5754
Place: Kolkata
Date: 10/11/2026

R. K. BANKA & CO. ★ Kolkata ★ Chartered Accountants

For SPINAROO COMMERCIAL LIMITED

Managing Director
Aditya Todi
DIN :01914193

SPINAROO COMMERCIAL LIMITED
(EARLIER KNOWN AS: SPINAROO COMMERCIAL PRIVATE LIMITED)
STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026
CIN : L74999WB2012PLC184812

(Amount in Lakhs.)

	Particulars	Half Year ended 30th September 2026 (unaudited)	Half Year ended 31st March 2026 (audited)	Half Year ended 30th September 2025 (unaudited)	Year ended 31st March 2026 (audited)	Year ended 31st March 2025 (audited)
I	Revenue from operations	1,754.52	1,989.83	1,936.95	3,926.78	3,931.47
II	Other income	1.61	0.38	0.58	0.95	2.13
III	Total Income (I + II)	1,756.13	1,990.20	1,937.53	3,927.73	3,933.61
IV	Expenses:					
	Cost of materials consumed	799.53	1,580.63	1,562.37	3,443.00	3,443.35
	Purchases of Stock-in-Trade	-	60.00	-	60.00	-
	Changes in inventories of					
	Finished goods	568.12	(301.61)	147.78	(153.83)	(263.57)
	Stock in Trade	81.42	(60.00)		(60.00)	-
	Work-in-progress and	-	160.03	(82.51)	77.53	65.28
	Scrap	24.00	(23.54)	6.36	(17.18)	2.92
	Employee benefits expense	23.84	25.64	26.45	52.09	51.97
	Finance costs	25.10	25.66	15.45	41.11	70.05
	Depreciation and amortisation expense	20.99	10.67	14.51	25.17	28.72
	Other expenses	179.18	196.69	187.76	384.46	337.96
	Total expenses	1,721.99	1,974.18	1,878.17	3,852.34	3,736.68
V.	Profit before exceptional and extraordinary items and tax (III - IV)	34.14	16.03	59.36	75.38	196.92
VI.	Exceptional items	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	34.14	16.03	59.36	75.38	196.92
VIII.	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VII- VIII)	34.14	16.03	59.36	75.38	196.92
X	Tax expense:					
	(1) Current tax	9.13	7.19	11.55	18.74	50.34
	(2) Deferred tax	3.66	(2.78)	3.56	0.78	0.39
	(3) Earlier Year Tax	-	2.24	-	2.24	2.36
XI.	Profit/(Loss) for the period from continuing operations (IX-X)	21.35	9.37	44.25	53.62	143.83
XII.	Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII.	Tax expense of discontinuing operations	-	-	-	-	-
XIV.	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV.	Profit (Loss) for the period (XI + XIV)	21.35	9.37	44.25	53.62	143.83
XVI.	Earnings per equity share:					
	(1) Basic	0.43	0.13	0.63	0.77	2.88
	(2) Diluted	0.43	0.13	0.63	0.77	2.88

This is the Profit & Loss Account referred to in our report of even date.

For R. K. Banka & Co.
Chartered Accountants
Firm Registration No. 320314E

CA Patan Kumar Banka
Proprietor
Membership No. 055654
UDIN- 26055654FLFKSL5754
Place: Kolkata
Date: 10/11/2026

For SPINAROO COMMERCIAL LIMITED

Managing Director
Aditya Todi
DIN :01914193

R. K. BANKA & CO. Kolkata Chartered Accountants

SPINAROO COMMERCIAL LIMITED
(EARLIER KNOWN AS: SPINAROO COMMERCIAL PRIVATE LIMITED)
STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026
CIN : L74999WB2012PLC184812

(Amount in Lakhs.)

	Particulars	As at 30th September 2026 (unaudited)	As at 30th September 2025 (unaudited)	As at 31st March 2026 (audited)
A	Cash Flow from Operating Activities			
	Net Profit Before Tax	34.14	59.36	75.36
	Adjustments for:			
	Depreciation and amortisation	20.99	14.51	25.17
	Provision for Gratuity	0.00	0.06	0.32
	Interest on Fixed Deposit	(0.96)	(0.58)	(0.95)
	Interest Paid on Term Loan	25.10	15.50	41.11
	Operating Profit before Working Capital changes	79.28	88.84	141,180.14
	Adjustment for Woking capital Changes:			
	Decrease/(Increase) in Short Term Loans & Advances	20.92	58.05	28.90
	Decrease/(Increase) in Stock for Trade	236.09	(282.21)	(485.73)
	Decrease/(Increase) in Trade Receivable	(121.82)	(231.68)	(105.80)
	Decrease/(Increase) in Other Current Assets	36.70	(76.45)	(91.71)
	Increase /(Decrease) in Other Current Liabilities	(17.07)	55.99	(12.14)
	Increase /(Decrease) in Short Term Borrowings	(104.46)	(41.24)	(56.96)
	Increase /(Decrease) in Short Term Provision	9.17	11.47	0.03
	Increase /(Decrease) in Trade payable	(55.07)	(200.53)	(4.48)
	Cash Generated from /(used in) Operations	83.73	-617.76	140,452.25
	Direct Taxes paid	(9.13)	(11.55)	(50.02)
	Net Cash (Used in) / Generated by Operating Activities	74.60	-629.31	140,402.23
B	Cash Flows from Investing Activities			
	(Increase)/Decrease in Non Current Investments	10.54	(153.17)	(131.05)
	(Increase)/Decrease in Capital WIP	32.47		(32.47)
	Interest on Fixed Deposit	0.96	0.58	0.95
	Payment for Fixed Assets Purchases	(103.33)	(24.33)	(14.98)
	Increase in security deposit	-	-	-
	Net Cash (Used in)/ Generated by Investing Activities	(59.36)	(176.93)	(177.54)
C	Cash Flows from Financing Activities			
	Proceeds from Long Term Borrowings	-	-	-
	Proceeds from Issue of Shares (Issued on premium)	-	884.06	882.65
	Repayment of Borrowings	-	(71.08)	(71.19)
	Interest paid on Term Loan	(25.10)	(15.50)	(41.11)
	Net Cash (Used in)/ Generated by Financing Activities	(25.10)	797.48	770.36
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(9.86)	(8.76)	(44.06)
	Cash and Cash Equivalents at the beginning of the year	15.40	59.46	59.46
	Cash and Cash Equivalents at the end of the year	5.54	50.70	15.40

This is the Cash Flow Statement referred to in our report of even date

For R. K. Banka & Co.
Chartered Accountants
Firm Registration No. 320314E

Ratan Banka

CA Ratan Kumar Banka
Proprietor
Membership No. 055654
UDIN- 26055654FLFKSL5754
Place: Kolkata
Date: 10/11/2026

R. K. BANKA & CO. Kolkata Chartered Accountants

For SPINAROO COMMERCIAL LIMITED

Managing Director

Aditya Todi
DIN :01914193