DURLAX®

Date: 05th November, 2026

To,
The Manager - Listing Compliance
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-I, Block-G,
Bandra Kurla Complex, Bandra (E)
Mumbai-400051

Dear Sir/Madam,

Subject: Outcome under Regulation 30 & 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 ("LODR") for the Meeting of the Board of Directors of the Company held today i.e. 05th November, 2026

Symbol: DURLAX

Dear Sir/Ma'am,

In reference to the captioned subject, the Board of Directors at its meeting held today i.e. on Thursday, 05th November, 2026, had inter-alia, considered and approved the following matters:

1. **FINANCIAL RESULTS**:

   We hereby enclose the copy of the quarterly Un-Audited Standalone financial results for the quarter/half year ended on 30th September, 2026 along with Limited Review Report as approved by the Board of Directors of the Company, as per **"Annexure-A".**

2. **STATEMENT OF DEVIATION OR VARIATION:**

   Pursuant to Regulation 32 of the SEBI (LODR) Regulations, 2015, we hereby confirm that there are no deviation(s) or variation(s) in the use of proceeds from the objects stated in the Letter of offer for Preferential Issue of Warrants dated 08th June, 2026 which is duly reviewed by the Audit Committee and approved by the Board, as enclosed herewith as "**Annexure-B"**.

The meeting of the Board of Directors commenced at 05.30 P.M. and concluded at 09:00 P.M.

This is for your kind information and record.

Thanking you

For DURLAX TOP SURFACE LIMITED

Komal Upendra Birla
Digitally signed by Komal Upendra Birla
Date: 2026.11.05 21:43:23 +05'30'

Komal Birla
Compliance Officer & Company Secretary

Encl: As above

ANNEXURE A

N. K. MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

Office No. 620, 6th Floor, Pearl Plaza, Opp. Andheri Railway Station, Andheri (West), Mumbai – 400 058.
Tel : (+91) 98926 40589 / (+91) 98924 12486 | Email : nkm@nkmittal.com / nkmittalandassociates@gmail.com | www.nkmittal.com

CA (Dr.) N. K. Mittal M.Com., FCA, L.L.B., e-M.B.A., Ph.D. **CA Ankush Mittal** B.Com., FCA, ACS, Grad CWA, L.L.B.

LIMITED REVIEW REPORT

Unaudited standalone financial results of **DURLAX TOP SURFACE LIMITED** (Formerly known as Durlax India Private Limited) for the quarter and half year ended 30th September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of DURLAX TOP SURFACE LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of Durlax Top Surface Limited (hereinafter referred to as the "Company") for the quarter and half year ended 30th September, 2026 ("the statement) being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended ("Listing Regulation").

This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principal laid down in AS 25 "Interim Financial Reporting" (AS 25), prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the Securities and Exchange Board of India (LODR) Regulations, 2015 as amended ("Listing Regulation"). Our responsibility is to issue a report on these financial statements based on our review.

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

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards prescribed under section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N K Mittal & Associates
Chartered Accountants
Firm Registration Number: 113281W

NARENDRA KUMAR MITTAL
Digitally signed by NARENDRA KUMAR MITTAL
Date: 2026.11.05 21:11:19 +05'30'

CA (Dr.) N K Mittal
(Partner)
Membership Number: 046785
UDIN: 26046785YPMTSP9686

N. K. Mittal & Associates ★ MUMBAI F.R. No: 113281W ★ CHARTERED ACCOUNTANTS

Place: Mumbai
Date: 05th November, 2026

DURLAX®

DURLAX TOP SURFACE LIMITED
(Formerly Known as Durlax India Private Limited)
CIN: L74999MH2010PLC202712
Registered Office : Unit No 1601, 16th Floor, Synergy Baisness Park Premises Co-op Soc Ltd, Goregoan East, Mumbai 400063
Phone: +91-22-61560000 Email: cs@durlaxIndia.com Website: www.durlax.com

Statement of Unaudited Standalone Profit & Loss for the Half Year Ended 30th September, 2026

(Rs. In Lakhs except EPS)

