

Date: 15.05.2026

To,
National Stock Exchange of India Limited
Exchange Plaza Bandra Kurla Complex
Bandra (E)
Mumbai-400051

Subject- Outcome of Board Meeting

Dear Sir/ Madam,

The Board of Directors of the Company at their meeting held today i.e. May 15, 2026 duly approved and took on record the Audited Standalone and Consolidated Financial Results for the half year and year ended on 31st March, 2026.

We hereby declare that M/s. DKN & Associates, Chartered Accountants (FRN : 120386W), Statutory Auditors of the Company has issued its Audit Reports with unmodified opinion on the Standalone and Consolidated Financial Results of the Company for the half year and year ended 31st March, 2026.

Please find enclosed herewith the duly signed Audited Standalone and Consolidated Financial Results for the half year and year ended March 31, 2026 along with the Auditor's Report.

The meeting of Board of Directors commenced on 5:00 p.m and concluded on 5:30 P.M.

This is for your information and records.

For Lead Reclaim and Rubber Products Limited

Jayeshbhai B Patel
Managing Director
DIN: 05007490

Encl: As above

**INDEPENDENT AUDITOR'S REPORT ON HALF YEARLY FINANCIAL RESULTS AND YEAR TO DATE
AUDITED STANDALONE FINANCIAL RESULTS OF LEAD RECLAIM AND RUBBER PRODUCTS
LIMITED TO REGULATION 33 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA
(LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION 2015 (as amended)**

TO

THE Board of Directors

LEAD RECLAIM AND RUBBER PRODUCTS LIMITED

856/4, Sarali Pithai Road,

Village Pithai, Tal. Kathlal, Dist. Kheda

Gujarat – 387 630

We have audited the accompanying Standalone Half yearly financial results of **Lead Reclaim and Rubber Products Limited** ("The Company") for the Half year ended 31st March, 2026 and the year-to-date result for the period 1st April 2025 to 31st March 2026 ("The Financial Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the half year ended 31st March, 2026 as well as the year-to-date results for the period from 01st April, 2025 to 31st March, 2026.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143 (10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial our report.

Results section of 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 financial results under the provisions of the Companies Act, 2013 and the Rules there under, 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 Responsibility for the Standalone Financial Statements

This Statement has been prepared on the basis of the standalone financial statements. The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statements, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The boards of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the standalone financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 SAs 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 these financial statements.

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 financial statements, 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 Companies Act, 2013, 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 controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management'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 statements 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 financial statements, including the disclosures, and whether the financial statements represent 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 Standalone Annual Financial Results include the results for the half year ended March 31, 2026 and 31st March, 2025 being the balancing figure between the audited figures in respect of the respective full financial year and the published year to date figures up to the 1st half year ended 30th September, 2025 and 30th September, 2024.

For, D K N & ASSOCIATES
Chartered Accountants
Firm Regn No. 120386W



CA Dhiraj Agrawal
Partner
Membership No- 107286
UDIN: 26107286AYDEHR9650
Place: Bharuch
Date: 15-05-2026

LEAD RECLAIM AND RUBBER PRODUCTS LIMITED

(CIN: U25203GJ2012PLC072513)

(Address: 856/4, SARALI PITHAI ROAD, VILLAGE PITHAI, TAL. KATHLAL, DIST. KHEDA-
Statement of Audited Financial Result for the Half Year and Year Ended 31st March,2026



