INDSIL HYDRO POWER AND MANGANESE LIMITED

Regd. Office :
"Indsil House",
T.V. Samy Road (West), R.S. Puram
Coimbatore - 641 002.
Phone : (+91/0) (422) 4522922, 23
Fax : (+91/0) (422) 4522925
e-mail : indsilho@indsil.com
website : www.indsil.com
CIN : L27101TZ1990PLC002849

November 4, 2026

To

BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code: 522165

Dear Sir/Madam,

Sub: Outcome of the Meeting of Board of Directors pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We wish to inform you that the Board of Directors of the Company at their meeting held today, i.e., November 4, 2026, inter alia, has approved the Unaudited Financial Results (standalone and consolidated) of the Company for the quarter and half year ended September 30, 2026, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this connection we are enclosing herewith a copy of the unaudited financial results (standalone and consolidated) including segment wise results, Statement of Assets and Liabilities and Statement of Cash Flows for the quarter and half year ended September 30, 2026, along with Limited Review Report of the Auditors thereon as **Annexure 1**.

The Board meeting commenced at 3.00 PM and concluded at 5.30 PM.

The above information will be made available on the Company's website www.indsil.com.

Kindly take the above on record.

Yours truly
For INDSIL HYDRO POWER AND MANGANESE LIMITED

ULAGANATHAN KALIDOSS
Digitally signed by ULAGANATHAN KALIDOSS
Date: 2026.11.04 18:23:17 +05'30'

KALIDOSS U
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl.: as above

INDSIL HYDRO POWER AND MANGANESE LIMITED

Regd. Off : "Indsil House", T.V.Samy Road (West), R.S.Puram, Coimbatore - 641 002.

PH.No.0422-4522922, Fax No.0422-4522925, CIN-L27101TZ1990PLC002849, Website : www.indsil.com; Email : indsilho@indsil.com

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

(₹ in Lakhs except EPS)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30/09/2026 (Unaudited)	30/06/2026 (Unaudited)	30/09/2025 (Unaudited)	30/09/2026 (Unaudited)	30/09/2025 (Unaudited)	31/03/2026 (Audited)
		1	2	3	4	5	6
	Income from Operations						
1.	Revenue from Operations	3,704.78	3,958.70	3,732.81	7,663.47	7,743.43	15,151.79
2	Other Income	60.44	84.09	51.08	144.53	118.99	308.50
3	**Total Income (1+2)**	3,765.22	4,042.78	3,783.89	7,808.00	7,862.42	15,460.28
4.	**Expenses :**						
	(a) Cost of materials consumed	2,118.82	2,478.79	2,148.88	4,597.61	4,540.90	8,886.01
	(b) Purchase of Stock - in - trade	-	-	-			
	(c) Changes in Inventories of Finished Goods, Stock-in-Trade & Work-in-progress	321.45	(229.52)	160.36	91.93	(16.69)	248.80
	(d) Employee Benefit Expense	324.89	351.21	331.90	676.10	661.59	1,418.37
	(e) Finance Costs	0.27	0.39	1.65	0.67	1.65	1.84
	(f) Depreciation & Amortization Expense	82.81	80.57	76.33	163.37	149.82	302.32
	(g) Power Cost	892.41	621.63	488.55	1,514.04	1,051.68	2,196.56
	(h) Other expenses	228.48	213.15	203.28	441.63	476.29	885.25
	Total Expenses	3,969.13	3,516.22	3,410.95	7,485.35	6,865.23	13,939.14
5	**Profit/Loss before Exceptional Items and tax(3-4)**	(203.91)	526.56	372.93	322.65	997.19	1,521.14
6	Exceptional items	-			-		
7	**Profit/Loss before tax (5-6)**	(203.91)	526.56	372.93	322.65	997.19	1,521.14
8	Tax expense						
	(a) Current tax	14.52	7.07	-	21.58	-	49.18
	(b) Deferred tax	187.11	17.02	(19.99)	204.12	(5.48)	(27.75)
9	**Profit/(Loss) for the period from continuing operation (7-8)**	(405.53)	502.48	392.93	96.95	1,002.67	1,499.70
10	**Profit/(Loss) from discontinued operations**						
11	Tax expenses of discontinued operations	-					
12	**Profit/(Loss) from discontinued operation (after tax) (10-11)**						
13	**Profit /(Loss) for the period (9+12)**	(405.53)	502.48	392.93	96.95	1,002.67	1,499.70
14	Other Comprehensive Income						
	A. (i) Items that wil not be reclassified to profit or loss	-	-	(0.39)	-	0.03	(17.53)
	(ii) Income-tax relating to items that will not be reclassified to profit or loss	(0.00)	(0.00)	1.07	(0.00)	1.16	(9.82)
	B. (i) Items that will be reclassified to profit or loss	-	0	-			
	(ii) Income-tax relating to items that will be reclassified to profit or loss	-	-	-			
15	**Total Other Comprehensive Income for the period(13+14) (Comprising Profit(Loss) and other Comprehensive Income for the**	(405.53)	502.48	393.61	96.95	1,003.85	1,472.36
16	Paid-up equity share capital (Face value of Rs.10/- each)	2,779.11	2,779.11	2,779.11	2,779.11	2,779.11	2,779.11
17	Reserves (Excluding Revaluation Reserves) as per Balance Sheet of Previous Year						15,682.03
18	Earnings per Equity Share (Face value of Rs.10/- each) (for continuing operation)						
	a) Basic (in Rs.)	(1.46)	1.81	1.41	0.35	3.61	5.40
	b) Diluted (in Rs.)	(1.46)	1.81	1.41	0.35	3.61	5.40
19	Earnings per Equity Share (Face value of Rs.10/- each) (for discontinuing						
	a) Basic (in Rs.)	-	-	-	-	-	-
	b) Diluted (in Rs.)	-	-	-	-	-	-
20	Earnings per Equity Share (Face value of Rs.10/- each) (for discontinuing & continuing operations)						
	a) Basic (in Rs.)	(1.46)	1.81	1.41	0.35	3.61	5.40
	b) Diluted (in Rs.)	(1.46)	1.81	1.41	0.35	3.61	5.40

