

# TURNER INDUSTRIES LIMITED

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CIN: L52599TN1995PLC029777

Regd. Office: B-28, Basement, City Centre No.232/186,  
Purasawalkam High Road, Kilpauk, Chennai – 600010  
Email: laserdiamonds@yahoo.co.in

Date: 28.10.2026

To,

The Bombay Stock Exchange Ltd.,  
Corporate Service Department,  
25<sup>th</sup> Floor, P.J.Towers,  
Dalal Street, Fort,  
Mumbai – 400001.

Dear Sir,

**Sub: Announcement of Unaudited Financial Results under IND AS for the 2<sup>nd</sup> Quarter Ended 30<sup>th</sup> September 2026 as per Regulation 33 of the SEBI (LODR) Regulations 2015**

At its meeting held on 28<sup>th</sup> October 2026, Board of Directors approved unaudited financial results for Quarter ended 30<sup>th</sup> September 2026. We have enclosed said results along with Limited Review Report from our Auditor.

The Meeting of the Board commenced at 3.00 PM and concluded by 05.45 PM.

Thanking you,

Yours faithfully,  
For Turner Industries Limited

**LALIT**  
**SAMDARIA**

Digitally signed by  
LALIT SAMDARIA  
Date: 2026.10.28  
18:11:18 +05'30'

Lalit Samdaria  
Director  
DIN No: 00018137

**Independent Auditor's Review Report on the Un-Audited Standalone Quarterly Financial Results of M/s. Turner Industries Limited pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,  
The Board of Directors of M/s. Turner Industries Limited

**Introduction**

We have reviewed the accompanying Standalone quarterly financial results of M/s Turner Industries Limited ("the Company") for the half year and quarter ended September, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ('the Listing Regulations').

This Statement, which is the responsibility of the 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, 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 Statement based on our review.

**Scope of the Review**

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.

**Conclusion**

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.



No. 5, Lakshmiapuram 1st Street, Deivasigamani Road ( Near Music Academy), Royapettah, Chennai - 600 014.  
Tell : +91-44-2811 6003-4 / 2811 1712, 76670 34935, E-mail : info@ajohnmoris.com, Website : www.ajohnmoris.com

**Branches: Ahmedabad | Bengaluru | Bhubaneswar | Chittoor | Coimbatore | Delhi | Erode | Guwahati |  
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Thrissur | Tirunelveli | Tiruppur | Tiruchirappalli | Trivandrum | Tuticorin | Visakhapatnam.**

For A John Moris & Co

Chartered Accountant

FRN No. 007220S

*S Muralikannan*

**S Muralikannan**

Partner

M. No: 211698

**UDIN: 26211698IJKNQE4517**

Date: 28<sup>th</sup> October 2026

Place: Chennai



No. 5, Lakshmipuram 1st Street, Deivasigamani Road ( Near Music Academy), Royapettah, Chennai - 600 014.  
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## TURNER INDUSTRIES LIMITED

CIN - L52599T1995PLC029777

Regd Office: City Centre, No.186 (New No: 232), Purasawakkam High Road, Basement B- 28, Kilpauk, Chennai - 600 010

Email- laserdiamonds@yahoo.co.in, Website- www.turnerindustriesltd.in

Extract of Unaudited Financial Results for the half year and quarter ended 30.09.2026

(Rs. In Lakhs)