(Rs in lakhs)

| Particulars | Half Year Ended | | | Year Ended | |
|--|-----------------|--------------|--------------|--------------|--------------|
| | 31/03/2026 | 30/09/2025 | 31/03/2025 | 31/03/2026 | 31/03/2025 |
| Date of starting of Reporting Half year | 01/10/2025 | 01/04/2025 | 01/10/2024 | 01/04/2025 | 01/04/2024 |
| Date of end of Reporting Half year | 31/03/2026 | 30/09/2025 | 31/03/2025 | 31/03/2026 | 31/03/2025 |
| Whether results are audited or unaudited | Audited | Unaudited | Audited | Audited | Audited |
| Nature of report (Standalone or consolidated) | Standalone | Standalone | Standalone | Standalone | Standalone |
| Income | | | | | |
| Revenue from Operations (refer note no. 6) | 1,792 | 2,190 | 2,192 | 3,982 | 3,112 |
| Other Income | 11 | 6 | 8 | 17 | 14 |
| Total Income | 1,803 | 2,196 | 2,200 | 3,999 | 3,126 |
| Expenses | | | | | |
| Cost of Material Consumed | 567 | 556 | 434 | 1,123 | 681 |
| Purchases of Stock in Trade | 659 | 1,062 | 1,260 | 1,721 | 1,463 |
| Change in Inventories of work in progress and finished goods | (304) | 1 | (21) | (303) | 127 |
| Employee Benefit Expenses | 66 | 60 | 68 | 126 | 99 |
| Finance Costs | 34 | 53 | 33 | 87 | 64 |
| Depreciation and Amortization Expenses | 120 | 92 | 72 | 212 | 120 |
| Other Expenses | 232 | 229 | 220 | 461 | 372 |
| Total expenses | 1,374 | 2,053 | 2,066 | 3,427 | 2,926 |
| Profit/(Loss) before Exceptional and Extraordinary Item and Tax | 429 | 143 | 134 | 572 | 200 |
| Exceptional Item | - | - | - | - | - |
| Profit/(Loss) before Extraordinary Item and Tax | 429 | 143 | 134 | 572 | 200 |
| Extraordinary Item | - | - | - | - | - |
| Profit/(Loss) before Prior Period Items | 429 | 143 | 134 | 572 | 200 |
| Prior Period Item | 2 | - | - | 2 | - |
| Profit/(Loss) before Tax | 427 | 143 | 134 | 570 | 200 |
| Tax Expenses | | | | | |
| - Current Tax | 104 | 39 | 34 | 143 | 50 |
| - Deferred Tax | 8 | 5 | - | 13 | 1 |
| - Excess/Short Provision Written back/off | 5 | | 3 | 5 | 3 |
| Profit/(Loss) after Tax | 310 | 99 | 97 | 409 | 146 |
| Earnings Per Share (Face Value per Share Rs.10 each) | | | | | |
| -Basic (In Rs) | 3.58 | 1.15 | 0.33 | 4.73 | 1.89 |
| -Diluted (In Rs) | 3.58 | 1.15 | 0.33 | 4.73 | 1.89 |

Place : Ahmedabad

Date : 15-05-2026

For Lead Reclaim and Rubber Products Limited

Jayesh Baruchhai Patel
Managing Director

DIN :- 05007490

LEAD RECLAIM AND RUBBER PRODUCTS LIMITED

(CIN: U25203GJ2012PLC072513)

(Address: 856/4, SARALI PITHAI ROAD, VILLAGE PITHAI, TAL. KATHLAL, DIST. KHEDA-

Statement of Audited Financial Result for the Half Year and Year Ended 31st March, 2026



**LEAD™ RECLAIM
RUBBER**
Scrap Rubber Recycling Unit

Notes :

