INERTIA ALU TECH LIMITED
(formerly known as Springform Technology Limited)
Regd. Office.: 2/ 70, Block- 2, 3rd Floor, WHS Kirti Nagar, New Delhi- 110015
Tel.:011-46033945
E-mail: cs.springform@gmail.com, **Website:** www.springformtech.com
CIN: L24319DL1979PLC460204

To,
The Genaral Manager (Listing)
Department of Corporate Services,
BSE Limited
25th Floor, Phiroze Jeejeeboy Towers,
Dalal Street,
Mumbai- 400 001

Scrip Code: 501479

Sub: Outcome of Board Meeting and Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Ma'am,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we hereby inform you that the Board of Directors in their meeting held today, i.e. 13th November, 2026 at the Registered Office situated at 2/70, Block- 2, 3rd Floor, WHS, Kirti Nagar, New Delhi-110015, which commenced at 4:00 P.M. and concluded at 5:00 P.M. had, *inter-alia*, considered and approved the:

1. Un-audited Standalone and Consolidated Financial Results for the Quarter and Half Year ended 30th June, 2026.

   Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the Copy of approved Un- Audited Standalone and Consolidated Financial Results along with the Limited Review Report for the Quarter ended 30th September 2026.

2. Appointment of M/s Siwal Bajaj & Co., Chartered Accountants, as Internal Auditor of the Company for the Financial Year 2026- 27 and 2027- 28.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the Copy of approved Un- Audited Standalone and Consolidated Financial Results along with the Limited Review Report for the Quarter and Half Year ended 30th September, 2026.

Request you to take the same on your records.

Thanking you,

Yours faithfully,
For Inertia Alu Tech Limited
(formerly known as Springform Technology Limited)
PARAMJEET SINGH CHHABRA
Digitally signed by PARAMJEET SINGH CHHABRA
Date: 2026.11.13 17:02:49 +05'30'
Paramjeet Singh Chhabra
(Managing Director)
DIN: 00153183

Date: 13.11.2026
Place: New Delhi

INERTIA ALU TECH LIMITED

(formerly known as Springform Technology Limited)

PLOT NO. 2/70, BLOCK-2, 3RD FLOOR, WHS, KIRTI NAGAR, NEW DELHI-110015

CIN : L24319DL1979PLC460204

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026

(Rupees in Lakhs)

