HIND Aluminium Industries Limited
(Registered & Corporate Office)
B-1, Tulsi Vihar, Dr. Annie Besant Road, Worli Naka, Mumbai - 400 018. Maharashtra, India.
T: +91 22 4045 7100 F: +91 22 4045 7150 / 2493 6888 E: hind@associatedgroup.com
CIN: L28920MH1987PLC043472

Powering a billion dreams

Date: 13th November, 2026

To,
Corporate Relationship Department,
BSE Limited, Dalal Street,
Phiroze Jeejeebhoy Towers
Mumbai – 400001.
Email: corp.relations@bseindia.com

Scrip Code- 531979

Sub.: Outcome of Board Meeting held on Friday, 13th November, 2026

Ref: Regulation 30 and 33 of the Securities Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held today, i.e. on Friday, 13th November, 2026, inter alia, considered and approved the following:

1. The Unaudited Financial Results (Standalone and Consolidated) for the Quarter and half year ended on 30th September, 2026.

2. Limited Review Report for the Unaudited Financial Results (Standalone and Consolidated) for the Quarter and half year ended on 30th September, 2026.

A copy of the said results along with the Limited Review Report of the Statutory Auditors is attached herewith for your reference and record.

The meeting of the Board of Directors commenced at 01:00 P.M and concluded at 01:30 P.M.

This is for your information & record.
We request you to kindly take the same on record.

Thanking you,
Yours faithfully,
For Hind Aluminium Industries Limited

EKTA DILIP JOSHI. Digitally signed by EKTA DILIP JOSHI. Date: 2026.11.13 13:34:27 +05'30'

Ekta Joshi
Company Secretary & Compliance officer
Encl: A/a

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

Figures ₹ in Crores except EPS

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	6.96	5.37	2.62	12.33	3.68	7.21
2	Other Income	0.90	2.07	2.69	2.97	4.83	10.33
3	**Total Income (1 + 2)**	**7.86**	**7.44**	**5.31**	**15.30**	**8.51**	**17.54**
4	**Expenses**						
	a) Cost of materials consumed	3.59	3.24	1.54	6.83	1.97	4.93
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods work-in-progress	(0.35)	(1.09)	-	(1.44)	-	(0.52)
	d) Employee benefits expenses	0.75	0.90	0.27	1.65	1.03	2.93
	e) Depreciation and amortisation expenses	0.13	0.11	0.10	0.24	0.19	0.40
	f) Finance costs	0.05	0.04	-	0.09	0.04	0.25
	g) Other expenses	2.79	1.63	1.61	4.42	2.20	3.93
	Total expenses	**6.96**	**4.83**	**3.52**	**11.79**	**5.43**	**11.92**
5	**Profit / (Loss) before exceptional items (3 - 4)**	0.90	2.61	1.79	3.51	3.08	5.62
6	Exceptional Items	-	-	-	-	-	-
7	**Profit / (Loss) before tax (5 - 6)**	**0.90**	**2.61**	**1.79**	**3.51**	**3.08**	**5.62**
8	Tax expense						
	- Current year's Tax	0.20	0.51	0.53	0.71	0.83	1.69
	- Deferred Tax	(0.07)	0.30	(0.07)	0.23	(0.14)	(0.28)
	- Prior year's tax adjustments	-	-	-	-	-	0.03
9	**Net Profit / (Loss) from ordinary activities after tax (7 - 8)**	**0.77**	**1.80**	**1.33**	**2.57**	**2.39**	**4.18**
10	Other Comprehensive Income						
a)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
b)	Items that not will be reclassified to profit or loss	(0.99)	(0.32)	(0.02)	(1.31)	0.01	1.03
	Income tax relating to items that not will be reclassified to profit or loss	(0.01)	0.19	-	0.18	(0.01)	(0.15)
11	**Total Comprehensive Income for the period (net of tax)**	**(0.23)**	**1.67**	**1.31**	**1.44**	**2.39**	**5.06**
12	Paid-up equity share capital (Face Value ₹ 10 per share)	**6.30**	**6.30**	**6.30**	6.30	**6.30**	**6.30**
13	Reserves excluding Revaluation Reserves as shown in the balance sheet						**67.71**
14	Earning per share (EPS)						
	(of ₹ 10 each) (not annualised) :						
	Basic and Diluted	1.22	2.86	2.11	4.08	3.79	6.63

Segment Wise Revenue, Results and Capital Employed for the Quarter / Half year ended 30th September, 2026