Notes :

1. The above financial results, have been reviewed by Statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 4th November 2026
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. The figures for the previous periods have been re-grouped /re-arranged wherever necessary to make them comparable with those of current period.
4. The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5 2016, Ind AS and Schedule III (Part II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.
5. The Company has organised the business into two segments viz Ferro Alloys and Power. This reporting complies with the Ind AS segment reporting principles.

Place : Coimbatore
Date : 04.11.2026

INDSIL HYDRO POWER AND MANGANESE LIMITED COIMBATORE 641 002

For INDSIL HYDRO POWER AND MANGANESE LIMITED

VINOD NARSIMAN
Whole-time Director
DIN : 00035746

INDSIL HYDRO POWER AND MANGANESE LIMITED.

Regd. Off : "Indsil House", T.V.Samy Road (West), R.S.Puram, Coimbatore - 641 002.

PH.No.0422-4522922, Fax No.0422-4522925, CIN-L27101TZ1990PLC002849, Website : www.indsil.com; Email : indsilho@indsil.com

STANDALONE SEGMENT REVENUE, RESULTS & CAPITAL EMPLOYED

FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

(₹ in Lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	30/09/2026 (Unaudited)	30/06/2026 (Unaudited)	30/09/2025 (Unaudited)	30/09/2026 (Unaudited)	30/09/2025 (Unaudited)	31/03/2026 (Audited)
1. Segment Revenue						
(Net sales/income)						
a) Ferro Alloys	**3,765.22**	4,042.78	3,783.89	**7,808.00**	7,862.42	15,460.28
b) Power	**187.02**	524.91	773.66	**711.92**	1,415.73	2,476.74
c) Unallocated	-		-	-	-	-
Total	**3952.24**	4567.69	4,557.55	**8,519.93**	9,278.15	17,937.02
Less : Inter Segment Revenue	**187.02**	524.91	773.66	**711.92**	1,415.73	2,476.74
Net Sales/Income from Operations	**3,765.22**	4,042.78	3,783.89	**7,808.00**	7,862.42	15,460.28
2. Segment Results						
(Profit/(Loss) before interest & tax)						
a) Ferro Alloys	**(348.63)**	(62.25)	(152.31)	**(410.88)**	(296.20)	(756.12)
b) Power	**144.99**	589.21	526.89	**734.20**	1,295.05	2,279.10
c) Unallocated	**0.00**	-	-	-		-
Sub-Total	**(203.64)**	526.96	374.59	**323.32**	998.84	1,522.98
Less:						
I) Interest	**0.27**	0.39	1.65	**0.67**	1.65	1.84
II) Unallocable expenditure net of other income (including exceptional items)	**0.00**	-	-	-	-	-
III) Unallocable income	**0.00**	-	-	-	-	-
Total Profit/(Loss) before tax	**(203.91)**	526.56	372.93	**322.65**	997.19	1,521.14
3. Segment Assets						
a. Ferro Alloys	**20,614.28**	21,289.55	20,618.95	**20,614.28**	20,618.95	21,620.95
b. Power	**1,146.75**	1,166.66	1,164.12	**1,146.75**	1,164.12	1,082.14
c. Other unallocable corporate assets	-	-	-	-		
Total segment assets	**21,761.03**	22,456.21	21,783.07	**21,761.03**	21,783.07	22,703.09
4. Segment Liabilities						
a. Ferro Alloys	**669.53**	792.41	986.42	**669.53**	986.42	1,541.81
b. Power	-	-	-	-		-
c. Other unallocable corporate liabilities	-	-	-	-	-	-