| Particulars                                                                                                                                  | Quarter Ended                    |                                     |                                        | Year Ended                 |                             | Year Ended                    |
|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-------------------------------------|----------------------------------------|----------------------------|-----------------------------|-------------------------------|
|                                                                                                                                              | Current Quarter ended 30.09.2026 | Preceeding Quarter ended 30.06.2026 | Corresponding Quarter ended 30.09.2025 | Half Year Ended 30.09.2026 | Nine month Ended 31.12.2024 | Current Year Ended 31.03.2026 |
|                                                                                                                                              | (Unaudited)                      | (Unaudited)                         | (Unaudited)                            | (Unaudited)                | (Unaudited)                 | Audited                       |
| Total Income from Operations                                                                                                                 | -                                | -                                   | -                                      | -                          | -                           | -                             |
| Net Profit / (Loss) for the period (before Tax, Exceptional items)                                                                           | (2.48)                           | (0.31)                              | (0.64)                                 | (2.79)                     | (0.95)                      | (2.64)                        |
| Net Profit / (Loss) for the period before tax (after Exceptional items)                                                                      | (2.48)                           | (0.31)                              | (0.64)                                 | (2.79)                     | (0.95)                      | (2.64)                        |
| Total Comprehensive Income for the period [comprising Profit / (loss) for the period (after tax) and Other Comprehensive Income (after tax)] | (2.48)                           | (0.31)                              | (0.64)                                 | (2.79)                     | (0.95)                      | (2.64)                        |
| Equity Share Capital                                                                                                                         | 401.31                           | 401.31                              | 401.31                                 | 401.31                     | 401.31                      | 401.31                        |
| Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year                                          | (386.28)                         | (386.28)                            | (383.00)                               | (386.28)                   | (383.00)                    | (386.28)                      |
| Earnings Per Share (of Rs. 10/- each) -                                                                                                      |                                  |                                     |                                        |                            |                             |                               |
| 1.Basic:                                                                                                                                     | (0.06)                           | (0.01)                              | (0.02)                                 | (0.07)                     | (0.02)                      | (0.07)                        |
| 2.Diluted:                                                                                                                                   | (0.06)                           | (0.01)                              | (0.02)                                 | (0.07)                     | (0.02)                      | (0.07)                        |

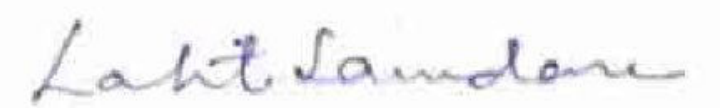
**Notes:**

1. The above Standalone Unaudited financial results for the Half year and Quarter ended 30th September 2026, were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 28th October, 2026.

2. The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (\*Ind AS\*) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.

3. The above is an extract of the detailed format of Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on BSE Website and the company's website.

