06th November, 2026

To,
Department of Corporate Services
BSE Limited,
P. J. Towers, Dalal Street,
Mumbai - 400 001

Security Code: 542460
Security ID: ANUP

To,
Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor Plot No. C/1,
G. Block Bandra - Kurla Complex,
Bandra (E), Mumbai - 400 051

Symbol: ANUP

Dear Sir/Madam,

Sub.: Outcome of Meeting of the Board Meeting held on 06th November, 2026

Ref.: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. 06th November, 2026 approved Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September, 2026, along with the reports of Auditors thereon pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) regulations 2015 ("Listing Regulations").

The meeting of the Board of Directors of the Company commenced at 10:30 A.M. and concluded at 11:50 A.M.

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For, The Anup Engineering Limited

Desai Lay
Digitally signed by Desai Lay
Date: 2026.11.06 11:59:57 +05'30'

Lay Desai
Company Secretary
Membership No.: A57117

Encl.: As Above

SORAB S. ENGINEER & CO. (Regd.)
CHARTERED ACCOUNTANTS

TELEPHONE : +91 79 48006782
EMAIL :sbchokshi@sseco.in
sseahm@hotmail.com
WEB : www.sseco.in

804-805, SAKAR-IX,
BESIDE CITY GOLD,
ASHRAM ROAD,
AHMEDABAD-380 009

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF THE ANUP ENGINEERING LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **The Anup Engineering Limited** ("the Company") for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 the Indian Accounting Standard 34 "*Interim Financial Reporting*" ("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. 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

4. 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 recognized accounting practices and policies 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.

SEXCO
For **Sorab S. Engineer & Co.**
Chartered Accountants
Firm Registration No. 110417W

P. N. Anklesaria.
CA. P. N. Anklesaria
Partner
Membership No. 131394
UDIN: 26131394TWSZRS7H08

SORAB S. ENGINEER & CO. * FIRM REG. No. 110417W AHMEDABAD * CHARTERED ACCOUNTANTS

Ahmedabad
November 06, 2026

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2026

₹ in Lakhs except per share data

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Revenue from operations	16,711.74	11,789.29	23,264.38	28,501.03	40,206.59	78,943.70
	(b) Other Income	93.04	49.74	33.19	142.78	261.53	329.89
	Total Income	**16,804.78**	**11,839.03**	**23,297.57**	**28,643.81**	**40,468.12**	**79,273.59**
2	**Expenses**						
	(a) Cost of materials consumed	9,256.21	5,050.24	11,083.48	14,306.45	18,219.36	35,335.08
	(b) Changes in inventories of work-in-progress	(422.38)	983.80	0.81	561.42	1,058.57	2,959.07
	(c) Employee benefits expense	1,351.76	1,182.34	1,222.63	2,534.10	2,335.62	4,579.92
	(d) Finance costs	158.94	143.35	207.22	302.29	292.00	830.09
	(e) Depreciation and amortisation expense	747.40	727.14	653.53	1,474.54	1,289.68	2,719.08
	(f) Other expenses	4,552.75	3,631.23	5,829.70	8,183.98	9,527.89	19,150.15
	Total Expenses	**15,644.68**	**11,718.10**	**18,997.37**	**27,362.78**	**32,723.12**	**65,573.39**
3	**Profit before exceptional items and tax (1-2)**	**1,160.10**	**120.93**	**4,300.20**	**1,281.03**	**7,745.00**	**13,700.20**
4	Exceptional item (Net of tax) (Refer Note 4)	-	-	-	-	-	(130.52)
5	**Profit Before Tax (3-4)**	**1,160.10**	**120.93**	**4,300.20**	**1,281.03**	**7,745.00**	**13,569.68**
6	**Tax Expense**						
	Current Tax	282.00	41.00	1,086.66	323.00	2,029.00	3,369.00
	Excess provision of tax of earlier years	-	-	-	-	-	(533.95)
	Deferred Tax Charge/(Credit)	(36.87)	(30.88)	10.95	(67.75)	(39.73)	(40.01)
	Total Tax Expense	**245.13**	**10.12**	**1,097.61**	**255.25**	**1,989.27**	**2,795.04**
7	**Profit for the period/year (5-6)**	**914.97**	**110.81**	**3,202.59**	**1,025.78**	**5,755.73**	**10,774.64**
8	**Other Comprehensive Income/(Loss) (Net of Tax)**						
	Items that will not be classified to profit and loss						
	(i) Re-measurement gain/(loss) of defined benefit plan	30.83	30.84	(10.40)	61.67	(20.81)	123.34
	(ii) Income Tax impact relating to above	(7.76)	(7.76)	2.62	(15.52)	5.24	(31.04)
	Items that will be reclassified to Profit and Loss						
	(i) Remeasurement gain/(loss) of Cash flow hedge reserve	(111.77)	269.14	(379.36)	157.37	(212.39)	(264.42)
	(ii) Income tax related to above item	28.13	(67.74)	95.47	(39.61)	53.45	66.55
	Total Other Comprehensive Income/ (Loss) (Net of Tax)	**(60.57)**	**224.48**	**(291.67)**	**163.91**	**(174.51)**	**(105.57)**
9	**Total Comprehensive Income for the period/year (7+8)**	**854.40**	**335.29**	**2,910.92**	**1,189.69**	**5,581.22**	**10,669.07**
10	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	2,003.15	2,003.15	2,002.25	2,003.15	2,002.65	2,003.15
11	Other Equity						66,679.19
12	**Earnings Per Share in ₹ (Not Annualised)**						
	- Basic	4.57	0.55	15.99	5.12	28.74	53.80
	- Diluted	4.56	0.55	15.95	5.11	28.65	53.68
	(See accompanying notes to the Standalone Unaudited Financial Results)						