Sr no	Particulars	Quarter ended Sept 30, 2026 (Unaudited)	Quarter ended Jun 30, 2026 (Unaudited)	Quarter ended Sept 30, 2025 (Unaudited)	Half year Sept 30, 2026 (Unaudited)	Half year Sept 30, 2025 (Unaudited)	Year ended March 31, 2026 (Audited)
1.	**Revenue from operations**						
	(a) Revenue from operations	5,092.98	3,169.20	4,390.92	8,262.18	4,390.92	14,018.54
	(b) Other income	45.07	7.23	3.33	52.30	3.33	48.08
	Total Income	**5,138.05**	**3,176.43**	**4,394.25**	**8,314.48**	**4,394.25**	**14,066.62**
2.	**Expenses**						
	(a) Cost of raw materials consumed	4,800.25	3,109.97	4,437.32	7,910.22	4,437.32	13,004.18
	(b) Changes in inventories	-201.44	-246.67	-490.04	-448.11	-490.04	-512.24
	(c) Employee benefits expense	67.76	59.57	58.69	127.33	63.07	210.39
	(d) Finance costs	82.33	70.03	49.90	152.36	49.90	194.66
	(e) Depreciation expense	34.46	34.46	28.72	68.92	28.72	97.07
	(f) Other expenses	323.09	144.04	210.78	467.13	213.09	845.09
	Total Expenses	**5,106.45**	**3,171.40**	**4,295.37**	**8,277.85**	**4,302.06**	**13,839.15**
3.	**Profit before tax (1-2)**	**31.60**	**5.02**	**98.89**	**36.63**	**92.20**	**227.47**
4.	**Tax expense**						
	(a) Current tax	22.92	-	-	22.92	-	11.94
	(b) Tax expense relating to prior years	-	-	-	-	-	-
	(c) Deferred tax charge / (credit)	2.72	3.13	-	5.85	-1.68	91.42
	Total tax expense	**25.65**	**3.13**	**-**	**28.78**	**-1.68**	**103.36**
5.	**Net profit for the period (3-4)**	**5.95**	**1.89**	**98.89**	**7.85**	**93.88**	**124.11**
6.	**Other comprehensive income**						
	(1) Items that will be reclassified to Profit / (Loss)	-	-	-	-		-
	(2) Items that will not be reclassified subsequently to Profit	-	-	-	-		-
	Total other comprehensive income/(loss)	**-**	**-**	**-**	**-**		**-**
7.	**Total comprehensive income for the period (5+6)**	**5.95**	**1.89**	**98.89**	**7.85**	**93.88**	**124.11**
8.	**Net profit for the period attributable to:**						
	- Equity holders of the parent	5.95	1.89	98.89	7.85	93.88	124.11
	- Non-Controlling Interest	-	-	-	-	-	-
	Total net profit for the period	**5.95**	**1.89**	**98.89**	**7.85**	**93.88**	**124.11**
	Other comprehensive income for the period attributable to						
	- Equity holders of the parent						-
	- Non-Controlling Interest						-
	Total other comprehensive income	**-**	**-**	**-**	**-**	**-**	**-**
	Total comprehensive income for the period attributable to :						
	- Equity holders of the parent	5.95	1.89	98.89	7.85	93.88	124.11
	- Non-Controlling Interest	-	-	-	-	-	-
	Total comprehensive income for the year attributable	**5.95**	**1.89**	**98.89**	**7.85**	**93.88**	**124.11**
9.	**Paid up equity share capital (Face value of Rs 10 each)**	1,010.00	1,010.00	5.00	1,010.00	5.00	1,010.00
	Reserves excluding Revaluation Reserve	124.83	118.87	86.76	124.83	86.76	116.98
10.	**Earnings per share (EPS) (Rupees per share) not annualised for the quarter**						
	(1) Basic EPS	0.06	0.02	197.78	0.08	187.77	4.63
	(2) Diluted EPS	0.06	0.02	197.78	0.08	187.77	4.63

Notes :

1. The above unaudited consolidated financial results of the Company for the quarter ended September 30, 2026 have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS") as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. These consolidated financial results for the quarter ended September 30, 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors of the Company at their meetings held on November 14, 2026

2. Previous quarter/year items are regrouped or reclassified in line with the current quarter/year presentation, if any.

For and on behalf of the Board
INERTIA ALU TECH LIMITED
(formerly known as Springform Technology Limited)
CIN : **L24319DL1979PLC460204**

PARAMJEET SINGH CHHABRA

Digitally signed by PARAMJEET SINGH CHHABRA
Date: 2026.11.13 17:04:51 +05'30'

Paramjeet Singh Chhabra
Maniging Director
DIN: **00153183**
Place : **NEW DELHI**
Date:**13.11.2026**

INERTIA ALU TECH LIMITED

(formerly known as Springform Technology Limited)

PLOT NO. 2/70, BLOCK-2, 3RD FLOOR, WHS, KIRTI NAGAR, NEW DELHI-110015

CIN : L24319DL1979PLC460204

Ph :0120-4235559, Email:ems@ems.co.in; Website :www.ems.co.in

CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2026

(Rupees in Lakhs)