By order of the Board  
For Turner Industries Limited



Place: Chennai  
Date: 28.10.2026

LALIT SAMDARIA  
DIRECTOR

| TURNER INDUSTRIES LIMITED                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |                                                                                         |                                                                                                                            |                                     |                                        |                            |                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------|----------------------------|----------------------------|
| CIN - L52599T1995PLC029777                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |                                                                                         |                                                                                                                            |                                     |                                        |                            |                            |
| Regd Office: City Centre, No.186 (New No: 232), Purasawakkam High Road, Basement B- 28, Kilpauk, Chennai - 600 010 Email- laserdiamonds@yahoo.co.in, Website- www.turnerindustriesltd.in                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |                                                                                         |                                                                                                                            |                                     |                                        |                            |                            |
| UNAUDITED FINANCIAL RESULTS FOR THE HALF YEARLY AND QUARTER ENDED 30TH SEPTEMBER 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |                                                                                         |                                                                                                                            |                                     |                                        |                            |                            |
| (Rs. In Lacs) except for EPS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |                                                                                         |                                                                                                                            |                                     |                                        |                            |                            |
| Sl. No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     | Particulars                                                                             | Quarter Ended                                                                                                              |                                     |                                        | Year to date figure        |                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                                                                                         | Current Quarter ended 30.09.2026                                                                                           | Preceeding Quarter ended 30.06.2026 | Corresponding Quarter ended 30.09.2025 | Half Year Ended 30.09.2026 | Half year Ended 30.09.2025 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                                                                                         | (Unaudited)                                                                                                                | (Unaudited)                         | (Unaudited)                            | (Audited)                  | (Audited)                  |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     | <b>Income from operations</b>                                                           |                                                                                                                            |                                     |                                        |                            |                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (a) | Net Sales /Income From Operations (Net of excise duty)                                  | -                                                                                                                          | -                                   | -                                      | -                          | -                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (b) | Other Operating Income                                                                  | -                                                                                                                          | -                                   | -                                      | -                          | -                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     | <b>Total Income from Operations (Net) [1(a)+1 (b)]</b>                                  | -                                                                                                                          | -                                   | -                                      | -                          | -                          |
| 2.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     | <b>Expenses</b>                                                                         |                                                                                                                            |                                     |                                        |                            |                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (a) | Cost of materials consumed                                                              | -                                                                                                                          | -                                   | -                                      | -                          | -                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (b) | Purchase of Stock-in-trade                                                              | -                                                                                                                          | -                                   | -                                      | -                          | -                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (c) | Changes in inventories of finished goods, work-                                         | -                                                                                                                          | -                                   | -                                      | -                          | -                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (d) | Employee benefits expense                                                               | -                                                                                                                          | -                                   | -                                      | -                          | -                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (e) | Finance Costs                                                                           | -                                                                                                                          | -                                   | -                                      | -                          | -                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (f) | Depreciation and amortisation expense                                                   | -                                                                                                                          | -                                   | -                                      | -                          | -                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (g) | Other expenses                                                                          | 2.48                                                                                                                       | 0.31                                | 0.64                                   | 2.79                       | 0.95                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     | <b>Total Expenses</b>                                                                   | <b>2.48</b>                                                                                                                | <b>0.31</b>                         | <b>0.64</b>                            | <b>2.79</b>                | <b>0.95</b>                |
| 3.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     | <b>Profit / (Loss) from operations before Taxes(1-2)</b>                                | <b>(2.48)</b>                                                                                                              | <b>(0.31)</b>                       | <b>(0.64)</b>                          | <b>(2.79)</b>              | <b>(0.95)</b>              |
| 4.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     | Tax Expenses                                                                            | -                                                                                                                          | -                                   | -                                      | -                          | -                          |
| 5.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     | <b>Net Profit (+)/Loss(-) after tax (9-10)</b>                                          | <b>(2.48)</b>                                                                                                              | <b>(0.31)</b>                       | <b>(0.64)</b>                          | <b>(2.79)</b>              | <b>(0.95)</b>              |
| 6.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     | Other Comprehensive Income - Deferred Tax                                               | -                                                                                                                          | -                                   | -                                      | -                          | -                          |
| 7.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     | <b>Total Comprehensive Income for the period</b>                                        | <b>(2.48)</b>                                                                                                              | <b>(0.31)</b>                       | <b>(0.64)</b>                          | <b>(2.79)</b>              | <b>(0.95)</b>              |
| 8.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     | Paid-up Equity Share Capital (face value of Rs.10/- each)                               | 401.31                                                                                                                     | 401.31                              | 401.31                                 | 401.31                     | 401.31                     |
| 9.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     | Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | (386.28)                                                                                                                   | (386.28)                            | (383.00)                               | (386.28)                   | (383.00)                   |
| 10.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     | Earnings per Share (EPS) (in Rs.) (not annualised)                                      |                                                                                                                            |                                     |                                        |                            |                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (a) | Basic and diluted EPS before Extraordinary items                                        | (0.06)                                                                                                                     | (0.01)                              | (0.02)                                 | (0.07)                     | (0.02)                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (b) | Basic and diluted EPS after Extraordinary items                                         | (0.06)                                                                                                                     | (0.01)                              | (0.02)                                 | (0.07)                     | (0.02)                     |
| <b>Notes:</b><br>1. Previous period figures have been regrouped wherever necessary.<br>2. The Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (*Ind AS*) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.<br>3. The Company is engaged in the business of Diamond Industry and therefore has only one reportable segment in accordance with IND AS 108 "Operating Segments".<br>4. The above Financial Results were approved by the Audit Committee and Board of Directors of the Company at their respective meeting on October 28, 2026 and subjected to Limited Review by the Statutory Auditors of the Company. |     |                                                                                         |                                                                                                                            |                                     |                                        |                            |                            |
| Place: Chennai                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |                                                                                         | For TURNER INDUSTRIES LIMITED                                                                                              |                                     |                                        |                            |                            |
| Date: 28-10-2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |                                                                                         | <br><b>LALIT SAMDARIA</b><br>DIRECTOR |                                     |                                        |                            |                            |

**PART I - BALANCE SHEET**  
**TURNER INDUSTRIES LIMITED**  
**CIN - L52599T1995PLC029777**

Regd Office: City Centre, No.186 (New No: 232), Purasawakkam High Road, Basement B- 28, Kilpauk, Chennai - 600 010 Email-  
laserdiamonds@yahoo.co.in, Website- www.turnerindustriesltd.in

