Alps Industries Limited

REGD. / CORP. OFFICE

REGD. / CORP. OFFICE

A-115, Sector-136, Maharishi Nagar,
Noida, Gautam Buddha Nagar,
Uttar Pradesh – 201304

ALPS/54/SE13/2026-27 November 13, 2026

The General Manager Market Operations Deptt., **National Stock Exchange of India Ltd.,** Exchange Plaza, 5th Floor, Plot No. C/1, G-Block, Bandra-Kurla Complex Bandra (E), **Mumbai - 400 051** Ph – 91-22-2659 8101 – 8114 Email –cmlist@nse.co.in	The General Manager Corporate Relationship Deptt., **Bombay Stock Exchange Limited,** 1ST Floor New Trading Ring, Rotunda Building, P. J. Towers, Dalal Street, Fort, **Mumbai-400 001.** Ph – 022-22728995 Email –corp.relations@bseindia.com

SUB: INFORMATION FOR DECISIONS TAKEN AT THE MEETING OF BOARD OF DIRECTORS HELD ON FRIDAY, NOVEMBER 13, 2026.

Dear Sir,

In terms of Regulation 29, 33 & 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the meeting of Board of Directors was held on Friday, November 13, 2026, as scheduled, which was commenced at 11:00 A.M and concluded at 05:15 P.M.

In pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the Board of Directors of the company has considered and approved the following matter:

1. Unaudited Financial Results along with cash flow, related party statement and statement of assets and liabilities for the Quarter and Period ended on September 30, 2026 along with Limited Review Reports (Standalone and Consolidated)

The Unaudited Financial Results along with cash flow, related party statement and statement of assets and liabilities for the Quarter and Period ended on September 30, 2026 along with Limited Review Reports (Standalone and Consolidated) as adopted and approved by the company are enclosed herewith as **Annexure – 1**.

Further in terms of Regulation 47 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, company has published the summarized unaudited financial result for the Quarter and Period ended September 30, 2026 in the prescribed format in the newspaper and full text of the result are available on the website of the company.

We also confirm that in terms of the Ind AS, there is only one reportable segment i.e. Textile Segment. Hence, the segment wise reporting is not applicable.

This is for your kind information please.

Thanking you

Yours faithfully,

For **Alps Industries Limited**

AJAY GUPTA
Digitally signed by AJAY GUPTA
Date: 2026.11.13 17:29:18 +05'30'

(Ajay Gupta)
Company Secretary
Mob. No.: 9871692058
E-mail id: ajaygupta@alpsindustries.com

Encl : a/a

Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Alps Industries Limited
A-115, Sector-136, Maharishi Nagar,
Gautam Buddha Nagar, Noida
Uttar Pradesh 201304

We have reviewed the accompanying statement of unaudited financial results of **Alps Industries Limited** (CIN: L51109UP1972PLC003544) for the half year ended on 30th September, 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. This Statement which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" 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 these financial statements based on our review.

1. 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 financial statements are free of material misstatement. A review is limited, primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

2. Based on our review conducted as above, except for the effects/possible effects to our observation stated in Para 3 below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies does not disclose 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.

3. **Emphasis of Matters**

I. We draw attention to the matters as given in Note No. 4 to Financial Statements which describes the implementation of the resolution plan pursuant to approval by National Company Law Tribunal and the resultant impacts of the same on the financial results for the half year ended 30th September 2026.

Our conclusion is not modified in respect of this matter.

For O Aggarwal & Co.
Chartered Accountants
FRN NO. 05755N



CA Om Prakash Aggarwal
Partner
M.No. 083862

Place : Delhi
Date : 13th Nov. 2026
UDIN : 26083862LXXFQU2561

O. Aggarwal & Co.
CHARTERED ACCOUNTANTS
(A Peer Reviewed Firm)

Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Alps Industries Limited
A-115, Sector-136, Maharishi Nagar,
Gautam Buddha Nagar, Noida
Uttar Pradesh 201304

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Alps Industries Limited** (CIN: L51109UP1972PLC003544) ("Parent Company") and its subsidiaries (Parent and Subsidiaries together referred to as "the group") and its share of the net profit after tax for the quarter ended on 30th September, 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.

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

4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (B) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended, to the extent applicable.

5. The Statement includes the results of the following entities:
   a. Alps Energy Private Limited (Subsidiary of Alps Industries Ltd.)
   b. Alps USA Inc. (Subsidiary of Alps Industries Ltd.)

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Branches at : DELHI - NOIDA

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial statement furnished to us by the management as adopted referred to in paragraph 8 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) Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. **Emphasis of Matters**

We draw attention to the matters as given in Note No. 4 to Financial Statements which describes the implementation of the resolution plan pursuant to approval by National Company Law Tribunal and the resultant impacts of the same on the financial results for the quarter ended 30th September 2026.

