ALFRED HERBERT (INDIA) LTD.

13/3, Strand Road, Kolkata - 700 001
Telephone : 2226 8619, 2264 0106, 2229 9124
E-mail : kolkata@alfredherbert.com
Website : www.alfredherbert.co.in
CIN : L74999WB1919PLC003516

To,
The Secretary,
Listing Department
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers, 25th Floor,
Dalal Street,
Mumbai - 400 001

Date: November 10, 2026

SCRIP CODE: 505216

Dear Sirs,

Sub.: Outcome of the Board Meeting held on November 10, 2026

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the Unaudited (Standalone and Consolidated) Financial Results of the Company for the quarter & six months ended 30th September, 2026 which was considered and reviewed by the Audit committee and approved by the Board of Directors of the Company in the meeting held today along with the Limited Review Report of the Statutory Auditors.

The Board Meeting commenced at 10:30 a.m. and ended at 01:00 p.m.

Thanking you,
Yours faithfully,
For Alfred Herbert (India) Limited

Trupti Upadhyay
Company Secretary & Chief Financial Officer

ALFRED HERBERT (INDIA) LIMITED KOL

ALPS & CO.
CHARTERED ACCOUNTANTS

310, TODI CHAMBERS
2, Lalbazar Street,
Kolkata - 700 001
Phone : 2230 5621, 4005 1458

Independent Auditors' Review Report

The Board of Directors
Alfred Herbert (India) Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Alfred Herbert (India) Limited** ("the Company") for the quarter and half year ended September 30,2026 ("the Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. We have initialed the Statement for identification purposes only.

2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS - 34") notified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquires of Company personnel and analytical procedures applied to financial data and thus, provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, we report that, nothing has come to our attention that causes us to believe that the accompanying Statement of the unaudited financial results read with notes thereon, prepared in accordance with aforesaid Indian Accounting Standards and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR ALPS & CO.
CHARTERED ACCOUNTANTS
FIRM'S REGISTRATION NO.: 313132E

A. K. KHETAWAT
(PARTNER)
MEMBERSHIP NO.: 052751
UDIN: 26052751KBGKCR9927

PLACE: KOLKATA
DATE: NOVEMBER 10, 2026

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CIN : L74999WB1919PLC003516

Statement of Unaudited Standalone Financial Results for the quarter and six months ended 30 September 2026

(₹ in Lakhs, unless otherwise stated)

	Particulars	Quarter ended			Six months ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(I)	**Revenue from operations**						
(i)	Interest income	323.30	275.63	162.41	598.93	251.41	596.21
(ii)	Dividend income	41.25	25.74	35.21	66.99	35.63	53.22
(iii)	Rental income	34.06	30.62	12.07	64.68	24.26	48.65
(iv)	Net gain on fair value changes	359.55	481.96	543.77	841.51	1,008.84	1,868.91
(v)	Profit on sale of investment property (net)	-	-	987.17	-	987.17	1,906.38
(I)	**Total revenue from operations**	758.16	813.95	1,740.63	1,572.11	2,307.31	4,473.37
(II)	Other income	-	-	-	-	1.00	4.05
(III)	**Total income** *(I + II)*	758.16	813.95	1,740.63	1,572.11	2,308.31	4,477.42
(IV)	**Expenses**						
(i)	Finance costs	0.66	0.11	0.10	0.77	0.21	0.42
(ii)	Employee benefits expense	15.39	14.94	12.81	30.33	25.74	54.40
(iii)	Depreciation, amortisation and impairment	22.09	19.82	20.47	41.91	42.66	81.24
(iv)	Other expenses	47.88	38.47	119.40	86.35	217.33	302.01
(IV)	**Total expenses**	86.02	73.34	152.78	159.36	285.94	438.07
(V)	**Profit before exceptional items and tax** *(III - IV)*	672.14	740.61	1,587.85	1,412.75	2,022.37	4,039.35
(VI)	Exceptional items	-	-	-	-	48,047.16	48,047.16
(VII)	**Profit before tax** *(V + VI)*	672.14	740.61	1,587.85	1,412.75	50,069.53	52,086.51
(VIII)	**Tax expense**						
	(1) Current tax	28.00	325.00	125.00	353.00	6,025.00	6,215.00
	(2) Deferred tax- charge/ (credit)	71.51	(189.58)	120.17	(118.07)	270.46	395.12
	(3) Income tax for earlier years	43.74	-	-	43.74	(39.70)	(39.50)
(IX)	**Profit for the period/ year** *(VII - VIII)*	528.89	605.19	1,342.68	1,134.08	43,813.77	45,515.89
(X)	**Other comprehensive income**						
	(i) Items that will not be reclassified to profit or loss						
	- Equity instruments at FVTOCI	(778.26)	817.58	(284.18)	39.32	580.02	(532.53)
	- Re-measurement of defined benefit plan	-	-	-	-	-	0.50
	(ii) Income tax relating to above						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	(109.23)	114.34	(40.93)	5.11	72.00	(81.52)
(X)	**Total other comprehensive income for the period/ year** *(I - II)*	(669.03)	703.24	(243.25)	34.21	508.02	(450.51)
(XI)	**Total comprehensive income for the period/ year** *(IX + X) [comprising profit for the period/ year (after tax) and other comprehensive income for the period/ year (after tax)]*	(140.14)	1,308.43	1,099.43	1,168.29	44,321.79	45,065.38
(XII)	**Paid-up equity share capital** *(Face value of ₹ 10 each)*	77.14	77.14	77.14	77.14	77.14	77.14
(XIII)	**Other equity**						55,872.10
(XIV)	**Earnings per equity share** *(Face value of ₹ 10 each) (not annualised for quarterly and half yearly figures)*						
	Basic (₹)	68.56	78.45	174.05	147.01	5,679.56	5,900.20
	Diluted (₹)	68.56	78.45	174.05	147.01	5,679.56	5,900.20