	PARTICULARS	Quarter Ended			Six Months Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue from operation**	6,980.57	5,599.09	3,860.10	12,579.66	6,818.78	18,455.35
2	**Other Income**	35.95	334.43	4.26	370.38	7.57	232.18
3	**Total Revenue (1+2)**	**7,016.52**	**5,933.52**	**3,864.36**	**12,950.04**	**6,826.35**	**18,687.53**
4	**Expenses**				-		
	Cost of materials consumed	4,892.60	5,425.41	3,213.71	10,318.01	5,817.57	14,446.76
	Purchases of stock in trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work in progress and stock in trade	-219.86	-562.03	-55.01	-781.89	-273.25	265.24
	Employee benefit expenses	195.44	172.65	92.80	368.08	142.28	358.57
	Finance costs	159.00	128.04	102.95	287.05	206.41	454.18
	Depreciation and amortisation expenses	107.59	106.40	45.62	213.99	106.98	246.49
	Other expenses	642.97	291.11	223.90	934.08	405.83	1,135.51
	Total Expenses	**5,777.74**	**5,561.58**	**3,623.97**	**11,339.32**	**6,405.82**	**16,906.76**
5	**Profit/ (Loss) before Exceptional Items, Prior Period & Tax (3-4)**	**1,238.78**	**371.93**	**240.39**	**1,610.71**	**420.53**	**1,780.78**
6	Prior Period Items	-	-	-	-	-	26.26
7	**Profit/ (Loss) before Exceptional Items & Tax (5-6)**	**1,238.78**	**371.93**	**240.39**	**1,610.71**	**420.53**	**1,754.51**
8	Exceptional items	-		-	-	-	-
9	**Profit/ (Loss) before Extraordinary items & Tax (7-8)**	**1,238.78**	**371.93**	**240.39**	**1,610.71**	**420.53**	**1,754.51**
10	Extraordinary Items	-		-	-	-	-
11	**Profit / (loss) before tax (9-10)**	**1,238.78**	**371.93**	**240.39**	**1,610.71**	**420.53**	**1,754.51**
12	Tax expenses	-		-	-		
	a) Provision for current tax	322.08	96.70	55.04	418.79	109.34	471.06
	b) Earlier Year taxation	-	-	-		-	13.58
	c) Deferred tax	12.75	-	-6.90	12.75	-6.90	6.22
	Total tax expenses (Net)	**334.83**	**96.70**	**48.13**	**431.54**	**102.43**	**490.86**
13	**Net Profit / (loss) after tax from ordinary activities (11-12)**	**903.95**	**275.23**	**192.26**	**1,179.18**	**318.10**	**1,263.65**
14	Profit / (loss) from discontinuing operations	-	-	-	-	-	-
15	Tax expenses on discontinuing operations	-	-	-	-	-	-
16	Profit / (loss) from discontinuing operations after tax (14-15)	-	-	-	-	-	-
17	Net Profit / (loss) for the period (13+16)	**903.95**	**275.23**	**192.26**	**1,179.18**	**318.10**	**1,263.65**
18	Paid up equity share capital (face Value of Rs. 10 each)	2,893.22	2,893.22	1,662.77	2,893.22	1,662.77	2,893.22
19	**Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year**	**NA**	**NA**	**NA**	**NA**	**NA**	**8,759.07**
20	Earnings Per Share (of Rs. 10/- each)						
	a) Basic (in Rs)	3.12	0.95	1.16	4.08	1.91	7.22
	b) Diluted (in Rs)	3.12	0.95	1.16	4.08	1.91	7.22

Notes :

1 The above said financial results were reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on Thursday, 5th November,2026.
The Statutory Auditors have carried out limited review of the results for quarter and half-year ended September 30,2026.

2 As required under Regulation 33 of the SEBI(LODR) Regulation, 2015, the Statutory Auditors of the Company have Issued Limited Review Report on the aforesaid Unaudited Financial Results for the Quarter and half year ended 30th September, 2026, which was also taken on record by the Audit Committee and Board at their meeting held on Thursday, 5th November, 2026.
The report does not have any impact on the aforesaid financial results which needs any explanation by the Board.

3 Figures for the previous period/year have been regrouped or rearranged wherever considered necessary.

4 As per MCA Notification dated 16th February, 2015 Companies whose share are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of IND-AS, as the company is covered under the exempted category, it has not adopted IND-AS for preparation of Financial Results.

5 During the quarter ended June 30, 2026, pursuant to the approval of the shareholders and receipt of necessary regulatory approvals, the Company allotted 1,03,15,790 Fully Convertible Warrants on a preferential basis at an issue price of ₹47.50 per warrant, aggregating to ₹4,900.00 lakhs.

Each warrant is convertible into one equity share of face value ₹10 each at a premium of ₹37.50 per share, at the option of the warrant holder, within a period of 18 months from the date of allotment.

The Company has received 25% of the issue price aggregating to ₹1,225.00 lakhs at the time of allotment of the warrants. The balance 75% is payable upon exercise/conversion of the warrants into equity shares.

As at September 30, 2026, the warrants have not been converted into equity shares and accordingly, the amount received has been presented as "Money Received Against Share Warrants" and no amount has been recognised towards Equity Share Capital or Securities Premium in respect of such warrants.