Our conclusion is not modified in respect of this matter.

8. The consolidated unaudited financial results includes the interim financial results of Alps Energy Private Limited and Alps USA Inc., subsidiaries which have not been reviewed by their auditors, whose interim financial results reflect total revenue Rs. NIL and Rs. NIL, total net loss after tax Rs. 0.02 lakh and Rs. Nil lakh and total comprehensive loss Rs. 0.02 lakh and Rs. Nil lakh, for the quarter ended on 30th September, 2026 respectively as considered in the consolidated unaudited financial results.

According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of this matter

For O Aggarwal & Co.
Chartered Accountants
FRN NO. 05755N

CA Om Prakash Aggarwal
Partner
M.No. 083862

Place : Delhi
Date : 13th Nov. 2026
UDIN : 26083862CSOJPD2606

ALPS INDUSTRIES LIMITED
CIN : L51109UP1972PLC003544
Registered & Corp. Office : A-115, SECTOR-136, MAHARISHI NAGAR, GAUTAM BUDDHA NAGAR, NOIDA, UTTAR PRADESH, INDIA, 201304
Ph.: +91-98716 92058, Email Id.:ajaygupta@alpsindustries.com, investorgrievance@alpsindustries.com

STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2026
UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

(Rs. in Lakh)

	Particulars	3 months ended	3 months ended	Preceding 3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Corresponding 3 months ended in the previous year	Year to date figure of Current Year ended	Year to date figure of Current Year ended	Year to date figure of Previous Year ended	Year to date figure of Previous Year ended	Financial Year ended	Financial Year ended
		30.09.2026	30.09.2026	30.06.2026	30.06.2026	30.09.2025	30.09.2025	30.09.2026	30.09.2026	30.09.2025	30.09.2025	31.03.2026	31.03.2026
		(Standalone)	(Consolidated)	(Standalone)	(Consolidated)	(Standalone)	(Consolidated)	(Standalone)	(Consolidated)	(Standalone)	(Consolidated)	(Standalone)	(Consolidated)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
I	Revenue												
II	(a) Income from operations	-	-	-	-	-	-	-	-	-	-	-	-
III	(b) Other income	0.02	0.02	0.21	0.21	2.91	2.91	0.23	0.23	12.33	12.33	16.48	16.48
IV	Total Revenue (II+ III)	0.02	0.02	0.21	0.21	2.91	2.91	0.23	0.23	12.33	12.33	16.48	16.48
V	Expenditure			-	-							-	-
	(a) Cost of Material consumed	-	-	-	-	-	-	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-						
	(C) Excise Duty	-	-	-	-								
	(d) Goods and service Tax(GST)	-	-	-	-	-	-					-	-
	(e) Changes in inventories of finished goods,Work in progress & stock in trade	-	-	-	-	-	-	-	-	-	-		
	(f) Employee Benefit expense	9.98	9.98	8.06	8.06	4.58	4.58	18.04	18.04	9.30	9.30	21.90	22.17
	(g) Finance cost	0.44	0.44	0.44	0.44	1,697.00	1,697.00	0.88	0.88	3,371.78	3,371.78	4,873.88	4,873.88
	(h) Depreciation & Amortisation expenses	-	-	-	-	-	-	-	-	-	-	-	-
	(j) Other expenses	4.47	4.47	10.91	10.93	11.04	11.14	15.38	15.40	34.33	34.50	244.61	247.51
	Total Expenses	14.89	14.89	19.41	19.43	1,712.62	1,712.72	34.30	34.32	3,415.41	3,415.58	5,154.02	5,157.19
VI	(Loss)/Profit before exceptional items and tax	-14.87	-14.87	(19.20)	(19.22)	(1,709.71)	(1,709.81)	(34.07)	(34.09)	(3,403.08)	(3,403.25)	(5,137.54)	(5,140.71)
VII	Exceptional Items	-	-	-	-	-	-	-	-	-	-	7,737.15	7,737.15
VIII	(Loss)/Profit before tax (VI- VII)	-14.87	-14.87	(19.20)	(19.22)	(1,709.71)	(1,709.81)	(34.07)	(34.09)	(3,403.08)	(3,403.25)	2,599.61	2,596.44
IX	Tax expense												
	(a) i) Current tax	-	-	-	-	-	-	-	-	-	-	-	-
	(b) ii) Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-
X	(Loss)/Profit after tax (VIII-IX)	-14.87	-14.87	(19.20)	(19.22)	(1,709.71)	(1,709.81)	(34.07)	(34.09)	(3,403.08)	(3,403.25)	2,599.61	2,596.44
XI	Other comprehensive income	-	-	-	-	-	-	-	-	-	-	78.50	78.50
XII	Total comprehensive income (X+XI)	(14.87)	(14.87)	(19.20)	(19.22)	(1,709.71)	(1,709.81)	(34.07)	(34.09)	(3,403.08)	(3,403.25)	2,678.11	2,674.94
	Attributable to :												
	Owners	(14.87)	(14.87)	(19.20)	(19.21)	(1,709.71)	(1,709.78)	(34.07)	(34.08)	(3,403.08)	(3,403.20)	2,678.11	2,675.90
	Non Controlling Interest	-	-	-	(0.01)	-	(0.03)		(0.01)		(0.05)		(0.94)
	Profit for the period attributable to :												
	Owners	(14.87)	(14.87)	(19.20)	(19.21)	(1,709.71)	(1,709.78)	(34.07)	(34.08)	(3,403.08)	(3,403.20)	2,678.11	2,675.90
	Non Controlling Interest	-	-	-	(0.01)	-	(0.03)		(0.01)		(0.05)		(0.94)
	Other comprehensive income for the period attributable to :												
	Owners	-	-	-	-	-	-					-	-
	Non Controlling Interest	-	-	-	-	-	-					-	-
XIII	Paid up equity share capital -face value of Rs. 1/- each (Rs. 10/- each upto 18-Dec'2025)	769.13	769.13	769.13	769.13	3,911.41	3,911.41	769.13	769.13	3,911.41	3,911.41	769.13	769.13
XIV	Earnings per share												
	Basic and Diluted earnings per share (in Rs.)	Not Annualised		Not Annualised		Not Annualised		Not Annualised		Not Annualised		Annualised	Annualised
		(0.02)	(0.02)	(0.02)	(0.02)	(4.37)	(4.37)	(0.04)	(0.04)	(8.70)	(8.70)	5.38	5.37

