

Date: 21st May, 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. 21st May, 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, 21st May, 2026, had inter-alia, considered and approved the following matters:

1. FINANCIAL RESULTS:

We hereby enclose the copy of the Annual Audited Standalone financial results for the quarter/half year and year ended on 31st March, 2026 along with Auditors' Report as approved by the Board of Directors of the Company, as per “**Annexure-A**”.

In compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 (“LODR Regulations”), the Company hereby declares that M/s. N.K. Mittal & Associates (FRN: 113281W), Chartered Accountants, Statutory Auditor of the Company, have issued the Audit Report with an **unmodified opinion** on the Audited Annual Financial statement and/or results for the half year and year ended on 31st March, 2026.

2. UTILIZATION OF ISSUE PROCEEDS:

Pursuant to NSE circular Ref No: NSE/CML/2024/23 dated 5th September, 2024 a certificate indicating that the utilisation of the issue proceeds issued by Statutory Auditor specifying the object wise amount as disclosed in the Letter of offer for Rights Issue dated 09th February, 2026 and Addendum to Letter of offer dated 16th February, 2026 as per the format prescribed in “**Annexure-B**” is annexed with the financial results of the Company which is duly reviewed by the Audit Committee and approved by the Board.

3. 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 Rights Issue dated 09th February, 2026 and Addendum to Letter of offer dated 16th February, 2026 which is duly reviewed by the Audit Committee and approved by the Board, as enclosed herewith as “**Annexure-C**”.



The meeting of the Board of Directors commenced at 02.00 P.M. and concluded at 03:50 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: 2026.05.21
15:53:46 +05'30'

Komal Birla
Compliance Officer & Company Secretary

Encl: As above



Annexure - A

DURLAX TOP SURFACE LIMITED

(Formerly Known as Durlax India Private Limited)

CIN: L74999MH2010PLC202712

Registered Office : Unit No 1601, 16th Floor, Synergy Business Park Premises Co-op Soc Ltd, Goregoan East, Mumbai 400063

Phone: +91-22-61560000 Email: cs@durlaxindia.com Website: www.durlax.com

Statement of Audited Standalone Profit & Loss for the Half Year, Quarter Ended and Year Ended 31st March, 2026

(Rs. In Lakhs except EPS)

