CALLISTA INDUSTRIES LIMITED

CIN: L65921GJ1989PLC098109
Registered Address: -9 GF A-Wing, P.N-53, Mile Stone Complex, Ta- Bardoli, Surat, Bardoli – 394602
Corporate Address: 5C 2A Gundecha Oncleave Kherani Road Sakinaka, Andheri East Mumbai 400072, Mumbai, Maharashtra, India, 400072
Email: chplindustries@gmail.com Mobile No. 7977106490

To,

BSE Limited,

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai - 400 001

Scrip code: 539335

Subject: Outcome of Board Meeting

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., 14th November, 2026, has inter alia considered and approved the following matters:

1. Un-Audited Financial Results (Standalone & Consolidated) of the Company for the second quarter ended 30th September, 2026, together with all the Limited Review report (Standalone & Consolidated) for the second quarter ended 30th September, 2026 prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is attached herewith.

The un-audited financial results for the second quarter ended along with Limited Review Report will be made available on the Company's website.

The meeting commenced at 05:30 p.m. and concluded at 06:30 p.m.

Kindly take the same on record.

For CALLISTA INDUSTRIES LIMITED

RASHMI RAVI SHARMA

Digitally signed by RASHMI RAVI SHARMA
Date: 2026.11.14 18:42:10 +05'30'

(Rashmi Ravi Sharma)

Managing Director

DIN: 06618645

Date: 14th November, 2026

Place: Mumbai

B K G & Associates
Chartered Accountants

1/12, Ramesh Bhavan, 89, Tamba Kanta, Mumbai-400003 +919322236105,022-23446761

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

TO
THE BOARD OF DIRECTORS OF
CALLISTAINDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Callista Industries Limited ("the Company") for the quarter ended September 30, 2026 and year to date from April 1, 2026 to 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 as amended (Listing Regulations).

2. This Statement, which 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 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 Regulation. 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 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 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. Based on our review conducted and procedures performed 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 applicable Indian

B K G & Associates
Chartered Accountants

1/12, Ramesh Bhavan, 89, Tamba Kanta, Mumbai-400003 +919322236105,022-23446761

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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. BKG & Associates
Chartered Accountants (FRN :114852W)

BRIJ KISHOR GUPTA
Digitally signed by BRIJ KISHOR GUPTA
Date: 2026.11.14 17:12:51 +05'30'

B. K. Gupta
Partner
Membership No. 40889
UDIN : 26040889ZMUANQ5229

Place : Mumbai,
Date : 14th October,2026

CALLISTA INDUSTRIES LIMITED

CIN: L65921GJ1989PLC098109
Registered Address: -9 GF A-Wing, P.N-53, Mile Stone Complex, Ta- Bardoli, Surat, Bardoli – 394602
Corporate Address: 5C 2A Gundecha Oncleave Kherani Road Sakinaka, Andheri East Mumbai 400072, Mumbai, Maharashtra, India, 400072
Email: chplindustries@gmail.com Mobile No. 7977106490

Statement Of Standalone Unaudited Financial Results For The Quarter Ended 30th September, 2026

(Rs. In Lacs)