1. The above standalone audited result were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 15, 2026, The Statutory Auditor have carried out statutory audit of the above Results.
2. The result for the half year ended and year ended 31st March, 2026 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements, 2015).
3. The financial result of the company have been prepared in accordance with Accounting Standard (AS) as prescribed under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rule 2014 (AS IND-AS not applicable to the company)
4. The Earning Per Share (EPS) has been computed in accordance with the Accounting Standards on Earning Per Share (AS 20) which required effect of bonus issue to be give till the earliest period reported.
5. The Company is exclusively engaged in the business of Manufacturing and of Recycling of Reclaim Rubber products. This in the context of Accounting Standards (AS-17) "segment Reporting", notified under the Companies (Accounting Standards) Rules, 2006, continues one single primary segment. The Company does not have a secondary segment. Accordingly, disclosures required under AS 17 are not applicable.
6. As per Notification No. CG-DL-E-22072022-237454 dated 21st July, 2022 - Companies being eligible producers are liable to Waste Tyre Recycling Target pursuant to which the producers can purchase extended producer responsibility (EPR) certificates , it shall be automatically adjusted against their liability. Our company engaged in recycling of reclaimed rubber from waste tyre are eligible to sell such credit points accumulated vide its registration on the portal eprtyrecpcb.in during the course of its operations. Pursuant to the said provisions the company has recorded Income of Rs. 226.55 Lacs (Previous year Rs. 211.04 Lacs) from sale of 8989.961 (MT) for FY 2025-26 and 494.27 of FY 2024-25 (accumulated) (Previous year 9015.23) (MT) accumulated EPR credits during the period FY 25-26
7. Company is going to set-up new EPDM Reclaim Rubber manufacturing plant of 800 MT per month at Mandali, Dist. Mehasana and Company has incurred Rs, 429.88 lakhs till March, 31 2026 for setting up new plant and company is expected to start production w.e.f. September 2026.
8. Company is going to set-up new 1.25 MV Solar Power plant at Boradi, Dist Thashara on lead hold land and Company has incurred Rs, 108.76 lakhs till March, 31 2026 for setting up new plant and company is expected to start production w.e.f. October 2026.
9. The Figures of Current half year and Half year ended on 31st March, 2026 are the balancing figures between audited figures in respect of full financial year and reviewed year to date figures up to the 1st Half year of the current financial year and previous financial year.
10. Previous year/period figures have been regrouped/reclassified whenever necessary to correspond with the current period's classification make the comparable.

LEAD RECLAIM AND RUBBER PRODUCTS LIMITED

(CIN: U25203GJ2012PLC072513)

(Address: 856/4, SARALI PITHAI ROAD, VILLAGE PITHAI, TAL. KATHLAL, DIST. KHEDA- 387630)

Statement of Audited Financial Result for the Half Year and Year Ended 31st March, 2026

Balance Sheet as at 31 March 2026



LEAD™ RECLAIM RUBBER
Scrap Rubber Recycling Unit

(Rs in lakhs)

| Particulars | Note | 31-Mar-26 | 31-Mar-25 |
|---|------|--------------|--------------|
| Date of starting of Reporting Half year | | 01/04/2025 | 01/04/2024 |
| Date of end of Reporting Half year | | 31/03/2026 | 31/03/2025 |
| Whether results are audited or unaudited | | Audited | Audited |
| Nature of report (Standalone or consolidated) | | Standalone | Standalone |
| I. EQUITY AND LIABILITIES | | | |
| (1) Shareholders' funds | | | |
| (a) Share Capital | 3 | 864 | 864 |
| (b) Reserves and Surplus | 4 | 1,552 | 1,144 |
| Total | | 2,416 | 2,008 |
| (2) Non-current liabilities | | | |
| (a) Long-term Borrowings | 5 | 676 | 186 |
| (b) Deferred Tax Liabilities (net) | 6 | 14 | 1 |
| Total | | 690 | 187 |
| (3) Current liabilities | | | |
| (a) Short-term Borrowings | 7 | 587 | 301 |
| (b) Trade Payables | 8 | | |
| - Due to Micro and Small Enterprises | | 99 | 56 |
| - Due to Others | | 50 | 35 |
| (c) Other Current Liabilities | 9 | 84 | 265 |
| (d) Short-term Provisions | 10 | 128 | 46 |
| Total | | 948 | 703 |
| Total Equity and Liabilities | | 4,054 | 2,898 |
| II. ASSETS | | | |
| (1) Non-current assets | | | |
| (a) Property, Plant and Equipment and Intangible Assets | | | |
| (i) Property, Plant and Equipment | 11 | 1,425 | 1,008 |
| (ii) Capital Work-in-progress | 11 | 596 | 274 |
| (b) Non Current Investments | 12 | 1 | 1 |
| (c) Long term Loans and Advances | 13 | 31 | 31 |
| Total | | 2,053 | 1,314 |
| (2) Current assets | | | |
| (a) Inventories | 14 | 553 | 311 |
| (b) Trade Receivables | 15 | 366 | 537 |
| (c) Cash and cash equivalents | 16 | 79 | 80 |
| (d) Short-term Loans and Advances | 17 | 955 | 656 |
| (e) Other Current Assets | 18 | 48 | - |
| Total | | 2,001 | 1,584 |
| Total Assets | | 4,054 | 2,898 |