DATE: NOVEMBER 13, 2026
PLACE: NOIDA

FOR ALPS INDUSTRIES LIMITED
BY ORDER OF THE BOARD

(NISHANT SHARMA)
EXECUTIVE DIRECTOR
DIN: 00079281

Alps Industries Limited Ghaziabad

ALPS INDUSTRIES LIMITED
CIN : L51109UP1972PLC003544
Registered & Corp. Office : A-115, SECTOR-136, MAHARISHI NAGAR, GAUTAM BUDDHA NAGAR, NOIDA, UTTAR PRADESH, INDIA, 201304
Ph.: +91-9871692058, Email Id.:ajaygupta@alpsindustries.com, investorgrievance@alpsindustries.com

STANDALONE AND CONSOLIDATED UNAUDITED SUMMARY OF STATEMENT OF ASSET AND LIABILITIES FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. In Lakhs)

	Unaudited		Audited	
	Standalone	Consolidated	Standalone	Consolidated
Particulars	As at 30.09.2026	As at 30.09.2026	As at 31.03.2026	As at 31.03.2026
ASSETS				
Non- current assets				
Property, plant and equipment	1.35	1.35	1.35	1.35
Capital Work In Progress	-	-	-	-
Other Intangibles Assets				
Intangible assets under Development				
Financial assets				
Investments	128.60	128.59	128.60	128.59
Loans	0.01	0.01	0.01	0.01
Deferred tax assets (net)	-	-	-	-
Other Non- Current assets	-	-	-	-
Total of non- current assets (a)	129.96	129.95	129.96	129.95
Current assets	-	-	-	-
Inventories				
Financial assets	-	-	-	-
Investment	-	-	-	-
Trade receivables	-	-	-	-
Cash and cash equivalents	0.78	0.87	0.80	1.58
Other bank Balance	1.80	1.80	36.80	36.80
Other financial assets	0.32	0.32	0.32	0.32
Current Tax Assets	1.44	1.44	1.44	1.44
Other current assets	164.53	164.53	154.02	154.02
Total of current assets (b)	168.87	168.96	193.38	194.16
Total of assets (a+b)	298.83	298.91	323.34	324.11
EQUITY AND LIABILITIES				
Equity				
Equity share capital	769.13	769.13	769.13	769.13
Other equity	(1,600.26)	(1,570.47)	-1,566.19	(1,536.17)
Non Controlling Interest	-	(38.09)	-	(38.09)
Total of equity (a)	(831.13)	(839.43)	-797.06	(805.13)
LIABILITIES				
Non- current liabilities				
Financial Liability				
Borrowings	1,106.13	1,106.13	1,105.25	1,105.25
Provisions	4.39	4.39	2.43	2.43
Total of non current liabilities (b)	1,110.52	1,110.52	1,107.68	1,107.68
Current liabilities				
Financial liabilities				
Borrowings	-	-	-	-
Trade Payables	-	-	-	-
Other financial liabilities	13.35	21.73	6.63	15.47
Other current liabilities	-	-	-	-
Provisions	6.09	6.09	6.09	6.09
Total of current liabilities (c)	19.44	27.82	12.72	21.56
Total of liabilities (d = b+c)	1,129.96	1,138.34	1,120.40	1,129.24
Total of equity and liabilities (a+d)	298.83	298.91	323.34	324.11