Sr. No.	Particulars	Quarter ended			Half year ended		Year Ended
		30th Sept.2026	30th June, 2026	30th Sept.2025	30th Sept.2026	30th Sept.2025	31st March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Income from operations	-	-	-	-	-	-
	(b) Other income	5.10	-	-	5.10	-	71.56
	Total income (a+b)	**5.10**	-	-	**5.10**	-	**71.56**
2	**Expenses**						
	(a) Cost of materials consumed	-	-	-		-	-
	(b) Purchases of Stock-in-Trade	-	-	-		-	-
	(c) Change in Inventories	-	-	-		-	16.36
	(d) Employee benefits expense	8.07	8.41	-	16.48	-	9.52
	(e) Finance costs	0.02	7.70	0.01	7.72	0.01	0.05
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	17.09	4.55	4.81	21.64	8.17	45.94
	Total expenses (a+b+c+d+e+f+g)	**25.18**	**20.66**	**4.82**	**45.84**	**8.18**	**71.87**
3	**Profit/(loss) before exceptional items and tax (1-2)**	**(20.08)**	**(20.66)**	**(4.82)**	**(40.74)**	**(8.18)**	**(0.31)**
4	Exceptional items [income/(loss)] (Refer note 6)	-	-	-			-
5	**Profit/(loss) before tax (3-4)**	**(20.08)**	**(20.66)**	**(4.82)**	**(40.74)**	**(8.18)**	**(0.31)**
6	**Tax (expense)/credit**						-
	(a) Current income tax	-	-	-	-		-
	(b) Deferred income tax	-	-	-	-		-
		-	-	-	-		-
7	**Profit/(loss) for the period (5-6)**	**(20.08)**	**(20.66)**	**(4.82)**	**(40.74)**	**(8.18)**	**(0.31)**
8	**Other comprehensive income/(loss)**						-
	(a) Items not to be reclassified subsequently to profit or loss (net of tax)	-		-	-		-
	- Gain/(loss) on fair value of defined benefit plans as per actuarial valuation	-	-	-	-		-
	(b) Items to be reclassified subsequently to profit or loss	-	-	-	-		-
	Other comprehensive income/(loss) for the period, net of tax	-	-	-	-	-	-
9	**Total comprehensive income/(loss) for the period, net of tax (7 + 8)**	**(20.08)**	**(20.66)**	**(4.82)**	**(40.74)**	**(8.18)**	**(0.31)**
10	Paid up equity share capital (Face value of Rs. 10 each)	1,000.00	673.91	304.66	1000.00	304.66	304.66
11	Other equity (excluding revaluation reserves)						
12	Earnings per share (Face value of Rs. 10 each)						
	(a) Basic EPS (not annualised) (in Rs.)	(0.20)	(0.31)	(0.16)	(0.41)	(0.27)	(0.01)
	(b) Diluted EPS (not annualised) (in Rs.)	(0.20)	(0.31)	(0.16)	(0.41)	(0.27)	(0.01)
13	Debt Equity Ratio						
14	Debt Service Coverage Ratio						
15	Interest Service Coverage Ratio						
	See accompanying notes to the standalone financial results						

Notes forming part of the Results:

1	The above Un-Audited financial results for the Quarter and Half Year ended September 30, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14-11-2026. The Company confirms that its statutory auditors have issued the Limited Review Report with unmodified opinion on the financial results for the Quarter and Half Year ended September 30, 2026.
2	As per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The Ind AS Compliant corresponding figures of the above previous year have not been subject to review, however the Management has excerised necesary due diligence to ensure that such financial results provide true and fair view.
3	The above results for the quarter ended 30th September, 2026 have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
4	The Company has only one reportable business segment and have only one reportable geographic segment in India.
5	The figures for the previous period / year have been regrouped wherever necessary to confirm to the current year's classification.
6	The Company has executed Share purchase Agreement on 14th August, 2026, pursuant to which M/s. Callista Enteprises Limited (Formerly Known as Sadguru Flexibles Packaging Limited) has become the wholly Onwed Subsidiary of the Company.
7	The Company has received approval from the BSE Limited for Issuance of Shares and Convertible Warrants on Private Placement Basis. Pursuant to which the paid up capital of the company was increased to Rs. 10 Crores which was Rs. 67.39 crores as on the June 30, 2026 Quarter

For Callista Industries Limited

RASHMI RAVI SHARMA

Digitally signed by RASHMI RAVI SHARMA
Date: 2026.11.14 18:15:46 +05'30'

Rashmi Sharma
Managing Director
DIN: 06618645
Date: 14/11/2026
Place : Mumbai

CALLISTA INDUSTRIES LIMITED

CIN: L65921GJ1989PLC098109
Registered Address: -9 GF A-Wing, P.N-53, Mile Stone Complex, Ta- Bardoli, Surat, Bardoli – 394602
Corporate Address: 5C 2A Gundecha Oncleave Kherani Road Sakinaka, Andheri East Mumbai 400072, Mumbai, Maharashtra, India, 400072
Email: chplindustries@gmail.com Mobile No. 7977106490