Figures ₹ in Crores

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	A) Aluminium Products (including conversion income)	6.66	5.13	2.20	11.79	2.95	5.93
	B) Power	0.40	0.27	0.39	0.67	0.73	1.32
	C) Treasury Operations	0.80	2.04	2.72	2.84	4.83	10.29
	Total	**7.86**	**7.44**	**5.31**	**15.30**	**8.51**	**17.54**
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net sales /income from operation	**7.86**	**7.44**	**5.31**	**15.30**	**8.51**	**17.54**
2	Segment Result Profit (+)/Loss(-) before tax and interest from each segment						
	A) Aluminium Products	(0.36)	0.21	(1.12)	(0.15)	(2.01)	(5.63)
	B) Power	0.11	0.02	0.21	0.13	0.31	0.56
	C) Treasury Operations	0.53	2.04	2.72	2.57	4.83	9.11
	Total	**0.28**	**2.27**	**1.81**	**2.55**	**3.13**	**4.04**
	Less: Interest (Net)	(0.62)	(0.34)	0.02	(0.96)	0.05	(1.58)
	Profit before Tax	**0.90**	**2.61**	**1.79**	**3.51**	**3.08**	**5.62**
3	Capital Employed						
	(Segment Assets-Segment Liabilities)						
	A) Aluminium Products	23.87	21.76	14.23	23.87	14.23	21.05
	B) Power	3.89	4.07	4.36	3.89	4.36	4.22
	C) Treasury Operations	47.68	49.84	52.75	47.68	52.75	48.74

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES

Figures ₹ in Crores

	PARTICULARS	As at 30.09.2026 Unaudited	As at 30.09.2025 Unaudited	As at 31.03.2026 Audited
A	**ASSETS**			
1	**Non - Current Assets**			
	Property, Plant and Equipment	5.95	5.23	5.47
	Intangible Assets	0.30	-	0.30
	Financial Assets			
	Investments	47.68	50.67	48.74
	Other Financial Assets	-	0.50	0.11
	Deferred Tax Assets (Net)	4.37	4.43	4.42
	Other non-current assets	0.09	0.03	0.09
	Sub-total - Non - Current Assets	**58.39**	**60.86**	**59.13**
2	**Current Assets**			
	Inventories	3.45	-	1.93
	Financial Assets			
	Trade Receivables	5.93	3.17	5.34
	Cash and Cash Equivalents	0.20	0.14	0.11
	Other Bank Balances	1.85	0.65	1.63
	Other Financial Assets	2.47	2.55	2.53
	Other Current Assets	7.22	3.75	11.66
	Current Tax Assets (Net)	2.06	1.46	1.86
	Sub-total - Current Assets	**23.18**	**11.72**	**25.06**
	TOTAL - ASSETS	**81.57**	**72.58**	**84.19**
B	**EQUITY AND LIABILITIES**			
1	**Equity**			
	Equity Share Capital	6.30	6.30	6.30
	Other Equity	69.14	65.04	67.71
	Sub-total - Equity	**75.44**	**71.34**	**74.01**
2	**Non-Current Liabilities**			
	Financial Liabilities			
	Borrowings	1.14	0.68	0.70
	Provisions	0.01	0.01	-
	Sub-total - Non - Current Liabilities	**1.15**	**0.69**	**0.70**
3	**Current Liabilities**			
	Financial Liabilities			
	Borrowings	2.91	0.09	7.07
	Trade and Other Payables	0.82	-	0.38
	Other Financial Liabilities	0.01	0.02	-
	Other Current Liabilities	1.16	0.43	2.02
	Provisions	0.08	0.01	0.01
	Sub-total - Current Liabilities	**4.98**	**0.55**	**9.48**
	TOTAL - EQUITY AND LIABILITIES	**81.57**	**72.58**	**84.19**

Notes:

1. The Consolidated & Standalone results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 13, 2026.
2. The Statutory Auditors of the Company have carried out a Limited Review of the results for the quarter/half year ended September 30, 2026 and have issued an qualified review report (refer para no.4 of Limited Review Report).
3. This statement has been prepared in accordance with companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies, *except for the matters stated in para no.4 of Limited Review Report, to the extent applicable.*
4. Provision for Leave Salary and Gratuity is made on estimated basis for the quarter/half year.
5. Figures of the corresponding previous period have been regrouped wherever necessary.

