NIRAJ ISPAT INDUSTRIES LIMITED

CIN: L27106DL1985PLC021811

Date: 12/11/2026

To,

The Listing Manager,
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E)
Mumbai – 400051

Symbol: NIRAJISPAT

Sub: Outcome of the Board Meeting and Submission of Un-Audited Financial Results for the Quarter and half year ended 30th September, 2026 pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Mam,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. Thursday, November 12, 2026 commenced at 12:00 P.M. and concluded at 05:00 P.M. at the registered office of the Company, has inter alia transacted the following business:

1. The Board considered and approved the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2026**.**

2. The Board reviewed and took on record the Limited Review Report on the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2026**.**

Accordingly, please find enclosed herewith the following documents:

1. Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2026.

2. Limited Review Report on the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2026.

The above outcome and submissions are made in compliance with Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your kind information and record please.

Thanking You.

For and on behalf of
NIRAJ ISPAT INDUSTRIES LIMITED

CHAITANYA CHAUDHRY
Digitally signed by CHAITANYA CHAUDHRY
Date: 2026.11.12 17:09:19 +05'30'

Chaitanya Chaudhry
DIN: 06813394
Director and CEO

Place: New Delhi

NIRAJ ISPAT INDUSTRIES LIMITED

CIN: L27106DL1985PLC021811

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPT 30, 2026

(Rs. in Lakhs)

Sr No	Particulars	Quarter ended			Year to date Figure		Year Ended
		30-Sep-26	30-Sep-25	30-Jun-26	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	116.23	98.33	88.75	204.98	193.56	362.19
2	Other Income (Net)	41.01	35.83	39.06	80.07	70.79	146.02
3	**Total Income (1+2)**	**157.24**	**134.16**	**127.81**	**285.05**	**264.35**	**508.21**
4	**Expenses**						
	a) Cost of Raw Material Consumed	68.07	46.31	55.91	123.99	87.17	168.20
	b) Change in Inventory of finished goods work-in-progress and stock in trade	0.82	(0.37)	2.06	2.88	2.26	1.66
	c) Employee Benefits Expenses	6.14	11.70	5.84	11.98	22.99	45.87
	d) Finance Costs	0.73	0.37	0.94	1.67	0.98	2.31
	e) Depreciation and amortisation Exp	3.61	3.79	3.60	7.21	7.53	14.96
	f) Other Expenses	18.63	13.48	19.63	38.26	30.79	55.47
	Total Expenses	**97.99**	**75.27**	**87.99**	**185.98**	**151.71**	**288.48**
5	**Profit before tax (3-4)**	**59.25**	**58.89**	**39.82**	**99.07**	**112.64**	**219.73**
6	Tax Expense						
	a) Current Tax	15.31	15.10	10.42	25.73	29.01	57.58
	b) Short/ (Excess) provision of taxation for previous periods	0.70	0.70	-	0.70	0.70	1.04
	c) Deffered Tax	(0.40)	(0.28)	(0.40)	(0.80)	(0.66)	(1.31)
	Total tax expense	**15.61**	**15.52**	**10.02**	**25.63**	**29.05**	**57.29**
7	**Net profit for the period (5-6)**	**43.64**	**43.37**	**29.80**	**73.44**	**83.59**	**162.44**
8	Other Comprehensive income, Net of Income tax						
	a) i) Items that will not be reclassified to profit or loss	-		-	-	-	-
	ii) income tax relating to items that will not be reclassified to profit or loss	-		-	-	-	-
	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	-		-	-	-	-
	Total other comprehensive income, net of income tax	-	-	-	-	-	-
9	Total comprehensive income for the period (7+8)	**43.64**	**43.37**	**29.80**	**73.44**	**83.59**	**162.44**
10	Paid-up equity share capital (Face value Rs. 10 each)	60.00	60.00	60.00	60.00	60.00	60.00
11	Earnings per share (of Rs. 10 each) (not annualised)						
	Basic (in Rs.)	7.27	7.23	4.97	12.24	13.93	27.07
	Diluted (in Rs.)	7.27	7.23	4.97	12.24	13.93	27.07

Notes:

1 The above Financial Results have been reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 12.11.2026.

2 Financial Results are in compliance with the Indian Accounting Standard (Ind-AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder.

3 The company is engaged in the business of "Manufacturing of Poly Buttons" and therefore, has only one reportable segment in accordance with Ind AS 108 "Operating segments".