DATE: NOVEMBER 13, 2026
PLACE: NOIDA

Alps Industries Limited Ghaziabad

NISHANT SHARMA
EXECUTIVE DIRECTOR
DIN: 00079281

ALPS INDUSTRIES LIMITED

Registered & Corp. Office : A-115, SECTOR-136, MAHARISHI NAGAR, GAUTAM BUDDHA NAGAR, NOIDA, UTTAR PRADESH, INDIA, 201304

CIN: L51109UP1972PLC003544, Website.: www.alpsindustries.com

Ph.: +91-98716 92058, Email Id.:ajaygupta@alpsindustries.com,

EXTRACT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2026.

Rs. In Lacs

Sl.I	Particulars	3 months ended	3 months ended	Preceding 3 months ended in current year	Preceding 3 months ended in current year	Corresponding 3 months ended in the previous year	Corresponding 3 months ended in the previous year	Year to date figure of Current Year ended	Year to date figure of Current Year ended	Year to date figure of Previous Year ended	Year to date figure of Previous Year ended	Financial Year ended	Financial Year ended
		30.09.2026	30.09.2026	30.06.2026	30.06.2026	30.09.2025	30.09.2025	30.09.2026	30.09.2026	30.09.2025	30.09.2025	31.03.2026	31.03.2026
		(Standalone)	(Consolidated)	(Standalone)	(Consolidated)	(Standalone)	(Consolidated)	(Standalone)	(Consolidated)	(Standalone)	(Consolidated)	(Standalone)	(Consolidated)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
1	Total Income from Operations	-	-	-	-			-	-				
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	(14.87)	(14.87)	(19.30)	(19.22)	(1,709.71)	(1,709.81)	(34.07)	(34.09)	(3,403.06)	(3,403.35)	(5,137.54)	(5,140.71)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	(14.87)	(14.87)	(19.30)	(19.22)	(1,709.71)	(1,709.81)	(34.07)	(34.09)	(3,403.06)	(3,403.35)	2,599.61	2,596.44
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	(14.87)	(14.87)	(19.30)	(19.22)	(1,709.71)	(1,709.81)	(34.07)	(34.09)	(3,403.06)	(3,403.35)	2,599.61	2,596.44
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive	(14.87)	(14.87)	(19.30)	(19.22)	(1,709.71)	(1,709.81)	(34.07)	(34.09)	(3,403.06)	(3,403.35)	2,678.11	2,674.94
6	Paid up equity share capital -face value of Rs. 1/- each (Rs. 10/- each upto 18-Dec'2025)	769.13	769.13	769.13	769.13	3,911.41	3,911.41	769.13	769.13	3,911.41	3,911.41	769.13	769.13
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance sheet for the Financial Year ended on March, 2026.											(1,566.19)	(1,536.17)
8	Earnings per share	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised	Annualised
	Basic and Diluted:	(0.02)	(0.02)	(0.02)	(0.02)	(4.37)	(4.03)	(0.04)	(0.04)	(8.70)	(8.70)	5.35	5.37

Notes:

The above is an extract of the detailed format of quarterly Unaudited Financial Results for the quarter and period ended on September 30, 2026 filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The detailed format of the Financial Results of the company is available on the website of Bombay Stock Exchange Limited (BSE) (www.bseindia.com), National Stock Exchange of India Limited (NSE) (www.nseindia.com) and the Company (www.alpsindustries.com).

DATE : NOVEMBER 13, 2026
PLACE : NOIDA

FOR ALPS INDUSTRIES LIMITED
BY ORDER OF THE BOARD

NISHANT SHARMA
EXECUTIVE DIRECTOR
DIN: 00079281

Alps Industries Limited Ghaziabad

ALPS INDUSTRIES LIMITED

CIN : L51109UP1972PLC003544

Ph.: +91-98716 92058, Registered & Corp. Office : A-115, SECTOR-136, MAHARISHI NAGAR, GAUTAM BUDDHA NAGAR, NOIDA, UTTAR PRADESH, INDIA, 201304 Email Id.:ajaygupta@alpsindustries.com, investorgrievance@alpsindustries.com