| PARTICULARS | Quarterly Month ended | | | Half Month ended | | | Year Ended | |
|--|-------------------------|---------------------------|-------------------------|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | 31.03.2026 (Audited) | 31.12.2025 (Unaudited) | 31.03.2025 (Audited) | 31.03.2026 (Audited) | 30.09.2025 (Unaudited) | 31.03.2025 (Audited) | 31.03.2026 (Audited) | 31.03.2025 (Audited) |
| 1 Revenue from operation | 7,681.18 | 3,955.39 | 3,201.58 | 11,636.57 | 6,818.78 | 6,322.20 | 18,455.35 | 12,265.25 |
| 2 Other Income | 213.08 | 11.54 | 213.22 | 224.61 | 7.57 | 213.39 | 232.18 | 216.76 |
| 3 Total Revenue (1+2) | 7,894.26 | 3,966.93 | 3,414.80 | 11,861.18 | 6,826.35 | 6,535.59 | 18,687.53 | 12,482.01 |
| 4 Expenses | | | | | | | | |
| Cost of materials consumed | 4,816.87 | 3,812.32 | 1,689.90 | 8,629.19 | 5,817.57 | 4,858.24 | 14,446.76 | 9,803.38 |
| Purchases of stock in trade | - | - | - | - | - | - | - | - |
| Changes in inventories of finished goods, work in progress and stock in trade | 1,104.00 | -565.51 | 172.23 | 538.49 | -273.25 | 213.82 | 265.24 | -13.21 |
| Employee benefit expenses | 118.21 | 98.09 | 73.16 | 216.30 | 142.27 | 135.28 | 358.57 | 231.31 |
| Finance costs | 118.75 | 129.02 | 82.15 | 247.77 | 206.41 | 173.27 | 454.18 | 374.54 |
| Depreciation and amortisation expenses | 69.75 | 69.76 | 135.88 | 139.51 | 106.98 | 135.88 | 246.49 | 245.43 |
| Other expenses | 493.83 | 235.85 | 268.79 | 729.68 | 405.83 | 479.10 | 1,135.51 | 843.85 |
| Total Expenses | 6,721.41 | 3,779.53 | 2,422.11 | 10,500.94 | 6,405.82 | 5,995.59 | 16,906.76 | 11,485.30 |
| 5 Profit / (Loss) before Exceptional Items, Prior Period & Tax (3-4) | 1,172.85 | 187.40 | 992.69 | 1,360.25 | 420.53 | 540.00 | 1,780.78 | 996.71 |
| 6 Prior Period Items | 26.26 | - | - | 26.26 | - | - | 26.26 | - |
| 7 Profit / (Loss) before Exceptional Items & Tax (5-6) | 1,146.59 | 187.40 | 992.69 | 1,333.98 | 420.53 | 540.00 | 1,754.51 | 996.71 |
| 8 Exceptional items | - | - | - | - | - | - | - | - |
| 9 Profit / (Loss) before Extraordinary items & Tax (7-8) | 1,146.59 | 187.40 | 992.69 | 1,333.98 | 420.53 | 540.00 | 1,754.51 | 996.71 |
| 10 Extraordinary Items | - | - | - | - | - | - | - | - |
| 11 Profit / (loss) before tax (9-10) | 1,146.59 | 187.40 | 992.69 | 1,333.98 | 420.53 | 540.00 | 1,754.51 | 996.71 |
| 12 Tax expenses | | | | | | | | |
| a) Provision for current tax | 305.01 | 46.85 | 259.35 | 351.86 | 119.20 | 140.15 | 471.06 | 259.35 |
| b) Earlier Year taxation | 13.58 | - | - | 13.58 | - | - | 13.58 | - |
| c) Deferred tax | 8.54 | - | -12.29 | 8.54 | -2.32 | -9.97 | 6.22 | -12.29 |
| Total tax expenses (Net) | 327.13 | 46.85 | 247.06 | 373.98 | 116.88 | 130.18 | 490.86 | 247.06 |
| 13 Net Profit / (loss) after tax from ordinary activities (11-12) | 819.46 | 140.55 | 745.63 | 960.00 | 303.65 | 409.82 | 1,263.65 | 749.65 |
| 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) | 819.46 | 140.55 | 745.63 | 960.00 | 303.65 | 409.82 | 1,263.65 | 749.65 |
| 18 Paid up equity share capital (face Value of Rs. 10 each) | 2,893.22 | 1,662.77 | 1,662.77 | 2,893.22 | 1,662.77 | 1,662.77 | 2,893.22 | 1,662.77 |
| 19 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | NA | NA | NA | NA | NA | NA | 8,759.07 | 4,105.65 |
| 20 Earnings Per Share (of Rs. 10/- each) | | | | | | | | |
| a) Basic (in Rs) | 4.06 | 0.85 | 4.48 | 5.22 | 2.46 | 2.32 | 7.22 | 7.40 |
| b) Diluted (in Rs) | 4.06 | 0.85 | 4.48 | 5.22 | 2.46 | 2.32 | 7.22 | 7.40 |

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 Saturday, 21st May, 2026.

Durlax Top Surface Ltd.: Unit No. 1601, 16th Floor, Synergy Business Park, Bhd. Virwani Industrial Estate, Sahakarwadi, Off Vishweshwar Nagar Road, Goregaon(E), Mumbai - 400063, Maharashtra
 Factory Address : Survey No 557/2 & 558/1, Village: Moti Tambadi, Taluka: Pardi, District: Valsad, Vapi - 396193, Gujarat.