Total segment liabilities	**669.53**	792.41	986.42	**669.53**	986.42	1,541.81
5. Capital Employed:						
(Segment assets-Segment liabilities)						
a) Ferro Alloys	**19,944.75**	20,497.14	19,632.53	**19,944.75**	19,632.53	20,079.14
b) Power	**1,146.75**	1,166.66	1,164.12	**1,146.75**	1,164.12	1,082.14
c) Unallocated	-	-	-	-		-
Total capital Employed	**21,091.50**	21,663.80	20,796.65	**21,091.50**	20,796.65	21,161.29

Note:

1. Previous period figures have been regrouped wherever necessary
2. Taken on record by the Board of Directors at their meeting held on 04.11.2026

Place : Coimbatore
Date : 04.11.2026

INDSIL HYDRO POWER AND MANGANESE LIMITED COIMBATORE 641 002

For INDSIL HYDRO POWER AND MANGANESE LIMITED

VINOD NARSIMAN
Whole-time Director
DIN : 00035746

INDSIL HYDRO POWER AND MANGANESE LTD

Regd Off.: "Indsil House", T.V.Samy Road (West), R.S.Puram, Coimbatore - 641 002.

PH.No.0422-4522922, Fax No.0422-4522925, CIN-L27101TZ1990PLC002849, Website : www.indsil.com. Email: indsilho@indsil.com

STANDALONE FINANCIAL STATEMENT OF ASSETS AND LIABILITIES AS ON 30/09/2026

(₹ in lakhs)

	Particulars	(Unaudited) 30/09/2026	(Audited) 31/03/2026
	ASSETS		
(1)	**Non-current Assets**		
(a)	Property, Plant and Equipment	**4,883.86**	4,899.36
(b)	Capital Work in Progress	**55.19**	55.19
(c)	Other Intangible Asets	**0.95**	0.95
(d)	Financial Assets		
	(i) Investments		
	a) Investment in subsidiaries	**1.00**	1.00
	b) Other Investments	**195.13**	71.54
	(ii) Other financial assets	**668.45**	711.58
(e)	Deferred tax assets (net)	**456.33**	660.45
(f)	Other non-current assets	**866.52**	776.51
	Sub-total (1)	**7,127.43**	7,176.57
(2)	**Current Assets**		
(a)	Inventories	**10,606.13**	10,909.85
(b)	Financial Assets		
	(i) Investments	**3,017.84**	3,157.12
	(ii) Trade receivables	**93.13**	244.79
	(iii) Cash and Cash equivalents	**579.36**	342.07
	(iv) Bank balances other than (iii) above	**210.87**	195.47
	(iv) Others financial assets	**126.24**	650.74
(c)	Current Tax Assets (Net)	**0.03**	22.05
(d)	Assets classified as held for sale		
(e)	Other current assets	-	4.43
	Sub-total (2)	**14,633.60**	15,526.52
	Total Assets	**21,761.03**	22,703.09
	EQUITY AND LIABILITIES		
(1)	**Equity**		
(a)	Equity Share Capital	**2,779.11**	2,779.11
(b)	Other Equity	**16,930.16**	16,999.96
	Sub-total Equity	**19,709.27**	19,779.07
(2)	**Non-current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables		
	(iii) Others		
	(b) Provisions	**1,382.23**	1,382.23
	(c) Deferred Tax Liabilities (Net)		
	(d) Other Non Current Liabilities		
			-
	Sub-total (1)	**1,382.23**	1,382.23
(3)	**Current liabilites**		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade Payables		
	a) Outstanding dues of micro and small enterprises	-	-
	b) Outstanding dues other than (a) above	**317.15**	711.31
	(Iii) Other Financial Liabilities		
	(b) Other Current Liabilities	**330.79**	781.31
	(c) Provisions	**21.58**	49.18
	Sub-total (2)	**669.53**	1,541.79
	Total Equity and Liabilities	**21,761.03**	22,703.09