	Particulars	As at 30th September, 2026	As at 31st March, 2026
		Unaudited	Audited
I.	**ASSETS**		
1	**Non - current assets**		
	(a) Property,Plant and Equipment	5,835.10	5,113.97
	(b) Capital Work In Progress	-	-
	(c) Goodwill	112.79	112.79
	(d) Intangible Assets	251.69	251.69
	(e) Investment Property	-	-
	(f) Financial assets		
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Other financial assets	-	-
	(g) Other Non Current Assets	62.71	43.87
	(h) Deferred tax assets (net)	-	-
	(i) Income tax assets (net)	8.04	4.11
2	**Current assets**		
	(a) Inventories	2,152.33	2,024.80
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	1,482.25	570.56
	(iii) Cash and cash equivalents	233.59	174.29
	(iv) Bank balances other than cash and cash equivalents	-	-
	(v) Other Financial Assets	193.44	45.12
	(c) Other current assets	777.59	725.54
	Total Assets	**11,109.53**	**9,066.73**
II.	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	1,010.00	1,010.00
	(b) Other equity	124.83	116.98
	Total Equity		
	Liabilities		
2	**Non - current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	4,976.91	4,652.80
	(ii) Lease Liability		
	(iii) Deferred tax Liability	97.11	91.26
	(b) Provisions	8.71	8.71
3	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	2,968.43	2,133.34
	(ii) Lease Liability	-	-
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	1,366.27	228.87
	Total outstanding dues of creditors other than micro enterprises and small enterprises	459.67	30.64
	(iv) Other financial liabilities	2.94	88.36
	(b) Provisions	67.68	1.02
	(c) Other current liabilities	4.04	704.75
	(d) Current tax liabilities (net)	22.92	-
	Total Equity and Liabilities	**11,109.53**	**9,066.73**

For and on behalf of the Board

INERTIA ALU TECH LIMITED

(formerly known as Springform Technology Limited)

CIN : **L24319DL1979PLC460204**

PARAMJEET SINGH CHHABRA

Digitally signed by PARAMJEET SINGH CHHABRA
Date: 2026.11.13 17:06:39 +05'30'

Paramjeet Singh Chhabra

Maniging Director

DIN: **00153183**

Place : **NEW DELHI**

Date:**13.11.2026**

INERTIA ALU TECH LIMITED

(formerly known as Springform Technology Limited)

PLOT NO. 2/70, BLOCK-2, 3RD FLOOR, WHS, KIRTI NAGAR, NEW DELHI-110015

CIN : L24319DL1979PLC460204

Statement of Consolidated Cash flows for the half year ended September 30, 2026

(Rupees in Lakhs)

Particulars	Halfyear ended September 30, 2026	Year ended March 31, 2026
	Unaudited	**Audited**
(A) Cashflows from operating activites		
Profit before tax	36.63	227.47
Depreciation	68.92	137.28
Operating cash flow before working capital changes	**105.55**	**364.75**
Adjustment for changes in working capital:		
Decrease/(Increase) in other assets	(70.90)	30.27
Decrease/(Increase) in inventory	(127.53)	(212.37)
Decrease/(Increase) in trade recievable	(911.69)	(446.14)
Decrease/(Increase) in other financial assets	(148.32)	(604.61)
(Decrease) / Increase in trade payables	1,566.43	(5.87)
(Decrease) / Increase in other financial liability	(85.41)	2.07
(Decrease) / Increase in other current liability	(700.71)	405.74
Increase / (Decrease) in provision	66.66	83.87
Cash generated from operations	**(305.91)**	**(382.29)**
Taxes paid (net of refunds)	(3.94)	(4.11)
Net cashflows from operating activities	**(309.85)**	**(386.40)**
(B) Cashflows from investing activities		
(Purchase)/Sale of property, plant and equipments including Intangible assest	(790.05)	(672.93)
(Increase)/Decrease in Deposite with bank	-	6.31
Investment made during the year	-	(1.00)
Net cashflows from investing activities	**(790.05)**	**(667.62)**
(C) Cashflows from financing activities		
Borrowings repaid	(55.68)	60.30
Borrowing Received	1,214.88	
Share issued during the year	-	1,005.00
Net cashflows from financing activities	**1,159.20**	**1,065.30**
Net (decrease)/increase in cash and cash equivalents (A+B+C)	**59.30**	**11.28**
Cash acquired through business acquisition	-	163.00
Cash and cash equivalents at the beginning of the year	174.29	0.01
Cash and cash equivalents at the end of the year	**233.59**	**174.29**
Total cash and cash equivalents	**233.59**	**174.29**

For and on behalf of the Board
INERTIA ALU TECH LIMITED
(formerly known as Springform Technology Limited)
CIN : **L24319DL1979PLC460204**

PARAMJEET SINGH CHHABRA

Digitally signed by PARAMJEET SINGH CHHABRA
Date: 2026.11.13 17:09:28 +05'30'

Paramjeet Singh Chhabra
Maniging Director
DIN: **00153183**
Place : **NEW DELHI**
Date:**13.11.2026**