For Hind Aluminium Industries Limited

(Shailesh Daga)
Managing Director
DIN : 00074225

Place : Mumbai
Dated : November 13, 2026

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

Figures ₹ in Crores except EPS

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	6.97	5.36	2.62	12.33	3.68	7.21
2	Other Income	0.89	0.49	(0.55)	1.38	1.59	3.33
3	**Total Income (1 + 2)**	**7.86**	**5.85**	**2.07**	**13.71**	**5.27**	**10.54**
4	**Expenses**						
	a) Cost of materials consumed	3.59	3.24	1.54	6.83	1.97	4.93
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods work-in-progress	(0.35)	(1.09)	-	(1.44)	-	(0.52)
	d) Employee benefits expenses	0.75	0.90	0.27	1.65	1.03	2.93
	e) Depreciation and amortisation expenses	0.13	0.11	0.10	0.24	0.19	0.40
	f) Finance costs	0.05	0.04	-	0.09	0.04	0.25
	g) Other expenses	2.79	1.63	1.56	4.42	2.20	3.93
	Total expenses	**6.96**	**4.83**	**3.47**	**11.79**	**5.43**	**11.92**
5	**Profit Before Share of Profit/(Loss) of Associates and Joint Ventures, Exceptional Item and Tax (3 - 4)**	**0.90**	**1.02**	**(1.40)**	**1.92**	**(0.16)**	**(1.38)**
6	Share of Profit/(Loss) of Associates and Joint Ventures	3.54	1.70	2.65	5.24	5.54	8.52
7	**Profit Before Exceptional Item and Tax (5 + 6)**	**4.44**	**2.72**	**1.25**	**7.16**	**5.38**	**7.14**
8	Exceptional Items	-	-	-	-	-	-
9	**Profit / (Loss) before tax (7 - 8)**	**4.44**	**2.72**	**1.25**	**7.16**	**5.38**	**7.14**
10	Tax expense						
	- Current year's Tax	0.20	0.51	0.53	0.71	0.83	1.69
	- Deferred Tax	(0.07)	0.30	(0.07)	0.23	(0.14)	(0.28)
	- Prior year's tax adjustments	-	-	-	-	-	0.03
11	**Net Profit / (Loss) from ordinary activities after tax (9 - 10)**	**4.31**	**1.91**	**0.79**	**6.22**	**4.69**	**5.70**
12	Other Comprehensive Income						
a)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
b)	Items that not will be reclassified to profit or loss	(0.99)	(0.32)	(0.02)	(1.31)	0.01	1.03
	Income tax relating to items that not will be reclassified to profit or loss	(0.01)	0.19	-	0.18	(0.01)	(0.15)
13	**Total Comprehensive Income for the period (net of tax)**	**3.31**	**1.78**	**0.77**	**5.09**	**4.69**	**6.58**
14	**Net Profit attributable to :**						
	Owners of the Company	4.31	1.91	0.79	6.22	4.69	5.70
	Non-Controlling Interest	-	-	-	-	-	-
		4.31	**1.91**	**0.79**	**6.22**	**4.69**	**5.70**
15	**Other Comprehensive Income (net of tax) attributable to :**						
	Owners of the Company	(1.00)	(0.13)	(0.02)	(1.13)	-	0.88
	Non-Controlling Interest	-	-	-	-	-	-
		(1.00)	**(0.13)**	**(0.02)**	**(1.13)**	**-**	**0.88**
16	**Total Comprehensive Income attributable to :**						
	Owners of the Company	3.31	1.78	0.77	5.09	4.69	6.58
	Non-Controlling Interest	-	-	-	-	-	-
		3.31	**1.78**	**0.77**	**5.09**	**4.69**	**6.58**
17	Earning per share (EPS)						
	(of ₹ 10 each) (not annualised) :						
	Basic and Diluted	6.84	3.03	1.25	9.87	7.44	9.05
18	Paid-up equity share capital (Face value ₹ 10 per share)	6.30	6.30	6.30	6.30	6.30	6.30
19	Reserves excluding Revaluation Reserves as shown in the balance sheet						84.60

Segment Wise Consolidated Revenue, Results and Capital Employed for the Quarter / Half Year ended 30th September, 2026