INDSIL HYDRO POWER AND MANGANESE LIMITED COIMBATORE 641 002

For INDSIL HYDRO POWER AND MANGANESE LIMITED

Place : Coimbatore

Date : 04.11.2026

VINOD NARSIMAN
Whole-time Director
DIN : 00035746

M/S. INDSIL HYDRO POWER AND MANGANESE LIMITED

CIN : L27101TZ1990PLC002849

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September 2026

S.No.	Particulars	Year ended 30.09.2026 (Unaudited)	Year ended 31.03.2026 (Audited)
		₹ in Lakhs	
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net profit / (loss) before tax	322.65	1,521.14
	Adjustments for non-cash non-operating items	-	-
	Interest Income	(22.39)	(69.49)
	Income from MF	(56.71)	(110.00)
	Depreciation	163.37	302.32
	Profit/ Loss on sale of assets/Investments	(45.26)	(35.58)
	Interest & other financial charges	0.67	1.84
	Provision for gratuity and Encashment of earned leave	0.00	17.97
	Other Non - Cash Items	(166.74)	(143.21)
	OCI items (+) tax there on	0.00	(28.80)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	195.60	1,456.19
	Adjustments for changes in		
	Current Assets:		
	Inventories	303.71	199.84
	Trade receivables	151.66	(128.88)
	Other current assets	4.43	(4.43)
	Current tax assets	22.02	(3.65)
	Current Liabilities:		
	Trade Payables	(394.15)	513.25
	Other current liabilities	(450.51)	(235.53)
	Current Provisions	(27.60)	(1,231.67)
	Other Non - Cash Items		-
	Cash generated from operations	(194.84)	565.13
	Adj: Income Tax	(225.70)	(49.17)
	NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(420.55)	515.96
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	(147.88)	(329.17)
	Investments made during the year (ST)	139.28	(1,508.26)
	Investments made during the year (LT)	(123.59)	35.36
	Interest received	79.10	179.49
	Dividend Income		
	Profit/ Loss on sale of assets/Investments	45.26	35.58
	NET CASH FLOW FROM INVESTING ACTIVITIES (B)	(7.84)	(1,587.01)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Issue of share capital	-	-
	Repayment of Long term borrowings	-	-
	Increase in Long term Borrowings	0.00	17.98
	Financial Charges & Interest	(0.67)	(1.84)
	Increase/(decrease) in Deferred Tax	204.12	(37.56)
	Increase/(decrease) in Short term loans and advances	524.51	(635.62)
	Increase/(decrease) in Long term loans and advances	(46.88)	1,782.96
	Increase/(decrease) in Other bank balances (non cash euivalents)	(15.39)	(15.24)
	NET CASH FLOW FROM FINANCING ACTIVITIES (C)	665.69	1,110.68
	NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	237.30	39.62
	Cash and Cash Equivalents as on 01.04.2026 (Opening Balance)	342.07	302.45
	Cash and Cash Equivalents as on 30.09.2026 (Closing Balance)	579.36	342.07

