Date: 05/11/2026

To,
National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G,
Bandra-Kurla Complex,
Bandra (East), Mumbai – 400 051.

(NSE SYMBOL: POSITRON)

Dear Sir/Madam,

Sub: Submission of Un-audited financial results of Positron Energy Limited for the half year ended 30th September, 2026 along with Auditor's Limited Review Report thereon.

Dear Sir/Madam,

Pursuant to Regulation 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we inform you that the Board of Directors of the Company at its meeting held today i.e. 5th November 2026, inter alia approved the Un-audited Financial Results (Standalone) of Positron Energy Limited ("the Company") for the half year ended on 30th September, 2026 along with the Limited review report issued by the Statutory Auditor of the Company. The Board Meeting commenced at 03.30 P.M. and concluded at 04.00 P.M.

The said Un-audited Financial Results (Standalone) for the half year ended on 30th September, 2026 along with Limited Review Report of the Statutory Auditor is attached herewith.

Please take the above information on record.

Yours faithfully,
For Positron Energy Limited

Hinaben Dhrumilkumar Patel
Digitally signed by Hinaben Dhrumilkumar Patel
Date: 2026.11.05 17:28:53 +05'30'

Hina Patel
Company Secretary & Compliance Officer
M. No: A69304

POSITRON ENERGY LIMITED

POSITRON ENERGY LIMITED
L01403GJ2008PLC052932
OFFICE NO. 3, IT TOWER-2, GROUND FLOOR, INFOCITY, Sector 7, Gandhinagar, Gujarat, India, 382007
Website - https://www.positron-india.com/ ; Email :contact@positron-india.com

STATEMENT OF UNAUDITED STANDALONE PROFIT AND LOSS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ In Lakhs Except EPS)

	PARTICULARS	HALF YEAR ENDED			YEAR ENDED
		30/09/2026 REVIEWED	31/03/2026 AUDITED	30/09/2025 REVIEWED	31/03/2026 AUDITED
I	Revenue From Operations	30645.67	28527.19	15688.20	44215.38
II	Other Income	209.66	207.95	416.26	624.21
III	**Total Income**	**30855.33**	**28735.14**	**16104.45**	**44839.59**
	Expenses				
	a) Cost of Materials Consumed	0.00	0.00	0.00	0.00
	b) Purchase of Stock-in-Trade	27461.11	25854.03	14827.69	40681.72
IV	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	341.14	74.22	-66.00	8.22
	d) Employee Benefits Expenes	291.53	162.07	362.90	524.98
	e) Finance Cost	184.28	80.63	35.33	115.96
	f) Depreciation and Amortisation Expenses	9.95	15.04	14.38	29.43
	g) Other expenses	458.92	533.70	235.70	769.40
	Total Expenses	**28746.94**	**26719.70**	**15410.01**	**42129.71**
V	**Profit Before Exceptional and Extraordinary Items and Tax (III-IV)**	**2108.39**	**2015.44**	**694.44**	**2709.88**
VI	Exceptional Items		0.00	0.00	0.00
VII	**Profit Before Extraordinary Items and Tax (V-VI)**	**2108.39**	**2015.44**	**694.44**	**2709.88**
VIII	Extraordinary Items	0	0.00	0.00	0.00
IX	**Profit Before Tax (VII-VIII)**	**2108.39**	**2015.44**	**694.44**	**2709.88**
X	**Tax Expense**	**535.75**	**511.17**	**194.34**	**705.51**
	(1) Current Tax	531.00	513.56	179.44	693.01
	(2) Deferred Tax	4.75	-19.12	14.90	-4.23
	(3) Tax Expense of Earlier Years	0.00	16.74	0.00	16.74
XI	**Profit/ (Loss) for the Period from Continuing Operations (IX-X)**	**1572.64**	**1504.27**	**500.10**	**2004.37**
XII	Profit/ (Loss) from Discontinuing Operations	0	0.00	0.00	0.00
XIII	Tax Expense of Discontinuing Operations	0	0.00	0.00	0.00
XIV	**Profit/ (Loss) from Discontinuing Operations After Tax (XII-XIII)**	**0.00**	**0.00**	**0.00**	**0.00**
XV	**Profit/ (Loss) for the Period (XI+XIV)**	**1572.64**	**1504.27**	**500.10**	**2004.37**
XVI	**Earnings per share:**				
	(a) Basic	**20.69**	**19.79**	**6.58**	**26.37**
	(b) Diluted	**20.69**	**19.79**	**6.58**	**26.37**
XVII	**Paid-Up Equity Share Capital**				
	Total No. of Shares (Weighted Average)	**7600400**	**7600400**	**7600400**	**7600400**
	Face Value Per Share	**10.00**	**10.00**	**10.00**	**10.00**

