06th November, 2026

To,
National Stock Exchange of India Limited
Listing Compliance Department,
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra - Kurla Complex, Bandra (E),
Mumbai - 400051

Symbol: GANGABATH **| ISIN:** INE0ZI101018 **|| SERIES:** EQ

Dear Sir / Madam,

Sub: Outcome of Board Meeting held today i.e. 06th November, 2026 and submission of Un-audited Standalone and Consolidated Financial Results of the Company for the Half Year ended 30th September, 2026

With reference to our previous communications through letter dated 31st October, 2026 regarding the date of Board Meeting and business to be transacted thereat etc., and in continuation to the same, this is to inform you that the Meeting of Board of Directors commenced at 03.15 p.m. today and has inter alia considered the following:

1) Considered and approved Un-audited Standalone and Consolidated Financial Results of the Company along with Limited Review Report for the half year ended on 30th September, 2026 of the current financial year 2026-27, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

The meeting of the Board of Directors concluded at 04:00 p.m.

You are therefore requested to take note of the same.

Thanking you,

Yours faithfully,

For Ganga Bath Fittings Limited

TILVA JIMMY TUSHARKUMAR
Digitally signed by TILVA JIMMY TUSHARKUMAR
Date: 2026.11.06 17:46:46 +05'30'

Jimmy Tusharkumar Tilva
Managing Director
DIN-08950646



SANTOKI DELVADIA & ASSOCIATES
CHARTERED ACCOUNTANTS

515, R.K. Prime, Nana mava Circle,150 Ft. Ring Road,Rajkot-360 004
+91 7807809192 dsantoki@gmail.com FRN :-128952W

Independent Auditors' Review Report on Unaudited Half-yearly Financial Results of M/s. Ganga Bath Fittings Limited (Formerly Known as M/s Ganga Plast Industries Limited) pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report
To the Board of Directors
M/s. Ganga Bath Fittings Limited.
(formerly known as M/s Ganga Plast Industries Limited)

1. We have reviewed the accompanying statement of unaudited financial results of **M/s. Ganga Bath Fittings Limited** (Formerly Known as " **M/s Ganga Plast Industries Limited** ") (the "Company") for the half-year ended September 30, 2026, ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review 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. "This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. 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.

4. 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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Santoki Delvadia & Associates
Chartered Accountants
FRN: 128952W

SANTOKI DELVADIA & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 128952W

A. H. Santoki
Partner
Membership No.: 030865
Place: Rajkot
Date: 06/11/2026
UDIN: 26178811GCUDJR5348

GANGA BATHWARES SOLUTIONS PRIVATE LIMITED

Survey No. 121, Nr. Vraj Industrial Estate, SIDC Road, B/H Shantidham Residency, Veraval (Shapar), Kotda Sangani, Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024

CIN: U25995GJ2026PTC173790

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2026

(in lakhs)

	PARTICULARS	Half Year Ended As at 30th September 2026 Unaudited
I	**EQUITY AND LIABILITIES**	
1	**Shareholder's Fund**	
(a)	Share Capital	9.00
(b)	Reserves and Surplus	188.27
	SUB-TOTAL	**197.27**
2	**Non Current Liabilities**	
(a)	Long Term Borrowings	0.00
(b)	Long Term Provision	0.00
(c)	Deferred Tax Liability (Net)	1.20
	SUB-TOTAL	**1.20**
3	**Current Liabilities**	
(a)	Short Term Borrowings	362.22
(b)	Trade Payables	
	(i) Total outstanding dues of Micro enterprise and small enterprise	0.00
	(Ii) Total outstanding dues of creditors other than Micro enterprise and small enterprise	240.29
(c)	Other Current Liabilities	8.30
(d)	Short Term provisions	10.22
	SUB-TOTAL	**621.03**
	TOTAL EQUITY AND LIABILITIES	**819.50**
II	**ASSETS**	
1	**Non Current Assets**	
(a)	**Property, Plant and Equipment and Intangible Assets**	
(i)	Tangible Assets	37.57
(ii)	Intangible Assets	0.00
(iii)	Capital Work-In-Progress	0.00
(b)	Deferred Tax Asset (Net)	0.00
(c)	Long Term Loans and Advances	0.00
(d)	Non Current Investment	0.00
	SUB-TOTAL	**37.57**

