PANKAJ POLYMERS LIMITED
CIN : L64990TG1992PLC014419
Regd. Office : Vth Fioor, Surya Towers, S.P. Road,
Secunderabad - 500 003. Telangana, INDIA
Phone : +91-40-27897743, 27897744, 27815895
E-mail : info@pankajpolymers.com

Date: November 06, 2026

To,
The BSE Limited
The Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

BSE Scrip Code – 531280 (Pankaj Polymers Limited)

Subject: Intimation under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the SEBI Listing Regulations").

Ref: Outcome of the Meeting of the Board of Directors held on Friday, November 06, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of the SEBI Listing Regulations, we hereby inform you that the Board of Directors of the Company, at its meeting held today i.e. **Friday, November 06, 2026**, has inter-alia considered and approved the Un-Audited Standalone Financial Results for the Quarter and half year ended September 30, 2026.

In this regard, please find enclosed herewith:

1. The Un-Audited Financial Results for the Quarter and half year ended September 30, 2026.

2. The Limited Review Report on the financial results issued by the Statutory Auditors of the Company, **M/s. Shilpi Sharma & Company**, Chartered Accountants.

In compliance with Regulation 47 of the SEBI Listing Regulations, necessary arrangements are being made for the publication of the financial results in the prescribed newspapers.

The meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 04:20 P.M.

Kindly take the same on your record.

Thanking You,

Yours Faithfully,
For **Pankaj Polymers Limited**

MAYANK CHAWLA
Digitally signed by MAYANK CHAWLA
Date: 2026.11.06 16:53:22 +05'30'

Mayank Chawla
Whole-Time Director & CEO
DIN: 06391962

Encl: As above

PANKAJ POLYMERS LIMITED

(CIN:- L24134TG1992PLC014419)

Regd. Office: 'E' Block, V Floor, 105, Surya Towers, S.P. Road, Secunderabad, Telangana - 500 003 | Corporate Office: B-46, First Floor, Sector-2, Noida, Uttar Pradesh - 201301

Email: secretarial@rupiafin.com, website: www.rupiafin.com

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

(Rs. in Lakhs)

Sl.No.	Particulars	Quarter ended 30.09.2026	Quarter ended 30.06.2026	Quarter ended 30.09.2025	Half year ended 30.09.2026	Half year ended 30.09.2025	Year ended 31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue:**						
	(a) Revenue from operations	3,876.34	96.29	26.76	3,972.63	72.73	129.84
	(b) Other income	43.24	87.19	230.53	130.43	249.54	331.28
	Total Income	**3,919.58**	**183.48**	**257.29**	**4,103.06**	**322.27**	**461.12**
2	**Expenses**						
	(a) Purchases of stock-in-trade	3,865.76	96.23	26.61	3,961.99	72.16	128.97
	(b) Changes in inventories of stock-in-trade	-	-	-	-	-	-
	(c) Employee benefits expense	32.24	2.68	3.37	34.92	6.75	18.27
	(d) Finance costs	-	-	4.08	-	8.54	17.35
	(e) Depreciation and amortisation expense	-	-	0.13	-	0.46	0.48
	(f) Other expenses	17.85	23.13	11.05	40.98	33.68	66.58
	Total Expenses	**3,915.85**	**122.04**	**45.24**	**4,037.89**	**121.59**	**231.65**
3	**Profit / (Loss) before exceptional items and tax (1-2)**	**3.73**	**61.44**	**212.05**	**65.17**	**200.68**	**229.47**
4	Exceptional items	-	-	-	-	-	-
5	**Profit / (Loss) before tax (3-4)**	**3.73**	**61.44**	**212.05**	**65.17**	**200.68**	**229.47**
6	**Tax expense**						
	(a) Current tax	(6.65)	15.97	-	9.32	-	16.20
	(b) Deferred tax	-	-	(13.02)	-	(7.08)	(7.13)
	(c) Income tax pertaining to earlier years	(0.15)	-	-	(0.15)	-	0.76
7	**Profit / (Loss) for the period (5-6)**	**10.52**	**45.47**	**225.07**	**55.99**	**207.76**	**219.64**
8	**Other Comprehensive Income (net of tax)**						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	(7.21)
	Total Comprehensive Income for the period (7+8)	**10.52**	**45.47**	**225.07**	**55.99**	**207.76**	**212.43**
9	Paid-up equity share capital (face value ₹10 each)	554.39	554.39	554.39	554.39	554.39	554.39
10	Other equity						750.20
11	**Earnings per share (₹) (not annualised for quarters)**						
	- Basic	0.19	0.81	4.06	1.01	3.75	3.96
	- Diluted	0.19	0.81	4.06	1.01	3.75	3.96