4 Previous period figures have been regrouped/reclassified wherever necessary.

5 The Statutory Auditor have carried out a Limited Review of the result of the Company.

For Niraj Ispat Industries Limited

Name : Chandriya Chaudhry
Designation : Director & CEO
DIN : 06813394
Address : KD-4R, Kavi Nagar, Ghaziabad, Uttar Pradesh

Date : 12th November, 2026

Place : Delhi

NIRAJ ISPAT INDUSTRIES LIMITED DELHI

Disclosure of Statement of Assets and Liabilities (Balance Sheet) as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Half Year Ended Sept 30, 2026

(Rs. in Lakhs)

Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
ASSETS		
Non-current assets		
Property, plant and equipment	96.23	103.44
Capital work-in-progress	-	-
Investments	26.41	25.99
Other non-current assets	10.17	10.17
Current assets		
Inventories	13.92	34.49
Financial assets		
Trade receivables	73.78	64.08
Cash and cash equivalents	0.84	1.14
Other financial assets	-	-
Other current assets	2,049.42	1,927.73
Total assets	2,270.78	2,167.05
EQUITY AND LIABILITIES		
Equity		
Equity share capital	60.00	60.00
Other equity	1,606.44	1,533.00
Liabilities		
Non-current Liabilities		
Financial Liabilities		
Borrowings	425.61	425.61
Deferred tax liabilities (Net)	11.78	12.58
Current Liabilities		
Financial Liabilities		
Borrowings	29.59	29.56
Trade payables	121.88	92.15
Other financial liabilities	-	-
Other current Liabilities	10.76	8.10
Provisions	4.73	6.06
Total equity and liabilities	2,270.78	2,167.05
	-	-

For Niraj Ispat Industries Limited

Name : Chaitanya Chaudhry
Designation : Director & CEO
DIN : 06813394
Address : KD-46, Kavi Nagar, Ghaziabad, Uttar Pradesh

Date :12th November, 2026

Place : Delhi

NIRAJ ISPAT INDUSTRIES LIMITED

CIN: L27106DL1985PLC021811

Disclosure of Statement of Cash Flow as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Half Year Ended Sept 30, 2026

(Rs. in Lakhs)

Particulars	Half Year ended as at 30.09.2026	Half Year ended as at 30.09.2025
	Unaudited	Unaudited
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax and extraordinary items	99.07	112.64
Adjustments for :		
Depreciation	7.21	7.53
Loss on Sale of Fixed Assets	-	-
Finance Cost	1.67	0.98
Other Income from Investments	(80.07)	(70.79)
Operating profit before working capital changes	27.87	50.36
Adjustments for :		
Trade & Other Receivables	(131.80)	(72.65)
Inventories	20.57	13.21
Trade & Other Payables	31.05	(9.64)
Cash generated from operations	(52.31)	(18.72)
Direct Taxes	(25.73)	(29.01)
Previous Year Adjustment	(0.70)	(0.70)
NET CASH FROM OPERATING ACTIVITIES (A)	(78.74)	(48.43)
CASH FLOW FROM INVESTMENTS ACTIVITIES		
Purchase of fixed assets	-	(2.51)
Sale of fixed assets	-	-
Other Income from Investments	80.07	70.79
NET CASH USED IN INVESTING ACTIVITIES (B)	80.07	68.28
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Unsecured Loans	-	(13.00)
Proceeds from borrowing from working capital	0.04	(7.97)
Proceeds from borrowing from term loans	-	-
Increase /(Decrease) in Investments	-	-
Interest paid	(1.67)	(0.98)
NET CASH USED IN FINANCING ACTIVITIES (C)	(1.63)	(21.95)
Net change in cash and cash equivalents	(0.30)	(2.10)
Cash and cash equivalents as at Ist April	1.14	2.88
Cash and cash equivalents as at 30th Sep	0.84	0.78

For Niraj Ispat Industries Limited



Name : Chaitanya Chaudhry
Designation : Director & CEO
DIN : 06813394
Address : KD-46, Kavi Nagar, Ghaziabad, Uttar Pradesh

Date :12th November, 2026

Place : Delhi

SANJEEV ANAND & ASSOCIATES
Chartered Accountants
136, Navyug Market, Ghaziabad.
Ph. :- 9971343337
Email :-sanjeevgzb@gmail.com

LIMITED REVIEW REPORT

To
The Board of Directors,
Niraj Ispat Industries Ltd.

1. We have reviewed the accompanied statement of Unaudited financial results of Niraj Ispat Industries Ltd. (the "Company") for the quarter and half year ended September 30, 2026 ("the Statement") attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This Statement, which is the responsibility of the Company's management has been reviewed by the Audit Committee and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS-34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

2. 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 the company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SANJEEV ANAND & ASSOCIATES
Chartered Accountants
Firm Regn. No. 007171C

(S. AGARWAL)
Partner
Mem. No. 072907
UDIN 26072907KMBZGB2040

Place: - Ghaziabad
Dated: - 12.11.2026