(Rs. In Lakhs)

Standalone Balance Sheet For the Quarter Ended 30th September, 2026

Particulars	Note No.	As at 30-09-2026	As at 31 March 2026
		Un-Audited	Audited
I ASSETS			
1 NON-CURRENT ASSETS			
(a) Financial assets			
(i) Loans	3	756.00	145.00
Investment in Sadguru		398.00	-
TOTAL NON-CURRENT ASSETS		**1,154.00**	**145.00**
2 CURRENT ASSETS			
(a) Inventories	4	-	-
(b) Financial assets			
(i) Trade Receivables	5	3.77	67.26
(ii) Cash and cash equivalents	6	0.12	0.08
(iii) Others		21.76	-
TOTAL CURRENT ASSETS		**25.65**	**67.34**
TOTAL ASSETS		**1,179.65**	**212.34**
II EQUITY & LIABILITIES			
1 EQUITY			
(a) Equity Share Capital	8	1,000.00	304.66
(b) Other Equity	9	(423.45)	(382.70)
TOTAL EQUITY		**576.55**	**(78.05)**
Share Warran pending Allottment		**469.91**	
2 NON CURRENT LIABILITIES			
(a) Trade Payables	10		-
(b) Financial liabilities			
(i) Loans	11	7.72	258.63
TOTAL NON CURRENT LIABILITIES		**477.63**	**258.63**
3 CURRENT LIABILITIES			
(a) Other current liabilities	12	120.57	26.29
(b) Provisions	13	4.90	5.46
TOTAL CURRENT LIABILITIES		**125.47**	**31.75**
TOTAL LIABILITIES		**603.10**	**290.39**
TOTAL EQUITY AND LIABILITIES		**1,179.65**	**212.34**

Significant accounting policies and notes to accounts

For Callista Industries Limited

RASHMI RAVI SHARMA

Digitally signed by RASHMI RAVI SHARMA
Date: 2026.11.14 18:16:07 +05'30'

Rashmi Sharma
Managing Director
DIN: 06618645
Date: 14/11/2026
Place : Mumbai

CALLISTA INDUSTRIES LIMITED

CIN: L65921GJ1989PLC098109
Registered Address: -9 GF A-Wing, P.N-53, Mile Stone Complex, Ta- Bardoli, Surat, Bardoli – 394602
Corporate Address: 5C 2A Gundecha Oncleave Kherani Road Sakinaka, Andheri East Mumbai 400072, Mumbai, Maharashtra, India, 400072
Email: chplindustries@gmail.com Mobile No. 7977106490

Standalone Cash Flow Statement For The Quarter Ended 30th September, 2026

(Rs. In Lakhs)