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

Rs. In Lakh

		Half Year Ended 30.09.2026		Half Year Ended 30.09.2025	
(A)	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit/ (Loss) Before Tax and Extraordinary Items		(34.07)		(3,403.08)
	Adjustment for :				
	Transition Adjustment	-		-	
	Depreciation/Amortization	(0.23)		(12.03)	
	Interest Received	0.88		3,371.78	
	Finance Cost	-		-	
	Loss on Disposal of Assets	-		-	
	Exceptional Items	-		-	
	Income Tax Expenses	-		-	
	Provision for diminution in Value on Investment with Subsidiary		0.65		3,359.75
			(33.42)		(43.33)
	Operating Profit/Loss Before Working Capital Changes				
	Adjustment for Working Capital Changes				
	Increase/(Decrease) in Financial Liabilites			2,364.24	
	Borrowings	-		-	
	Trade Payables	-		(447.29)	
	Other financial liabilities	6.73	-	0.82	
	Increase/(Decrease) in Other Current Liabilites	-		-	
	Increase/(Decrease) in Provisions	1.95			-
	Decrease/(Increase) in Financial Assets			-	
	Trade receivables	-		3.39	
	Other financial assets	-		(9.90)	
	Decrease/(Increase) in Other Current Assets	(10.51)		-	
	Decrease/(Increase) in Other Non Current Assets	-		-	
	Decrease/(Increase) in Inventories	-		-	
	Direct taxes received/(paid)	0.01	(1.82)	(1.54)	1,909.72
	Cash Flow Before Extraordinary Items		(35.24)		1,866.39
	Net Cash Generated by Operating Activities		(35.24)		1,866.39
(B)	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Expenditure on Property, Plant and Equipment	-		-	
	Proceeds from Property, Plant and Equipment	-	-	-	
	Interest Received	0.23		12.03	
	(Increase)/Decrease in Fixed Deposits	35.00		280.00	
	Decrease/(Increase) in Financial Assets			-	
	Decrease/(Increase) in Investment			-	
	Net Cash from/ (used in) Investing Activities		35.23		292.03
(C)	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Finance Cost	(0.88)		(3,371.78)	
	Decrease/(Increase) in Financial Assets			-	
	Increase/(Decrease) in Loans	(0.01)			
	Increase/(Decrease) in Financial Liabilites			1,031.27	
	Increase/(Decrease) in Long Terms Borrowing	0.88			(2,340.51)
	Net Cash from/ (used in) Financing Activities		(0.01)		(2,340.51)
	Net Increase(Decrease) in Cash & Cash Equivalents		(0.01)		(182.09)
	Opening Balance of Cash and Cash Equivalents		(0.02)		187.56
	Closing Balance of Cash and Cash Equivalents		0.80		5.47
			0.78		5.47

Notes:

1- **Figure in brackets are negative figures.**

DATE : NOVEMBER 13, 2026
PLACE: NOIDA

FOR ALPS INDUSTRIES LIMITED
BY ORDER OF THE BOARD

Alps Industries Limited Ghaziabad

(NISHANT SHARMA)
EXECUTIVE DIRECTOR
DIN: 00079281

ALPS INDUSTRIES LIMITED

CIN : L51109UP1972PLC003544 Ph.: +91-98716 92058, Registered & Corp. Office : A-115, SECTOR-136, MAHARISHI NAGAR, GAUTAM BUDDHA NAGAR, NOIDA, UTTAR PRADESH, INDIA, 201304 Email Id.:ajaygupta@alpsindustries.com, investorgrievance@alpsindustries.com

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

Rs. In Lakh

	Half Year Ended 30.09.2026		Half Year Ended 30.09.2025	
(A) CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/ (Loss) Before Tax and Extraordinary Items		(34.09)		(3,403.25)
Adjustment for :				
Transition Adjustment	-		-	
Depreciation/Amortization	-		-	
Interest Received	(0.23)		(12.03)	
Finance Cost	0.88		3,371.78	
Loss on Disposal of Assets	-		-	
Exceptional Items	-		-	
Tax Expenses	-		-	
Provision for diminution in Value on Investment	-		-	
Impairment of Assets	-		-	
Exchange Fluctuation	(0.21)	0.44	(0.50)	3,359.25
Operating Profit/Loss Before Working Capital Changes		(33.66)		(44.00)
Adjustment for Working Capital Changes				
Increase/(Decrease) in Financial Liabilites				
Borrowings	-		2,364.24	
Trade Payables	-		-	
Other financial liabilities	6.27		(448.10)	
Increase/(Decrease) in Other Current Liabilites	-		0.82	
Increase/(Decrease) in Provisions	1.95		-	
Decrease/(Increase) in Financial Assets	-		-	
Trade receivables	-		-	
Other financial assets	-		3.39	
Decrease/(Increase) in Other Current Assets	(10.51)		(9.90)	
Decrease/(Increase) in Other Non Current Assets	-		-	
Decrease/(Increase) in Inventories	-		-	
Direct taxes received/(paid)	0.01	(2.28)	(1.54)	1,908.91
Cash Flow Before Extraordinary Items		(35.93)		1,864.91
Net Cash Generated by Operating Activities		(35.93)		1,864.91
(B) CASH FLOW FROM INVESTING ACTIVITIES				
Expenditure on Property, Plant and Equipment	-		-	
Proceeds from Property, Plant and Equipment	-		-	
Interest Received	0.23		12.03	
(Increase)/Decrease in Fixed Deposits	35.00		280.00	
Decrease/(Increase) in Financial Assets	-		-	
Decrease/(Increase) in Investment	-		-	
Net Cash from/ (used in) Investing Activities		35.23		292.03
(C) CASH FLOW FROM FINANCING ACTIVITIES				
Finance Cost	(0.88)		(3,371.78)	
Decrease/(Increase) in Financial Assets	-		-	
Increase/(Decrease) in Loans	(0.01)		-	
Increase/(Decrease) in Financial Liabilites	-		1,031.27	
Increase/(Decrease) in Long Terms Borrowing	0.88			
		(0.01)		(2,340.51)
Net Cash from/ (used in) Financing Activities		(0.01)		(2,340.51)
Net Increase(Decrease) in Cash & Cash Equivalents		(0.71)		(183.57)
Opening Balance of Cash and Cash Equivalents		1.58		192.37
Closing Balance of Cash and Cash Equivalents		0.87		8.80