+91-22-61560000



info@durlaxindia.com



www.durlax.com

CIN No - L74999MH2010PLC202712

- 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 Audited Financial Results for the half year, quarter ended and year ended 31st March, 2026, which was also taken on record by the Audit Committee and Board at their meeting held on Thursday, 21st May, 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 year, the company completed a Rights Issue of 1,23,04,497 fully paid-up equity shares of face value ₹10/- each at an issue price of ₹40/- per share (including securities premium of ₹30/- per share), aggregating to ₹49.22 Crores on rights basis. The Rights Equity Shares were allotted on March 06, 2026 and listed on National Stock Exchange of India Limited on March 10, 2026. The fund raised through Right Issue has been utilised for the following activities:

| Particulars | (Rs. in lakhs) | |
|--|-----------------------|--------------------|
| | Amount to be utilised | Unutilised balance |
| Capital Expenditure for New Machinery and Civil and Mechanical works | 1,300.00 | 895.01 |
| Working Capital | 1,200.00 | 1,200.00 |
| Launch of TRUDOO® Aasa Premium Collection | 950.00 | 430.00 |
| General Corporate Purposes | 1,121.80 | 1,121.80 |
| Issue Expenses | 350.00 | 324.00 |
| Total | 4,921.80 | 3,970.81 |

- 6 Pursuant to the aforesaid 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., Top Solid Surface Sheet), hence no separate segment reporting is given.
- 8 Statement of Assets and Liabilities along with Cash Flow Statement as on 31st March, 2026 is enclosed herewith.
- 9 The Figures for the half year ended March 31, 2026 and Quarter ended March 31, 2026 and corresponding half year ended March 31, 2025 and Quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and the year to date figures up to the half year ended and quarter ended of the respective financial year.
- 10 EPS for the respective periods have been calculated based on the weighted average number of shares outstanding for the said period. And previous period EPS figures have not been restated for the impact of Right Issue, wherever not required under Applicable Accounting Standard.
- 11 The Aforesaid Audited 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

Mr. Shrawan Suthar
Managing Director
DIN : 02985316

Place : Mumbai
Date : 21.05.2026



DURLAX TOP SURFACE LIMITED
(Formerly Known as Durlax India Private Limited)
CIN: L74999MH2010PLC202712
Audited Standalone Balance Sheet for the Year Ended 31st March, 2026

(Rs in Lakhs)

| PARTICULARS | As at 31.03.2026 (Audited) | As at 31.03.2025 (Audited) |
|--|-------------------------------|-------------------------------|
| I EQUITY AND LIABILITIES : | | |
| I SHAREHOLDER'S FUNDS : | | |
| a) Share Capital | 2,893.22 | 1,662.77 |
| b) Reserves & Surplus | 8,759.07 | 4,105.65 |
| | 11,652.29 | 5,768.42 |
| Non current liabilities | | |
| a) Long Term Borrowings | 486.41 | 667.11 |
| b) Deffered Tax Liabilities (net) | 68.79 | 62.56 |
| c) Other long term liabilities | - | - |
| d) Other Long term provision | 29.79 | - |
| | 584.99 | 729.67 |
| Current liabilities | | |
| a) Short Term Borrowings | 3,553.71 | 3,916.56 |
| b) Trade Payable | - | - |
| i. Dues to Micro, Small & Medium Enterprises | - | - |
| ii. Dues to Others | 917.86 | 821.39 |
| c) Other current liabilities | 352.51 | 110.53 |
| d) Short Term Provisions | 474.70 | 131.37 |
| | 5,298.78 | 4,979.85 |
| TOTAL RS | 17,536.06 | 11,477.93 |
| ASSETS | | |
| II Non Current Assets | | |
| a) Property, Plant & Equipment : | | |
| i) Tangible Assets | 2,898.26 | 1,839.43 |
| ii) Intangible Assets | 1.62 | 2.03 |
| iii) Capital Work in progress | - | - |
| | 2,899.88 | 1,841.47 |
| b) Non Current Investments | - | - |
| c) Long Term Loans & Advances | 27.34 | 25.86 |
| d) Other Non Current Assets | 322.18 | 382.14 |
| e) Deffered Tax Assets | - | - |
| | 349.52 | 408.00 |
| Current Assets | | |
| a) Current Investment | 47.52 | 47.52 |
| b) Inventories | 4,225.71 | 4,993.90 |
| c) Trade Receivables | 6,396.82 | 3,503.40 |
| d) Cash & Bank Balances | 1,594.50 | 115.38 |
| e) Short Terms Loans & Advances | 17.91 | 14.27 |
| f) Other Current Assets | 2,004.21 | 554.00 |
| | 14,286.66 | 9,228.46 |
| TOTAL RS | 17,536.06 | 11,477.93 |

