12th November, 2026

The Manager – Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Ref.: Diksha Polymers Limited, Madhya Pradesh

Company Symbol – DIKSHA, ISIN: - INE1OSI01014, Scrip Code:- 544798

Sub: Submission of Un-audited Financial Results for the Half Year ended 30.09.2026 along with Auditor's Limited Review Report thereon.

Dear Sir/Ma'am,

This is to inform you that pursuant to the provisions of Regulation 30 r/w Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board at its meeting held today i.e. Thursday, November 12th, 2026, interalia, considered and approved the Un-audited Financial Results for the Half Year ended 30.09.2026 along with Limited Review Report by Statutory Auditors i.e. M/s Agarwal R C & CO., Chartered Accountants, Mumbai as enclosed herewith as **Annexure-1.**

You are requested to take the same on your records.

Thanking You,

For **DIKSHA POLYMERS LIMITED**

VIVEK MANDELIA
Digitally signed by VIVEK MANDELIA
Date: 2026.11.12 17:20:26 +05'30'

(VIVEK MANDELIA)
Managing Director
DIN: 00680654

Encl:- As above

AGARWAL R C & CO.
CHARTERED ACCOUNTANTS

+91 7021585326 Email: mail@caagarwalrc.com

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

To
The Board of Directors
Diksha Polymers Limited (Formerly Known As Diksha Polymers Private Limited).

Dear Sir,

Re: Limited Review Report of the Unaudited Financial Results for the Half Year ended on 30th Sep, 2026.

We have reviewed the accompanying Statement of Unaudited Financial Results of **Diksha Polymers Limited (Formerly Known As Diksha Polymers Private Limited)** ("the Company") for the Half Year ended on 30th Sep, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended.

The Preparation of this Statement is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 -Interim Financial Reporting ' (AS 25"). prescribed under Section 133 of the Companies Act. 2013 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.

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 (ICAI). A review of interim financial information 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.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Accounting Standards specified 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 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 M/s Agarwal R C & CO
Chartered Accountants
Firm's Registration No: 152617W



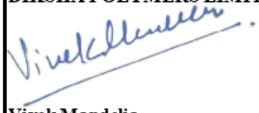
CA Radheyshyam Agarwal
Partner
Membership No.603496
Date: 12th Nov, 2026
UDIN: 26603496GOPXKY4275

Diksha Polymers Limited (Formerly Known As Diksha Polymers Private Limited)
CIN : L25202MP1998PLC012664
Statement Of Unaudited Financial Results For The Half Year Ended 30th Sep, 2026
(As Per Sch III of Companies Act. 2013 and Non-Ind AS)

(Rs in lakhs Except EPS)

Particulars	Half Year Ended 30.09.2026 (Unaudited)	Half Year Ended 30.09.2025 (Unaudited)	Half Year Ended 31.03.2026 (Audited)	Year Ended 31.03.2026 (Audited)	Year Ended 31.03.2025 (Audited)
Revenue from operations	3,848.82	2,245.22	2,882.12	5,127.34	4,272.20
Other income	-			-	0.59
Total Income	**3,848.82**	**2,245.22**	**2,882.12**	**5,127.34**	**4,272.80**
Expenses:					
Cost of materials consumed	3,108.07	1,411.42	2,751.90	4,163.32	3,814.86
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	37.43	403.17	(373.52)	29.65	(156.14)
Employee benefit expense	24.71	20.59	22.69	43.28	38.17
Financial costs	40.82	51.53	53.43	104.96	68.03
Depreciation and amortisation cost	50.84	24.20	44.19	68.40	63.60
Other expenses	72.07	73.63	82.32	155.95	99.28
Prior period item	-			-	3.54
Total expenses	**3,333.95**	**1,984.56**	**2,581.01**	**4,565.56**	**3,931.34**
Profit before tax	**514.88**	**260.67**	**301.11**	**561.78**	**341.46**
Tax expense:					
(1) Current tax	130.00	66.00	74.00	140.00	82.00
(2) Deferred tax	-	(0.16)	0.52	0.36	(3.64)
(3) Short/Excess provision	-	-	9.68	9.68	-
Tax Expenses for the Period	**130.00**	**65.84**	**84.20**	**150.04**	**78.36**
Profit/(Loss) for the period	**384.88**	**194.82**	**216.92**	**411.74**	**263.10**
Earning per equity share:					
Face value per equity shares Rs.10/- fully paid up.					
(1) Basic	7.41	5.41	6.03	11.44	7.31
(2) Diluted	8.75	5.41	6.03	11.44	7.31

For and on behalf of board of directors
DIKSHA POLYMERS LIMITED





Vivek Mandelia
Director
DIN: 00680654
Date: 12-11-2026
Place : Gwalior

Diksha Polymers Limited (Formerly Known As Diksha Polymers Private Limited)
CIN : L25202MP1998PLC012664
Unaudited Statement of Assets and Liabilities As at 30th Sep, 2026
(As Per Sch III of Companies Act. 2013 and Non-Ind AS)

(Rs in lakhs)