SURAB S. ENGINEER & CO. FIRM REG. NO. 110417W AHMEDABAD CHARTERED ACCOUNTANTS

THE ANUP ENGINEERING LIMITED AHMEDABAD

Notes to the Standalone Unaudited Financial Results:

1 The above standalone unaudited financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

2 The above standalone unaudited financial results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on November 06, 2026. The Statutory Auditors have expressed an unmodified conclusion.

3 The Company's business activity falls within a single operating business segment of "Engineering Products".

4 The Government of India, vide Notification dated November 21, 2025, has notified The Code on Wages, 2019, The Industrial Relations Code, 2020, the Code on Social Security, 2020, and The Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "The Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 — Employee benefits, changes to employee benefit plans resulting from the new labour codes are treated as plan amendments, requiring immediate recognition of past service cost as expense in the statement of profit and loss. This approach is consistent with the guidance issued by The Institute of Chartered Accountants of India. In view of this, the Company has evaluated the impact and recognised past service costs amounting to ₹ 130.52 lakhs (net of tax of Rs. ₹ 43.90 lakhs) which has been included under "Exceptional Item".

The Company continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/ additional guidance from authorities and will continue to assess the accounting implications basis such developments/guidance.

5 The Company has issued Nil equity shares during quarter and half ended September 30, 2026 (quarter ended June 30, 2026: Nil equity shares; quarter and half year ended September 30, 2025: Nil equity shares; Year ended March 31, 2026: 5,000 equity shares) under the Employees Stock Option Scheme.

6 Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.

7 Refer Annexure - I for Standalone Unaudited Statement of Assets and Liabilities as at September 30, 2026.

8 Refer Annexure - II for Standalone Unaudited Statement of Cash Flows for the Half Year Ended September 30, 2026.

For **The Anup Engineering Limited**

THE ANUP ENGINEERING LIMITED ★ AHMEDABAD ★

Reginaldo Dsouza
Managing Director
DIN: 08590850
Ahmedabad
November 06, 2026

SORAB S. ENGINEER & CO. * FIRM REG. No. 110417W AHMEDABAD * CHARTERED ACCOUNTANTS *

Annexure-I : Standalone Unaudited Statement of Assets and Liabilities as at September 30, 2026

(₹ in Lakhs)