INERTIA ALU TECH LIMITED

(formerly known as Springform Technology Limited)

PLOT NO. 2/70, BLOCK-2, 3RD FLOOR, WHS, KIRTI NAGAR, NEW DELHI-110015

CIN : L24319DL1979PLC460204

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE YEAR/QUARTER ENDED SEPTEMBER 30, 2026

(Rupees in Lakhs)

Sr no	Particulars	Quarter ended Sept 30, 2026 (Unaudited)	Quarter ended Jun 30, 2026 (Unaudited)	Quarter ended Sept 30, 2025 (Unaudited)	Half year Sept 30, 2026 (Unaudited)	Half year Sept 30, 2025 (Unaudited)	Year ended March 31, 2026 (Audited)
1.	**Revenue from operations**						
	(a) Revenue from operations	-	-	-	-	-	-
	(b) Other income	19.66	19.70	-	39.36	-	36.15
	Total Income	**19.66**	**19.70**	**-**	**39.36**	**-**	**36.15**
2.	**Expenses**						
	(a) Cost of raw materials consumed	-	-	-	-	-	-
	(b) Changes in inventories	-	-	-	-	-	-
	(c) Employee benefits expense	6.13	6.13	4.40	12.26	8.77	17.56
	(d) Finance costs	19.41	19.20	-	38.61	-	24.47
	(e) Depreciation expense	-	-	-	-	-	-
	(f) Other expenses	3.37	2.01	16.85	5.38	19.16	26.23
	Total Expenses	**28.91**	**27.34**	**21.25**	**56.25**	**27.93**	**68.25**
3.	**Profit before tax (1-2)**	**-9.25**	**-7.63**	**-21.25**	**-16.89**	**-27.93**	**-32.10**
4.	**Tax expense**						
	(a) Current tax	-	-	-		-	-
	(b) Tax expense relating to prior years	-	-	-		-	
	(c) Deferred tax charge / (credit)	-2.33	-1.92	-5.35	-4.25	-7.03	-4.64
	Total tax expense	**-2.33**	**-1.92**	**-5.35**	**-4.25**	**-7.03**	**-4.64**
5.	**Net profit for the period (3-4)**	**-6.92**	**-5.71**	**-15.90**	**-12.64**	**-20.90**	**-27.46**
6.	**Other comprehensive income**						
	(1) Items that will be reclassified to Profit / (Loss)	-	-	-	-	-	-
	(2) Items that will not be reclassified subsequently to Profit	-	-	-	-	-	-
	Total other comprehensive income/(loss)	**-**	**-**	**-**	**-**	**-**	**-**
7.	**Total comprehensive income for the period (5+6)**	**-6.92**	**-5.71**	**-15.90**	**-12.64**	**-20.90**	**-27.46**
	Total net profit for the period	**-6.92**	**-5.71**	**-15.90**	**-12.64**	**-20.90**	**-27.46**
	Other comprehensive income for the period						
	Total other comprehensive income	**-**	**-**	**-**	**-**	**-**	**-**
9.	**Paid up equity share capital (Face value of Rs 10 each)**	1,010.00	1,010.00	5.00	1,010.00	5.00	1,010.00
	Reserves excluding Revaluation Reserve	-47.24	-40.31	28.03	-47.24	28.03	-34.60
10.	**Earnings per share (EPS) (Rupees per share) not annualised for**						
	(1) Basic EPS	-0.07	-0.06	-31.80	-0.13	-41.80	-1.03
	(2) Diluted EPS	-0.07	-0.06	-31.80	-0.13	-41.80	-1.03

Notes :

1. The above unaudited standalone financial results of the Company for the quarter ended September 30, 2026 have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS") as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. These standalone financial results for the quarter ended September 30, 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors of the Company at their meetings held on November 14, 2026.