For PANKAJ POLYMERS LIMITED

MAYANK CHAWLA

Digitally signed by MAYANK CHAWLA
Date: 2026.11.06 16:12:54 +05'30'

Mayank Chawla
Whole-time Director & CEO
DIN: 06391962

Place: Noida
Date: 06.11.2026

Notes to the draft results (to be finalised by management):

1. The above unaudited financial results for the quarter and half year ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 6 November 2026. The Statutory Auditors have carried out a limited review of these results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.

3. Change in ownership and control: Pursuant to a Share Purchase Agreement, Mr. Sandeep Jain, Mr. Vikas Garg, Mr. Rahul Nagar and Mr. Himanshu Arora (the 'Acquirers') acquired the equity shares of the erstwhile promoter and promoter group and, after completing the mandatory open offer, became the promoters of the Company. The erstwhile promoter and promoter group have been reclassified under the 'Public' category. Following the change in management in June 2026, the Company commenced its e-gift voucher business.

4. The members of the Company at the Extra-ordinary General Meeting held on 22 August 2026 approved (a) the alteration of the main objects clause of the Memorandum of Association to include payment systems, gifting, vouchers and rewards business – Form MGT-14 has been filed and approved; (b) the change of name of the Company from 'Pankaj Polymers Limited' to 'Rupiafin Technologies Limited' or such other name as approved by the Ministry of Corporate Affairs – in-principle approval of BSE Limited has been received and filing of Form INC-24 is pending; and (c) the issue on a preferential basis of up to 8,55,000 equity shares to the non-promoter category and up to 22,20,000 warrants convertible into equity shares to the promoter group and non-promoter category, each at ₹81 per share / warrant, subject to statutory and regulatory approvals. No shares or warrants have been allotted up to 30 September 2026.

5. Other income includes profit on sale of investment property (land) of ₹65.74 lakhs for the quarter ended 30 June 2026, ₹22.43 lakhs for the quarter ended 30 September 2026 and ₹88.17 lakhs for the half year ended 30 September 2026.

6. The Company is engaged in the business of trading of e-gift vouchers on a principal-to-principal basis, which management considers its single operating segment. The Company has also given loans and advances.

7. The Company has opted for the lower tax rate under Section 115BAA of the Income-tax Act, 1961 from Assessment Year 2026-27 (Form 10-IC filed on 3 September 2026). Current tax for the half year ended 30 September 2026 has been computed accordingly, after setting off the current-period business loss against the long-term capital gain on sale of land. MAT credit entitlement of ₹68.01 lakhs continues to be carried under current tax assets. The excess provision of earlier years of ₹0.15 lakhs written back is shown under 'Income tax pertaining to earlier years'. Deferred tax asset of ₹12.01 lakhs on brought-forward business losses of ₹47.73 lakhs has not been recognised, as there is no convincing evidence that sufficient future business profits will be available. The Company holds no property, plant and equipment; hence there is no depreciation for the period.

8. Mr. Prashant Kumar Jha was appointed as an Additional Director (Non-Executive, Independent) with effect from 7 September 2026. The Chief Financial Officer resigned with effect from 19 June 2026; the vacancy will be filled within the statutory timeline. M/s. Shilpi Sharma & Co., Chartered Accountants (FRN 021442N) were appointed as Statutory Auditors by the Board on 24 July 2026 to fill the casual vacancy, and by the members at the 34th Annual General Meeting held on 30 September 2026 for a term of five years.