Notes:

1- Figure in brackets are negative figures.

DATE: NOVEMBER 13 2026
PLACE: NOIDA

FOR ALPS INDUSTRIES LIMITED
BY ORDER OF THE BOARD

Alps Industries Limited Ghaziabad

(NISHANT SHARMA)
EXECUTIVE DIRECTOR
DIN: 00079281

ALPS INDUSTRIES LIMITED
CIN : L51109UP1972PLC003544
Registered Office : A-115, SECTOR-136, Maharishi Nagar, Gautam Buddha Nagar, Noida, Uttar Pradesh, India, 201304,
Ph.: +91-98716 92058, Email id.:ajaygupta@alpsindustries.com, investorgrievance@alpsindustries.com

UNAUDITED STANDALONE STATEMENT OF RELATED PARTIES AND SUBSIDIARIES COMPANIES TRANSACTIONS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026
UNDER REGULATION 23 AND 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

(Amount in Rs. Lakh)

UNAUDITED STANDALONE STATEMENT OF RELATED PARTIES AND SUBSIDIARIES COMPANIES TRANSACTIONS FOR THE HALF YEAR ENDED ON SEPTEMBER, 2026

										Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.								
S. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction- Others	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilized by the ultimate recipient of funds (end-usage)
1	ALPS INDUSTRIES LIMITED	Mr. Nishant Sharma	Executive Director *	Salary	100	Approved	9.23 (0.00)	-	-	-	-	-	-	-	-	-	-
2	ALPS INDUSTRIES LIMITED	Mr. Jamil Ahmed Khan	CFO	Salary	100	Approved	6.42 (4.29)	-	-	-	-	-	-	-	-	-	-
3	ALPS INDUSTRIES LIMITED	Mr. Ajay Gupta	Company Secretary	Salary	100	Approved	5.08 (4.91)	-	-	-	-	-	-	-	-	-	-
4	ALPS INDUSTRIES LIMITED	Mr. Krishan Kumar Agarwal	Ex Promoter and CO RA of Resolution plan	Unsecured Loan	100	In terms of the Resolution plan as approved by NCLT vide order dated 4.11.25	0.00 (0.00)	38.00	38.00	-	-	-	-	-	-	-	-
5	ALPS INDUSTRIES LIMITED	Mr. Sandeep Agarwal	Ex Promoter and CO RA of Resolution plan	Unsecured Loan	100	In terms of the Resolution plan as approved by NCLT vide order dated 4.11.25	0.00 (0.00)	88.50	88.50	-	-	-	-	-	-	-	-
6	ALPS INDUSTRIES LIMITED	M/s Securocorp Securities India Private Limited	Promoter company	Unsecured Loan	956.72	In terms of the Resolution plan as approved by NCLT vide order dated 4.11.25	0.00 (0.00)	956.72	956.72	-	-	-	-	-	-	-	-
	Key Management Personnel																
7	ALPS INDUSTRIES LIMITED	Mr. Nishant Sharma (w.e.f. 13-01-2026)	Executive Director														
8	ALPS INDUSTRIES LIMITED	Mr. Sanjeev Khanna (w.e.f. 01-12-2025)	Non-Executive Non- Independent Director														
9	ALPS INDUSTRIES LIMITED	Ms. Ayushi Kukreja (w.e.f. 01-12-2025)	Independent Director														
10	ALPS INDUSTRIES LIMITED	Ms. Sandya Kohli (w.e.f. 01-12-2025)	Independent Director														
11	ALPS INDUSTRIES LIMITED	Mr. Jamil Ahmed Khan	CFO														
12	ALPS INDUSTRIES LIMITED	Mr. Ajay Gupta	Company Secretary														

* Became Executive Director w.e.f. 13.01.2026

Notes:

1. We also hereby confirm that there are no transactions with any other Related parties
2. We also hereby confirm that all the transactions with related parties are at arm's length price
3. We also hereby confirm that there are only two subsidiary companies during the half year ended on September 30, 2026 which are non-operative since long time namely:
   i) Alps Energy Private Limited
   ii) Alps USA Inc

We hereby also confirm that there are no transactions involving a transfer of resources, services, obligations or any other business transactions like Remuneration to directors/sale or purchase of material, loan etc. by aforesaid subsidiaries with any of its related party as per Regulation 2(1)(zc) and 23(9) of SEBI (LODR) Regulations, 2015 for the Half year ended on September 30, 2026.