Notes:

1. The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 05, 2026.

2. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

3. As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.

4. The Company has a single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting"

5. There are no investor complaints received/pending as on November 05, 2026.

6. Earning Per share : Earning Per share is calculated on the weighted average of the share capital of the company.

7. Figures of half year ended 30th September, 2026 and 31st March, 2026 represent the difference between the audited figures in respect of full financial year and the published unaudited figures of six months ended 30th September, 2025.

8. Statements of Assets, Liabilities and Cashflow Statement as on 30th September, 2026 are enclosed herewith.

9. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current.

FOR, POSITRON ENERGY LIMITED

POSITRON ENERGY LIMITED

RAJIV MENON
MANAGING DIRECTOR
DIN: 1958636
DATE: NOVEMBER 05, 2026
PLACE: GANDHINAGAR

POSITRON ENERGY LIMITED
L01403GJ2008PLC052932
OFFICE NO. 3, IT TOWER-2, GROUND FLOOR, INFOCITY, Sector 7, Gandhinagar, Gujarat, India, 382007
Website - https://www.positron-india.com/ ; Email :contact@positron-india.com
STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(` In Lakhs)

	PARTICULARS	AS AT 30TH SEPTEMBER, 2026 REVIEWED	AS AT 31ST MARCH, 2026 AUDITED
I.	**EQUITY AND LIABILITIES**		
1	**Shareholder's Funds**		
	(a) Share Capital	760.04	760.04
	(b) Reserves and Surplus	10679.69	9107.05
	(c) Money Received against Share Warrants	0.00	0.00
		11439.73	**9867.09**
2	**Share Application Money Pending Allotment**	**0.00**	**0.00**
3	**Non-Current Liabilities**		
	(a) Long-Term Borrowings	41.63	41.63
	(b) Deferred Tax Liabilities (Net)	0.00	0.00
	(c) Other Long-Term Liabilities	0.00	0.00
	(b) Long-Term Provisions	16.43	27.39
		58.07	**69.03**
4	**Current Liabilities**		
	(a) Short-Term Borrowings	977.05	492.77
	(b) Trade Payables	4062.22	735.54
	(A) total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	4062.22	735.54
	(c) Other Current Liabilites	519.40	940.77
	(d) Short-Term Provisions	733.01	693.51
		6291.67	**2862.58**
	TOTAL	**17789.47**	**12798.70**
II.	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant & Equipment and Intangible Assets	152.81	162.89
	(i) Property, Plant & Equipment	152.81	162.89
	(ii) Intangible Assets	0.00	0.00
	(iii) Capital Work-in-Progress	0.00	0.00
	(iv) Intangible Assets under Development	0.00	0.00
	(b) Non-Current Investments	0.00	0.00
	(c) Deferred Tax Assets (Net)	1.99	6.74
	(d) Long-Term Loans and Advances	0.00	0.00
	(e) Other Non-Current Assets	731.12	983.99
		885.91	**1153.62**
2	**Current Assets**		
	(a) Current Investments	0.00	0.00
	(b) Inventories	189.10	530.24
	(c) Trade Receivables	5866.09	2612.74
	(d) Cash and Cash Equivalents	10484.12	8099.82
	(e) Short-Term Loans and Advances	322.09	138.17
	(f) Other Current Assets	42.18	264.11
		16903.56	**11645.08**
	TOTAL	**17789.47**	**12798.70**

FOR, POSITRON ENERGY LIMITED

RAJIV MENON
MANAGING DIRECTOR
DIN: 1958636
DATE: NOVEMBER 05, 2026
PLACE: GANDHINAGAR

POSITRON ENERGY LIMITED

POSITRON ENERGY LIMITED
L01403GJ2008PLC052932

OFFICE NO. 3, IT TOWER-2, GROUND FLOOR, INFOCITY, Sector 7, Gandhinagar, Gujarat, India, 382007
Website - https://www.positron-india.com/ ; Email :contact@positron-india.com