GANGA BATHWARES SOLUTIONS PRIVATE LIMITED

Survey No. 121, Nr. Vraj Industrial Estate, SIDC Road, B/H Shantidham Residency, Veraval (Shapar), Kotda Sangani, Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024

CIN: U25995GJ2026PTC173790

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2026

(in lakhs)

	PARTICULARS	Half Year Ended As at 30th September 2026 Unaudited
2	**Current Assets**	
(a)	Inventories	541.93
(b)	Trade Receivables	41.36
(c)	Cash and Cash equivalents	91.56
(d)	Short term Loans and Advances	12.59
(e)	Other Current Assets	94.49
	SUB-TOTAL	**781.93**
	TOTAL ASSETS	**819.50**

Notes :

1 The Company was incorporated on February 18, 2026. These being the first financial statements of the Company, the figures are for the period February 18, 2026, to September 30, 2026, and hence previous year comparative figures have not been provided.

For, Ganga Bathwares Solutions Private Limited

GANGA BATHWARES SOLUTIONS PRIVATE LIMITED ★ VERAVAL (SHAPAR) ★

Jimmy Tilva
Managing Director
DIN: 8950646

Place: Rajkot
Date: 06/11/2026

GANGA BATHWARES SOLUTIONS PRIVATE LIMITED

Survey No. 121, Nr. Vraj Industrial Estate, SIDC Road, B/H Shantidham Residency, Veraval (Shapar), Kotda Sangani, Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024

CIN: U25995GJ2026PTC173790

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

(in lakhs)

	PARTICULARS	Half Year Ended As at 30th September 2026 Unaudited
I	Revenue from operations	866.49
II	Other Income	0.81
III	**Total Income (I+II)**	**867.30**
IV	Expenditure	
	(a) Purchase Stock in Trade	1,344.96
	(b) Changes in Inventory of Finished Goods and WIP	(541.93)
	(c) Employee benefit Expenses	0.00
	(d) Finance Cost	2.94
	(e) Deprication and Armotisation Expenses	1.01
	(f) Other Expenses	11.86
	Total Expenditure 4(a) to 4(f)	**818.84**
V	**Profit / (Loss) Before Exceptional and Extraordinary Items and Tax**	**48.46**
VI	Exceptional items	
VII	**Profit / (Loss) Before Extraordinary Items and Tax**	**48,46,122**
VIII	Extraordinary Items	
IX	**Profit Before Tax**	**48.46**
X	Tax Expenses:	
	(1) Current Tax	(11.00)
	(2) Deferred tax	(1.20)
	(3) Short Provision of Income Tax	0.00
	Net Tax Exp	**(12.20)**
XI	**Profit / (Loss) For The Period**	**36.27**
	Minority Interest	
XII	**Profit (Loss) For The Year Attributable To The Company**	**36.27**
XIII	**Earning Per Equity Share**	
	Basic^	40.30
	Diluted^	40.30

Notes to results of M/s Ganga Bathware Solutions Private Limited

1 The Company was incorporated on February 18, 2026. These being the first financial statements of the Company, the figures are for the period February 18, 2026, to September 30, 2026, and hence previous year comparative figures have not been provided.

2 The Company is a subsidiary of M/s Ganga Bath Fittings Limited, an SME listed company incorporated in India, which holds 99.99% of the equity share capital of the Company as of September 30,2026.

3 The above results have been reviewed by Audit Committee and taken on records by Board of Directors at its meeting held on 06th November 2026. These results have been prepared in accordance with the recognition and measurement principles laid down in accounting standards specified as per section 133 of the Companies Act 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.