DATE: NOVEMBER 13 2026
PLACE: NOIDA

BY ORDER OF THE BOARD
FOR ALPS INDUSTRIES LIMITED

Alps Industries Limited Ghaziabad

(NISHANT SHARMA)
EXECUTIVE DIRECTOR
DIN: 00079241

ALPS INDUSTRIES LIMITED

CIN : L51109UP1972PLC003544

Registered Office : A-115, SECTOR-136, Maharishi Nagar, Gautam Buddha Nagar, Noida, Uttar Pradesh, India, 201304,

Ph.: +91-98716 92058, Email Id.:ajaygupta@alpsindustries.com, investorgrievance@alpsindustries.com

UNAUDITED CONSOLIDATED STATEMENT OF RELATED PARTIES AND SUBSIDIARIES COMPANIES TRANSACTIONS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

UNDER REGULATION 23 AND 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

(Amount in Rs. Lakh)

UNAUDITED CONSOLIDATED STATEMENT OF RELATED PARTIES AND SUBSIDIARIES COMPANIES TRANSACTIONS FOR THE HALF YEAR ENDED ON SEPTEMBER 30 2026																				
											Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
S. No.	Details of the party (listed entity / subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction- others	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments							
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
1	ALPS INDUSTRIES LIMITED	Mr. Nishant Sharma	Executive Director *	Salary	100	Approved	3.22 (0.00)	-	-	-	-	-	-	-	-	-	-		
2	ALPS INDUSTRIES LIMITED	Mr. Jamil Ahmed Khan	CFO	Salary	100	Approved	4.42 (4.28)	-	-	-	-	-	-	-	-	-	-		
3	ALPS INDUSTRIES LIMITED	Mr. Ajay Gupta	CS	Salary	100	Approved	5.09 (4.91)	-	-	-	-	-	-	-	-	-	-		
4	ALPS INDUSTRIES LIMITED	Mr. Krishan Kumar Agarwal	Ex Promoter and CO RA of Resolution plan	Unsecured Loan	100	in terms of the Resolution plan as approved by NCLT vide order dated 4.11.25	0.00 (0.00)	38.00	38.00	-	-	-	-	-	-	-	-		
5	ALPS INDUSTRIES LIMITED	Mr. Sandeep Agarwal	Ex Promoter and CO RA of Resolution plan	Unsecured Loan	100	in terms of the Resolution plan as approved by NCLT vide order dated 4.11.25	0.00 (0.00)	88.50	88.50	-	-	-	-	-	-	-	-		
6	ALPS INDUSTRIES LIMITED	M/s Securocorp Securities India Private Limited	Promoter company	Unsecured Loan	956.72	in terms of the Resolution plan as approved by NCLT vide order dated 4.11.25	0.00 (0.00)	956.72	956.72	-	-	-	-	-	-	-	-		
	Key Management Personnel																			
7	ALPS INDUSTRIES LIMITED	Mr. Nishant Sharma (w.e.f. 13-01-2026)	Executive Director																	
8	ALPS INDUSTRIES LIMITED	Mr. Sanjeev Khanna (w.e.f. 01-12-2025)	Non-Executive Non- Independent Director																	
9	ALPS INDUSTRIES LIMITED	Ms. Aayushi Kukreja (w.e.f. 01-12-2025)	Independent Director																	
10	ALPS INDUSTRIES LIMITED	Ms. Sandya Kohli (w.e.f. 01-12-2025)	Independent Director																	
11	ALPS INDUSTRIES LIMITED	Mr. Jamil Ahmed Khan	CFO																	
12	ALPS INDUSTRIES LIMITED	Mr. Ajay Gupta	Company Secretary																	

* Became Executive Director w.e.f. 13.01.2026

Notes:

1. We also hereby confirm that there are no transactions with any other Related parties
2. We also hereby confirm that all the transactions with related parties are at arm's length price
3. We also hereby confirm that there are only two subsidiary companies during the half year ended on September 30, 2026 which are non-operative since long time namely
   i) Alps Energy Private Limited
   ii) Alps USA Inc

We hereby also confirm that there are no transactions involving a transfer of resources, services, obligations or any other business transactions like Remuneration to directors/sale or purchase of material, loan etc. by aforesaid subsidiaries with any of its related party as per Regulation 2(1)(zc) and 23(9) of SEBI (LODR) Regulations, 2015 for the Half year ended on September 30, 2026.