For Lead Reclaim and Rubber Products Limited

Jayashankar Baldevsinhji Patel
Managing Director

DIN :- 05007490

Place : Ahmedabad

Date : 15-05-2026

LEAD RECLAIM AND RUBBER PRODUCTS LIMITED

(CIN: U25203GJ2012PLC072513)

(Address: 856/4, SARALI PITHAI ROAD, VILLAGE PITHAI, TAL. KATHLAL, DIST. KHEDA- 387630)

Statement of Audited Financial Result for the Half Year and Year Ended 31st March,2026



Cash Flow Statement for the year ended 31 March 2026

(Rs in lakhs)

| Particulars | Note | 31/03/2026 | 31/03/2025 |
|--|------|------------|-------------|
| Date of starting of Reporting Half year | | 01/04/2025 | 01/04/2024 |
| Date of end of Reporting Half year | | 31/03/2026 | 31/03/2025 |
| Whether results are audited or unaudited | | Audited | Audited |
| Nature of report (Standalone or consolidated) | | Standalone | Standalone |
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Net Profit after tax | | 409 | 146 |
| Depreciation and Amortisation Expense | | 212 | 120 |
| Provision for tax | | 161 | 54 |
| Effect of Exchange Rate Change | | - | - |
| Loss/(Gain) on Sale / Discard of Assets (Net) | | - | - |
| Bad debt, provision for doubtful debts | | - | - |
| Net Loss/(Gain) on Sale of Investments | | - | - |
| Non Cash Income | | 2 | 12 |
| Dividend Income | | - | - |
| Interest Income | | (17) | (13) |
| Finance Costs | | 87 | 64 |
| Operating Profit before working capital changes | | 854 | 383 |
| Adjustment for: | | | |
| Inventories | | (242) | 141 |
| Trade Receivables | | 169 | (320) |
| Other Current Assets | | (57) | - |
| Trade Payables | | 57 | (232) |
| Other Current Liabilities | | (181) | 14 |
| Short-term Provisions | | - | 12 |
| Cash generated from Operations | | 600 | (2) |
| Tax paid(Net) | | 66 | 33 |
| Net Cash from Operating Activities | | 534 | (35) |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Purchase of Property, Plant and Equipment | | (1,000) | (704) |
| Sale of Property, Plant and Equipment | | - | - |
| Purchase of Investments Property | | - | - |
| Sale of Investment Property | | - | - |
| Purchase of Equity Instruments | | - | (1) |
| Proceeds from Sale of Equity Instruments | | - | - |
| Purchase of Mutual Funds | | - | - |