The fund raised through Share Warrant has been utilised for the following activities: (Rs in Lakhs)

Particulars	Amount to be Utilised	Utilised upto September 26	Unutilised Balance
To acquire and Invest in Sanitaryware Business	1,450.00	-	1,450.00
To Invest in Launching of New Product (DLZINC)	*1,650.00*	-	*1,650.00*
To Expand and deepen of existing Product line (TRUDO – ASA Laminates) and other products	1,450.00	789.00	661.00
General Corporate Purposes	350.00	336.00	14.00
Total	4,900.00	1,125.00	3,775.00

As at September 30, 2026 the company has received INR 1,225.00 lakhs , representing 25% of the total warrant issue consideration, as upfront warrant subscription money.
Out of the total warrant issue consideration of INR 4,900.00 lakhs, the company has received INR 1,225.00 lakhs upto Sep 30, 2026. The Company has utilised amount of INR 1,125.00 out of the aforesaid proceeds upto September 30, 2026 and accordingly the amount of INR 100 lakhs remains unutilised as at the said date.

6 Pursuant to the Rights Issue, the paid-up equity share capital of the Company has exceeded the threshold prescribed for SME listed entities.

7 The company operated in one segment (i.e., Solid Surface Sheet) , hence no separate segment reporting is given.

8 The Aforesaid Unaudited Financial results will be uploaded on the Company's website www.durlax.com and will also be available on the website of NSE Limited for benefit of Shareholders and Investors.

For : Durlax Top Surface Limited

Lalit Laxmichand Suthar
Digitally signed by Lalit Laxmichand Suthar
Date: 2026.11.05 21:07:48 +05'30'

Mr. Lalit Laxmichand Suthar
Whole-Time Director
DIN: 02985324

Place : Mumbai
Date : 05.11.2026

DURLAX®

DURLAX TOP SURFACE LIMITED
(Formerly Known as Durlax India Private Limited)
CIN: L74999MH2010PLC202712
Unaudited Standalone Balance Sheet for the Half Year Ended 30th September, 2026

(Rs in Lakhs)

PARTICULARS	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
I **EQUITY AND LIABILITIES :**		
1 **SHAREHOLDER'S FUNDS :**		
a) Share Capital	2,893.22	2,893.22
b) Reserves & Surplus	9,638.25	8,759.07
c) Money received against share warrants	1,225.00	
	13,756.47	**11,652.29**
Non current liabilities		
a) Long Term Borrowings	1,460.38	486.41
b) Deffered Tax Liabilities (net)	81.54	68.79
c) Other long term liabilities	-	-
d) Other Long term provision	31.77	29.79
	1,573.69	**584.99**
Current liabilities		
a) Short Term Borrowings	6,099.06	3,553.71
b) Trade Payable		
i. Dues to Micro, Small & Medium Enterprises	-	-
ii. Dues to Others	1,541.36	917.86
c) Other current liabilities	298.10	352.51
d) Short Term Provisions	896.46	474.70
	8,834.97	**5,298.78**
TOTAL RS	**24,165.13**	**17,536.06**
ASSETS		
II **Non Current Assets**		
a) **Property, Plant & Equipment :**		
i) Tangible Assets	2,936.73	2,898.30
ii) Intangible Assets	1.39	1.57
iii) Capital Work in progress	-	
	2,938.12	**2,899.87**
b) Non Current Investments	-	-
c) Long Term Loans & Advances	27.54	27.34
d) Other Non Current Assets	361.07	322.18
e) Deffered Tax Assets	-	-
	388.61	**349.52**
Current Assets		
a) Current Investment	-	47.52
b) Inventories	5,291.14	4,225.71
c) Trade Receivables	11,037.09	6,396.82
d) Cash & Bank Balances	287.39	1,594.50
e) Short Terms Loans & Advances	8.69	17.91
f) Other Current Assets	4,214.10	2,004.21
	20,838.40	**14,286.67**
TOTAL RS	**24,165.13**	**17,536.06**

For : Durlax Top Surface Limited

Lalit Laxmichand Suthar

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Date: 2026.11.05 21:06:25 +05'30'

Mr. Lalit Laxmichand Suthar
Whole-Time Director
DIN: 02985324

Place : Mumbai
Date : 05.11.2026

DURLAX®

DURLAX TOP SURFACE LIMITED
(Formerly Known as Durlax India Private Limited)
CIN: L74999MH2010PLC202712
Unudited Standalone Cash Flow Statement for the Half Year Ended 30th September 2026