Kolkata

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Note 1: Statement of Unaudited Standalone Assets and Liabilities

(₹ in Lakhs)

	Particulars	As at 30 September 2026	As at 31 March 2026
		(Unaudited)	(Audited)
	ASSETS		
(I)	**Financial assets**		
(a)	Cash and cash equivalents	234.99	114.79
(b)	Other bank balances	4,636.06	5,359.16
(c)	Receivables		
	Trade receivables	8.33	-
(d)	Investments	49,918.04	48,378.47
(e)	Other financial assets	37.86	21.69
	Total financial assets	**54,835.28**	**53,874.11**
(II)	**Non financial assets**		
(a)	Current tax assets (net)	-	38.89
(b)	Investment property	2,316.65	2,217.54
(c)	Property, plant and equipment	656.86	568.47
(d)	Capital work-in-progress	-	-
(e)	Intangible assets	0.18	0.23
(f)	Other non financial assets	237.69	238.31
	Total non financial assets	**3,211.38**	**3,063.44**
	TOTAL ASSETS	**58,046.66**	**56,937.55**
	LIABILITIES AND EQUITY		
	LIABILITIES		
(I)	**Financial liabilities**		
(a)	Lease liabilities	0.81	0.83
(b)	Other financial liabilities	64.23	38.68
	Total financial liabilities	**65.04**	**39.51**
(II)	**Non financial liabilities**		
(a)	Current tax liabilities (net)	162.03	-
(b)	Provisions	122.17	108.34
(c)	Deferred tax liabilities (net)	721.06	834.02
(d)	Other non financial liabilities	13.12	6.44
	Total non financial liabilities	**1,018.38**	**948.80**
(III)	**Equity**		
(a)	Equity share capital	77.14	77.14
(b)	Other equity	56,886.10	55,872.10
	Total equity	**56,963.24**	**55,949.24**
	Total liabilities	**1,083.42**	**988.31**
	TOTAL LIABILITIES AND EQUITY	**58,046.66**	**56,937.55**

Kolkata Chartered Accountants

ALFRED HERBERT (INDIA) LIMITED KOL

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Note 2: Statement of Unaudited Standalone Cash Flows

(₹ in Lakhs)