No.	Particulars	For the Half year ended 30th Sep 2026	Year ended 31st March, 2026
		Un-Audited	**Audited**
A	Cash flow from Operating Activities		
	Net Profit Before Taxation and Prior Period and Extraordinary Items	(40.74)	(0.31)
	Adjustments for	-	-
	Depreciation on Fixed Assets	-	-
	Miscellaneous Expenditure Written off	-	-
	Finance Cost	7.72	0.05
	Interest and other income	-	-
		-	-
	Operating Profit before Working Capital Changes	**(33.02)**	**(0.26)**
		-	-
	Adjustments for Working Capital Changes	-	-
	Changes in other Financial Assets	-21.76	-90.94
	Changes in Trade Receivable	63.49	-
	Changes in Trade payable	-	-
	Changes in other Current Liabilities	94.27	12.87
	Changes in other current asset	-	-47.43
	Changes in other Financial liabilities	-	121.30
		-	-
	Changes in Short Term Provisions	-0.56	4.2
	Net Cash generated from Operating Activities	**102.41**	**(0.26)**
	Income Tax Paid	-	-
	Cash Flow before Prior Period and Extraordinary Items	102.41	(0.26)
	Cash Flow from Prior Period and Extraordinary Items	-	-
	Net Cash from Operating Activities	**102.41**	**(0.26)**
B	**Cash flow from Investing Activities:**		
	Investment in subsidiary	-398.00	-
	Loans & Advances	-611.00	-
	Interest and Other Income	-	-
	Net Cash from Investing activities	**-1,009.00**	-
C	**Cash flow from Financing Activities:**		
	Long Term Borrowings	-	-
	Finance Cost	(7.72)	-0.05
	Long Term Loans and Advances	-250.92	-
	Share Warrants pending allottment	469.91	-
	Increase in Share Capital	695.34	-
	Net Cash Flow from Financing Activities	**906.62**	**-0.05**
	Net Increase/(Decrease) in Cash & Cash Equivalents	0.04	(0.31)
	Cash and Cash Equivalents at the beginning of the year	0.08	0.39
	Cash and Cash Equivalents at the end of the year	0.12	0.08

This is the Cash Flow Statement as referred to in our report of even date.

For Callista Industries Limited

RASHMI RAVI SHARMA

Digitally signed by RASHMI RAVI SHARMA
Date: 2026.11.14 18:16:34 +05'30'

Rashmi Sharma
Managing Director
DIN: 06618645
Date: 14/11/2026
Place : Mumbai

B K G & Associates
Chartered Accountants

1/12, Ramesh Bhavan, 89, Tamba Kanta, Mumbai-400003 +919322236105,022-23446761

Independent Auditor's Limited Review Report on Consolidated Unaudited Financial Results of the Callista Industries Limited for the Quarter & Half Year ended, September 30, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO
THE BOARD OF DIRECTORS OF
CALLISTA INDUSTIRES LIMITED

1. We have reviewed the accompanying statement of Consolidated financial results of M/s Callista Industries Limited (the 'Parent) and its subsidiary (the Parent and its subsidiary collectively referred to as the Group) for the quarter ended 30th September, 2026 and year to date from April 1, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulation').

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 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. Our responsibility is to express a conclusion on the Consolidated Financial 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. This Statement includes the results of the following entities:
   - M/s Callista Industries Limited (Parent Company)
   - M/s Sadguru Flexibles Packaging Ltd (Subsidiary Company)

B K G & Associates
Chartered Accountants

1/12, Ramesh Bhavan, 89, Tamba Kanta, Mumbai-400003 +919322236105,022-23446761

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 6 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 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.

6. We did not review the financial information of the subsidiary included in the statement of unaudited consolidated financial results, whose unaudited financial information reflects total revenue of Rs. 1106.19 lacs and net Loss of Rs 40.32 lacs for the Half Year ended 30th September, 2026 date from as considered in the statement which have been reviewed by their independent auditor whose report has been furnished to us, and our conclusion on the unaudited consolidated financial results, to the extent they have been derived from such unaudited financial information is based solely on the report of such other auditor. Our conclusion is not modified in respect of such matter.

For M/s. BKG & Associates
Chartered Accountants
Firm's Registration No. 114852W

BRIJ KISHOR GUPTA
Digitally signed by BRIJ KISHOR GUPTA
Date: 2026.11.14 17:26:26 +05'30'

B. K. Gupta
Partner
Membership No. 40889
UDIN: **26040889MUEGDP4224**

Place : Mumbai,
Date : 14 Nov , 2026

CALLISTA INDUSTRIES LIMITED

CIN: L65921GJ1989PLC098109
Registered Address: -9 GF A-Wing, P.N-53, Mile Stone Complex, Ta- Bardoli, Surat, Bardoli – 394602
Corporate Address: 5C 2A Gundecha Oncleave Kherani Road Sakinaka, Andheri East Mumbai 400072, Mumbai, Maharashtra, India, 400072
Email: chplindustries@gmail.com Mobile No. 7977106490