| | | | |
|---|----|----------------|--------------|
| Proceeds from Sale / Redmption of Mutual Funds | | - | - |
| Purchase of Preference Shares | | - | - |
| Proceeds from Sale/Redemption of Preference Shares | | - | - |
| Purchase of Government or trust securities | | - | - |
| Proceeds from Sale/Redemption of Government or trust securities | | - | - |
| Purchase of debentures or bonds | | - | - |
| Proceeds from Sale/Redemption of debentures or bonds | | - | - |
| Purchase of Other Investments | | - | - |
| Sale / Redemption of Other Investments | | - | - |
| Loans and Advances given | | (242) | (68) |
| Proceeds from Loans and Advances | | - | - |
| Investment in Term Deposits | | - | - |
| Maturity of Term Deposits | | - | - |
| Interest received | | 17 | 13 |
| Dividend received | | - | - |
| Net Cash (Used in) Investing Activities | | (1,225) | (760) |
| CASH FLOW FROM FINANCING ACTIVITIES | | | |
| Proceeds from Issue of Share Capital | | - | 743 |
| Buyback of Shares | | - | - |
| Proceeds from Long Term Borrowings | | 490 | 83 |
| Repayment of Long Term Borrowings | | - | - |
| Proceeds from Short Term Borrowings | | 287 | (12) |
| Repayment of Short Term Borrowings | | - | - |
| Share issue expenses | | - | - |
| Dividends Paid (including Dividend Distribution Tax) | | - | - |
| Interest Paid | | (87) | (64) |
| Net Cash (Used in) / Generated from Financing Activities | | 690 | 750 |
| Net (Decrease) in Cash and Cash Equivalents | | (1) | (45) |
| Opening Balance of Cash and Cash Equivalents | | 80 | 124 |
| Exchange difference of Foreign Currency Cash and Cash equivalents | | - | - |
| Closing Balance of Cash and Cash Equivalents | 16 | 79 | 79 |

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

For Lead Reclaim and Rubbers Products Limited

Place : Ahmedabad
Date : 15-05-2026


 Jayesh B. Davebhai Patel
 Managing Director
 DIN :- 05007490

Independent Auditors' Report on the Half Yearly and Year to Date Audited Consolidated Financial Results of Lead Reclaim and Rubber Products Limited ("Company") Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
Lead Reclaim and Rubber Products Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Half yearly and Year to date Financial Results of **Lead Reclaim and Rubber Products Limited** ("the Holding Company") and its associate, for the half year ended and year to date ended on **31st March, 2026** ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

a) includes the results of the following entities:

- i. **Lead Reclaim and Rubber Products Limited** ("the Holding Company")
- ii. **Regrip Lead Recycling Private Limited** ("Associate Company")

b) is presented in accordance with the requirements of the Listing Regulations in this regard; and

c) gives a true and fair view in conformity with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the consolidated net profit, comprehensive total income and other financial information of the Group for the half year ended and year ended on **31st March, 2026**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"), as amended from time to time. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India (ICAI), together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and



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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit/loss and other financial information of the Group in accordance with the applicable 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 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of the respective financial results.

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

The respective Board of Directors are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated 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 these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 controls.
- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by management.;
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under the Listing Regulations.
- Conclude on the appropriateness of Board of Directors' 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 Statement 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 Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements/financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of Subsidiary Company included in the consolidated financial results of which we are the independent auditors. We remain solely responsible for our audit opinion.

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.

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



Other Matters

The annual financial results include the results for the half year ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the 1st half year of the current financial year which were subject to limited review by us.

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

Place: Bharuch
Date: 15-05-2026



For D K N & Associates
Chartered Accountants
FRN#120386W

Dhiraj Agrawal
CA Dhiraj Agrawal
Partner

M.NO. # 107286

UDIN: 26107286YFUVHI8399

LEAD RECLAIM AND RUBBER PRODUCTS LIMITED

(CIN: U25203GJ2012PLC072513)

(Address: 856/4, SARALI PITHAI ROAD, VILLAGE PITHAI, TAL. KATHLAL, DIST. KHEDA- 387630)

Statement of Audited Financial Result for the Half Year and Year Ended 31st March,2026

Audited Consolidated Financial Results For The Half Year Ended On 31st March, 2026