Figures ₹ in Crores

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	A) Aluminium Products (including conversion income)	6.66	5.13	2.20	11.79	2.95	5.93
	B) Power	0.40	0.27	0.39	0.67	0.73	1.32
	C) Treasury Operations	0.80	0.45	(0.52)	1.25	1.59	3.29
	Total	**7.86**	**5.85**	**2.07**	**13.71**	**5.27**	**10.54**
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net sales /income from operation	**7.86**	**5.85**	**2.07**	**13.71**	**5.27**	**10.54**
2	Segment Result Profit (+)/Loss(-) before tax and interest from each segment						
	A) Aluminium Products	(0.36)	0.21	(1.07)	(0.15)	(2.01)	(5.63)
	B) Power	0.11	0.02	0.21	0.13	0.31	0.56
	C) Treasury Operations	0.53	0.45	(0.52)	0.98	1.59	2.11
	Total	**0.28**	**0.68**	**(1.38)**	**0.96**	**(0.11)**	**(2.96)**
	Less: Interest (Net)	(0.62)	(0.34)	0.02	(0.96)	0.05	(1.58)
	Profit before Tax	**0.90**	**1.02**	**(1.40)**	**1.92**	**(0.16)**	**(1.38)**
3	Capital Employed						
	(Segment Assets-Segment Liabilities)						
	A) Aluminium Products	23.87	21.76	14.24	23.87	14.24	21.05
	B) Power	3.89	4.07	4.36	3.89	4.36	4.22
	C) Treasury Operations	68.22	66.83	70.41	68.22	70.41	65.63

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

Figures ₹ in Crores

	PARTICULARS	As at 30.09.2026 Unaudited	As at 30.09.2025 Unaudited	As at 31.03.2026 Audited
A	**ASSETS**			
1	**Non - Current Assets**			
	Property, Plant and Equipment	5.95	5.23	5.47
	Intangible Assets	0.30	-	0.30
	Financial Assets			
	Investments	68.22	68.34	65.62
	Other Financial Assets	-	0.50	0.11
	Deferred Tax Assets (Net)	4.37	4.43	4.42
	Other non-current assets	0.09	0.03	0.09
	Sub-total - Non - Current Assets	**78.93**	**78.53**	**76.01**
2	**Current Assets**			
	Inventories	3.45	-	1.93
	Financial Assets			
	Trade Receivables	5.93	3.17	5.34
	Cash and Cash Equivalents	0.20	0.14	0.11
	Other Bank Balances	1.85	0.65	1.63
	Other Financial Assets	2.47	2.56	2.53
	Other Current Assets	7.22	3.75	11.66
	Current Tax Assets (Net)	2.06	1.46	1.86
	Sub-total - Current Assets	**23.18**	**11.73**	**25.06**
	TOTAL - ASSETS	**102.11**	**90.26**	**101.07**
B	**EQUITY AND LIABILITIES**			
1	**Equity**			
	Equity Share Capital	6.30	6.30	6.30
	Other Equity	89.68	82.71	84.60
	Sub-total - Equity	**95.98**	**89.01**	**90.90**
2	**Non-Controlling Interest**	-	-	-
3	**Non-Current Liabilities**			
	Financial Liabilities			
	Borrowings	1.14	0.68	0.70
	Provisions	0.01	0.01	-
	Sub-total - Non - Current Liabilities	**1.15**	**0.69**	**0.70**
4	**Current Liabilities**			
	Financial Liabilities			
	Borrowings	2.91	0.09	7.07
	Trade and Other Payables	0.82	-	0.38
	Other Financial Liabilities	0.01	0.02	-
	Other Current Liabilities	1.16	0.44	2.02
	Provisions	0.08	0.01	-
	Sub-total - Current Liabilities	**4.98**	**0.56**	**9.47**
	TOTAL - EQUITY AND LIABILITIES	**102.11**	**90.26**	**101.07**