	Particulars	For the six months ended 30 September 2026	For the six months ended 30 September 2025
		(Unaudited)	(Unaudited)
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax	**1,412.75**	**50,069.53**
	Adjustments for:		
	Depreciation, amortisation and impairment expense	41.91	42.66
	Finance costs	0.77	0.21
	Rental income as per EIR method	(0.81)	(0.18)
	Net gain on fair value changes	(841.51)	(1,008.84)
	Profit on sale of investment property (net)	-	(987.17)
	Exceptional items	-	(48,047.16)
	Liabilities no longer required written back	-	(0.97)
	Operating profit before working capital changes	**613.11**	**68.08**
	Movement in working capital:		
	(Increase) in trade receivables	(8.33)	-
	(Increase) in other receivables	(40.15)	(233.61)
	Increase in other payables and provisions	36.25	12.88
	Cash utilised in operations	**600.88**	**(152.65)**
	Taxes paid (net)	(195.82)	(3,029.67)
	Net cash generated from/ (utilised in) operating activities	**405.06**	**(3,182.32)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Additions to investment property and property, plant and equipment	(216.77)	(68.91)
	Proceeds from sale of investment property and property, plant and equipment	-	49,664.03
	Purchase of investments	(29,375.57)	(66,089.56)
	Proceeds from sale of investments	28,716.83	25,018.89
	Fixed deposits placed with banks	-	(4,885.00)
	Fixed deposits redeemed from banks	745.00	-
	Net cash generated from/ (utilised in) investing activities	**(130.51)**	**3,639.45**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Payment of lease liabilities	(0.06)	(0.06)
	Dividend paid	(154.29)	(38.57)
	Net cash utilised in financing activities	**(154.35)**	**(38.63)**
	Net increase in cash and cash equivalents (A+B+C)	**120.20**	**418.50**
	Cash and cash equivalents as at the beginning of the period (i.e., 1 April)	114.79	3.91
	Cash and cash equivalents as at the end of the period (i.e., 30 September)	**234.99**	**422.41**

Footnote:

The above Statement of Unaudited Standalone Cash Flows has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard 7 "Statement of Cash Flows".





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Notes to the unaudited standalone financial results for the quarter and six months ended 30 September 2026 (contd.)

3 The above Statement of Unaudited Standalone Financial Results of Alfred Herbert (India) Limited (hereinafter referred to as "the Company") for the quarter and six months ended 30 September 2026, along with notes thereupon, including the Statement of Unaudited Standalone Assets and Liabilities and the Statement of Unaudited Standalone Cash Flows as given in Note 1 and Note 2 respectively, have been prepared in accordance with the Indian Accounting Standard 34 "Interim Financial Reporting", as notified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, as amended, and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and other recognised accounting practices generally accepted in India, along with circulars, guidelines and directions issued by the Reserve Bank of India from time to time. These standalone results have been reviewed and recommended by the Audit Committee in its meeting held on 10 November 2026 and approved by the Board of Directors in their meeting held on the same date. These standalone financial results are available on the website of the Company https://www.alfredherbert.co.in/ and on the website of BSE Limited (www.bseindia.com).

4 The Statutory Auditors of the Company have carried out limited review of the aforesaid results as required in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time) and have given an unmodified conclusion vide their report of even date.

5 Net gain on fair value changes includes ₹ (44.58) Lakhs and ₹ 280.13 Lakhs for the quarter and six months ended 30 September 2026 respectively (₹ 324.71 Lakhs for the quarter ended 30 June 2026, ₹ 85.20 Lakhs and ₹ 211.72 Lakhs for the quarter and six months ended 30 September 2025 respectively and ₹ 518.30 Lakhs for the year ended 31 March 2026) as net gain on sale of investment in mutual funds.

6 The Company operates mainly in one business segment viz, investing in immovable properties, fixed deposits, securities including equity, bonds, mutual funds, and carrying out other non-banking financial activities and therefore, the segment reporting in accordance with Indian Accounting Standard 108 "Operating Segments" is not applicable to the Company.

7 During the year ended 31 March 2026, ₹ 48,047.16 Lakhs (net of transaction costs of ₹ 430.02 Lakhs), being profit on sale of the Company's immovable property at Whitefield, Bengaluru, was recognised and disclosed as "Exceptional items" in the standalone financial results.

8 The final dividend for the year ended 31 March 2026 @ ₹ 20 (200%) per equity share of ₹ 10 each, recommended by the Board of Directors of the Company at its meeting held on 27 May 2026, has been declared and approved by the shareholders at the Annual General Meeting held on 28 August 2026 and ₹ 154.29 Lakhs payable in this respect has been paid/ deposited during the quarter and six months ended 30 September 2026, as required in accordance with the provisions of the Companies Act 2013.

9 Previous periods'/ year's figures have been regrouped/ rearranged wherever necessary to make them comparable with those of the current period's figures.