**BALANCE SHEET AS AT 30TH SEPTEMBER, 2026**

Rs (in Lakhs)

| Particulars                                           | Note No. | Figures as at the end of 30.09.2026 | Figures as at the end of 31.03.2026 |
|-------------------------------------------------------|----------|-------------------------------------|-------------------------------------|
| <b>ASSETS</b>                                         |          |                                     |                                     |
| <b>1) Financial Assets</b>                            |          |                                     |                                     |
| (a) Cash & Cash Equivalents                           | 1        | 0.86                                | 0.68                                |
| (b) Other financial assets                            | 2        | 2.40                                | 2.40                                |
| (c) Investments                                       |          | -                                   | -                                   |
|                                                       |          | 3.26                                | 3.08                                |
| <b>2) Non Financial Assets</b>                        |          |                                     |                                     |
| (a) Deferred tax Assets (Net)                         | 3        | 46.69                               | 46.69                               |
| (b) Property, Plant & Equipment and Intangible Assets |          | -                                   | -                                   |
| (b) Investments                                       |          | -                                   | -                                   |
| (d) Other non-financial assets                        | 4        | 0.90                                | 0.90                                |
|                                                       |          | 47.59                               | 47.59                               |
|                                                       |          |                                     |                                     |
| <b>Total Assets</b>                                   |          | <b>50.85</b>                        | <b>50.67</b>                        |
| <b>LIABILITIES AND EQUITY</b>                         |          |                                     |                                     |
| <b>Liabilities</b>                                    |          |                                     |                                     |
| <b>1) Equity</b>                                      |          |                                     |                                     |
| (a) Equity Share Capital                              | 5        | 401.31                              | 401.31                              |
| (b) Other Equity                                      | 6        | (393.46)                            | (390.67)                            |
|                                                       |          | 7.85                                | 10.64                               |
| <b>2) Non Financial Liabilities</b>                   |          |                                     |                                     |
| (a) Deferred Tax Liabilities                          |          | -                                   | -                                   |
| (b) Other Non Financial Liabilities                   |          | -                                   | -                                   |
|                                                       |          | -                                   | -                                   |
| <b>3) Financial liabilities</b>                       |          |                                     |                                     |
| (a) Trade Payables                                    |          | -                                   | -                                   |
| (b) Borrowings                                        | 7        | 42.40                               | 39.73                               |
| (c) Other financial liabilities                       | 8        | 0.60                                | 0.30                                |
|                                                       |          | 43.00                               | 40.03                               |
|                                                       |          |                                     |                                     |
| <b>TOTAL EQUITY &amp; LIABILITIES</b>                 |          | <b>50.85</b>                        | <b>50.67</b>                        |