2 Previous quarter/year items are regrouped or reclassified in line with the current quarter/year presentation, if any.

For and on behalf of the Board
INERTIA ALU TECH LIMITED
(formerly known as Springform Technology Limited)
CIN :**L24319DL1979PLC460204**
PARAMJEET SINGH CHHABRA
Digitally signed by PARAMJEET SINGH CHHABRA
Date: 2026.11.13 17:09:42 +05'30'
Paramjeet Singh Chhabra
Maniging Director
DIN: **00153183**
Place : **NEW DELHI**
Date:**13.11.2026**

INERTIA ALU TECH LIMITED

(formerly known as Springform Technology Limited)

PLOT NO. 2/70, BLOCK-2, 3RD FLOOR, WHS, KIRTI NAGAR, NEW DELHI-110015

CIN : L24319DL1979PLC460204

STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER, 2026

(Rupees in Lakhs)

	Particulars	As at 30th September, 2026	As at 31st March, 2026
		Unaudited	Audited
I.	**ASSETS**		
1	**Non - current assets**		
	(a) Property,Plant and Equipment	-	-
	(b) Capital Work In Progress	-	-
	(c) Right of Use Asset	-	-
	(d) Intangible Assets	-	-
	(e) Investment Property	-	-
	(f) Financial assets		
	(i) Investments	926.00	926.00
	(ii) Trade Receivables	-	-
	(iii) Other financial assets	-	-
	(g) Other Non Current Assets	-	-
	(h) Deferred tax assets (net)	8.89	4.64
	(i) Income tax assets (net)	8.04	4.11
2	**Current assets**		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	13.50
	(iii) Cash and cash equivalents	3.75	4.27
	(iv) Bank balances other than cash and cash equivalents	-	-
	(v) Other Financial Assets	573.54	581.97
	(c) Other current assets	3.40	2.53
	Total Assets	**1,523.62**	**1,537.02**
II.	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	1,010.00	1,010.00
	(b) Other equity	(47.24)	(34.60)
	Liabilities		
2	**Non - current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liability	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	-	-
3	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	555.70	555.89
	(ii) Lease Liability		-
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises		-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	1.46	0.89
	(iv) Other financial liabilities	2.94	2.07
	(b) Provisions	-	-
	(c) Other current liabilities	0.76	2.78
	(d) Current tax liabilities (net)	-	-
	Total Equity and Liabilities	**1,523.62**	**1,537.02**

For and on behalf of the Board
INERTIA ALU TECH LIMITED
(formerly known as Springform Technology Limited)
CIN : **L24319DL1979PLC460204**

PARAMJEET SINGH CHHABRA
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Date: 2026.11.13 17:09:56 +05'30'

Paramjeet Singh Chhabra
Maniging Director
DIN: **00153183**
Place : **NEW DELHI**
Date:**13.11.2026**

INERTIA ALU TECH LIMITED

(formerly known as Springform Technology Limited)

PLOT NO. 2/70, BLOCK-2, 3RD FLOOR, WHS, KIRTI NAGAR, NEW DELHI-110015

CIN : L24319DL1979PLC460204

Statement of Cash flows for the halfyear ended September 30, 2026

(Rupees in Lakhs)

Particulars	Halfyear ended September 30, 2026	Year ended March 31, 2026
	Unaudited	**Audited**
(A) Cashflows from operating activites		
Profit before tax	(16.89)	(32.11)
Depreciation and amortiation	-	-
Operating cash flow before working capital changes	**(16.89)**	**(32.11)**
Adjustment for changes in working capital:		
Decrease/(Increase) in other assets	(0.87)	0.21
Decrease/(Increase) in trade recieveble	13.50	(12.58)
Decrease/(Increase) in other financial assets	8.44	(581.97)
(Decrease) / Increase in trade payables	0.57	0.17
(Decrease) / Increase in other financial liability	0.88	2.07
(Decrease) / Increase in other liability	(2.01)	2.78
Increase / (Decrease) in provision	-	(1.39)
Cash generated from operations	**3.61**	**(622.82)**
Taxes paid (net of refunds)	(3.94)	(4.11)
Net cashflows from operating activities	**(0.32)**	**(626.93)**
(B) Cashflows from investing activities		
(Increase)/Decrease in Deposite with bank	-	6.31
Investment made during the year	-	(926.00)
Net cashflows from investing activities	**-**	**(919.69)**
(C) Cashflows from financing activities		
Borrowings, net	(0.19)	545.89
Share issued during the year	-	1,005.00
Net cashflows from financing activities	**(0.19)**	**1,550.89**
Net (decrease)/increase in cash and cash equivalents (A+B+C)	**(0.51)**	**4.26**
Cash and cash equivalents at the beginning of the year	4.27	0.01
Cash and cash equivalents at the end of the year	**3.76**	**4.27**
Total cash and cash equivalents	**3.75**	**4.27**