For and on behalf of the Board of Directors of
Alfred Herbert (India) Limited

A. V. Lodha
Chairman
DIN: 00036158

Place of Signature: Kolkata
Date: 10 November 2026

ALPS & CO.
CHARTERED ACCOUNTANTS

310, TODI CHAMBERS
2, Lalbazar Street,
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Phone : 2230 5621, 4005 1458

Independent Auditor's Review Report on quarter and six months ended Unaudited Consolidated Financial Results of Alfred Herbert (India) Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

The Board of Directors
Alfred Herbert (India) Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Alfred Herbert (India) Limited("the Parent") and its subsidiary (Herbert Holdings Limited and Alfred Herbert Limited), (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the SEBI Regulations'), read with Circular in this regard and has been initialed by us for identification.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

   a) Herbert Holdings Limited (Subsidiary Company)
   b) Alfred Herbert Limited (Subsidiary Company)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the SEBI Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

   Our conclusion on the Statement is not modified in respect of the above matter.

For ALPS & CO.
Chartered Accountants
Firm's ICAI Registration No.:313132E

A K. KHETAWAT
Partner
Membership No. 052751
UDIN: 26052751DDTBNB8512

Place: Kolkata
Date: November 10, 2026

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Statement of Unaudited Consolidated Financial Results for the quarter and six months ended 30 September 2026

(₹ in Lakhs, unless otherwise stated)

	Particulars	Quarter ended			Six months ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from operations						
(i)	Interest income	326.07	278.25	165.26	604.32	257.02	607.37
(ii)	Dividend income	41.28	26.22	35.67	67.50	36.09	53.68
(iii)	Rental income	34.06	30.62	12.07	64.68	24.26	48.65
(iv)	Net gain on fair value changes	361.56	483.92	545.12	845.48	1,013.34	1,876.07
(v)	Profit on sale of investment property (net)	-	-	987.17	-	987.17	1,906.38
(vi)	Income from property maintenance and other services	1.34	12.38	15.01	13.72	15.01	37.10
(I)	Total revenue from operations	764.31	831.39	1,760.30	1,595.70	2,332.89	4,529.25
(II)	Other income	-	3.21	4.99	3.21	10.52	13.58
(III)	Total income *(I + II)*	764.31	834.60	1,765.29	1,598.91	2,343.41	4,542.83
	Expenses						
(i)	Finance costs	0.66	0.11	0.11	0.77	0.22	0.42
(ii)	Employee benefits expense	16.49	14.94	12.81	31.43	25.74	54.40
(iii)	Depreciation, amortisation and impairment	22.09	19.82	20.47	41.91	42.66	81.24
(iv)	Other expenses	40.50	45.97	134.37	86.47	236.04	334.77
(IV)	Total expenses	79.74	80.84	167.76	160.58	304.66	470.83
(V)	Profit before exceptional items and tax *(III - IV)*	684.57	753.76	1,597.53	1,438.33	2,038.75	4,072.00
(VI)	Exceptional items	-	-	-	-	48,047.16	48,047.16
(VII)	Profit before tax *(V + VI)*	684.57	753.76	1,597.53	1,438.33	50,085.91	52,119.16
(VIII)	Tax expense						
	(1) Current tax	22.50	333.50	125.95	356.00	6,026.63	6,230.13
	(2) Deferred tax- charge/ (credit)	71.16	(203.35)	120.51	(132.19)	271.59	396.92
	(3) Income tax for earlier years	43.74	-	-	43.74	(39.70)	(39.51)
(IX)	Profit for the period/ year *(VII-VIII)*	547.17	623.61	1,351.07	1,170.78	43,827.39	45,531.60
(X)	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss						
	- Equity instruments at FVTOCI	(787.59)	814.04	(296.42)	26.45	668.45	(448.48)
	- Remeasurement of defined benefit plan	-	-	-	-	-	0.50
	(ii) Income tax relating to above						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	(110.57)	113.84	(42.69)	3.27	84.82	(69.32)
	Total other comprehensive income for the period/ year *(i - ii)*	(677.02)	700.20	(253.73)	23.18	583.63	(378.66)
(XI)	Total comprehensive income for the period/ year *(IX + X) (comprising profit for the period/ year and other comprehensive income for the period/ year)*	(129.85)	1,323.81	1,097.34	1,193.96	44,411.02	45,152.94
(XII)	Profit for the period/ year attributable to:						
	(i) Owners of Alfred Herbert (India) Limited	547.17	623.61	1,351.07	1,170.78	43,827.39	45,531.60
	(ii) Non controlling interest	-	-	-	-	-	-
(XIII)	Other comprehensive income for the period/ year attributable to:						
	(i) Owners of Alfred Herbert (India) Limited	(677.02)	700.20	(253.73)	23.18	583.63	(378.66)
	(ii) Non controlling interest	-	-	-	-	-	-
(XIV)	Total comprehensive income for the period/ year attributable to:						
	(i) Owners of Alfred Herbert (India) Limited	(129.85)	1,323.81	1,097.34	1,193.96	44,411.02	45,152.94
	(ii) Non controlling interest	-	-	-	-	-	-
(XV)	Paid up equity share capital *(Face value of ₹ 10 each)*	77.14	77.14	77.14	77.14	77.14	77.14
(XVI)	Other equity						57,287.99
(XVII)	Earnings per equity share *(Face value of ₹ 10 each) (not annualised for quarterly and half yearly figures)*						
	Basic *(₹)*	70.93	80.84	175.14	151.77	5,681.33	5,902.24
	Diluted *(₹)*	70.93	80.84	175.14	151.77	5,681.33	5,902.24