Particulars	As at September 30, 2026 Unaudited	As at March 31, 2026 Audited
ASSETS		
I. Non-Current Assets		
(a) Property, plant and equipment	31,563.69	32,078.87
(b) Capital work in progress	777.41	157.28
(c) Intangible assets	571.57	705.97
(d) Right of Use Assets	5,481.94	4,913.03
(e) Financial assets		
(i) Investments	3,300.00	3,300.00
(ii) Other financial assets	61.28	468.51
(f) Other non-current assets	198.59	128.22
Total non-current assets	**41,954.48**	**41,751.88**
II. Current Assets		
(a) Inventories	8,939.84	7,772.55
(b) Financial assets		
(i) Investments	2,911.00	-
(ii) Trade receivables	33,607.98	40,809.81
(iii) Cash and cash equivalents	1,243.95	387.25
(iv) Bank balance other than (iii) above	1,162.64	712.98
(v) Others financial assets	23.21	24.41
(c) Other current assets	4,676.48	3,251.79
Total current assets	**52,565.10**	**52,958.79**
Total Assets	**94,519.58**	**94,710.67**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	2,003.15	2,003.15
(b) Other equity	65,649.51	66,679.19
Total equity	**67,652.66**	**68,682.34**
LIABILITIES		
I. Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	2,226.60	3,392.15
(ii) Lease liabilities	754.37	187.78
(b) Long-term provisions	401.05	403.90
(c) Deferred tax liabilities (Net)	914.00	926.62
Total non-current liabilities	**4,296.02**	**4,910.45**
II. Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	9,172.56	6,407.00
(ii) Lease liabilities	48.97	20.82
(iii) Trade payables		
-Total outstanding dues of micro enterprises and small enterprises	2,244.94	2,691.34
-Total outstanding dues of creditors other than micro enterprises and small enterprises	3,275.93	5,342.03
(iv) Other financial liabilities	1,008.52	2,167.11
(b) Short-term provisions	299.76	260.49
(c) Other current liabilities	5,169.79	2,389.72
(d) Current tax liabilities (Net)	1,350.43	1,839.37
Total current liabilities	**22,570.90**	**21,117.88**
Total equity and liabilities	**94,519.58**	**94,710.67**

SORAB S. ENGINEER & CO. CHARTERED ACCOUNTANTS FIRM REG. No. 110417W AHMEDABAD

THE ANUP ENGINEERING LIMITED AHMEDABAD

Annexure- II Standalone Unaudited Statement of Cash Flows for the Half Year Ended September 30, 2026

₹ in Lakhs

Particulars	Half Year Ended September 30, 2026 Unaudited		Half Year Ended September 30, 2025 Unaudited	
A Cash Flow from Operating Activities				
Profit Before Tax		**1,281.03**		**7,745.00**
Adjustments to reconcile profit before tax to net cash flows:				
Depreciation and Amortization expenses	1,474.54		1,289.68	
Interest income from financial assets measured at amortised cost	(15.92)		(52.28)	
Gain on sale of current investments	(112.80)		(3.59)	
Finance Costs	302.29		292.00	
Allowance/(Reversal) for doubtful debts	44.74		65.89	
Sundry Credit Balances appropriated (Net)	(6.06)		-	
Loss/(Profit) on sale of Property, Plant & Equipment	3.64		1.26	
Unrealised gain on foreign exchange fluctuation (net)	(280.76)		-	
Provision for Warranty	-		100.00	
Share based payment expense	184.41		176.97	
		1,594.08		**1,869.93**
Operating Cash flow before Working Capital Changes		**2,875.11**		**9,614.93**
Adjustments for changes in working capital :				
(Increase)/Decrease in inventories	(1,167.29)		1,752.14	
(Increase)/Decrease in trade receivables	7,439.25		(8,270.27)	
(Increase)/Decrease in other financial assets	407.23		309.55	
(Increase)/Decrease in other assets	(1,494.09)		915.76	
Increase/(Decrease) in trade payables	(2,507.84)		(989.29)	
Increase/(Decrease) in other financial liabilities	(1,046.51)		157.00	
Increase/(Decrease) in other current liabilities	2,780.07		(8,401.23)	
Increase/(Decrease) in provisions	98.09		43.76	
Net Changes in Working Capital		**4,508.91**		**(14,482.58)**
Cash Generated from Operations		**7,384.02**		**(4,867.65)**
Direct Taxes paid (Net of Tax refund)		(811.94)		(1,280.61)
Net Cash Flow from Operating Activities - (A)		**6,572.08**		**(6,148.26)**
B Cash Flow from Investing Activities				
Payments for Property, Plant & Equipment (including Capital work in progress & Capital advances)	(1,344.24)		(3,853.75)	
Payments for Intangible Assets	(62.95)		-	
Proceeds from disposal of Property, Plant & Equipment	4.48		11.67	
(Purchase) /Sales of Current Investment	(2,911.00)		1,066.78	
Income from Current Investments	112.80		-	
Changes in other bank balances not considered as cash and cash equivalents	(449.66)		(255.69)	
Interest Received	17.12		14.81	
Net Cash used in Investing Activities - (B)		**(4,633.46)**		**(3,016.18)**
C Cash Flow from Financing Activities				
Repayment of Long Term Borrowings	(1,169.09)		(270.91)	
Proceeds from Short Term Borrowings (Net)	2,769.10		13,113.98	
Dividend paid	(2,358.49)		(3,356.58)	
Payments towards fractional entitlement	-		(0.13)	
Principal repayment of lease liabilities	(42.53)		(27.99)	
Interest Paid	(280.91)		(279.45)	
Net Cash Flow used in Financing Activities - (C)		**(1,081.92)**		**9,178.92**
Net Increase/(Decrease) in cash and cash equivalents - (A + B + C)		**856.70**		**14.48**
Cash and Cash equivalent at the beginning of the year		**387.25**		**4.72**
Cash and Cash equivalent at the end of the year		**1,243.95**		**19.20**