(₹ in Lakhs)

| Sr. No. | Particulars | HALF YEAR ENDED | | | For the year ended | |
|---------|--|-----------------|--------------|--------------|--------------------|--------------|
| | | 31/03/2026 | 30/09/2025 | 31/03/2025 | 31/03/2026 | 31/03/2025 |
| A | Date of Start of reporting Quarter | 01/10/2025 | 01/04/2025 | 01/10/2024 | 01/04/2025 | 01/04/2024 |
| B | Date of end of Reporting Quarter | 31/03/2026 | 30/09/2025 | 31/03/2025 | 31/03/2026 | 31/03/2025 |
| C | Whether results are audited or unaudited | Un-Audited | Audited | Un-Audited | Audited | Audited |
| 1 | Revenue From Operation | 1,792 | 2,190 | 2,192 | 3,982 | 3,112 |
| 2 | Other Income | 11 | 6 | 8 | 17 | 14 |
| 3 | Total Income (1 + 2) | 1,803 | 2,196 | 2,200 | 3,999 | 3,126 |
| 4 | Expenses | | | | | |
| | a) Cost of Material Consumed | 567 | 556 | 434 | 1,123 | 681 |
| | b) Purchases of Stock in trade | 659 | 1,062 | 1,260 | 1,721 | 1,463 |
| | b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | (304) | 1 | (21) | (303) | 127 |
| | d) Employees Benefits Expenses | 66 | 60 | 68 | 126 | 99 |
| | e) Finance Costs | 34 | 53 | 33 | 87 | 64 |
| | f) Depreciation & amortisation Expenses | 120 | 92 | 72 | 212 | 120 |
| | g) Other Expenses | 232 | 229 | 220 | 461 | 372 |
| | Total Expenditure | 1,374 | 2,053 | 2,066 | 3,427 | 2,926 |
| 5 | Profit / (Loss) before Exceptional items and tax (3 -4) | 429 | 143 | 134 | 572 | 200 |
| 6 | Exceptional Items | - | - | - | - | - |
| 7 | Prior Period Items | 2 | - | - | 2 | - |
| 8 | Profit / (Loss) before tax (5 - 6) | 427 | 143 | 134 | 570 | 200 |
| 9 | Tax Expenses : | | | | | |
| | a) Current Tax | 104 | 39 | 34 | 143 | 50 |
| | b) Deferred Tax (Income)/Expense | 8 | 5 | - | 13 | 1 |
| | c) Provision for earlier year | - | - | - | - | - |
| | d) Excess/Short Provision of Taxation Written back/off | 5 | - | 3 | 5 | 3 |
| 10 | Profit (Loss) for the period from continuing operations (7-8) | 310 | 99 | 97 | 409 | 146 |
| 11 | Share of Profit / (Loss) of associates | - | - | - | - | - |
| 12 | Non- controlling interest / Minority Interest | - | - | - | - | - |
| 13 | Net Profit / (Loss) for the Period after taxes,non-controlling inetres and share of Profit/ (Loss) of associates (9 + 10+ 11) | 310 | 99 | 97 | 409 | 146 |
| 14 | Other Comprehensive Income | | | | | |
| | Items that will not be reclassified subsequently to profit or loss | - | - | - | - | - |
| | Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - |
| | Items that will be reclassified subsequently to profit or loss | - | - | - | - | - |
| | Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - |
| | Other Comprehensive Income, net of tax | - | - | - | - | - |
| 14 | Total Comprehensive Income for the period (13+14) | - | - | - | - | - |
| 15 | Paid-up Equity Shares Capital (Face Value Per Share Rs 10/-) | 864 | 864 | 864 | 864 | 864 |
| 16 | Earnings Per Share (after Extra Ordinary Items) (Of Rs 10/- Each) (for discontinuing Operations) | | | | | |
| | (a) Basic | 3.58 | 1.15 | 1.23 | 4.73 | 1.89 |
| | (b) Diluted | 3.58 | 1.15 | 1.23 | 4.73 | 1.89 |

LEAD RECLAIM AND RUBBER PRODUCTS LIMITED
(CIN: U25203GJ2012PLC072513)