For Hind Aluminium Industries Limited

(Shailesh Daga)
Managing Director
DIN : 00074225

Place : Mumbai
Dated : November 13, 2026

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

Figures ₹ in Crores

		Standalone			Consolidated		
		30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited
A) CASH FLOW FROM OPERATING ACTIVITIES							
Net Profit Before Tax and Extraordinary Items		3.51	3.08	5.62	1.92	(0.16)	(1.36)
Adjustments For :							
Depreciation		0.24	0.19	0.40	0.24	0.19	0.40
Finance Costs		0.09	0.04	0.25	0.09	0.04	0.25
Loan to Subsidiary Written Off		-	-	1.09	-	-	1.09
Gain on Debt Mutual Funds		0.14	(0.32)	(1.34)	0.14	(0.32)	(1.34)
Dividend Income		(1.69)	(3.32)	(7.12)	(0.10)	(0.09)	(0.11)
Operating Profit Before Working Capital Changes		2.29	(0.33)	(1.10)	2.29	(0.34)	(1.07)
Adjustments For :							
Trade & Other Receivables		8.80	(0.96)	(14.33)	8.80	(1.01)	(14.41)
Inventories		(1.52)	-	(1.93)	(1.52)	-	(1.93)
Trade Payables		0.43	-	0.38	0.43	-	0.38
Other Current Liabilities & provisions		(0.77)	0.07	1.62	(0.77)	0.07	1.62
Cash generated from operating activities		9.23	(1.22)	(15.36)	9.23	(1.28)	(15.41)
Less : Direct Taxes Paid		(0.24)	(1.29)	(1.34)	(0.24)	(1.28)	(1.33)
Total cash generated from operating activities		8.99	(2.51)	(16.70)	8.99	(2.56)	(16.74)
Cash generated from prior period items (net)		-	-	-	-	-	-
Net cash flow from / (used in) operating activities	A	8.99	(2.51)	(16.70)	8.99	(2.56)	(16.74)
B) CASH FLOW FROM INVESTING ACTIVITIES							
Investment Made		(0.39)	(1.89)	1.00	1.20	(1.89)	8.00
Loans repayment received/(granted)		(5.44)	(0.63)	1.38	(5.44)	(0.63)	1.38
Purchase of Property, Plant & Equipments		(0.72)	(0.83)	(1.56)	(0.72)	(0.83)	(1.56)
Change in Other Bank Balance and cash not available for immediate use		(0.22)	1.76	1.16	(0.22)	1.76	1.16
Dividend Received		1.69	3.32	7.12	0.10	3.32	0.11
Net Cash flow from / (used in) investing activities	B	(5.08)	1.73	9.10	(5.08)	1.73	9.09
C) CASH FLOW FROM FINANCING ACTIVITIES							
Proceeds / (Repayment) of Borrowings		(3.73)	0.77	7.78	(3.73)	0.77	7.77
Finance Costs		(0.09)	(0.04)	(0.25)	(0.09)	(0.04)	(0.25)
Net cash flow / (used in) from financing activities	C	(3.82)	0.73	7.53	(3.82)	0.73	7.52
Net increase / (Decrease) in Cash and Cash equivalents		0.09	(0.05)	(0.07)	0.09	(0.10)	(0.13)
Opening Balance of Cash and Cash equivalents		0.11	0.18	0.18	0.11	0.23	0.24
Closing Balance of Cash and Cash equivalents		0.20	0.13	0.11	0.20	0.13	0.11

Notes :

1 Cash and cash equivalents included in the Statement of cash flows comprise the following :

	Standalone			Consolidated		
	30.09.2026	30.09.2025	31.03.2026	30.09.2026	30.09.2025	31.03.2026
a) Cash on Hand	0.13	0.05	0.09	0.13	0.05	0.09
b) Balances with Banks	0.07	0.08	0.02	0.07	0.08	0.02
Total cash and cash equivalents as per Balance Sheet	0.20	0.13	0.11	0.20	0.13	0.11

For Hind Aluminium Industries Limited

(Shailesh Daga)
Managing Director
DIN : 00074225

Place : Mumbai
Dated : November 13, 2026

HIND ALUMINIUM INDS. LTD.

HIND Aluminium Industries Limited
(Registered & Corporate Office)
B-1, Tulsi Vihar, Dr. Annie Besant Road, Worli Naka, Mumbai - 400 018. Maharashtra, India.
T: +91 22 4045 7100 E: hind@associatedgroup.com
CIN: L28920MH1987PLC043472

Powering a billion dreams

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2026

Figures ₹ in Crores except EPS

	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operation	6.96	5.37	2.62	12.33	3.68	7.21	6.97	5.36	2.62	12.33	3.68	7.21
2	Net Profit/(Loss) from the period (before Tax, Exceptional and/or Extraordinary items)	0.90	2.61	1.79	3.51	3.08	5.62	4.44	2.72	1.25	7.16	5.38	7.14
3	Net Profit/(Loss) from the period before Tax (after Exceptional and/or Extraordinary items)	0.90	2.61	1.79	3.51	3.08	5.62	4.44	2.72	1.25	7.16	5.38	7.14
4	Net Profit/(Loss) from the period after Tax (after Exceptional and/or Extraordinary items)	0.77	1.80	1.33	2.57	2.39	4.18	4.31	1.91	0.79	6.22	4.69	5.70
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(0.23)	1.67	1.31	1.44	2.39	5.06	3.31	1.78	0.77	5.09	4.69	6.58
6	Equity Share Capital	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
7	Other Equity						67.71						84.60
8	Earning Per Share (EPS) (before extraordinary items) (of ₹ 10 each)												
	Basic:	1.22	2.86	2.11	4.08	3.79	6.63	6.84	3.03	1.25	9.87	7.44	9.05
	Diluted:	1.22	2.86	2.11	4.08	3.79	6.63	6.84	3.03	1.25	9.87	7.44	9.05