Reconciliation of cash and cash equivalents

Particulars	As at September 30, 2026	As at September 30, 2025
Cash and cash equivalents :		
Cash on Hand	7.50	0.91
Balances with Banks	1,236.45	18.29
Cash and cash equivalents as per Balance Sheet	**1,243.95**	**19.20**

SORAB S. ENGINEER & CO. * CHARTERED ACCOUNTANTS * FIRM REG. No. 110417W AHMEDABAD

THE ANUP ENGINEERING LIMITED ★★ AHMEDABAD ★★

SORAB S. ENGINEER & CO. (Regd.)
CHARTERED ACCOUNTANTS

TELEPHONE : +91 79 48006782
EMAIL : sbchokshi@sseco.in
sseahm@hotmail.com
WEB : www.sseco.in

804-805, SAKAR-IX,
BESIDE CITY GOLD,
ASHRAM ROAD,
AHMEDABAD-380 009

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF THE ANUP ENGINEERING LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **The Anup Engineering Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred as "the Group") for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement which is the responsibility of the Parent's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "*Interim Financial Reporting*" ("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. 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 Consolidated Statements are free of material misstatement. A review is limited primarily to inquiries of Parent personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

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

   Parent Company: The Anup Engineering Limited
   Wholly Owned Subsidiary Company: Mabel Engineers Private Limited

5. 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 recognized accounting practices and policies 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.

SE & Co
For **Sorab S. Engineer & Co.**
Chartered Accountants
Firm Registration No. 110417W