For : Durlax Top Surface Limited

Mr. Shravan Suthar
Managing Director
DIN : 02985316



Place : Mumbai
Date : 21-05-2026

Durlax Top Surface Ltd.: Unit No. 1601, 16th Floor, Synergy Business Park, Bhd. Virwani Industrial Estate, Sahakarwadi, Off Vishweshwar Nagar Road, Goregaon(E), Mumbai - 400063. Maharashtra
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DURLAX TOP SURFACE LIMITED

(Formerly Known as Durlax India Private Limited)

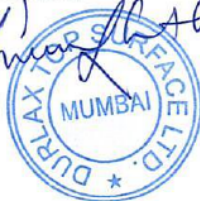
CIN: L74999MH2010PLC202712

Cash Flow Statement For the year ended 31st March, 2026

| Particulars | As At 31st March, 2026 | As At 31st March, 2025 |
|--|------------------------|------------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net profit before taxes | 1,754.51 | 996.71 |
| Adjustment for: | | |
| Add: Depreciation & Amortizations | 246.49 | 245.43 |
| Add: Interest Expenses | 406.30 | 335.04 |
| Add: Gratuity | 38.29 | - |
| Add: Write off Expenses | 25.38 | - |
| Less: Unrealised Foreign Exchange gain | -210.80 | - |
| Operating Profit before Working capital changes | 2,260.17 | 1,577.18 |
| Adjustments for: | | |
| (Increase)/ Decrease in Trade Receivable | -2,893.42 | -494.63 |
| (Increase)/ Decrease in Short Term Loans & Advances & Other Current Assets | -1,453.85 | -247.47 |
| (Increase)/ Decrease in Long Term Loans & Advances | -1.48 | -13.00 |
| (Increase)/ Decrease in Other Non-Current Assets | 4.21 | 4.50 |
| (Increase)/ Decrease in Inventories | 768.19 | -63.59 |
| Increase/ (Decrease) in Other Current Liabilities | 241.98 | 17.74 |
| Increase/ (Decrease) in Short Term Provisions | - | - |
| Increase/ (Decrease) in Long Term Liability | - | - |
| Increase/ (Decrease) in Trade Payables | 96.46 | -1,319.68 |
| Cash Generated from/used in Operations | -977.74 | -538.95 |
| Direct Taxes paid | -258.63 | -139.31 |
| Net Cash Flow from Operating Activities (A) | -1,236.37 | -678.26 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Sale / (Purchase) of Property, Plant & Equipment (Including Capital goods) | -1,304.90 | -51.96 |
| (Increase)/ Decrease in Fixed Deposit | 13.91 | -301.60 |
| (Increase)/ Decrease in Current Investments | - | 47.52 |
| (Increase)/ Decrease in Non Current Investments | - | -47.52 |
| Net Cash Flow from Investing Activities (B) | -1,291.00 | -353.57 |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| Shares Issue | 1,230.45 | 420.00 |
| Securities Premium on shares | 3,684.02 | 2,436.00 |
| Increase/ (Decrease) in Short Term Borrowings | -362.84 | -83.27 |
| Increase/ (Decrease) in Long Term Borrowings | -180.69 | -1,403.77 |
| Interest paid | -406.30 | -335.04 |
| Net Cash Flow from Financing Activities (C) | 3,964.64 | 1,033.92 |
| Net Increase / (Decrease) in Cash & Cash Equivalents | 1,437.27 | 2.09 |
| Cash and cash equivalents at the beginning of the year / Period | 14.29 | 12.20 |
| Cash and cash equivalents at the end of the year/ Period | 1,451.56 | 14.29 |