Statement Of Consolidated Unaudited Financial Results For The Quarter Ended 30th September, 2026

(Rs. In Lacs)

Sr. No.	Particulars	Quarter ended			Half year ended		Year Ended
		30th Sept.2026	30th June, 2026	30th Sept.2025	30th Sept.2026	30th Sept.2025	31st March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Income from operations	1,106.19	-	-	1,106.19	-	-
	(b) Other income	5.10	-	-	5.10	-	71.56
	Total income (a+b)	**1,111.29**	-	-	**1,111.29**	-	**71.56**
2	**Expenses**						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	1,146.31	-	-	1,146.31	-	-
	(c) Change in Inventories	-	-	-	-	-	16.36
	(d) Employee benefits expense	13.85	8.41	-	22.26	-	9.52
	(e) Finance costs	0.03	7.70	-	7.73	0.01	0.05
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	19.51	4.55	4.81	24.05	8.17	45.94
	Total expenses (a+b+c+d+e+f+g)	**1,179.69**	**20.66**	**4.81**	**1,200.35**	**8.18**	**71.87**
3	**Profit/(loss) before exceptional items and tax (1-2)**	**(68.40)**	**(20.66)**	**(4.81)**	(89.06)	(8.18)	**(0.31)**
4	Exceptional items [income/(loss)] (Refer note 6)	-	-	-			-
5	**Profit/(loss) before tax (3-4)**	**(68.40)**	**(20.66)**	**(4.81)**	**(89.06)**	**(8.18)**	**(0.31)**
6	**Tax (expense)/credit**						-
	(a) Current income tax	-	-	-			-
	(b) Deferred income tax	-	-	-			-
		-	-	-	-	-	-
7	**Profit/(loss) for the period (5-6)**	**(68.40)**	**(20.66)**	**(4.81)**	**(89.06)**	**(8.18)**	**(0.31)**
8	**Other comprehensive income/(loss)**						-
	(a) Items not to be reclassified subsequently to profit or loss (net of tax)	-		-	-	-	-
	- Gain/(loss) on fair value of defined benefit plans as per actuarial valuation	-	-	-	-	-	-
	(b) Items to be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Other comprehensive income/(loss) for the period, net of tax	-	-	-	-	-	-
9	**Total comprehensive income/(loss) for the period, net of tax (7 + 8)**	**(68.40)**	**(20.66)**	**(4.81)**	**(89.06)**	**(8.18)**	**(0.31)**
10	Paid up equity share capital (Face value of Rs. 10 each)	1,000.00	673.91	304.66	1,000.00	304.66	304.66
11	Other equity (excluding revaluation reserves)						
12	Earnings per share (Face value of Rs. 10 each)						
	(a) Basic EPS (not annualised) (in Rs.)	(0.68)	(0.31)	(0.16)	(0.89)	(0.27)	(0.01)
	(b) Diluted EPS (not annualised) (in Rs.)	(0.68)	(0.31)	(0.16)	(0.89)	(0.27)	(0.01)
13	Debt Equity Ratio						
14	Debt Service Coverage Ratio						
15	Interest Service Coverage Ratio						
	See accompanying notes to the standalone financial results						

Notes forming part of the Results:

1	The above Un-Audited financial results for the Quarter and Half Year ended September 30, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14-11-2026. The Company confirms that its statutory auditors have issued the Limited Review Report with unmodified opinion on the financial results for the Quarter and Half Year ended September 30, 2026.
2	As per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The Ind AS Compliant corresponding figures of the above previous year have not been subject to review, however the Management has excerised necesary due diligence to ensure that such financial results provide true and fair view.
3	The above results for the quarter ended 30th September, 2026 have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
4	The Company has only one reportable business segment and have only one reportable geographic segment in India.
5	The figures for the previous period / year have been regrouped wherever necessary to confirm to the current year's classification.
6	The consolidation has taken effect from 14 August 2026. Accordingly, the figures are not comparable with the previously audited financial figures as at 31 March 2026. Hence, comparative figures are not applicable.
7	Callista Industries Limited has acquired 100% Shares of Callista Enterprises Limited (Formerly Known as Sadguru Flexibles Packaging Limited) via execution of Share Purchase Agreement dated 14th August, 2026
8	The Share Purchase Agreement was executed on 14th August, 2026, pursuant to which the Company is required to prepare and present consolidated financial results. Accordingly, the financial figures for the half year ended 30th September, 2026 and the quarter ended 30th September, 2026 have been presented on a consolidated basis. All other comparative periods presented in the financial results have been prepared on a standalone basis. Therefore, the consolidated financial figures for the current reporting period are not directly comparable with the previous period figures, which have been presented on a standalone basis.

For Callista Industries Limited

RASHMI RAVI SHARMA

Digitally signed by RASHMI RAVI SHARMA
Date: 2026.11.14 18:16:54 +05'30'

Rashmi Sharma
Managing Director
DIN: 06618645
Date: 14/11/2026
Place : Mumbai

CALLISTA INDUSTRIES LIMITED

CIN: L65921GJ1989PLC098109
Registered Address: -9 GF A-Wing, P.N-53, Mile Stone Complex, Ta- Bardoli, Surat, Bardoli – 394602
Corporate Address: 5C 2A Gundecha Oncleave Kherani Road Sakinaka, Andheri East Mumbai 400072, Mumbai, Maharashtra, India, 400072
Email: chplindustries@gmail.com Mobile No. 7977106490

(Rs. In Lakhs)

Un-audited Consolidated Balance Sheet for the Quarter and Half Year ended 30th September, 2026

Particulars	Note No.	As at *30th Sept 2026	As at *31st March 2026
		Un-Audited	Audited
I ASSETS			
1 NON-CURRENT ASSETS			
(a) Financial assets			
(i) Loans	3	561.48	145.00
(ii) Investment in Sadguru		-	-
(iii) Other Non Current Assets		-	
(iv) Goodwill		388.00	
TOTAL NON-CURRENT ASSETS		**949.48**	**145.00**
2 CURRENT ASSETS			
(a) Inventories	4	1,176.06	-
(b) Financial assets		-	
(i) Trade Receivables	5	739.30	67.26
(ii) Cash and cash equivalents	6	1.10	0.08
(iii) Short term Loans & Advances		35.63	-
(iv) Others		48.73	-
TOTAL CURRENT ASSETS		**2,000.83**	**67.34**
TOTAL ASSETS		**2,950.31**	**212.34**
II EQUITY & LIABILITIES			
1 EQUITY			
(a) Equity Share Capital	8	1,000.00	304.66
(b) Other Equity	9	(445.11)	(382.70)
TOTAL EQUITY		**554.89**	**(78.05)**
Share Warrant pending Allottment		**469.91**	
2 NON CURRENT LIABILITIES			
(a) Trade Payables	10		-
(b) Financial liabilities			
(i) Loans	11	7.72	258.63
TOTAL NON CURRENT LIABILITIES		**477.63**	**258.63**
3 CURRENT LIABILITIES			
(a) Trade Payable:			
total outstanding dues of micro and small enterprises			
Other than MSME		1773.79	
(b) Other current liabilities	12	129.74	26.29
(c) Provisions	13	14.25	5.46
TOTAL CURRENT LIABILITIES		**1,917.79**	**31.75**
TOTAL LIABILITIES		**2,395.42**	**290.39**
TOTAL EQUITY AND LIABILITIES		2,950.31	212.34

*The Share Purchase Agreement was executed on 14th August, 2026, pursuant to which the Company is required to prepare and present consolidated financial results.
Accordingly, the financial figures for the half year ended 30th September, 2026 and the quarter ended 30th September, 2026 have been presented on a consolidated basis. All other comparative periods presented in the financial results have been prepared on a standalone basis.
Therefore, the consolidated financial figures for the current reporting period are not directly comparable with the previous period figures, which have been presented on a standalone basis.