P. N. Anklesaria

CA. P. N. Anklesaria
Partner
Membership No. 131394
UDIN: 26131394AUNEAX1281

SORAB S. ENGINEER & CO. * CHARTERED ACCOUNTANTS * FIRM REG. No. 110417W AHMEDABAD

Ahmedabad
November 06, 2026

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2026

₹ in Lakhs except per share data

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Revenue from operations	18,240.34	12,524.92	23,227.98	30,765.26	40,751.22	82,228.77
	(b) Other Income	95.98	52.09	35.63	148.07	269.12	313.02
	Total Income	**18,336.32**	**12,577.01**	**23,263.61**	**30,913.33**	**41,020.34**	**82,541.79**
2	**Expenses**						
	(a) Cost of materials consumed	10,062.50	5,731.19	11,205.21	15,793.69	18,685.96	37,489.79
	(b) Changes in inventories of work-in-progress	(32.19)	463.35	(407.28)	431.16	490.15	1,840.05
	(c) Employee benefits expense	1,495.69	1,331.47	1,280.06	2,827.16	2,528.66	5,127.52
	(d) Finance costs	185.27	161.76	210.46	347.03	297.76	869.83
	(e) Depreciation and amortisation expense	763.73	743.45	671.10	1,507.18	1,324.23	2,784.10
	(f) Other expenses	4,970.41	4,052.35	6,002.38	9,022.76	9,863.67	20,355.19
	Total Expenses	**17,445.41**	**12,483.57**	**18,961.93**	**29,928.98**	**33,190.43**	**68,466.48**
3	**Profit before exceptional items and tax (1-2)**	**890.91**	**93.44**	**4,301.68**	**984.35**	**7,829.91**	**14,075.31**
4	Exceptional item (Net of tax) (Refer Note 4)	-	-	-	-	-	(145.26)
5	**Profit Before Tax (3-4)**	**890.91**	**93.44**	**4,301.68**	**984.35**	**7,829.91**	**13,930.05**
6	**Tax Expense**						
	Current Tax	282.00	41.00	1,085.67	323.00	2,049.41	3,468.86
	Excess provision of tax of earlier years	-	-	-	-	-	(532.08)
	Deferred Tax Charge/(Credit)	(49.45)	(4.58)	10.72	(54.03)	(50.89)	(45.97)
	Total Tax Expense	**232.55**	**36.42**	**1,096.39**	**268.97**	**1,998.52**	**2,890.81**
7	**Profit for the period/year (5-6)**	**658.36**	**57.02**	**3,205.29**	**715.38**	**5,831.39**	**11,039.24**
8	**Other Comprehensive Income/(Loss) (Net of Tax)**						
	Items that will not be classified to profit and loss						
	(i) Re-measurement gain/(loss) of defined benefit plan	33.45	33.47	(10.21)	66.92	(20.42)	133.84
	(ii) Income Tax impact relating to above	(8.42)	(8.42)	2.57	(16.84)	5.14	(33.68)
	Items that will be reclassified to Profit and Loss						
	(i) Remeasurement gain/(loss) of Cash flow hedge reserve	(111.77)	269.14	(379.36)	157.37	(212.39)	(264.42)
	(ii) Income tax related to above item	28.13	(67.74)	95.47	(39.61)	53.45	66.55
	Total Other Comprehensive Income/(Loss) (Net of Tax)	**(58.61)**	**226.45**	**(291.53)**	**167.84**	**(174.22)**	**(97.71)**
9	**Total Comprehensive Income for the period/year (7+8)**	**599.75**	**283.47**	**2,913.76**	**883.22**	**5,657.17**	**10,941.53**
10	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	2,003.15	2,003.15	2,002.65	2,003.15	2,002.65	2,003.15
11	Other Equity						67,097.50
12	**Earnings Per Share in ₹ (Not Annualised)**						
	- Basic	3.29	0.28	16.01	3.57	29.12	55.12
	- Diluted	3.28	0.28	15.95	3.56	29.02	54.99
	(See accompanying notes to the Consolidated Unaudited Financial Results)						

SORAB S. ENGINEER & CO. * FIRM REG. No. 110417W AHMEDABAD * CHARTERED ACCOUNTANTS

THE ANUP ENGINEERING LIMITED * AHMEDABAD *

Notes to the Consolidated Unaudited Financial Results:

1 The above Consolidated unaudited financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

2 The above Consolidated unaudited financial results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on November 06, 2026. The Statutory Auditors have expressed an unmodified conclusion.

3 The Group's business activity falls within a single operating business segment of "Engineering Products".

4 The Government of India, vide Notification dated November 21, 2025, has notified The Code on Wages, 2019, The Industrial Relations Code, 2020, the Code on Social Security, 2020, and The Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "The Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 — Employee benefits, changes to employee benefit plans resulting from the new labour codes are treated as plan amendments, requiring immediate recognition of past service cost as expense in the statement of profit and loss. This approach is consistent with the guidance issued by The Institute of Chartered Accountants of India. In view of this, the Group has evaluated the impact and recognised past service costs amounting to ₹ 145.26 lakhs (net of tax of Rs. ₹ 48.86 lakhs) which has been included under "Exceptional Item".