(Address: 856/4, SARALI PITHAI ROAD, VILLAGE PITHAI, TAL. KATHLAL, DIST. KHEDA- 387630)

Statement of Audited Financial Result for the Half Year and Year Ended 31st March,2026



LEAD™ RECLAIM RUBBER
Scrap Rubber Recycling Unit

Notes :

| | |
|----|---|
| 1 | The Above results are reviewed by the audit committee and subsequently taken on record by the Board of Directors of the company at their |
| 2 | In Accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, the Statutory Auditors of the |
| 3 | The Company is engaged in the business of manufacturing of Reclaim Rubber Products. |
| 4 | The Financial Statements have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") |
| 5 | The Earning per share (EPS) has been computed in accordance with the Accounting Standard on Earning Per Shares (AS20). EPS for the half year |
| 6 | The Company does not have more than one reportable segment in terms of AS 17 hence segment wise reporting is not applicable. |
| 7 | The Figures of the half-year ended on March 31, 2026 are balancing figures between audited figures in respect of the full financial year ended on |
| 8 | The Prior period figures have been regrouped and re-classified whenever necessary. |
| 9 | The Company has associate Entry M/s Regrip Lead Recycling Private Limited which was an Incorporated on 04-01-2025 and Company is having |
| 10 | The Investors can also view the Financial Result on the Stock Exchange website (www.nseindia.com) and on Company's website (www. |

For Lead Reclaim and Rubber Products Limited



Place : Kathlal
Date : 15-05-2026

Jayash Patel
Managing Director
DIN : - 05007490

LEAD RECLAIM AND RUBBER PRODUCTS LIMITED
(CIN: U25203GJ2012PLC072513)

(Address: 856/4, SARALI PITHAI ROAD, VILLAGE PITHAI, TAL. KATHLAL, DIST. KHEDA- 387630)

Statement of Audited Financial Result for the Half Year and Year Ended 31st March,2026



Audited Consolidated Statement Of Assets-Liabilities For The Half Year Ended 31st March, 2026

STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

| Sr. | Particulars | For the year ended | |
|---------------------------------------|--|--------------------|--------------|
| | | 31/03/2026 | 31/03/2025 |
| A | Date of Start of reporting Quarter | 01/04/2025 | 01/04/2024 |
| B | Date of end of Reporting Quarter | 31/03/2026 | 31/03/2025 |
| C | whether results are audited or unaudited | Audited | Audited |
| Equity and Liabilities | | | |
| I. Equity | | | |
| | (a) Share capital | 864 | 864 |
| | (b) Reserves and surplus | 1,552 | 1,144 |
| | Sub-total of Share holders funds | 2,416 | 2,008 |
| II. Liabilities | | | |
| (A) Non-current liabilities | | | |
| | (a) Long term borrowings | 676 | 186 |
| | (b) Deferred tax liability (Net) | 14 | 1 |
| | (c) Other long term liabilities | - | - |
| | (d) Long term provision | - | - |
| | Sub-total of non-current liabilities | 690 | 187 |
| (B) Current liabilities | | | |
| | (a) Short term borrowings | 587 | 301 |
| | (b) Trade Payables | - | - |
| | Total outstanding dues of micro enterprises and small enterprises | 99 | 56 |
| | Total outstanding dues of creditors other than micro enterprises and small enterprises | 50 | 35 |
| | (c) Other current liabilities | 84 | 265 |
| | (d) Short-term provisions | 128 | 46 |
| | Sub-total current liabilities | 948 | 703 |
| TOTAL - EQUITY AND LIABILITIES | | 4,054 | 2,898 |
| ASSETS | | | |
| I. Non-current assets | | | |
| | (a) Fixed assets | 1,425 | 1,008 |
| | (b) Capital Work in Progress | 596 | 274 |
| | (d) Deferred tax assets (Net) | - | - |
| | (e) Long term loans and advances | 31 | 31 |
| | (f) Other non-current assets including Non Current Investments | 1 | 1 |
| | Sub-total Non-current assets | 2,053 | 1,314 |
| II. Current assets | | | |
| | (a) Current investments | - | - |
| | (b) Inventories | 553 | 311 |
| | (c) Trade Receivables | 366 | 537 |
| | (e) Cash and cash equivalents | 79 | 80 |
| | (f) Short term loans and advances | 955 | 656 |
| | (g) Other current assets | 48 | - |
| | Sub-total Current assets | 2,001 | 1,584 |
| TOTAL - ASSETS | | 4,054 | 2,898 |