4 The company is engaged in trading activities; however, segment reporting is not applicable as the thresholds prescribed under AS-17 – Segment Reporting have not been met. Accordingly, no segment reporting has been presented

5 Figures of previous period/ year have been regrouped/ recast wherever necessary, in order to make them comparable.

For, Ganga Bathwares Solutions Private Limited

GANGA BATHWARES SOLUTIONS PRIVATE LIMITED * VERAVAL (SHAPAR) *

Jimmy Tilva
Managing Director
DIN: 8950646

Place: Rajkot
Date: 06/11/2026

GANGA BATHWARES SOLUTIONS PRIVATE LIMITED
STATEMENT OF UNAUDITED CASH FLOW

(in lakhs)

	PARTICULARS	Half Year Ended As at 30th September 2026 Unaudited
1	**Cash Flow from Operating Activities :**	
	Net Profit before Tax	48.46
	Adjustment for :	
	Depreciation	1.01
	Interest Paid	2.94
	Operating Profit before Working Capital Changes	**52.41**
	Changes in Woking Capital	
	(Increase)/Decrease in Inventory	(541.93)
	(Increase)/Decrease in Trade Receivables	(41.36)
	(Increase)/Decrease in Short Term Loans & Advances and Provisions	(12.59)
	(Increase)/Decrease in Other Current Assets	(94.49)
	Increase/(Decrease) in Trade Payables	240.29
	Increase/(Decrease) in Other Current Liabilities	8.30
	Increase/(Decrease) in Short Term Provisions	10.22
	Increase/(Decrease) in Long Term Provisions	0.00
	Cash generated from operations	**(379.15)**
	Less: Income Tax paid	(11.00)
	Net cash flow from operating activities	**(390.15)**
2	**Cash Flow from Investing Activities:**	
	Purchase of Fixed Assets including of CWIP	(38.58)
	(Increase)/Decrease in Long Term Loans & Advances	0.00
	(Increase)/Decrease in Other Non Current Assets	0.00
	Net Cash flow from investing activities	**(38.58)**
3	**Cash flow from Financing activities :**	
	Proceeds from Capital	161.00
	Increase/(Decrease) in Borrowings	362.22
	Interest Paid	(2.94)
	Net cash flow from financing activities	**520.28**
	Net Increase/(Decrease) In Cash & Cash Equivalents	91.55
	Cash equivalents at the beginning of the year	0.00
	Cash equivalents transferred as per BTA	
	Cash equivalents at the end of the year	**91.55**

PARTICULARS	For the period ended 30th September 2026
1 Component of Cash and Cash equivalents	
Cash on Hand	0.00
Balance With Banks	91.56
TOTAL	**91.56**

For, Ganga Bathwares Solutions Private Limited

GANGA BATHWARES SOLUTIONS PRIVATE LIMITED
VERAVAL (SHAPAR)

Jimmy Tilva
Managing Director
DIN: 8950646

Place: Rajkot
Date: 06/11/2026

SANTOKI DELVADIA & ASSOCIATES
CHARTERED ACCOUNTANTS

515, R.K. Prime, Nana mava Circle,150 Ft. Ring Road,Rajkot-360 004
+91 7801809192 dsantoki@gmail.com FRN :-128952W

Independent Auditor's Review Report on the Unaudited Consolidated Half-Yearly Financial Results of M/s Ganga Bath Fittings Limited (Formerly known as M/s Ganga Plast Industries Limited) for the half year ended 30th September 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report
To the Board of Directors
M/s. Ganga Bath Fittings Limited.
(formerly known as M/s Ganga Plast Industries Limited)

Introduction

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of M/s Ganga Bath Fittings Limited (the "Parent") and its subsidiary (the Parent and its subsidiary together referred to as the "Group") for the half year ended 30th September 2026, together with the Unaudited Consolidated Statement of Assets and Liabilities as at that date and the Unaudited Consolidated Cash Flow Statement for the half year then ended (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). The Statement has been initialled by us for identification purposes.

2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" and the other accounting standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, and other accounting principles generally accepted in India (the "Accounting Standards"). Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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. 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 the 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.

SANTOKI DELVADIA & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 128952W

SANTOKI DELVADIA & ASSOCIATES
CHARTERED ACCOUNTANTS

515, R.K. Prime, Nana mava Circle,150 Ft. Ring Road,Rajkot-360 004
+91 7801809192 dsantoki@gmail.com FRN :-128952W

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

Sr. No.	Name of the entity	Relationship
1	M/s Ganga Bath Fittings Limited	Parent
2	Ganga Bathwares Solutions Private Limited (99.99% held)	Subsidiary

Conclusion

5. Based on our review conducted as stated 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 Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Santoki Delvadia & Associates
Chartered Accountants
FRN: 128952W