| <b>PART II - STATEMENT OF PROFIT AND LOSS</b><br><b>TURNER INDUSTRIES LIMITED</b><br><b>CIN - L52599T1995PLC029777</b><br><b>Regd Office: City Centre, No.186 (New No: 232), Purasawakkam High Road, Basement B- 28, Kilpauk, Chennai - 600 010</b><br><b>Email- laserdiamonds@yahoo.co.in, Website- www.turnerindustriesltd.in</b> |                                                                                                                                         |          |                                     |                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------|-------------------------------------|-------------------------------------|
| STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE QUARTER ENDED 30TH SEPTEMBER, 2026                                                                                                                                                                                                                                                     |                                                                                                                                         |          |                                     |                                     |
| S.No.                                                                                                                                                                                                                                                                                                                               | Particulars                                                                                                                             | Notes No | Figures as at the end of 30.09.2026 | Figures as at the end of 31.03.2026 |
| I                                                                                                                                                                                                                                                                                                                                   | Revenue From Operations                                                                                                                 |          | -                                   | -                                   |
| II                                                                                                                                                                                                                                                                                                                                  | Other Income                                                                                                                            |          | -                                   | -                                   |
| III                                                                                                                                                                                                                                                                                                                                 | <b>Total Income (I+II)</b>                                                                                                              |          | -                                   | -                                   |
| IV                                                                                                                                                                                                                                                                                                                                  | <b>EXPENSES</b>                                                                                                                         |          |                                     |                                     |
|                                                                                                                                                                                                                                                                                                                                     | Cost of material Consumed                                                                                                               |          | -                                   | -                                   |
|                                                                                                                                                                                                                                                                                                                                     | Purchaes of stock in trade                                                                                                              |          | -                                   | -                                   |
|                                                                                                                                                                                                                                                                                                                                     | Changes in inventories of Finished Goods                                                                                                |          | -                                   | -                                   |
|                                                                                                                                                                                                                                                                                                                                     | Stock-in-Trade and Working-in-Progress                                                                                                  |          | -                                   | -                                   |
|                                                                                                                                                                                                                                                                                                                                     | Employee Benefit expense                                                                                                                | 9        | 0.75                                | -                                   |
|                                                                                                                                                                                                                                                                                                                                     | Finance Cost                                                                                                                            |          | -                                   | -                                   |
|                                                                                                                                                                                                                                                                                                                                     | Depreciation and Amortization Expenses                                                                                                  |          | -                                   | -                                   |
|                                                                                                                                                                                                                                                                                                                                     | Other Expense                                                                                                                           | 10       | 2.04                                | 2.64                                |
|                                                                                                                                                                                                                                                                                                                                     | <b>Total Expenses (IV)</b>                                                                                                              |          | <b>2.79</b>                         | <b>2.64</b>                         |
| V                                                                                                                                                                                                                                                                                                                                   | <b>Profit / (loss) Before Extraordinary &amp; Exceptional Items &amp; Tax (I-IV)</b>                                                    |          | (2.79)                              | (2.64)                              |
| VI                                                                                                                                                                                                                                                                                                                                  | Extraordinary & Exceptional Items                                                                                                       |          | -                                   | -                                   |
| VII                                                                                                                                                                                                                                                                                                                                 | <b>Profit / (loss) Before Tax (V-VI)</b>                                                                                                |          | (2.79)                              | (2.64)                              |
| VIII                                                                                                                                                                                                                                                                                                                                | <b>Tax Expenses</b>                                                                                                                     |          |                                     |                                     |
|                                                                                                                                                                                                                                                                                                                                     | 1) Current Tax                                                                                                                          |          | -                                   | -                                   |
|                                                                                                                                                                                                                                                                                                                                     | 2) Deferred Tax                                                                                                                         |          | -                                   | -                                   |
| IX                                                                                                                                                                                                                                                                                                                                  | <b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>                                                               |          | <b>(2.79)</b>                       | <b>(2.64)</b>                       |
| X                                                                                                                                                                                                                                                                                                                                   | Profit/(loss) from discontinued operations                                                                                              |          | -                                   | -                                   |
| XI                                                                                                                                                                                                                                                                                                                                  | Tax expense of discontinued operations                                                                                                  |          | -                                   | -                                   |
| XII                                                                                                                                                                                                                                                                                                                                 | Profit/(loss) from Discontinued operations (after tax) (X-XI)                                                                           |          | -                                   | -                                   |
| XIII                                                                                                                                                                                                                                                                                                                                | <b>Profit/(loss) for the period (IX+XII)</b>                                                                                            |          | <b>(2.79)</b>                       | <b>(2.64)</b>                       |
| XIV                                                                                                                                                                                                                                                                                                                                 | <b>Other Comprehensive Income</b>                                                                                                       |          |                                     |                                     |
|                                                                                                                                                                                                                                                                                                                                     | A (i) Items that will not be reclassified to profit or loss                                                                             |          |                                     |                                     |
|                                                                                                                                                                                                                                                                                                                                     | (ii) Income tax relating to items that will not be reclassified to profit or loss                                                       |          |                                     |                                     |
|                                                                                                                                                                                                                                                                                                                                     | B (i) Items that will be reclassified to profit or loss                                                                                 |          |                                     |                                     |
|                                                                                                                                                                                                                                                                                                                                     | (ii) Income tax relating to items that will be reclassified to profit or loss                                                           |          | -                                   | -                                   |
| XV                                                                                                                                                                                                                                                                                                                                  | <b>Total Comprehensive Income for the period (XIII+XIV)</b><br>(Comprising Profit (Loss) and Other Comprehensive Income for the period) |          | (2.79)                              | (2.64)                              |
| XVI                                                                                                                                                                                                                                                                                                                                 | <b>Earnings per equity share (for continuing operation):</b>                                                                            |          |                                     |                                     |
|                                                                                                                                                                                                                                                                                                                                     | (1) Basic                                                                                                                               |          | (0.07)                              | (0.07)                              |
|                                                                                                                                                                                                                                                                                                                                     | (2) Diluted                                                                                                                             |          | (0.07)                              | (0.07)                              |
| XVII                                                                                                                                                                                                                                                                                                                                | <b>Earnings per equity share (for discontinued operation):</b>                                                                          |          |                                     |                                     |
|                                                                                                                                                                                                                                                                                                                                     | (1) Basic                                                                                                                               |          | -                                   | -                                   |
|                                                                                                                                                                                                                                                                                                                                     | (2) Diluted                                                                                                                             |          | -                                   | -                                   |
| XVIII                                                                                                                                                                                                                                                                                                                               | <b>Earnings per equity share (for discontinued &amp; continuing operations)</b>                                                         |          |                                     |                                     |
|                                                                                                                                                                                                                                                                                                                                     | (1) Basic                                                                                                                               |          | (0.07)                              | (0.07)                              |
|                                                                                                                                                                                                                                                                                                                                     | (2) Diluted                                                                                                                             |          | (0.07)                              | (0.07)                              |