The Group continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/ additional guidance from authorities and will continue to assess the accounting implications basis such developments/guidance.

5 The Parent Company has issued Nil equity shares during quarter and half ended September 30, 2026 (quarter ended June 30, 2026: Nil equity shares; quarter and half year ended September 30, 2025: Nil equity shares; Year ended March 31, 2026: 5,000 equity shares) under the Employees Stock Option Scheme.

6 Key numbers of standalone financial results of the Parent Company are as under:

₹ in Lakhs

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
Revenue from operations	16,711.74	11,789.29	23,264.38	28,501.03	40,206.59	78,943.70
Profit Before Tax	1,160.10	120.93	4,300.20	1,281.03	7,745.00	13,569.68
Profit for the period/year	914.97	110.81	3,202.59	1,025.78	5,755.73	10,774.64
Other Comprehensive Income/(Loss) (Net of Tax)	(60.57)	224.48	(291.67)	163.91	(174.51)	(105.57)
Total Comprehensive Income for the period/year	854.40	335.29	2,910.92	1,189.69	5,581.22	10,669.07

7 Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.

8 Refer Annexure - I for Consolidated Unaudited Statement of Assets and Liabilities as at September 30, 2026.

9 Refer Annexure - II for Consolidated Unaudited Statement of Cash Flows for the Half Year Ended September 30, 2026.

For **The Anup Engineering Limited**

THE ANUP ENGINEERING LIMITED * AHMEDABAD *

Reginaldo Dsouza
Managing Director
DIN: 08590850
Ahmedabad
November 06, 2026

SORAB S. ENGINEER & CO. * FIRM REG. No. 110417W AHMEDABAD * CHARTERED ACCOUNTANTS *

Annexure - I : Consolidated Unaudited Statement of Assets and Liabilities as at September 30, 2026

₹ in Lakhs

Particulars	As at September 30, 2026 Unaudited	As at March 31, 2026 Audited
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	32,275.54	32,830.49
(b) Capital work in progress	777.41	157.28
(c) Goodwill on Consolidation	1,261.64	1,261.64
(d) Intangible assets	571.57	705.97
(e) Right of Use Assets	5,616.33	5,048.17
(f) Financial assets		
(i) Other financial assets	75.64	483.04
(g) Other non-current assets	207.46	132.23
Total non-current assets	**40,785.59**	**40,618.82**
II.Current assets		
(a) Inventories	11,470.71	10,074.99
(b) Financial assets		
(i) Investments	2,911.00	-
(ii) Trade receivables	35,075.51	41,593.89
(iii) Cash and cash equivalents	1,259.12	405.09
(iv) Bank balance other than (iii) above	1,314.77	855.45
(v) Other financial assets	25.10	24.81
(c) Other current assets	5,102.14	3,492.87
Total current assets	**57,158.35**	**56,447.10**
Total Assets	**97,943.94**	**97,065.92**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	2,003.15	2,003.15
(b) Other equity	65,761.35	67,097.50
Total equity	**67,764.50**	**69,100.65**
LIABILITIES		
I. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,226.60	3,392.15
(ii) Lease liabilities	754.37	187.78
(b) Long-term provisions	580.20	598.37
(c) Deferred tax liabilities (Net)	972.21	969.79
Total non-current liabilities	**4,533.38**	**5,148.09**
II.Current liabilities		
(a) Financial liabilities		
(i) Borrowings	10,836.56	7,388.00
(ii) Lease liabilities	48.97	20.82
(iii) Trade payables		
-Total outstanding dues of micro enterprises and small enterprises	2,451.81	2,991.51
-Total outstanding dues of creditors other than micro enterprises and small enterprises	3,984.53	5,508.38
(iv) Other financial liabilities	1,169.43	2,308.12
(b) Short-term provisions	376.04	388.07
(c) Other current liabilities	5,577.66	2,480.01
(d) Current tax liabilities (Net)	1,201.06	1,732.27
Total current liabilities	**25,646.06**	**22,817.18**
Total equity and liabilities	**97,943.94**	**97,065.92**