SANTOKI DELVADIA & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 128952W

A. H. Santoki
Partner
Membership No.: 030865
Place: Rajkot
Date: 06/11/2026
UDIN: 26178811LPFBDU2889

M/S. GANGA BATH FITTINGS LIMITED*

(FORMERLY KNOWN AS M/S. GANGA PLAST INDUSTRIES LIMITED)

Survey No. 121, Nr. Vraj Industrial Estate, SIDC Road, B/H Shantidham Residency, Veraval (Shapar),
Kotda Sangani, Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024

CIN: L22204GJ2024PLC151770

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2026

(in lakhs)

	PARTICULARS	Half Year Ended	Year Ended	
		As at 30th September 2026	As at 31st March 2026	As at 31st March 2025#
		Unaudited	Audited	Audited
I	**EQUITY AND LIABILITIES**			
1	**Shareholder's Fund**			
(a)	Share Capital	2,220.78	2,220.78	1,554.48
(b)	Reserves and Surplus	3,350.24	3,239.15	628.86
(c)	Minority Interest	0.02	0.00	0.00
	SUB-TOTAL	**5,571.04**	**5,459.93**	**2,183.34**
2	**Non Current Liabilities**			
(a)	Long Term Borrowings	469.21	314.85	172.70
(b)	Long Term Provision	35.85	25.03	44.87
(c)	Deferred Tax Liability (Net)	35.25	39.27	0.00
	SUB-TOTAL	**540.31**	**379.15**	**217.57**
3	**Current Liabilities**			
(a)	Short Term Borrowings	1,411.81	1,150.68	1,329.85
(b)	Trade Payables			
	(i) Total outstanding dues of Micro enterprise and small enterprise	38.61	50.60	616.20
	(Ii) Total outstanding dues of creditors other than Micro enterprise and small enterprise	1,169.17	678.20	46.16
(c)	Other Current Liabilities	101.38	133.58	131.64
(d)	Short Term provisions	62.80	25.03	156.17
	SUB-TOTAL	**2,783.77**	**2,038.09**	**2,280.02**
	TOTAL EQUITY AND LIABILITIES	**8,895.12**	**7,877.17**	**4,680.93**
II	**ASSETS**			
1	**Non Current Assets**			
(a)	**Property, Plant and Equipment and Intangible Assets**			
(i)	Tangible Assets	2,136.71	2,300.32	235.75
(ii)	Intangible Assets	167.16	215.89	0.29
(iii)	Capital Work-In-Progress	0.00	0.00	0.00
(b)	Deferred Tax Asset (Net)	0.00	0.00	24.83
(c)	Long Term Loans and Advances	12.28	12.28	135.28
(d)	Non Current Investment	104.54	103.00	0.00
	SUB-TOTAL	**2,420.69**	**2,631.49**	**396.15**

M/S. GANGA BATH FITTINGS LIMITED*

(FORMERLY KNOWN AS M/S. GANGA PLAST INDUSTRIES LIMITED)

Survey No. 121, Nr. Vraj Industrial Estate, SIDC Road, B/H Shantidham Residency, Veraval (Shapar), Kotda Sangani, Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024

CIN: L22204GJ2024PLC151770

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2026

(in lakhs)

	PARTICULARS	Half Year Ended	Year Ended	
		As at 30th September 2026	As at 31st March 2026	As at 31st March 2025#
		Unaudited	Audited	Audited
2	**Current Assets**			
(a)	Inventories	4,417.64	3,317.39	2,708.33
(b)	Trade Receivables	1,217.63	1,124.83	1,164.56
(c)	Cash and Cash equivalents	273.97	161.73	237.43
(d)	Short term Loans and Advances	92.76	245.15	32.21
(e)	Other Current Assets	472.43	396.57	142.25
	SUB-TOTAL	**6,474.43**	**5,245.67**	**4,284.78**
	TOTAL ASSETS	**8,895.12**	**7,877.16**	**4,680.93**

For M/s Ganga Bath Fittings Limited
(Formerly known as M/s Ganga Plast Industries Limited)