| TURNER INDUSTRIES LIMITED                                                     |                                                 |                                        |
|-------------------------------------------------------------------------------|-------------------------------------------------|----------------------------------------|
| 186, PURASAWAKKAM HIGH ROAD, BASEMNENT, B-28, KILPAUK, CHENNAI - 600 010      |                                                 |                                        |
| CASH FLOW STATEMENT FOR THE YEAR ENDED 30th SEPTEMBER , 2026                  |                                                 |                                        |
| (Rs. In lakhs)                                                                |                                                 |                                        |
| PARTICULARS                                                                   | As at 30th<br>September,<br>2026<br>(Unaudited) | As at 31st<br>March, 2026<br>(Audited) |
|                                                                               | Rs.                                             | Rs.                                    |
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>                                 |                                                 |                                        |
| Net Profit before Tax, Interest and extraordinary item.                       | (2.79)                                          | (2.06)                                 |
| <b>ADJUSTMENTS FOR NON CASH ITEM:</b>                                         |                                                 |                                        |
| Deferred Tax                                                                  | -                                               | -                                      |
| Depreciation                                                                  | -                                               | -                                      |
| Amortisation of Preliminary and public issue exp                              | NIL                                             | NIL                                    |
| <b>OPERATING PROFIT/(LOSS) BEFORE<br/>WORKING CAPITAL CHANGES</b>             | (2.79)                                          | (2.06)                                 |
| <b><u>Adjustments for increase / (decrease) in operating liabilities:</u></b> |                                                 |                                        |
| Increase/(Decrease) in Short Term Borrowings                                  | 2.67                                            | 1.93                                   |
| Increase/(Decrease) in Other Current Liabilities                              | 0.30                                            | (0.30)                                 |
| Net Cash used in operating activities a)                                      | 0.18                                            | (0.43)                                 |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>                                 |                                                 |                                        |
| Net Inflow/(Outflow) from Investing Activities b)                             | -                                               | -                                      |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b> c)                              | -                                               | -                                      |
| <b>D. NET INCREASE / (DECREASE) IN CASH<br/>AND CASH EQUIVALENTS (a+b+c)</b>  | 0.18                                            | (0.43)                                 |
| CASH AND CASH EQUIVALENTS (OPENING)                                           | 0.68                                            | 0.81                                   |
| CASH AND CASH EQUIVALENTS (CLOSING)                                           | 0.86                                            | 0.38                                   |
| <b>NET INCREASE / (DECREASE) IN CASH<br/>AND CASH EQUIVALENTS</b>             | 0.18                                            | (0.43)                                 |