For : Durlax Top Surface Limited

Mr. Shravan Suthar
Managing Director
DIN : 02985316



Place : Mumbai
Date : 21.05.2026

Durlax Top Surface Ltd.: Unit No. 1601, 16th Floor, Synergy Business Park, Bhd. Virwani Industrial Estate, Sahakarwadi, Off Vishweshwar Nagar Road, Goregaon(E), Mumbai - 400063. Maharashtra
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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.

Independent Auditors' Report on Audited Standalone Half Yearly/Quarter Ended Financial Results and Year to Date Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors of
Durlax Top Surface Limited
(Formerly known as Durlax India Private Limited)

Report on Audit of Standalone Financial Results

Opinion

We have audited the accompanying statement of audited standalone half yearly financial results of **Durlax Top Surface Limited** ("the Company") for the Half year /Quarter ended 31st March 2026, and the year-to-date results for the period from April 1, 2025 to March 31, 2026 together with the notes thereon ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable Accounting Standards and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit and its cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Result section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of Standalone Annual Financial Statements. The Board of Directors of the Company is responsible for the preparation and presentation of the statement that gives a true and fair view of the Net Profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concerned, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the result for the six-month ended March 31, 2026/Quarter ended March 31, 2026, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the end of September and December of the current financial year, which were subjected to limited reviewed by us, as required under the Listing Regulations.

For N K Mittal & Associates

Chartered Accountants

Firm Registration No: 113281W

NARENDRA
KUMAR MITTAL

Digitally signed by
NARENDRA KUMAR
MITTAL
Date: 2026.05.21 12:53:20
+05'30'

CA (Dr.) N K Mittal

(Partner)

Membership No: 046785

UDIN: 26046785ZBRSHA9223



Place: Mumbai

Date: 21st May, 2026

(End of Audit Report)

Annexure - B



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.

To,
The Board of Directors
Durlax Top Surface Limited,
CIN : L74999MH2010PLC202712
Reg office : Unit No 1601 16th Floor
Synergy Business Park Premises Coop Society Lid,
Bhd Virwani Industrial Estate Sahakarwadi
Off Vishweshwar Nagar Road, Goregaon East,
Mumbai, Maharashtra, India, 400063

Subject: Certificate of Utilization of Funds raised through Right Issue

On the basis of verification and examination of books of accounts of DURLAX TOP SURFACE LIMITED. (the "Company") and as per information and explanations provides to us by the Company, we certify that the Company had utilized of proceeds raised from the equity shares through Right Issue for the purpose of objects as stated in Letter of offer dated February 09, 2026 issued by the Company.

| Objects as stated in the Prospectus | Estimated/ Proposed Utilisation Amount in INR (In Lakhs) | Actual Utilisation in INR (In Lakhs) | Balance Unutilized Amount (In Lakhs) | Deviation if any |
|--|--|--------------------------------------|--------------------------------------|------------------|
| Capital Expenditure for New Machinery and Civil and Mechanical works | 1300/- | 895.01 | 404.99/- | |
| Working Capital | 1200/- | 1200/- | - | |
| Launch of TRUDO® Aasa Premium Collection | 950/- | 430/- | 520/- | |
| General Corporate Purposes | 1121.80/- | 1121.80/- | - | |
| Issue Expense | 350/- | 324/- | 26/- | |
| Total | 4921.8/- | 3970.81/- | 950.99/- | |

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

NARENDRA
KUMAR
MITTAL

Digitally signed by
NARENDRA KUMAR
MITTAL
Date: 2026.05.21
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CA (Dr.) N K Mittal
(Partner)
Membership Number: 046785
UDIN: 26046785SOPIBF3315



Place: Mumbai
Date: 21st May, 2026.