Note :

i) Cash and cash equivalents included in the cash flow statement comprise the following Balance sheet figures:

	30.09.2026	31.03.2026
Cash in Hand and balance with Banks	579.36	342.07
Short term Investments in debt based liquid funds	-	
(-) Short term borrowings	-	-
	579.36	342.07

INDSIL HYDRO POWER AND MANGANESE LIMITED COIMBATORE 641 002

VINOD NARSIMAN
Whole-time Director
DIN : 00035746

Place : Coimbatore
Date: 04.11.2026

DIVYA K R AND ASSOCIATES
Chartered Accountant

**No.21, NORTH END ROAD,
KRISHNASWAMY NAGAR,
COIMBATORE – 641 045
PAN: ALQPD 6961 J
Email: cadivya@outlook.in**

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Indsil Hydro Power and Manganese Limited ("the Company") Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Indsil Hydro Power and Manganese Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Indsil Hydro Power and Manganese Limited (**"the Company") for the quarter ended 30th September, 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, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by its Board of Directors. This statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard "Interim Financial Reporting" (Ind AS 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 and in compliance with Regulations 33 of the Listing Regulations. 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 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). 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 inquire of the company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit.

DIVYA K R AND ASSOCIATES ★ Coimbatore 641 045 ★ Chartered Accountant ★

DIVYA K R AND ASSOCIATES
Chartered Accountant

**No.21, NORTH END ROAD,
KRISHNASWAMY NAGAR,
COIMBATORE – 641 045
PAN: ALQPD 6961 J
Email: cadivya@outlook.in**

A review is substantially less in scope than an audit conducted in accordance with the 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 conducted as stated in paragraph 3 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(" Ind AS") specified under Section 133 of the Companies Act ,2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulations 33 of the Listing Regulations, including the manner in which it is to be disclosed , or that it contains any material misstatement.

For DIVYA K R AND ASSOCIATES
Chartered Accountants
Firm Registration No: 027280S

Divya K. R
Proprietor
Membership No.:228896

UDIN : 26228896DOCXZX1835
Place : Coimbatore
Date : 04-11-2026

INDSIL HYDRO POWER AND MANGANESE LIMITED

Regd. Off : "Indsil House", T.V.Samy Road (West), R.S.Puram, Coimbatore - 641 002.
PH.No.0422-4522922, Fax No.0422-4522925, CIN-L27101TZ1990PLC002849, Website : www.indsil.com; Email : indsilho@indsil.com