For Callista Industries Limited

RASHMI RAVI SHARMA
Digitally signed by RASHMI RAVI SHARMA
Date: 2026.11.14 18:17:14 +05'30'

Rashmi Sharma
Managing Director
DIN: 06618645
Date: 14/11/2026
Place : Mumbai

CALLISTA INDUSTRIES LIMITED

CIN: L65921GJ1989PLC098109
Registered Address: -9 GF A-Wing, P.N-53, Mile Stone Complex, Ta- Bardoli, Surat, Bardoli – 394602
Corporate Address: 5C 2A Gundecha Oncleave Kherani Road Sakinaka, Andheri East Mumbai 400072, Mumbai, Maharashtra, India, 400072
Email: chplindustries@gmail.com Mobile No. 7977106490

Un-Audited consolidated Cash Flow Statement for the Quarter and half year ended 30th September, 2026

(Rs. In Lakhs)

No.	Particulars	*For the Half year ended 30th Sep, 2026	*For the Year ended 31st March, 2026
		Un-Audited	**Audited**
A	Cash flow from Operating Activities		
	Net Profit Before Taxation and Prior Period and Extraordinary Items	(89.06)	(0.31)
	Adjustments for		
	Depreciation on Fixed Assets		
	Miscellaneous Expenditure Written off	-1.85	
	Finance Cost	7.73	0.05
	Interest and other income		
	Operating Profit before Working Capital Changes	**(83.18)**	**(0.26)**
	Adjustments for Working Capital Changes		
	Changes in other Financial Assets	48.73	-90.94
	Change in Inventory	(1,176.06)	
	Changes in Trade Receivable	(672.04)	0.00
	Change short-term loans & advances	(35.63)	
	Changes in Trade payable	1,773.79	0.00
	Changes in other Current Liabilities	(6.14)	12.87
	Changes in other current asset	48.73	-47.43
	Changes in other Financial liabilities		121.30
	Changes in Short Term Provisions	(0.56)	4.20
	Net Cash generated from Operating Activities	(102.36)	(0.26)
	Income Tax Paid		
	Cash Flow before Prior Period and Extraordinary Items	(102.36)	(0.26)
	Cash Flow from Prior Period and Extraordinary Items		
	Net Cash from Operating Activities	**(102.36)**	**(0.26)**
B	**Cash flow from Investing Activities:**		
	Investment in subsidiary	-398.00	-
	Loans & Advances	-416.48	-
	Interest and Other Income		
	Net Cash from Investing activities	**-814.48**	-
C	**Cash flow from Financing Activities:**		
	Long Term Borrowings	-	-
	Finance Cost	(7.73)	-0.05
	Long Term Loans and Advances	-240.66	-
	Share Warrants pending allottment	469.91	-
	Increase in Share Capital	695.34	-
	Net Cash Flow from Financing Activities	**916.87**	**-0.05**
	Net Increase/(Decrease) in Cash & Cash Equivalents	0.02	(0.31)
	Cash and Cash Equivalents at the beginning of the year	0.08	0.39
	Cash and Cash Equivalents at the end of the year	0.10	0.08

This is the Cash Flow Statement as referred to in our report of even date.

*The Share Purchase Agreement was executed on 14th August, 2026, pursuant to which the Company is required to prepare and present consolidated financial results.
Accordingly, the financial figures for the half year ended 30th September, 2026 and the quarter ended 30th September, 2026 have been presented on a consolidated basis. All other comparative periods presented in the financial results have been prepared on a standalone basis.
Therefore, the consolidated financial figures for the current reporting period are not directly comparable with the previous period figures, which have been presented on a standalone basis.

For Callista Industries Limited

RASHMI RAVI SHARMA

Digitally signed by RASHMI RAVI SHARMA
Date: 2026.11.14 18:17:28 +05'30'

Rashmi Sharma
Managing Director
DIN: 06618645
Date: 14/11/2026
Place : Mumbai