Annexure - C

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: Statement of deviation or variation in the use of proceeds of Rights Issue under Regulation 32 of SEBI (LODR) Regulations, 2015.

Symbol: DURLAX

Dear Sir,

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that there is no deviation or variation in the use of proceeds, from the objects stated in the Letter of offer for Rights Issue.

Further, the proceeds of the issue will be utilized for the purpose as stated in the letter of offer of the company dated 09th February, 2026.

In terms of SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, please find enclosed herewith the Statement of deviation(s) or variation(s) for during the 4th Quarter ended 31st March 2026, as disclosed in the object clause.

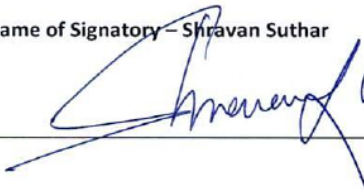

Kindly take the above information on your records.

Thanking you

For DURLAX TOP SURFACE LIMITED


(Shrvan Suthar)
Managing Director
DIN: 02985316



| Statement of Deviation / Variation in utilisation of funds raised | | | | | | | | |
|--|-------------------------|---------------------|-----------------------------|---|--|--|----------------|--|
| Name of listed entity – Durlax Top Surface Limited | | | | | | | | |
| Mode of Fund Raising | | | | Public Issues | | | | |
| Issue Opening Date-23 th February, 2026 Issue Closing Date- 05 st March, 2026 Date of allotment of Equity Shares:06 th March 2026 Date of Listing – 10 th March, 2026 | | | | | | | | |
| Amount Raised - Rs. 4921.80 (Rs in Lakhs) | | | | | | | | |
| Report filed for Quarter/ Half Year ended – 31 st March 2026 | | | | | | | | |
| Monitoring Agency | | | | Applicable | | | | |
| Monitoring Agency Name, if applicable: Care Edge Ratings | | | | | | | | |
| Is there a Deviation / Variation in use of funds raised | | | | No | | | | |
| If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders – No | | | | | | | | |
| If Yes, Date of shareholder Approval – NA | | | | | | | | |
| Explanation for the Deviation / Variation -.NA | | | | | | | | |
| Comments of the Audit Committee after review – No Comment | | | | | | | | |
| Comments of the auditors, if any – No Comment | | | | | | | | |
| Objects for which funds have been raised and where there has been a deviation, in the following table (Rs in Lakhs) | | | | | | | | |
| Original Object | Modified Object, if any | Original Allocation | Modified allocation, if any | Funds Utilised till 31 th March , 2026 | Funds to be utilised in the F.Y. 2026-27 | Amount of Deviation/Variation for the quarter according to applicable object | Remarks if any | |
| Capital Expenditure for New Machinery and Civil and Mechanical works | Not Applicable | Rs.1300 | Not Applicable | Rs.895.01 | Rs.404.99 | Nil | No Deviations | |
| Working Capital | Not Applicable | Rs.1200 | Not Applicable | Rs.1200.00 | Nil | Nil | | |
| Launch of TRUDO [®] Aasa Premium Collection | Not Applicable | Rs.950 | Not applicable | Rs.430 | Rs.520 | Nil | | |
| General Corporate Purposes | Not Applicable | Rs.1121.80 | Not applicable | Rs.1121.80 | Nil | Nil | | |
| Issue Expense | Not Applicable | Rs.350 | Not applicable | Rs.324 | Rs.26 | Nil | | |
| Name of Signatory – Shriravan Suthar | | | | | | | | |
|   | | | | | | | | |
| Designation – Managing Director | | | | | | | | |