9. Directors' sitting fees for the quarter ended 30 June 2026 (₹1.89 lakhs), earlier included in employee benefits expense, have been regrouped under other expenses, and 'Cost of raw material and components consumed' has been renamed 'Purchases of stock-in-trade'. Figures of previous periods have been regrouped / reclassified wherever necessary to conform to the current period's classification.

10. Earnings per share are calculated on the weighted average of 55,43,900 equity shares for all periods. The preferential issue of equity shares and convertible warrants approved on 22 August 2026 had not been allotted up to 30 September 2026; hence there were no potential equity shares and basic and diluted earnings per share are the same.

11. The Statement of Assets and Liabilities as at 30 September 2026 and the Statement of Cash Flows for the half year ended 30 September 2026 are attached.

12. The above results are available on the Company's website www.rupiafin.com and on the website of BSE Limited.

MAYANK CHAWLA Digitally signed by MAYANK CHAWLA Date: 2026.11.06 16:13:24 +05'30'

For PANKAJ POLYMERS LIMITED

Mayank Chawla
Whole-time Director & CEO
DIN: 06391962

Place: Noida
Date: 06.11.2026

PANKAJ POLYMERS LIMITED

CIN: L24134TG1992PLC014419

Statement of Assets And Liabilities

(Rs. in Lakhs)

PARTICULARS	As at 30th September 2026	As at 31st March 2026
ASSETS		
Non-current assets		
(i) Property, plant and equipment	-	-
(ii) Investment Property	-	75.33
(iii) Financial Assets		
- Investments	-	-
- Loans	1,253.12	1,236.27
- Other non current financial assets	3.69	0.71
	1,256.81	**1,312.31**
Current assets		
(i) Financial assets		
- Investments	0.03	0.03
- Loans	-	-
- Trade receivables	33.42	-
- Cash and cash equivalents	17.19	15.96
- Other current financial assets	25.19	4.68
(ii) Current Tax Assets (net)	80.62	72.58
(iii) Other current assets	8.88	7.38
	165.33	**100.63**
TOTAL ASSETS	**1,422.14**	**1,412.94**
EQUITY AND LIABILITIES		
Equity		
(i) Equity share capital	554.39	554.39
(ii) Other Equity	806.20	750.20
TOTAL EQUITY	**1,360.59**	**1,304.59**
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
- Borrowings	-	-
	-	-
Current liabilities		
(A) Financial liabilities		
(i) Current Borrowings	-	-
(ii) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	32.32	35.37
(B) Other current liabilities	19.92	61.51
(C) Provisions	9.32	11.48
(D) Deferred Tax Liabilities	-	-
	61.55	**108.36**
TOTAL LIABILITIES	**61.55**	**108.36**
TOTAL EQUITY AND LIABILITIES	**1,422.14**	**1,412.95**

For PANKAJ POLYMERS LIMITED

MAYANK CHAWLA

Digitally signed by MAYANK CHAWLA
Date: 2026.11.06 16:13:40 +05'30'

Mayank Chawla
Whole-time Director & CEO
DIN: 06391962

Place: Noida
Date: 06.11.2026

PANKAJ POLYMERS LIMITED

CIN: L24134TG1992PLC014419

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2026

(Rs. in Lakhs)