STATEMENT OF UNAUDITED STANDALONE CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(` In Lakhs)

PARTICULARS	AS AT 30TH SEPTEMBER, 2026 REVIEWED	AS AT 31ST MARCH, 2026 AUDITED
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	2108.39	2709.88
Adjustments for:		
Depreciation	9.95	29.43
Finance Cost	184.28	115.96
Interest Income/ Dividend Income	-185.67	-419.31
Operating profit before working capital changes	**2116.96**	**2435.96**
Movements in working capital :		
(Increase)/Decrease in Inventories	341.14	8.22
(Increase)/Decrease in Trade Receivables	-3253.35	595.58
(Increase)/Decrease in Loans & Advances	-183.91	329.09
(Increase)/Decrease in Other Current Assets	221.94	-92.56
Increase/(Decrease) in Trade Payables	3326.68	-1690.85
Increase/(Decrease) in Other Current Liabilities	-421.37	566.03
Increase/(Decrease) in Long Term Provisions	-10.96	13.82
Increase/(Decrease) in Short Term Provisions	39.50	573.96
Cash generated from operations	**2176.63**	**2739.24**
Adjustment on Account of Income Tax Expense	-531.00	-709.74
Net cash from operating activities (A)	**1645.63**	**2029.50**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of Investments	0.00	0.00
Interest Income/ Dividend Income	185.67	419.31
Sale/(Purchase) of Fixed Assets	0.13	-6.34
(Increase)/Decrease in Other Non Current Assets	252.87	-598.73
Net cash from investing activities (B)	**438.67**	**-185.77**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Long Term Borrowings	0.00	-29.94
Increase/(Decrease) in Short Term Borrowings	484.28	-164.02
Increase/(Decrease) in Capital	0.00	0.00
Increase/(Decrease) in Reserves	0.00	0.00
Increase/(Decrease) in Security Premium	0.00	0.00
Payment of Finance Cost	-184.28	-115.96
Net cash from financing activities (C)	**300.00**	**-309.92**
Net increase in cash and cash equivalents (A+B+C)	2384.30	**1533.81**
Cash and cash equivalents at the beginning of the year	8099.82	**6566.01**
Cash and cash equivalents at the end of the year	**10484.11**	**8099.82**

FOR, POSITRON ENERGY LIMITED

POSITRON ENERGY LIMITED

RAJIV MENON
MANAGING DIRECTOR
DIN: 1958636
DATE: NOVEMBER 05, 2026
PLACE: GANDHINAGAR

ABHISHEK KUMAR & ASSOCIATES
CHARTERED ACCOUNTANT

To,
The Board of Directors
Positron Energy Limited

Limited Review Report on Unaudited half year ended financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

We have reviewed the accompanying statement of unaudited financial results of **Positron Energy Limited** ("The Company") for the half year ended **30th September, 2026** which include Financial Results, Balance Sheet as on that date, Statement of Cash flows for the half year ended on that date together with the relevant notes thereon ("The Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with circular no. CIR/CFD/FAC/62/2 016 dated 05th July 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review

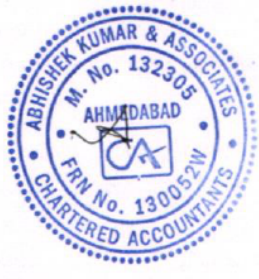
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of interim financial information performed by Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do no express an audit opinion.

A review of interim financial information consists of making inquiries, primarily of 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

401, Silicon Tower, Nr. Samartheshwar Mahadev Temple, Law Garden, Navrangpura, Ahmedabad-380009.
Tel. : 079 - 26448824, 40370886 ✦ Mob. : 9227404064 ✦ e-mail : abhisheksagrawal@yahoo.co.in ✦ www.abhisheksagrawal.com

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 recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed 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 SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains and material misstatement.

For, Abhishek Kumar & Associates
Chartered Accountants
Firm Reg No.: 130052W



CA Abhishek Agrawal
Proprietor
M. No.: 132305
UDIN: 26132305MPQJNL7479
Place: Ahmedabad
Date: 05th November, 2026