Notes:

The above is an extract of the detailed Unaudited Standalone and Consolidated financial results for the quarter/half year ended September 30, 2026 filed with BSE Limited under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) regulations, 2015. The full format of the Unaudited Standalone and Consolidated financial results for the quarter/half year ended September 30, 2026 are available on the Stock Exchange website www.bseindia.com and on the Company's website www.associatedgroup.com.

For Hind Aluminium Industries Limited

(Shailesh Daga)
Managing Director
DIN : 00074225

Place: Mumbai
Date: November 13, 2026

HIND ALUMINIUM INDS. LTD.

KARNAVAT & CO.
CHARTERED ACCOUNTANTS

2A KITAB MAHAL,
192 DR. D. NAOROJI ROAD,
MUMBAI - 400 001.
TEL.:+91 22 4066 6666 (10 LINES)
FAX :+91 22 4066 6660
E-mail : karnavattax@gmail.com

Independent Auditor's Review Report on the Quarterly/Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
The Board of Directors,
Hind Aluminium Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Hind Aluminium Industries Limited** (the 'Company') for the quarter/half year ended September 30, 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 ('the Regulation') as amended.

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting'' prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 Statement is 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. *Basis of Qualified Opinion:*

   As stated in Note No.4 to the Statements, the provision for Gratuity and Leave encashment has not been done as per actuarial valuation as required under Ind AS 19 "Employee Benefits"; the consequent impact of the same on profit and loss is not ascertainable. However, the Company has made the provision for gratuity and leave encashment on estimated basis.

5. Based on our review conducted as stated in paragraph 3 above, *except for the effects/possible effects of our observation stated in para 4 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 KARNAVAT & CO.
Chartered Accountants
Firm Regn. No. 104863W

KARNAVAT & CO. CHARTERED ACCOUNTANTS MUMBAI

Joshi Viral R.

(Viral Joshi)
Partner
Membership No. 137686

Place : Mumbai
Dated : November 13, 2026
UDIN : 26137686RSUSWJ1426

KARNAVAT & CO.
CHARTERED ACCOUNTANTS

2A KITAB MAHAL,
192 DR. D. NAOROJI ROAD,
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Independent Auditor's Review Report on the Quarterly/Half Yearly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
The Board of Directors,
Hind Aluminium Industries Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Hind Aluminium Industries Limited** ("the Holding Company") and its Associate Company (together referred to as "the Group") for the quarter/half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

2. 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. 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.

   We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. *Basis of Qualified Opinion:*

   As stated in Note No.4 to the Statements, the provision for Gratuity and Leave encashment has not been done as per actuarial valuation as required under Ind AS 19 "Employee Benefits"; the consequent impact of the same on profit and loss is not ascertainable. However, the Holding Company has made the provision for gratuity and leave encashment on estimated basis.

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

   (a) Hind Aluminium Industries Limited (Holding Company)
   (b) Associated Industries Limited LLC (SFZ) – Oman (Associate Company)

KARNAVAT & CO. MUMBAI CHARTERED ACCOUNTANTS

(Cont..2)

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the information provided by the management referred to in paragraph 7 below, *except for the effects/possible effects of our observation stated in para 4 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.

7. The unaudited Consolidated Financial Results includes the Group's share of net profit after tax of Rs. 3.54 Crores and Rs. 5.24 Crores for the quarter and half year ended September 30, 2026 respectively, as considered in the unaudited Consolidated Financial Results, in respect of an associate company, based on their financial results which have not been reviewed by their auditor. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of this associate company, is based solely on such unaudited financial results and other unaudited financial information. Our conclusion on the Statement is not modified in respect of the above matter.

For KARNAVAT & CO.
Chartered Accountants
Firm Regn. No. 104863W

KARNAVAT & CO. CHARTERED ACCOUNTANTS MUMBAI

Joshi Viral R.

(Viral Joshi)
Partner
Membership No. 137686

Place : Mumbai
Dated : November 13, 2026
UDIN : 26137686GJYHUO3974