PARTICULARS	for the Half Year Ended 30th September 2026	for the Half Year Ended 30th September 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit (Loss) before Tax	65.17	200.68
Adjustments for Non-Operating Activities:		
Depreciation	-	0.46
Loss/ (Profit) on Sale of Assets	(88.17)	(222.03)
Loss/ (Profit) on Sale of Investment	-	0.12
Finance Cost	-	8.54
Interest Received	(42.19)	(27.39)
Sundry balances written back	-	(0.12)
	(130.36)	**(240.43)**
Operating Profit before Working Capital Changes	**(65.19)**	**(39.75)**
Adjustments for Working Capital Changes:		
Trade Receivables	(33.42)	(38.11)
Other Current Assets	(4.48)	(0.92)
Other Current Tax assets	(2.16)	(4.90)
Other financial liabilities	(4.29)	0.44
Other current Liabilities	(41.59)	(84.88)
Trade payable	(3.05)	6.47
Cash Generation From Operations	**(154.18)**	**(161.64)**
Direct Taxes Paid (Net)	(12.91)	(3.44)
Net Cash from Operating Activities	**(167.09)**	**(165.08)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Fixed Assets	163.50	293.64
Interest Received	(3.18)	27.39
Purchase of Investment	-	-
Proceeds from Sale of Investments	-	15.46
Net Cash from Investing Activities	**160.32**	**336.50**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid	-	(8.54)
Repayment of Borrowings	-	(23.07)
Repayment of Advances	8.00	(132.16)
Net Cash from Financing Activities	**8.00**	**(163.77)**
Net Increase (Decrease) in Cash and Cash Equivalent (A+B+C)	**1.23**	**7.64**
Cash and Cash Equivalent (Opening)	15.96	10.63
Cash and Cash Equivalent (Closing)	**17.19**	**18.27**
Components of cash and cash equivalents		
Balances with Banks:		
In Current Accounts	6.55	0.47
Cash on Hand	10.63	17.80

Note: The Cash Flow Statement has been prepared as set out in Indian Accounting Standard (Ind AS) 7: Statement of Cash Flows as amended by Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

For PANKAJ POLYMERS LIMITED

MAYANK CHAWLA

Digitally signed by MAYANK CHAWLA
Date: 2026.11.06 16:13:55 +05'30'

Mayank Chawla
Whole-time Director & CEO
DIN: 06391962

Place: Noida
Date: 06.11.2026

Independent Auditor's Review Report on the Unaudited Financial Results of Pankaj Polymers Limited for the quarter and half year ended 30 September 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors **Pankaj Polymers Limited** 5th Floor, E Block, 105, Surya Towers, Sardar Patel Road, Secunderabad, Telangana – 500 003

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Pankaj Polymers Limited** ("the Company") for the quarter ended 30 September 2026 and the year-to-date results for the period from 1 April 2026 to 30 September 2026 ("the Statement"), together with the Statement of Assets and Liabilities as at 30 September 2026 and the Statement of Cash Flows for the half year ended on that date. The Company is submitting the Statement under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. The Company's management is responsible for preparing this Statement, which has been approved by the Board of Directors at its meeting held on 5 November 2026. It has been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued under it, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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 us to 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 the Standards on Auditing. It therefore 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. **Conclusion:** Based on our review, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles of the applicable Indian Accounting Standards and other recognised accounting practices and policies, 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.

Head Office: *4292, Durga Puri, Haibowal Kalan, Ludhiana*
Branch Office: Plot No. 6 Pratap Nagar Hari Nagar Delhi - 110064
Phone No. 9582611005
Email: cagauravg555@gmail.com

5. **Other Matter:** The comparative financial information of the Company for the quarter and half year ended 30 September 2025 included in the Statement was reviewed, and the financial statements of the Company for the year ended 31 March 2026 were audited, by Luharuka & Associates, Chartered Accountants, the predecessor auditor. They expressed an unmodified conclusion and an unmodified opinion on that information in their reports dated 7 November 2025 and 30 April 2026 respectively. The figures for the quarter ended 30 June 2026 were reviewed by us. Our conclusion is not modified in respect of this matter.

FOR SHILPI SHARMA & CO.
Chartered Accountants
Firm Reg No: 021442N
Peer Review Certificate No. 018841



CA Gaurav Garg
Partner
M. No. 555552
Place- New Delhi
Date- 06-11-2026
UDIN: 26555552BNAMPR1369