GANGA BATH FITTINGS LIMITED ★ VERAVAL (SHAPAR) ★

Jimmy Tilva
Managing Director
DIN: 8950646

Place: Rajkot
Date: 06/11/2026

M/S. GANGA BATH FITTINGS LIMITED*

(FORMERLY KNOWN AS M/S. GANGA PLAST INDUSTRIES LIMITED)

Survey No. 121, Nr. Vraj Industrial Estate, SIDC Road, B/H Shantidham Residency, Veraval (Shapar),
Kotda Sangani, Veraval (Shapar), Rajkot, Kotda Sanghani, Gujarat, India, 360024

CIN: L22204GJ2024PLC151770

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

(in lakhs)

	PARTICULARS	Half Year Ended			Full Year Ended	
		As at 30th September 2026	31st March 2026	30th September 2025	31st March 2026	31st March 2025
		Unaudited	Audited	Unaudited	Audited	Audited
I	Revenue from operations	3,197.61	1,826.79	1,672.02	3,498.81	3,192.86
II	Other Income	4.99	26.60	0.28	26.88	2.31
III	**Total Income (I+II)**	**3,202.60**	**1,853.39**	**1,672.30**	**3,525.69**	**3,195.17**
IV	Expenditure					
	(a) Cost of Material Consumed	1,903.98	1,573.41	1,636.47	3,209.88	4,205.70
	(b) Purchase of stock in Trade	1,209.66	0.00	0.00	0.00	0.00
	(c) Changes in Inventory of Finished Goods and WIP	(514.59)	(170.37)	(406.15)	(576.52)	(1,935.94)
	(d) Employee benefit Expenses	53.65	21.66	51.44	73.10	104.95
	(e) Finance Cost	57.04	60.70	44.31	105.01	129.85
	(f) Deprication and Armotisation Expenses	260.36	223.56	26.32	249.88	54.41
	(g) Other Expenses	87.27	4.31	266.86	271.17	159.87
	Total Expenditure 4(a) to 4(f)	**3,057.37**	**1,713.27**	**1,619.25**	**3,332.52**	**2,718.84**
V	**Profit / (Loss) Before Exceptional and Extraordinary It**	**145.23**	**140.12**	**53.05**	**193.17**	**476.33**
VI	Exceptional items					
VII	**Profit / (Loss) Before Extraordinary Items and Tax**	**1,45,23,130**	**1,40,11,973**	**53,04,859**	**1,93,16,831**	**4,76,33,146**
VIII	Extraordinary Items					
IX	**Profit Before Tax**	**145.23**	**1,40,11,973**	**53,04,859**	**1,93,16,831**	**4,76,33,146**
X	Tax Expenses:					
	(1) Current Tax	(38.15)	18.55	(19.27)	(0.72)	(134.96)
	(2) Deferred tax	4.02	(68.94)	4.85	(64.09)	16.40
	(3) Short Provision of Income Tax	0.00	(0.85)	0.00	(0.85)	0.00
	Net Tax Exp	**(34.13)**	**(51.24)**	**(14.42)**	**(65.66)**	**(118.56)**

Conti...

(in lakhs)

	PARTICULARS	2136.71	31st March 2026	30th September 2025	31st March 2026	31st March 2025
		Half Year Ended			Full Year Ended	
		167.16	Audited	Unaudited	Audited	Audited
XI	**Profit / (Loss) For The Period**	**111.10**	**88.88**	**38.63**	**127.51**	**357.77**
	Minority Interest	0.01	0.00	0.00	0.00	0.00
XII	**Profit (Loss) For The Year Attributable To The Company**	**111.09**	**88.88**	**38.63**	**127.51**	**357.77**
XIII	**Earning Per Equity Share**					
	Basic^	0.50	0.40	0.17	0.57	2.30
	Diluted^	0.50	0.40	0.17	0.57	2.30

Notes to results of M/s Ganga Bath Fittings Limited

1 The consolidated financial results of M/s Ganga Bath Fittings Limited (the "Company") and its subsidiary Ganga Bathwares Solutions Private Limited (99.99% held) have been prepared in accordance with Accounting Standard 21 and the other accounting standards specified under section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rules 2014. As the Company is listed on the SME platform, it is exempt from adopting Ind AS under the MCA notification dated 16th February 2015.

2 The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 06th November 2026.These results have been prepared in accordance with the recognition and measurement principles laid down in accounting standards specified as per section 133 of the Companies Act 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.