Kolkata

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Website: www.alfredherbert.co.in

Note 1: Statement of Unaudited Consolidated Assets and Liabilities

(₹ in Lakhs)

Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
ASSETS		
Financial assets		
Cash and cash equivalents	322.35	197.33
Other bank balances	4,803.69	5,521.95
Receivables		
Trade receivables	11.70	0.99
Investments	51,395.54	49,864.90
Other financial assets	38.70	22.53
Total financial assets	**56,571.98**	**55,607.70**
Non financial assets		
Current tax assets (net)	-	28.89
Investment property	2,316.65	2,217.54
Property, plant and equipment	656.89	568.47
Capital work-in-progress	-	-
Intangible assets	0.18	0.23
Other non financial assets	243.55	239.33
Total non financial assets	**3,217.27**	**3,054.46**
TOTAL ASSETS	**59,789.25**	**58,662.16**
LIABILITIES AND EQUITY		
LIABILITIES		
Financial liabilities		
Payables		
(I) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	4.02	1.70
Lease liabilities	0.81	0.83
Other financial liabilities	66.44	40.89
Total financial liabilities	**71.27**	**43.42**
Non financial liabilities		
Current tax liabilities (net)	168.24	0.23
Provisions	122.17	108.34
Deferred tax liabilities (net)	913.02	1,041.94
Other non financial liabilities	109.75	103.10
Total non financial liabilities	**1,313.18**	**1,253.61**
TOTAL LIABILITIES	**1,384.45**	**1,297.03**
EQUITY		
Equity share capital	77.14	77.14
Other equity	58,327.66	57,287.99
Total equity attributable to the owners of the parent	**58,404.80**	**57,365.13**
Non controlling interest	-	-
TOTAL LIABILITIES AND EQUITY	**59,789.25**	**58,662.16**

Kolkata Chartered Accountants
ALFRED HERBERT (INDIA) LIMITED KOL

Alfred Herbert (India) Limited
Registered Office: 13/ 3 Strand Road, Kolkata- 700 001
CIN: L74999WB1919PLC003516
Telephone no.: 033 2226 8619, E-mail id: kolkata@alfredherbert.com
Website: www.alfredherbert.co.in

Note 2: Statement of Unaudited Consolidated Cash Flows

(₹ in Lakhs)

