Essen Speciality Films Limited
Regd. Office
Survey No. 192, Plot No. A,
Industrial Area, Behind Orchev Pharma,
Veraval (Shapar), Rajkot - 360 024
Gujarat - India
Phone : +91 98253 12701
E-mail : info@essenspeciality.com
Website : www.essenspeciality.com
CIN : L24224GJ2002PLC041119
GSTIN : 24AABCE2983N1ZC

ESSEN® SPECIALITY FILMS LTD

July 25, 2026

To,
National Stock Exchange of India Ltd.
The Listing Department
Exchange Plaza, C-1, Block - G,
Bandra-Kurla Complex,
Bandra (East), Mumbai - 400 051

NSE Symbol: ESFL

Subject: **Outcome of Board Meeting held on July 25, 2026**
Reference: **Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")**

Dear Sir/ Madam,

With reference to the captioned subject and pursuant to Regulation 30 and 33 of SEBI Listing Regulations read with Part A of Schedule III, this is to inform you that the Board of Directors at its meeting held on Saturday, July 25, 2026 commenced at 02:30 pm and concluded at 03:10 pm have, *inter alia*, considered and approved the Unaudited Standalone Financial Results of the Company for the quarter ended June 30, 2026, along with Limited Review Report by Statutory Auditors of the Company.

Unaudited Standalone Financial Results along with Limited Review Report for the quarter ended June 30, 2026, are enclosed herewith.

We request you to kindly take the above information on record.

Thanking You.

Yours Faithfully,
For, **ESSEN SPECIALITY FILMS LIMITED**
SUNNY DHARMENDRABHAI MAMTORA
Digitally signed by SUNNY DHARMENDRABHAI MAMTORA
Date: 2026.07.25 15:21:35 +05'30'
Sunny D. Mamtora
Company Secretary & Compliance Officer

Encl.: a/a

Rushabh R Shah And Co.
Chartered Accountants

A-201, THE IMPERIAL HEIGHTS,
150 FEET RING ROAD,
RAJKOT-360005
Tele.: 0281-2581255
Email: rushabh@rbshah.co.in

Limited Review Report on unaudited financial results of Essen Speciality Films Limited for the quarter ended 30th June, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To Board of Directors,
Essen Speciality Films Limited

1. We have reviewed the accompanying statement of Standalone unaudited financial results of **Essen Speciality Films Limited** (hereinafter referred to as "the Company") for the Quarter ended on 30th June, 2026 ("The Statement").

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 Indian Accounting standard 34, (Ind AS 34) " Interim Financial Reporting" prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

4. As per note of the unaudited financial results, the Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The financial impact due to such change is not considered material. Our conclusion on the Statement is not modified in respect of these matters.

Rushabh R Shah And Co. FRN: 156419W CA RAJKOT Chartered Accountants

5. 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 applicable Indian accounting standards (Ind AS) Prescribed under section 133 of the companies Act, 2013, read with relevant rules issued thereunder 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, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Rushabh R Shah and Co
Chartered Accountants
FRN: 156419W

R. Shah

Rushabh R Shah And Co. Chartered Accountants

Rushabh Shah
Proprietor
M. No. 607585
UDIN: 26607585DQJGZN5535

Date : 25th July,2026
Place: Rajkot

Essen Speciality Films Limited

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ESSEN®
SPECIALITY FILMS LTD

Statement of Un-audited Standalone Financial Results for the Quarter ended June 30, 2026

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		(Un-audited)	(Audited)	(Un-audited)	(Audited)
1	**Income**				
	(a) Revenue from Operations	3,165.01	3,211.88	4,116.00	16,305.07
	(b) Other Income	61.35	52.77	62.52	148.05
	Total Income	3,226.37	3,264.65	4,178.53	16,453.12
2	**Expenses**				
	(a) Cost of materials consumed	2,107.72	68.58	3,095.71	9,758.66
	(b) Purchases of Stock-in-Trade	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(71.69)	2,592.17	(622.76)	202.90
	(d) Employee benefits expense	577.53	831.88	625.56	2,972.01
	(e) Finance costs	58.89	65.68	33.18	199.64
	(f) Depreciation and amortisation expense	96.16	(47.94)	153.94	421.54
	(g) Other expenses	493.77	858.22	665.01	3,325.32
	Total expenses	3,262.38	4,368.59	3,950.65	16,880.07
3	**Profit / (Loss) before exceptional items and tax (1-2)**	(36.02)	(1,103.94)	227.88	(426.95)
4	Exceptional items				
	- Effect of Labour Code Change	-	(67.22)	-	-
5	**Profit / (Loss) before tax (3-4)**	(36.02)	(1,036.72)	227.88	(426.95)
6	**Tax Expenses**				
	- Current Tax	-	(195.52)	66.64	-
	- Deferred Tax	(72.31)	44.78	(16.72)	25.40
	- Excess/Short Provision Written back/off	-	(5.87)	-	(48.49)
7	**Profit/ (Loss) after Tax (5-6)**	36.29	(880.11)	177.95	(403.86)
8	**Other Comprehensive Income**				
	(i) Items that will not be reclassified to profit or loss	-	(7.38)	-	(7.38)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	1.86	-	1.86
	(iii) Items that will be reclassified to profit or loss	-	-	-	-
	(iv) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income (i-ii+iii-iv)	-	(5.52)	-	(5.52)
9	**Total Comprehensive Income for the period (7+8)**	36.29	(885.63)	177.95	(409.38)
10	Paid-up equity share capital (Face Value of Rs. 10/- each)	2,483.90	2,483.90	2,483.90	2,483.90
11	Other Equity excluding Revaluation Reserves				12,172.27
12	**Earnings Per Share (Face Value of Rs. 10/- each)**				
	(a) Basic	0.15	(3.54)	0.72	(1.63)
	(b) Diluted	0.15	(3.54)	0.72	(1.63)

Notes :

1) The above unaudited standalone financial results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company in their meeting held on July 25, 2026. The Statutory Auditors (peer reviewed) of the Company have carried out limited review of the unaudited standalone financial results for the quarter ended June 30, 2026. Their limited review report does not have any qualification/ modification.
2) These financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other, accounting principles generally accepted in India.
3) The company is engaged in the business of manufacturing of plastic and home décor products. The Company does not have more than one reportable segment in terms of Ind AS 108 hence segment wise reporting is not applicable.
4) In accordance with the provisions of Ind AS 110 - Consolidated Financial Statements, the requirement to prepare consolidated financial statements is not applicable to the Company, as the Company does not have any subsidiary, joint venture or associate company as on the date of reporting.
5) During the quarter ended March 31, 2026, the Company reversed an amount of ₹67.22 lakhs previously recognized under "Exceptional Items" towards the estimated increase in gratuity and leave liabilities arising from the notified Labour Codes. The reversal was made consequent to the Company's reassessment that the detailed rules, clarifications and the effective date for implementation of the Labour Codes were yet to be notified and the related employee benefit obligations could not be reliably measured. Accordingly, no such exceptional item pertains to the quarter ended June 30, 2026.
6) The figures for the previous period have been restated/ regrouped/ reclassified, wherever necessary, in order to make them comparable.
7) Pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), the aforesaid Standalone Financial Results may be accessed on the company's website at www.essenspeciality.com and may also be accessed at the website of the stock exchange where shares of the company are listed at www.nseindia.com.

Rushabh R Shah And Co. Chartered Accountants FRN:156419W RAJKOT

Essen Speciality Films Limited Veraval (Shapar)

Date: July 25, 2026
Place: Veraval (Shapar)

Pallav K. Doshi
Chairman & Wholetime Director
DIN: 02542047