SORAB S. ENGINEER & CO. * CHARTERED ACCOUNTANTS * FIRM REG. No. 110417W AHMEDABAD

THE ANUP ENGINEERING LIMITED AHMEDABAD

Annexure- II Consolidated Unaudited Statement of Cash Flows for the Half Year Ended September 30, 2026

₹ in Lakhs

Particulars	Half Year Ended September 30, 2026 Unaudited		Half Year Ended September 30, 2025 Unaudited	
A Cash Flow from Operating Activities				
Profit Before Tax		**984.35**		**7,829.91**
Adjustments to reconcile profit before tax to net cash flows:				
Depreciation and Amortization expenses	1,507.18		1,324.23	
Interest income from financial assets measured at amortised cost	(21.21)		(55.36)	
Gain on sale of current investments	(112.80)		(7.77)	
Finance Costs	347.03		297.76	
Allowance/(Reversal) for doubtful debts	44.74		65.90	
Sundry Credit Balances appropriated (Net)	(6.06)		0.06	
Loss/(Profit) on sale of Property, Plant & Equipment	4.84		1.24	
Unrealised gain on foreign exchange fluctuation (Net)	(280.76)		-	
Provision for Warranty	-		100.00	
Share based payment expense	184.41		176.97	
		1,667.37		**1,903.03**
Operating Cash flow before Working Capital Changes		**2,651.72**		**9,732.94**
Adjustments for changes in working capital :				
(Increase)/Decrease in inventories	(1,395.72)		(101.37)	
(Increase)/Decrease in trade receivables	6,755.80		(6,744.20)	
(Increase)/Decrease in other financial assets	407.40		309.01	
(Increase)/Decrease in other assets	(1,683.53)		788.07	
Increase/(Decrease) in trade payables	(2,058.89)		(769.49)	
Increase/(Decrease) in other financial liabilities	(1,026.61)		95.84	
Increase/(Decrease) in other current liabilities	3,097.65		(8,197.95)	
Increase/(Decrease) in provisions	36.72		44.31	
Net Changes in Working Capital		**4,132.82**		**(14,575.78)**
Cash Generated from Operations		**6,784.54**		**(4,842.84)**
Direct Taxes paid (Net of Tax refund)		(854.21)		(1,376.43)
Net Cash Flow from Operating Activities - (A)		**5,930.33**		**(6,219.27)**
B Cash Flow from Investing Activities				
Payments for Property, Plant & Equipment (including Capital work in progress & Capital advances)	(1,351.07)		(3,858.15)	
Payments for Intangible Assets	(62.95)		-	
Proceeds from disposal of Property, Plant & Equipment	17.99		11.71	
(Purchase) /Sales of Current Investment	(2,911.00)		1,070.96	
Income from Current Investments	112.80		-	
Changes in other bank balances not considered as cash and cash equivalents	(459.32)		(121.66)	
Interest Received	20.92		17.39	
Net Cash used in Investing Activities - (B)		**(4,632.64)**		**(2,879.75)**
C Cash Flow from Financing Activities				
Repayment of Long Term Borrowings	(1,169.09)		(270.91)	
Proceeds from Short Term Borrowings (Net)	3,452.10		12,812.30	
Dividend paid	(2,358.49)		(3,356.58)	
Payments towards fractional entitlement	-		(0.13)	
Principal repayment of lease liabilities	(42.53)		(15.44)	
Interest Paid	(325.65)		(297.76)	
Net Cash Flow used in Financing Activities - (C)		**(443.66)**		**8,871.48**
Net Increase/(Decrease) in cash and cash equivalents - (A + B + C)		**854.03**		**(227.54)**
Cash and Cash equivalent at the beginning of the year		**405.09**		**251.05**
Cash and Cash equivalent at the end of the year		**1,259.12**		**23.51**

Reconciliation of cash and cash equivalents

Particulars	As at September 30, 2026	As at September 30, 2025
Cash and cash equivalents :		
Cash on Hand	9.88	1.31
Balances with Banks	1,249.24	22.20
Cash and cash equivalents as per Balance Sheet	**1,259.12**	**23.51**

SORAB S. ENGINEER & CO. * CHARTERED ACCOUNTANTS * FIRM REG. No. 110417W AHMEDABAD

THE ANUP ENGINEERING LIMITED * AHMEDABAD *