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

(₹ in Lakhs except EPS)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30/09/2026 (Unaudited)	30/06/2026 (Unaudited)	30/09/2025 (Unaudited)	30/09/2026 (Unaudited)	30/09/2025 (Unaudited)	31/03/2026 (Audited)
		1	2	3	4	5	6
	Income from operations						
1.	Revenue from Operations	3,704.78	3,958.70		7,663.48		15,151.79
2	Other Income	60.44	84.09		144.53		308.50
3	**Total Revenue (1+2)**	3,765.23	4,042.78	-	7,808.01		15,460.28
4.	**Expenses :**						
	(a) Cost of materials consumed	2,118.82	2,478.79		4,597.61		8,886.01
	(b) Purchase of Stock - in - trade	-	-		-		-
	(c) Changes in Inventories of Finished Goods, Stock-in-Trade & Work-in-progress	321.45	(229.52)		91.93		248.80
	(d) Employee Benefit Expense	324.89	351.21		676.10		1,418.37
	(e) Finance Costs	0.28	0.39		0.67		1.84
	(f) Depreciation & Amortization Expense	82.80	80.57		163.37		302.32
	(g) Power Cost	892.41	621.63		1,514.04		2,196.56
	(h) Other expenses	228.48	213.15		441.63		885.25
	Total Expenses	3,969.13	3,516.22	-	7,485.35		13,939.14
5	**Profit before Exceptional Items and tax(3-4)**	(203.91)	526.56	-	322.65		1,521.14
6	Exceptional items	-	-	-	-		-
7	**Profit/(Loss) before Share of Profit/(Loss) of Joint Ventures and Tax**	(203.91)	526.56	-	322.65		1,521.14
		-	-	-	-		-
8	**Share of Profit/(Loss) of Joint Ventures**	-	-	-	-		-
9	**Profit/(Loss) before Tax**	(203.91)	526.56	-	322.65		1,521.14
10	Tax expense						
	(a) Current tax	14.52	7.07		21.58		49.18
	(b) Deferred tax	187.11	17.02		204.12		(27.75)
11	Net Profit/(Loss) for the period from continuing operation	(405.53)	502.48	-	96.95		1,499.70
12	Profit/(Loss) from discontinued operations before tax						
13	Tax expenses of discontinued operations						
14	Profit/(Loss) from discontinued operation (after tax)						
15	Profit /(Loss) for the period	(405.53)	502.48	-	96.95		1,499.70
16	Other Comprehensive Income						
	A. (i) Items that wil not be reclassified to profit or loss	-	-		-		(17.53)
	(ii) Income-tax relating to items that will not be reclassified to profit or loss	(0.00)	(0.00)		(0.00)		(9.82)
	B. (i) Items that will be reclassified to profit or loss	-			-		-
	(ii) Income-tax relating to items that will be reclassified to profit or loss	-			-		
17	**Total other comprehensive income for the period(14+15) (Comprising Profit(Loss) and other Comprehensive Income for the period)**	(405.53)	502.48		96.95		1,472.36
	Net Profit attributable to:						
	-Owners	(405.53)	502.48	-	96.95		1,499.70
	-Non-controlling interests						
		(405.53)	502.48	-	96.95		1,499.70
	Total Comprehensive income attributable to:						
	-Owners	(405.53)	502.48	-	96.95		1,472.36
	-Non-controlling interests						
		(405.53)	502.48	-	96.95		1,472.36
18	Paid-up equity share capital (Face value of equity share capital)	2,779.11	2,779.11		2,779.11		2,779.11
19	Reserves (Excluding Revaluation Reserves) as per Balance Sheet of Previous Year	-	-	-			
	Earnings per Equity Share (Face value of Rs.10/- each) (for continuing						
20	a) Basic (In Rs.)	(1.46)	1.81	-	0.35		5.40
	b) Diluted (In Rs.)	(1.46)	1.81	-	0.35		5.40
21	Earnings per Equity Share (Face value of Rs.10/- each) (for discontinuing operation)						
	a) Basic (In Rs.)	-	-	-	-		-
	b) Diluted (In Rs.)	-	-	-	-		-
22	Earnings per Equity Share (Face value of Rs.10/- each) (for discontinuing & continuing operations)						
	a) Basic (In Rs.)	(1.46)	1.81	-	0.35		5.40
	b) Diluted (In Rs.)	(1.46)	1.81	-	0.35		5.40

Notes :

1	The Consolidated financial results for the quarter and half year ended 30.09.2026 includes financial results of Wholly Owned Subsidiary Company - Indsil Infrastructure Limited
2	The above financial results, have been reviewed by Statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 4th November 2026
3	This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
4	The figures for the previous periods have been re-grouped /re-arranged wherever necessary to make them comparable with those of current period.
5	The format for unaudited quarterly/ year ended results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5 2016, Ind AS and Schedule III (Part II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.

Place : Coimbatore
Date : 04.11.2026

For INDSIL HYDRO POWER AND MANGANESE LIMITED

VINOD NARSIMAN
Whole-time Director
DIN : 00035746

INDSIL HYDRO POWER AND MANGANESE LTD

Regd Off.: "Indsil House", T.V.Samy Road (West), R.S.Puram, Coimbatore - 641 002.

PH.No.0422-4522922, Fax No.0422-4522925, CIN-L27101TZ1990PLC002849, Website : www.indsil.com. Email: indsilho@indsil.com

CONSOLIDATED FINANCIAL STATEMENT OF ASSETS AND LIABILITIES AS ON 30/09/2026

(₹ in lakhs)