(Rs. In Lakhs)

Particulars	As at September 30, 2026 (Unaudited)		As at September 30, 2025 (Unaudited)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit / (Loss) before tax as per Statement of Profit and Loss		1,610.71		421.00
Adjusted for :				
Depreciation	213.99		107.00	
Profit on sale of Asset	-294.11		-	
Gratuity	4.94			
Interest Income	-1.22			
Interest Expenses	254.67	178.28	173.00	280.00
		1,788.99		700.00
Operating Profit / Loss before Working Capital Changes		**1,788.99**		**700.00**
Changes in Working Capital				
Adjusted for increase / decrease in operating Assets :				
(Increase)/Decrease in Trade and Other Receivables	-4,640.28		-2,529.00	
(Increase)/Decrease in Short Term Loans and Advances & Other Current Asset	-2,200.66		-350.00	
(Increase)/Decrease in Long Term Loans and Advances	-0.20		-1.00	
(Increase)/Decrease in Non Current Asset	2.47		2.00	
(Increase)/Decrease in Inventories	-1,065.43		-406.00	
Adjusted for increase / decrease in operating Liabilities :				
Increase/(Decrease) in Trade and Other Payables	623.50		2,022.00	
Increase/(Decrease) in Other Current Liability	-54.41		93.00	
Cash Generated from / (used in) Operations		**-7,335.02**		**-1,169.00**
Tax Paid / (Refund)	-		-65.00	
Net Cash from Operating Activities		**-5,546.02**		**-534.00**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Investment in shares	-		-	
FD Placed	-74.86		45.00	
Purchase of Fixed Assets	-490.44		-5.00	
Current Investment	47.52		-	
Sale of Fixed Assets	532.32		-	
Interest Income	1.22			
		15.76		40.00
Net Cash generated / (used in) Investing Activities		**15.76**		**40.00**
C. CASH FLOW FROM FINANCING ACTIVITIES				
Right Issue Shares Expenses	-300.00		-	
Issue of Share Warrant	1,225.00			
Increase/ (Decrease) in Short Term Borrowings	2,545.35			
Increase/ (Decrease) in Long Term Borrowings	973.97		665.00	
Interest Paid	-254.67		-173.00	
Net Cash from Financing Activities		**4,189.65**		**492.00**
Net Increase/ (Decrease) in Cash and Cash Equivalents		-1,340.61		-2.00
Opening Balance of Cash and Cash Equivalents		1,451.56		14.00
Closing Balance of Cash and Cash Equivalents		**110.95**		**12.00**

For : Durlax Top Surface Limited

Lalit Laxmichand Suthar

Digitally signed by Lalit Laxmichand Suthar
Date: 2026.11.05 21:07:02 +05'30'

Mr. Lalit Laxmichand Suthar
Whole-Time Director
DIN: 02985324

Place : Mumbai
Date : 05.11.2026

ANNEXURE B

DURLAX®

Statement of Deviation/Variation in utilization of Funds

Name of Listed Entity	Durlax Top Surface Limited
Mode of Fund Raising	~~Public Issues/ Rights Issues/~~ Preferential Issues/ ~~QIP/ Others~~
Date of Raising Funds	26/06/2026
Amount raised (Amount in Rs. Lakhs)	4900 Lakhs
Report filed for Quarter ended	Sept 30, 2026
Monitoring Agency	~~Applicable/~~ Not Applicable
Monitoring Agency Name (if Applicable)	Not Applicable
In there a deviation/ Variation in use of funds raised	~~Yes/~~ No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If, yes Date of Shareholders Approval	Not Applicable
Explanation for the Deviation/Variation	Not Applicable
Comments of the Audit Committee after review	No Comments
Comments of the Auditors, if any	No Comments
Objects for which funds have been raised and where there has been a deviation, in the following table	Not Applicable

(Amount in Rs. Lakhs)

Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilized	Amount of Deviation / Variation for the quarter according to applicable object	Remarks if any
To acquire and invest in Sanitaryware Business	NA	Rs. 1450 Lakhs	NA	NIL	NA	NA
To invest in launching of new Product (DLZINC)	NA	Rs. 1650 Lakhs	NA	NIL	NA	NA

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To Expand and deepen of existing Product line (TRUDO -- ASA Laminates) and other products	NA	Rs. 1450 Lakhs	NA	Rs. 789 Lakhs	NA	NA
General Corporate Purpose	NA	Rs. 350 Lakhs	NA	Rs 336 Lakhs	NA	NA

For Durlax Top Surface Limited

For DURLAX TOP SURFACE LTD.

DIRECTOR

Shravan Suthar
(Director)