**TURNER INDUSTRIES LIMITED**

CIN - L52599T1995PLC029777

Regd Office: City Centre, No.186 (New No: 232), Purasawakkam High Road, Basement B- 28, Kilpauk, Chennai - 600 010

Email- laserdiamonds@yahoo.co.in, Website- www.turnerindustriesltd.in

**Notes forming part of the financial statements****Note 1****Cash and cash equivalents**

(Amount in Lakhs)

| Particulars             | For the Half year ended<br>30th September ,2026 | For the year ended<br>31st March ,2026 |
|-------------------------|-------------------------------------------------|----------------------------------------|
| a. Cash in hand         | 0.56                                            | 0.68                                   |
| b. Balances with banks  | 0.30                                            | 0.00                                   |
| (i) In Current Accounts | -                                               | -                                      |
| <b>Total</b>            | <b>0.86</b>                                     | <b>0.68</b>                            |

**Note 2****Other Financial Asset**

(Amount in Lakhs)

| Particulars         | For the Half year ended<br>30th September ,2026 | For the year ended<br>31st March ,2026 |
|---------------------|-------------------------------------------------|----------------------------------------|
| Other Current Asset | 2.40                                            | 2.40                                   |
| <b>Total</b>        | <b>2.40</b>                                     | <b>2.40</b>                            |

**Note 3****Deferred Tax Asset (Net)**

(Amount in Lakhs)

| Particulars        | For the Half year ended<br>30th September ,2026 | For the year ended<br>31st March ,2026 |
|--------------------|-------------------------------------------------|----------------------------------------|
| Deferred Tax Asset | 46.69                                           | 46.69                                  |
| <b>Total</b>       | <b>46.69</b>                                    | <b>46.69</b>                           |

**Note 4****Other Non-Financial Assets**

(Amount in Lakhs)

| Particulars         | For the Half year ended<br>30th September ,2026 | For the year ended<br>31st March ,2026 |
|---------------------|-------------------------------------------------|----------------------------------------|
| Non - Current Asset | 0.90                                            | 0.90                                   |
| <b>Total</b>        | <b>0.90</b>                                     | <b>0.90</b>                            |