DATE: NOVEMBER 13 2026

PLACE: NOIDA

Alps Industries Limited Ghaziabad

BY ORDER OF THE BOARD
FOR ALPS INDUSTRIES LIMITED

(NISHANT SHARMA)
EXECUTIVE DIRECTOR
DIN: 00079281

:NOTES:-

1. The Unaudited Financial Results for the Quarter and half year ended on September 30, 2026 have been reviewed by audit committee and adopted by the Board of Directors at their meeting held on November 13, 2026.
2. In terms of the Ind AS-108 'Operating Segments', there is only one reportable segment, i.e., Textile Segment, hence segment wise reporting is not applicable.
3. Hon'ble NCLT vide their order dated 4.11.2025 approved the resolution plan as submitted by the Successful Resolution Applicant (SRA) and selected by the Committee of Creditors (CoC) with 100% majority. The approved Resolution Plan has been implemented during the previous financial year and the following consequential financial impact arising therefrom including restructuring of share capital, settlement of liabilities and other adjustments have been given effect in the books of accounts of the Company of previous financial year :-

    a) de-recognition of financial and operational creditors, the financial liabilities & assets extinguished and recognised in statement of profit or loss account in accordance with "Ind AS-109 on Financial Instruments" prescribed under section 133 of the Companies Act, 2013 and accounting policies consistently followed by the Company and disclosed as an "Exceptional Items".

    b) The existing equity shares of the Company consisting 3,91,14,100 equity shares of Rs. 10 each has been consolidated after reduction in its value to 39,11,410 equity shares of Rs. 1 each. The reduction of Equity Share Capital and cancellation of Preference Share Capital have been credited to Capital Reserve account. Also the Company has issued further 7,30,02,000 (Seven Crore Thirty Lakh Two Thousand) equity shares of face value of Re. 1 each, fully paid up, aggregating to Rs. 7,30,02,000, to the Resolution Applicants in cash. The listing of same with NSE & BSE exchanges is under process.

    c) The Company has issued 1,00,00,000 0.01% Non-Cumulative Redeemable Preference Shares of face value Re. 1 each Category "E" at a premium of Rs. 603 per share, redeemable at face value on or before 20 years from the date of issuance, aggregating to Rs. 6,04,00,00,000, to Edelweiss Asset Reconstruction Company Limited (EARCL) in consideration of its residual admitted financial claim under the Resolution Plan. In accordance with the requirements of Ind AS

Alps Industries Limited Ghaziabad

109 – Financial Instruments, such instruments are measured at amortised cost using the effective interest method.

Accordingly, the financial statements for the quarter and half year ended on 30 September, 2026 have been prepared on a going concern basis.

4. The figures for the previous quarter/period have been regrouped, re-casted and rearranged, wherever considered necessary.

DATE : November 13, 2026
PLACE : NOIDA

FOR ALPS INDUSTRIES LIMITED

Alps Industries Limited Ghaziabad

(NISHANT SHRMA)
Executive Director
DIN: 00079281

Notes:

The above is an extract of the detailed format of Unaudited Financial Results for the quarter and half year ended on September 30, 2026 filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The detailed format of the Financial Results of the company is available on the website of Bombay Stock Exchange Limited (BSE) (www.bseindia.com), National Stock Exchange of India Limited (NSE) (www.nseindia.com) and the Company (www.alpsindustries.com).

DATE : November 13, 2026
PLACE : NOIDA

FOR ALPS INDUSTRIES LIMITED

(NISHANT SHRMA)
Executive Director
DIN: 00079281

(Format C2)

Disclosures for loans including revolving facilities like cash credit from banks / financial institutions for the Quarter and Period ended on Sep 30, 2026

In INR crore

S. No.	Particulars	Short Term Debt (a)	Long Term Debt (b)	Total Debts (a+b)
1	**Loans / revolving facilities like cash credit from banks / financial institutions**			
A.	Total amount outstanding as on date (Please refer Notes Below)	-	-	-
B.	Of the total amount outstanding, amount of default as on date	-	-	-
2	**Unlisted debt securities i.e. NCDs and NCRPS**			
A.	Total amount outstanding as on date towards NCRPS *		22.91	22.91
B.	Of the total amount outstanding, amount of default as on date		-	-
3	**Total financial indebtedness of the listed entity including short-term and long-term debt (1A +2A)**	-	**22.91**	**22.91**

Notes:

* Issued during the previous year of face value of Rs. 1 Cr. in terms of duly approved resolution plan by Hon'ble NCLT and measured at amortised cost using the effective interest method in terms of Ind AS 109 – ' Financial Instruments' .

Place: Ghaziabad
Date: 13.11.2026

Alps Industries Limited Ghaziabad

For Alps Industries Limited

(Ajay Gupta)
Company Secretary & General Manager Legal