3 The subsidiary was incorporated on 18th February 2026. These are the first consolidated results of the Company, and the comparative figures are those of the Company on a standalone basis.

4 The Group is engaged in manufacturing and trading activities; however, segment reporting is not applicable as the thresholds prescribed under AS-17 – Segment Reporting have not been met. Accordingly, no segment reporting has been presented

5 Figures of previous period/ year have been regrouped/ recast wherever necessary, in order to make them comparable.

For M/s Ganga Bath Fittings Limited
(Formerly known as M/s Ganga Plast Industries Limited)

GANGA BATH FITTINGS LIMITED ★ VERAVAL (SHAPAR) ★

Jimmy Tilva
Managing Director
DIN: 8950646

Place: Rajkot
Date: 06/11/2026

M/S. GANGA BATH FITTINGS LIMITED
(FORMERLY KNOWN AS M/S. GANGA PLAST INDUSTRIES LIMITED)
STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOW

(in lakhs)

	PARTICULARS	Half Year Ended	Year Ended	
		As at 30th September 2026	31st March 2026	31st March 2025
		Unaudited	Audited	Audited
1	**Cash Flow from Operating Activities :**			
	Net Profit before Tax	145.23	192.32	476.33
	Adjustment for :			
	Depreciation	260.36	249.88	54.41
	Interest Paid	57.04	105.01	129.85
	Operating Profit before Working Capital Changes	**462.63**	**547.21**	**660.59**
	Changes in Woking Capital			
	(Increase)/Decrease in Inventory	(1,100.25)	(609.06)	(514.23)
	(Increase)/Decrease in Trade Receivables	(92.80)	39.73	(160.19)
	(Increase)/Decrease in Short Term Loans & Advances and Provisions	152.39	(212.94)	46.86
	(Increase)/Decrease in Other Current Assets	(75.86)	(254.32)	40.49
	Increase/(Decrease) in Trade Payables	478.98	66.44	(47.13)
	Increase/(Decrease) in Other Current Liabilities	(32.20)	1.94	(3.05)
	Increase/(Decrease) in Short Term Provisions	37.77	(131.14)	(54.97)
	Increase/(Decrease) in Long Term Provisions	10.82	(19.84)	31.63
	Cash generated from operations	(158.52)	(571.98)	0.00
	Less: Income Tax paid	(38.15)	(0.72)	(124.23)
	Net cash flow from operating activities	**(196.67)**	**(572.70)**	**(124.23)**
2	**Cash Flow from Investing Activities:**			
	Purchase of Fixed Assets including of CWIP	(48.03)	(2,530.05)	(10.26)
	(Increase)/Decrease in Long Term Loans & Advances	-	123.00	
	(Increase)/Decrease in Other Non Current Assets	(1.52)	(103.00)	(120.00)
	Net Cash flow from investing activities	**(49.55)**	**(2,510.05)**	**(130.26)**
3	**Cash flow from Financing activities :**			
	Increase/(Decrease) in Borrowings	415.49	3,112.06	609.13
	Interest Paid	**(57.04)**	**(105.01)**	**(129.85)**
	Net cash flow from financing activities	**358.45**	**3,007.05**	**479.28**
	Net Increase/(Decrease) In Cash & Cash Equivalents	112.23	(75.70)	224.79
	Cash equivalents at the beginning of the year	161.74	237.44	9.41
	Cash equivalents transferred as per BTA	0.00	0.00	3.24
	Cash equivalents at the end of the year	**273.97**	**161.74**	**237.44**

PARTICULARS	For the period ended 30th September 2026	For the period ended 31st March 2026	For the year ended on 31st March 2025
1 Component of Cash and Cash equivalents			
Cash on Hand	5.13	5.31	5.19
Balance With Banks	268.84	156.42	232.24
TOTAL	**273.97**	**161.73**	**237.43**

For M/s Ganga Bath Fittings Limited
(Formerly known as M/s Ganga Plast Industries Limited)

GANGA BATH FITTINGS LIMITED
VERAVAL (SHAPAR)

Jimmy Tilva
Managing Director
DIN: 8950646

Place: Rajkot
Date: 06/11/2026