|                                                                                                                                                                                                                                                                                                        |                                                         |                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------|
| <p style="text-align: center;"><b>TURNER INDUSTRIES LIMITED</b><br/> CIN - L52599T1995PLC029777<br/> Regd Office: City Centre, No.186 (New No: 232), Purasawakkam High Road, Basement B- 28, Kilpauk, Chennai - 600 010<br/> Email- laserdiamonds@yahoo.co.in, Website- www.turnerindustriesltd.in</p> |                                                         |                                                |
| Notes forming part of the financial statements                                                                                                                                                                                                                                                         |                                                         |                                                |
| <b>TURNER INDUSTRIES LIMITED</b>                                                                                                                                                                                                                                                                       |                                                         |                                                |
| <b>Equity Share capital</b>                                                                                                                                                                                                                                                                            | (Amount in Lakhs)                                       |                                                |
|                                                                                                                                                                                                                                                                                                        | <b>For the Half year ended<br/>30th September ,2026</b> | <b>For the year ended<br/>31st March ,2026</b> |
| <u><b>Share Capital</b></u>                                                                                                                                                                                                                                                                            | <b>Amount</b>                                           | <b>Amount</b>                                  |
| <b>Authorised</b><br>50,00,000 Equity shares of Rs. 10/- each                                                                                                                                                                                                                                          | 500.00                                                  | 500.00                                         |
|                                                                                                                                                                                                                                                                                                        |                                                         |                                                |
| <b>Issued, Subscribed &amp; Fully paid up</b><br>40,50,000 Equity Shares of Rs.10/- each<br>Call in arrears                                                                                                                                                                                            | 405.00<br>3.69<br>401.31                                | 405.00<br>3.69<br>401.31                       |
|                                                                                                                                                                                                                                                                                                        |                                                         |                                                |
| <b>Note 6</b>                                                                                                                                                                                                                                                                                          |                                                         |                                                |
| <b>Other Equity</b>                                                                                                                                                                                                                                                                                    | (Amount in Lakhs)                                       |                                                |
| <b>Particulars</b>                                                                                                                                                                                                                                                                                     | <b>For the Half year ended<br/>30th September ,2026</b> | <b>For the year ended<br/>31st March ,2026</b> |
| Retained Earning                                                                                                                                                                                                                                                                                       | (390.98)                                                | (388.92)                                       |
| Add/Less:                                                                                                                                                                                                                                                                                              |                                                         |                                                |
| Total Comprehensive Income For the year                                                                                                                                                                                                                                                                | (2.79)                                                  | (2.06)                                         |
| <b>Total</b>                                                                                                                                                                                                                                                                                           | <b>(393.46)</b>                                         | <b>(390.98)</b>                                |
|                                                                                                                                                                                                                                                                                                        |                                                         |                                                |
| <b>Note 7</b>                                                                                                                                                                                                                                                                                          |                                                         |                                                |
| <b>Borrowings</b>                                                                                                                                                                                                                                                                                      | (Amount in Lakhs)                                       |                                                |
| <b>Particulars</b>                                                                                                                                                                                                                                                                                     | <b>For the Half year ended<br/>30th September ,2026</b> | <b>For the year ended<br/>31st March ,2026</b> |
| Loan from Director                                                                                                                                                                                                                                                                                     | 42.40                                                   | 39.73                                          |
| <b>Total</b>                                                                                                                                                                                                                                                                                           | <b>42.40</b>                                            | <b>39.73</b>                                   |
|                                                                                                                                                                                                                                                                                                        |                                                         |                                                |
| <b>Note 8</b>                                                                                                                                                                                                                                                                                          |                                                         |                                                |
| <b>Other Financial Liabilities</b>                                                                                                                                                                                                                                                                     | (Amount in Lakhs)                                       |                                                |
| <b>Particulars</b>                                                                                                                                                                                                                                                                                     | <b>For the Half year ended<br/>30th September ,2026</b> | <b>For the year ended<br/>31st March ,2026</b> |
| Auditors Remuneration Payable                                                                                                                                                                                                                                                                          | 0.60                                                    | 0.30                                           |
| Rent Payable                                                                                                                                                                                                                                                                                           | -                                                       | -                                              |
| <b>Total</b>                                                                                                                                                                                                                                                                                           | <b>0.60</b>                                             | <b>0.30</b>                                    |
|                                                                                                                                                                                                                                                                                                        |                                                         |                                                |

**TURNER INDUSTRIES LIMITED**

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Notes forming part of the financial statements

**Note 9****Employee Benefit Expense**

(Amount in Lakhs)

| Particulars  | For the Half Year ended<br>30th September, 2026 | For the year ended<br>31 March, 2026 |
|--------------|-------------------------------------------------|--------------------------------------|
| Salary       | 0.75                                            | -                                    |
| <b>Total</b> | <b>0.75</b>                                     | <b>-</b>                             |

**Note 10****Other Expenses**

(Amount in Lakhs)

| Particulars                                     | For the Half Year ended<br>30th September, 2026 | For the year ended<br>31 March, 2026 |
|-------------------------------------------------|-------------------------------------------------|--------------------------------------|
| Rent                                            | 0.60                                            | 1.20                                 |
| Conveyance Charges                              | 0.01                                            | 0.01                                 |
| Telephone Charges                               | 0.01                                            | 0.02                                 |
| Printing Charges                                | -                                               | 0.00                                 |
| Website Renewal Charges                         | 0.05                                            | 0.05                                 |
| AGM Meeting (Central Depository Services Ltd.,) | -                                               | 0.04                                 |
| Rate and Taxes                                  | 1.14                                            | -                                    |
| Annual charges for dmat and share transfer work | -                                               | -                                    |
| Advertisement Expenses                          | -                                               | -                                    |
| Office Expenses                                 | 0.01                                            | 0.03                                 |
| Consultancy Charges                             | 0.21                                            | 0.40                                 |
| <b>Auditors Fees :-</b>                         |                                                 |                                      |
| a. Audit Fees                                   | -                                               | 0.30                                 |
| <b>Total</b>                                    | <b>2.04</b>                                     | <b>2.06</b>                          |