For and on behalf of the Board
INERTIA ALU TECH LIMITED
(formerly known as Springform Technology Limited)
CIN : **L24319DL1979PLC460204**

PARAMJEET SINGH CHHABRA
Digitally signed by PARAMJEET SINGH CHHABRA
Date: 2026.11.13 17:10:10 +05'30'

Paramjeet Singh Chhabra
Maniging Director
DIN: **00153183**
Place : **NEW DELHI**
Date:**13.11.2026**

AJAY K. KAPOOR & COMPANY
CHARTERED ACCOUNTANTS

309, Shiva Tower, Opp. Chaudhary Cinema,
G.T. Road, Ghaziabad - 201001
(P) : 0120-2863132, 0120-2863133, 0120-4123134
E-mail : caajaykapoor@gmail.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

TO
THE BOARD OF DIRECTORS OF
INERTIA ALU TECH LIMITED
(Formerly Known as SPRINGFORM TECHNOLOGY LIMITED)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **INTERTIA ALU TECH LIMITED (Formerly Known as SPRINGFORM TECHNOLOGY LIMITED)**("the Parent ") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") for the quarter and half year ended **30th September 2026** ("the Statement") attached herewith, being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended('the Regulation'), read with SEBI Circular No. CIR/CFD/CMDl/44/2019 dated March 29, 2019 ('the Circular').

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("IndAS-34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the statement 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 Parent'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) Regulation, 2015, as amended to the extent possible.

4. The Statement includes the results of the following entities:

S.No.	Company Name	Nature
1.	INERTIA ALU TECH LIMITED	Holding Company
2.	**Subsidiary Entities**	
	Inertia Aluminum Private Limited	Wholly owned Subsidiary Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of one of the subsidiary Company i.e. Inertia Aluminum Private Limited which are included in the Consolidated unaudited financial results, whose interim results reflect total assets of Rs 11,019.10 Lakhs as at September 30, 2026 and share of total revenue of Rs 5,092.98 Lakhs and Rs 12.87 Lakhs, share of total net profit/(loss) after tax, for the period from 01.07.2026 to 30.09.2026 and quarter ended September 30, 2026 and net cash flow of Rs 59.81 lakhs for the period April 01, 2026 to September 30, 2026, as considered in the consolidated unaudited financial results. These interim financial results have been audited/reviewed by other auditors, whose reports have been certified by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on such unaudited interim financial results and procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.

For Ajay K. Kapoor & Company
Chartered Accountants
Firm Registration No: 013788N



Place: Ghaziabad
Date: 13.11.2026
UDIN: 26092423GGNQIY9176

(CA Ajay Kumar Kapoor)
Partner
Membership No: 092423

AJAY K. KAPOOR & COMPANY
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

TO
THE BOARD OF DIRECTORS OF
INERTIA ALU TECH LIMITED
(Formerly Known as SPRINGFORM TECHNOLOGY LIMITED)

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **INTERTIA ALU TECH LIMITED(Formerly Known as SPRINGFORM TECHNOLOGY LIMITED) ("the Company")** for the quarter and half year ended on **30th September 2026** ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ('the Circular').

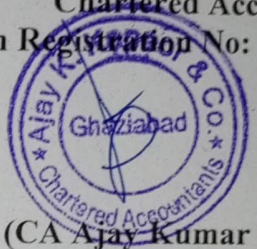
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IndAS-34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under from time to time and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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.

Ajay K. Kapoor & Co. Ghaziabad Chartered Accountants

4. 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 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 Ajay K. Kapoor & Company
Chartered Accountants
Firm Registration No: 013788N



(CA Ajay Kumar Kapoor)
Partner
Membership No: 092423

Place: Ghaziabad
Date: 13.11.2026
UDIN: 26092423ELKDYL5089