	Particulars	(Unaudited) 30/09/2026	(Audited) 31/03/2026
	ASSETS		
(1)	**Non-current Assets**		
(a)	Property, Plant and Equipment	**4,883.86**	4,899.36
(b)	Capital Work in Progress	**55.19**	55.19
(c)	Other Intangible Asets	**0.95**	0.95
(d)	Financial Assets		
	(i) Investments		
	a) Investment in subsidiaries	-	
	b) Other Investments	**195.13**	71.54
	(ii) Other financial assets	**668.45**	711.58
(e)	Deferred tax assets (net)	**456.33**	660.45
(f)	Other non-current assets	**866.52**	776.51
	Sub-total (1)	**7,126.43**	**7,175.57**
(2)	**Current Assets**		
(a)	Inventories	**10,606.13**	10,909.85
(b)	Financial Assets		
	(i) Investments	**3,017.84**	3,157.12
	(ii) Trade receivables	**93.13**	244.79
	(iii) Cash and Cash equivalents	**580.36**	343.07
	(iv) Bank balances other than (iii) above	**210.87**	195.47
	(iv) Others financial assets	**126.24**	650.74
(c)	Current Tax Assets (Net)	**0.03**	22.05
(d)	Assets classified as held for sale		
(e)	Other current assets	-	4.43
	Sub-total (2)	**14,634.60**	**15,527.52**
	Total Assets	**21,761.03**	**22,703.09**
	EQUITY AND LIABILITIES		
(1)	**Equity**		
(a)	Equity Share Capital	**2,779.11**	2,779.11
(b)	Other Equity	**16,930.16**	16,999.95
	Sub-total Equity	**19,709.27**	**19,779.06**
(2)	**Non-current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	
	(ii) Trade Payables		
	(iii) Others		
	(b) Provisions	**1,382.23**	1,382.23
	(c) Deferred Tax Liabilities (Net)		
	(d) Other Non Current Liabilities		
	Sub-total (1)	**1,382.23**	**1,382.23**
(3)	**Current liabilites**		
	(a) Financial Liabilities	-	
	(i) Borrowings	-	
	(ii) Trade Payables		
	a) Outstanding dues of micro and small enterprises	-	
	b) Outstanding dues other than (a) above	**317.15**	711.32
	(Iii) Other Financial Liabilities		
	(b) Other Current Liabilities	**330.79**	781.31
	(c) Provisions	**21.58**	49.18
	Sub-total (2)	**669.53**	**1,541.81**
	Total Equity and Liabilities	**21,761.03**	**22,703.09**

For INDSIL HYDRO POWER AND MANGANESE LIMITED

INDSIL HYDRO POWER AND MANGANESE LIMITED COIMBATORE 641 002

Place : Coimbatore

Date : 04.11.2026

VINOD NARSIMAN
Whole-time Director
DIN : 00035746

M/S. INDSIL HYDRO POWER AND MANGANESE LIMITED

CIN : L27101TZ1990PLC002849

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September 2026

S.No.	Particulars	Year ended 30.09.2026 (Unaudited)	Year ended 31.03.2026 (Audited)
		₹ in Lakhs	
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net profit / (loss) before tax	322.65	1,521.14
	Adjustments for non-cash non-operating items	-	-
	Interest Income	(22.39)	(69.49)
	Income from MF	(56.71)	(110.00)
	Depreciation	163.37	302.32
	Profit/ Loss on sale of assets/Investments	(45.26)	(35.58)
	Interest & other financial charges	0.67	1.84
	Provision for gratuity and Encashment of earned leave	0.00	17.97
	Other Non - Cash Items	(166.74)	(143.21)
	OCI items (+) tax there on	0.00	(28.80)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	195.60	1,456.19
	Adjustments for changes in		
	Current Assets:		
	Inventories	303.71	199.84
	Trade receivables	151.66	(128.88)
	Other current assets	4.43	(4.43)
	Current tax assets	22.02	(3.65)
	Current Liabilities:		
	Trade Payables	(394.15)	513.25
	Other current liabilities	(450.51)	(235.53)
	Current Provisions	(27.60)	(1,231.67)
	Other Non - Cash Items		-
	Cash generated from operations	(194.84)	565.13
	Adj: Income Tax	(225.70)	(49.17)
	NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(420.55)	515.96
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	(147.88)	(329.17)
	Investments made during the year (ST)	139.28	(1,508.26)
	Investments made during the year (LT)	(123.59)	36.36
	Interest received	79.10	179.49
	Dividend Income		
	Profit/ Loss on sale of assets/Investments	45.26	35.58
	NET CASH FLOW FROM INVESTING ACTIVITIES (B)	(7.84)	(1,586.01)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Issue of share capital	-	-
	Repayment of Long term borrowings	-	-
	Increase in Long term Borrowings	0.00	17.98
	Financial Charges & Interest	(0.67)	(1.84)
	Increase/(decrease) in Deferred Tax	204.12	(37.56)
	Increase/(decrease) in Short term loans and advances	524.51	(635.62)
	Increase/(decrease) in Long term loans and advances	(46.88)	1,782.96
	Increase/(decrease) in Other bank balances (non cash euivalents)	(15.39)	(15.24)
	NET CASH FLOW FROM FINANCING ACTIVITIES (C)	665.69	1,110.68
	NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	237.30	40.62
	Cash and Cash Equivalents as on 01.04.2026 (Opening Balance)	343.07	302.45
	Cash and Cash Equivalents as on 30.09.2026 (Closing Balance)	580.36	343.07