For Lead Reclaim and Rubber Products Limited



Shresh Patel
Managing Director
 DIN : - 05007490

Place : Kathlal
 Date : 15-05-2026

LEAD RECLAIM AND RUBBER PRODUCTS LIMITED

(CIN: U25203GJ2012PLC072513)

(Address: 856/4, SARALI PITHAI ROAD, VILLAGE PITHAI, TAL. KATHLAL, DIST. KHEDA- 387630)

Statement of Audited Financial Result for the Half Year and Year Ended 31st March,2026



Audited Consolidated Cash Flow Statement for the half year ended 31st March, 2026

(₹ in Lakhs)

| Sr. | Particulars | For the year ended | |
|----------|--|--------------------|--------------|
| | | 31/03/2026 | 31/03/2025 |
| A | Date of Start of reporting Quarter | 01/04/2025 | 01/04/2024 |
| B | Date of end of Reporting Quarter | 31/03/2026 | 31/03/2025 |
| C | Whether results are audited or unaudited | Audited | Audited |
| A | CASHFLOW FROM OPERATING ACTIVITIES | | |
| | Net Profit Before Tax and Extraordinary Items | 409 | 146 |
| | Adjustment for : | | |
| | - Depreciation and amortisation expenses | 212 | 120 |
| | - Interest Paid | | |
| | - Interest Received | (17) | (13) |
| | - Income Tax | 161 | 54 |
| | - Non-Cash Expenses | 2 | 12 |
| | - Financial Costs | 87 | 64 |
| | | | - |
| | OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES | 854 | 383 |
| | Adjustment For : | | |
| | - Trade and Other Receivables | 112 | (320) |
| | - Inventories | (242) | 141 |
| | - Trade Payables and Other liabilities | (124) | (205) |
| | CASH GENERATED FROM OPERATION | 600 | (1) |
| | - Income Tax paid | 66 | 33 |
| | NET CASH FROM OPERATING ACTIVITIES | 534 | (34) |
| B | CASHFLOW FROM INVESTING ACTIVITIES | | |
| | - (Purchase) / Sales of Fixed Assets | (1,000) | (704) |
| | - (Purchase) / Sales of Investments | | (1) |
| | - Adjustments of Assets / Liabilities - Admission & Omission of Subsidiaries | | |
| | - Loans & Advances given | (242) | (68) |
| | - Interest Received | 17 | 13 |
| | NET CASH USED IN INVESTING ACTIVITIES | (1,225) | (760) |
| C | CASHFLOW FROM FINANCING ACTIVITIES | | |
| | - Proceeds from Share Capital & reserve | - | 743 |
| | Proceeds from Capital reserve | | |
| | Proceeds from Non-Controlling Interest | | |
| | - Borrowings (Long term & Short term) | 777 | 71 |
| | - Interest Paid | (87) | (64) |
| | - Share Issue expenses | | |
| | Proposed Dividend & Dividend Tax | | - |
| | NET CASH IN FINANCIAL ACTIVITIES | 690 | 750 |
| | NET INCREASE / DECREASE IN CASH AND CASH EQUIVALENTS | (1) | (44) |
| | CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR | 80 | 124 |
| | CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR | 79 | 80 |

For Lead Reclaim and Rubber Products Limited

Place : Kathlal
Date : 15-05-2026



Jayesh Patel
Managing Director
DIN :- 05007490