	Particulars	For the six months ended 30 September 2026 (Unaudited)	For the six months ended 30 September 2025 (Unaudited)
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax	**1,438.33**	50,085.91
	Adjustments for:		
	Depreciation, amortisation and impairment	41.91	42.66
	Finance costs	0.77	0.22
	Rental income as per EIR method	(0.81)	(0.18)
	Net gain on fair value changes	(845.48)	(1,013.34)
	Profit on sale of investment property (net)	-	(987.17)
	Exceptional items	-	(48,047.16)
	Liabilities/ provisions no longer required written back	(3.21)	(5.97)
	Operating profit before working capital changes	**631.51**	**74.97**
	Movement in working capital:		
	Decrease in inventories	-	0.20
	(Increase) in trade and other receivables	(44.76)	(239.22)
	Increase in trade, other payables and provisions	38.56	43.29
	Cash utilised in operations	**625.31**	**(120.76)**
	Taxes paid (net)	(202.84)	(3,026.79)
	Net cash generated from/ (utilised in) operating activities (A)	**422.47**	**(3,147.55)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Additions to investment property and property, plant and equipment	(229.39)	(68.91)
	Proceeds from sale of investment property and property, plant and equipment	-	49,664.03
	Purchase of investments	(29,652.64)	(66,089.56)
	Proceeds from sale of investments	28,993.93	25,018.89
	Fixed deposits placed with banks	-	(4,885.00)
	Fixed deposits redeemed from banks	745.00	-
	Net cash generated from/ (utilised in) investing activities (B)	**(143.10)**	**3,639.45**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Payment of lease liabilities	(0.06)	(0.06)
	Dividend paid	(154.29)	(38.57)
	Net cash utilised in financing activities (C)	**(154.35)**	**(38.63)**
	Net increase in cash and cash equivalents (A+B+C)	**125.02**	**453.27**
	Cash and cash equivalents as at the beginning of the period (i.e., 1 April)	197.33	11.55
	Cash and cash equivalents as at the end of the period (i.e., 30 September)	**322.35**	**464.82**

Footnote: The above Statement of Unaudited Consolidated Cash Flows has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard 7 "Statement of Cash Flows".





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Notes to the unaudited consolidated financial results for the quarter and six months ended 30 September 2026 (contd.)

3(a) The above Statement of Unaudited Consolidated Financial Results of Alfred Herbert (India) Limited (hereinafter referred to as "the Parent Company") and its subsidiary companies (the Parent Company and its subsidiary companies together referred to as "the Group") for the quarter and six months ended 30 September 2026, along with notes thereupon, including the Statement of Unaudited Consolidated Assets and Liabilities and the Statement of Unaudited Consolidated Cash Flows as given in Note 1 and Note 2 respectively, have been prepared in accordance with the Indian Accounting Standard 34 "Interim Financial Reporting", as notified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended, and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and other recognised accounting practices generally accepted in India, along with circulars, guidelines and directions issued by the Reserve Bank of India from time to time. These consolidated financial results have been reviewed and recommended by the Audit Committee in its meeting held on 10 November 2026 and approved by the Board of Directors in their meeting held on the same date. These consolidated financial results are available on the website of the Parent Company https://www.alfredherbert.co.in/ and on the website of BSE Limited (www.bseindia.com).

3(b) The consolidated financial results include the financial results of the following wholly owned subsidiaries:
a) Herbert Holdings Limited
b) Alfred Herbert Limited

4 The Statutory Auditors of the Parent Company have carried out limited review of the aforesaid results as required in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and have given an unmodified conclusion vide their report of even date.

5 Net gain on fair value changes includes ₹ (41.19) Lakhs and ₹ 284.03 Lakhs for the quarter and six months ended 30 September 2026 respectively (₹ 325.22 Lakhs for the quarter ended 30 June 2026, ₹ 85.20 Lakhs and ₹ 211.72 Lakhs for the quarter and six months ended 30 September 2025 respectively and ₹ 518.30 Lakhs for the year ended 31 March 2026) as net gain on sale of investment in mutual funds.

6 The Group operates mainly in one business segment, viz., investing in immovable properties, fixed deposits, securities including equity, bonds, mutual funds, and carrying out other non-banking financial activities and therefore, the segment reporting in accordance with Indian Accounting Standard 108 "Operating Segments" is not applicable to the Group.

7 During the year ended 31 March 2026, ₹ 48,047.16 Lakhs (net of transaction costs of ₹ 430.02 Lakhs), being profit on sale of the Parent Company's immovable property at Whitefield, Bengaluru, was recognised and disclosed as "Exceptional items" in the consolidated financial results.

8 The final dividend for the year ended 31 March 2026 @ ₹ 20 (200%) per equity share of ₹ 10 each, recommended by the Board of Directors of the Parent Company at its meeting held on 27 May 2026, has been declared and approved by the shareholders at the Annual General Meeting held on 28 August 2026 and ₹ 154.29 Lakhs payable in this respect has been paid/ deposited during the quarter and six months ended 30 September 2026, as required in accordance with the provisions of the Companies Act 2013.

9 Previous periods'/ year's figures have been regrouped/ rearranged wherever necessary to make them comparable with those of the current period's figures.

For and on behalf of the Board of Directors of
Alfred Herbert (India) Limited

A. V. Lodha
Chairman
DIN: 00036158

Place of Signature: Kolkata
Date: 10 November 2026