Note :

i) Cash and cash equivalents included in the cash flow statement comprise the following Balance sheet figures:

	30.09.2026	31.03.2026
Cash in Hand and balance with Banks	580.36	343.07
Short term Investments in debt based liquid funds	-	
(-) Short term borrowings	-	-
	580.36	343.07

INDSIL HYDRO POWER AND MANGANESE LIMITED COIMBATORE

VINOD NARSIMAN
Whole-time Director
DIN : 00035746

Place : Coimbatore
Date: 04.11.2026

DIVYA K R AND ASSOCIATES
Chartered Accountant

**No.21, NORTH END ROAD,
KRISHNASWAMY NAGAR,
COIMBATORE – 641 045
PAN: ALQPD 6961 J
Email: cadivya@outlook.in**

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Indsil Hydro Power and Manganese Limited ("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
Indsil Hydro Power and Manganese Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial results of **Indsil Hydro Power and Manganese Limited** ("the Parent") and its subsidiaries, (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30th September, 2026 and year to date from 1st April, 2026 to 30th September, 2026 ("the Statement), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (" the Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter and six months ended 30th September, 2026, as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors. This statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard "Interim Financial Reporting" (Ind AS 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 and in compliance with Regulations 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.

DIVYA K R AND ASSOCIATES Coimbatore 641 045 Chartered Accountant

DIVYA K R AND ASSOCIATES
Chartered Accountant

**No.21, NORTH END ROAD,
KRISHNASWAMY NAGAR,
COIMBATORE – 641 045
PAN: ALQPD 6961 J
Email: cadivya@outlook.in**

---

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 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 an 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 No: CIR/CFD/CMD1/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the unaudited financial results of the following mentioned entities:

a) Indsil Hydro Power and Manganese Limited – Parent Company
b) Indsil Infrastructure Limited – Wholly Owned Subsidiary

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 the other auditors referred to in paragraph 1 below, 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("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

DIVYA K R AND ASSOCIATES ★ Coimbatore 641 045 ★ Chartered Accountant

DIVYA K R AND ASSOCIATES
Chartered Accountant

No.21, NORTH END ROAD,
KRISHNASWAMY NAGAR,
COIMBATORE – 641 045
PAN: ALQPD 6961 J
Email: cadivya@outlook.in

---

6. The consolidated unaudited financial results include the interim financial statements of one subsidiary, and whose interim financial statements has been Reviewed by Other auditors. These financial statements reflect total revenue of Nil for the quarter and six months ended September 30, 2026, total net profit/(loss) after tax of Nil for the quarter and six months ended September 30, 2026, and total comprehensive income of Nil for the quarter and six months ended September 30, 2026, as considered in the consolidated unaudited financial results. The amounts and disclosures in so far as it relates to the subsidiary, is based solely on the reports of the other auditors and the procedures performed by us as stated in para 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For DIVYA K R AND ASSOCIATES
Chartered Accountants
Firm Registration No: 027280S

Divya K. R
Proprietor
Membership No.:228896

Place: Coimbatore
Date: 04/11/2026
UDIN: 26228896MAFDZQ4898