Particulars	As At 30th September 2026	As At 31st March 2026
I. EQUITY AND LIABILITIES		
(1) Shareholder's funds		
(a) Share capital	519.66	359.82
(b) Surplus	2,326.43	492.27
Total Equity	**2,846.09**	**852.09**
(2) Non-current liabilities		
(a) Long-term borrowings	-	189.73
(b) Non-Current Liabilities	-	-
Total Non-Current Liabilities	-	**189.73**
(3) Current liabilities		
(a) Short Term Borrowings	986.03	1,320.10
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	168.62	195.27
(c) Other current liabilities	89.28	107.88
(d) Short-term provisions	132.12	155.38
Total Current Liabilities	**1,376.05**	**1,778.63**
Total	**4,222.14**	**2,820.45**
II.Assets		
(1) Non-current assets		
(a) Property, plant and equipment and Intangible assets		
(i) Property, plant and equipment	759.21	421.79
(ii) Intangible Assets		
iii) Capital work in progress	-	-
(b) Defferred tax Assets (Net)	4.34	4.34
(c) Long-term loans and advance	-	1.48
(c) Other non-current assets	13.76	8.70
Total Non-Current Assets	**777.30**	**436.31**
(2) Current assets		
(a) Inventories	1,267.86	1,165.45
(b) Trade receivables	755.51	696.58
(c) Cash and cash equivalents	220.30	101.61
(d) Short-term loans and advances	1,201.16	388.00
(e) Other Current Assets	-	32.50
Total Current Assets	**3,444.84**	**2,384.14**
Total	**4,222.14**	**2,820.45**

For and on behalf of board of directors
DIKSHA POLYMERS LIMITED

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Vivek Mandelia
Director
DIN: 00680654
Date: 12-11-2026
Place : Gwalior

Diksha Polymers Limited (Formerly Known As Diksha Polymers Private Limited)

CIN : L25202MP1998PLC012664

Statement of Unaudited Cash Flow Statement For The Year Ended 30th September, 2026

(Rs in lakhs)

Particulars	For the Period ended September 30, 2026	For the Year ended March 31, 2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	514.88	561.78
Adjustments for:		
Add: Depreciation and amortisation expense	50.84	68.40
Add: Finance Cost	40.82	104.96
Less: Interest Income	-	-
Operating profit / (loss) before working capital changes	**606.54**	**735.13**
Changes in working capital:		
Increase/ (Decrease) in Trade Payables	(26.64)	(39.34)
Increase/ (Decrease) in Provisions	(23.26)	(77.07)
(Increase)/ Decrease in Inventory	(102.41)	(268.53)
(Increase)/ Decrease in Trade Receivables	(58.93)	(213.90)
(Increase)/ Decrease in Loans and advances	(811.68)	(56.68)
(Increase)/ Decrease in Current & Other Non Current Asset	27.44	(27.66)
(Increase)/ Decrease in Other Current Liabilities	(18.60)	(279.47)
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(407.55)**	**(227.52)**
Less: Taxes paid	130.00	149.68
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(537.55)**	**(377.20)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(388.26)	(287.66)
Add: Interest Income	-	-
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	**(388.26)**	**(287.66)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Net Proceed from IPO	1,609.12	-
Proceed from short term loan	(334.07)	68.22
Proceed from long term loan	(189.73)	150.63
Finance cost	(40.82)	(104.96)
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	**1,044.50**	**113.88**
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	**118.69**	**(550.98)**
Cash and Cash equivalents at beginning period	**101.61**	**652.59**
Cash and Cash equivalents at end of period	**220.30**	**101.61**
D. Cash and Cash equivalents comprise of		
Cash on hand	**19.77**	**1.10**
Balances with banks		
In current accounts	**200.53**	**100.51**
Total	**220.30**	**101.61**

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

For and on behalf of board of directors
DIKSHA POLYMERS LIMITED





Vivek Mandelia
Director
DIN: 00680654
Date: 12-11-2026
Place : Gwalior

NOTES TO THE FINANCIAL RESULTS

1. The above unaudited financial results for the half year ended 30th September, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November, 2026.

2. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out a Limited Review of the aforesaid unaudited financial results for the half year ended 30th September, 2026, and have issued their Limited Review Report thereon.

3. Earnings Per Share (EPS), both Basic and Diluted, have been computed in accordance with Accounting Standard (AS) 20 – Earnings Per Share.

4. The Company is engaged in the business of manufacturing PET Bottles/Containers and PET Preforms.

5. The equity shares of the Company were listed on the BSE SME Platform on 24th June, 2026.

6. As per Rule 4 of the Companies (Indian Accounting Standards) Rules, 2015, as amended, companies whose securities are listed or are in the process of being listed on an SME Exchange are exempt from the applicability of Indian Accounting Standards (Ind AS), subject to the conditions prescribed therein. Accordingly, the Company, being listed on the SME Platform of BSE, has not adopted Ind AS and has prepared its financial results in accordance with the applicable Accounting Standards (AS) prescribed under Section 133 of the Companies Act, 2013.

7. Previous period figures have been regrouped, rearranged or reclassified wherever necessary to make them comparable with the figures of the current period.

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