Premier Explosives Limited

ISO 9001 REGISTERED
DNV Certification B.V. The Netherlands

November 12, 2026

To
The General Manager
Department of Corporate Relations
BSE Limited
Sir Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai -400 001
Scrip code: 526247

To
The Vice President,
Listing Department
The National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai 400 051
Scrip code: PREMEXPLN

Dear Sir,

Sub: Outcome of Board Meeting – Unaudited Financial Results (Standalone & Consolidated) for the second quarter and half year ended 30th September, 2026.

Pursuant to the provisions of Regulation 30, 33 & other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that, the Board of Directors of the Company at their Meeting held today i.e., November 12, 2026, has inter-alia, considered and approved the following matter:

1. The Unaudited Financial Results (Standalone and Consolidated) for the second quarter and half year ended 30th September, 2026 and taken on record, the Limited Audit Review Report on the results.

   Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the statement of the Unaudited Financial Results (Standalone and Consolidated) for the second quarter and half year ended 30th September, 2026 along with the Limited Audit Review Report given by the Statutory Auditor's of the Company

The meeting of the Board of Directors commenced at 12:30 P.M. (IST) and concluded at 03.00 P.M (IST).

We request you to take note of the above on record and arrange to bring this to the notice of all concerned.

Thanking you,

Yours faithfully,
For Premier Explosives Limited

JHANSI LAXMI KALAKOTA
Digitally signed by JHANSI LAXMI KALAKOTA
Date: 2026.11.12 15:07:51 +05'30'

K. Jhansi Laxmi
Company Secretary
Encl: a/a

MAJETI & CO
Chartered Accountants

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of The Company Pursuant to The Regulation 33 Of the Sebi (Listing Obligations and Disclosure Requirements) Regulations, 2015, As Amended

Review Report to
The Board of Directors
PREMIER EXPLOSIVES LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **PREMIER EXPLOSIVES LIMITED** (the 'Company') for the quarter ended September 30, 2026, and year to date from 01st April 2026 to 30th September 2026 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 ('the Regulation') as amended.

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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, 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.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MAJETI & Co.,
Chartered Accountants
Firm's Registration Number: 015975S

M. Kiran Kumar

KIRAN KUMAR MAJETI
Partner
Membership Number: 220354
UDIN: 26220354YSWIYD6857

MAJETI & CO HYDERABAD Chartered Accountants

Hyderabad
Date: November 12, 2026

Address : 109, Metro Residency | 6-3-1247, Rajbhavan Road | Khairatabad, Hyderabad - 500 082 | Telangana
E-mail : kiran@majeti.co.in

Premier Explosives Limited
CIN:L24 110TG 1980 PLC 002633
'Premier House', 11 Ishaq Colony, Near AOC Centre, Secunderabad - 500 015

Statement of Unaudited Standalone financial results for the Quarter and Six Months ended September 30, 2026

(Rs. in lakhs, except as stated)

S.No.	Particulars	Quarter ended			Six months ended		Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue**						
	Revenue from operations	14,527.63	10,256.35	7557.57	24783.98	21772.36	38834.14
	Other Income	254.10	177.92	2306.91	432.02	2895.78	4214.49
	Total Revenue	**14781.73**	**10434.27**	**9864.48**	**25216.00**	**24668.14**	**43048.63**
2	**Expenses**						
	a) Cost of raw materials consumed	8,969.58	7,821.96	2884.92	16791.54	9978.78	19086.69
	b) Purchase of stock -in- trade	33.50	54.64	44.00	88.14	120.26	241.52
	c) Changes in inventories of finished goods, work-in-progress and scrap	458.39	(1,212.97)	731.86	(754.58)	2,996.78	3,058.28
	d) Employee benefits expense	1,885.86	1,885.63	1769.28	3771.49	3529.80	6890.82
	e) Finance costs	63.38	69.10	79.27	132.48	188.32	364.95
	f) Depreciation and amortisation expense	296.27	286.94	292.58	583.21	584.15	1168.55
	g) Research and development expenses	12.44	15.15	11.33	27.59	26.82	49.71
	h) Other expenses	1,444.56	1,104.20	1455.53	2548.76	2370.96	5624.94
	Total expenses	**13163.98**	**10024.65**	**7268.77**	**23188.63**	**19795.87**	**36485.46**
3	**Profit / (Loss) before Exceptional items and tax (1-2)**	**1617.75**	**409.62**	**2595.71**	**2027.37**	**4872.27**	**6563.17**
4	**Exceptional item**	-	-	-	-	-	-
	Ex-gratia	-	-	**(120.00)**	-	(520.00)	(520.00)
5	**Profit / (Loss) before tax (3-4)**	**1617.75**	**409.62**	**2475.71**	**2027.37**	**4352.27**	**6043.17**
6	**Tax expense**						
	Current tax	370.00	130.00	605.00	500.00	1,025.00	1,625.00
	Income tax adjustments				-	-	(44.09)
	Deferred tax	50.96	(23.49)	83.42	27.47	8.33	(120.25)
	Total tax expense	**420.96**	**106.51**	**688.42**	**527.47**	**1033.33**	**1460.66**
7	**Profit/(Loss) for the period (5-6)**	**1196.79**	**303.11**	**1787.29**	**1499.90**	**3318.94**	**4582.51**
8	**Other comprehensive income**						
	a) (i) Items that will not be reclassified to profit or loss						
	(Remeasurement on post-employment defined benefit obligation)	(32.00)	(31.00)	(30.58)	(63.00)	(61.00)	19.19
	(ii) Income tax relating to items that will not be reclassified to profit or loss	8.06	7.80	6.49	15.86	15.35	(4.83)
	b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income (8a + 8b)	**(23.94)**	**(23.20)**	**(24.09)**	**(47.14)**	**(45.65)**	**14.36**
9	**Total comprehensive income for the period (7+8)**	**1172.85**	**279.91**	**1763.20**	**1452.76**	**3273.29**	**4596.87**
10	Paid-up equity share capital (Face value of Rs. 2/- per share)	1075.22	1075.22	1075.22	1075.22	1075.22	1075.22
11	Other equity excluding revaluation reserve						27827.95
12	**Earnings / (Loss) per share of Rs. 2 each (not annualised) (in Rupees)**						
	Basic (in Rs.)	2.23	0.56	3.32	2.79	6.17	8.52
	Diluted (in Rs.)	2.23	0.56	3.32	2.79	6.17	8.52

PREMIER EXPLOSIVES LTD. SEC'BAD

Standalone Statement of Assets and Liabilities

Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	17,783.52	17,907.14
Capital work-in-progress	3,334.85	2,639.23
Right -of- use asset	83.58	85.66
Investment Property	8.02	8.02
Intangible assets	516.20	545.14
Financial assets		
(i) Investments	525.90	525.90
Other non-current assets	937.17	1,037.61
Total Non-current assets	**23,189.24**	**22,748.70**
Current assets		
Inventories	11,221.73	10,301.26
Financial assets		
(i) Trade receivables	9,476.81	5,344.57
(ii) Cash and cash equivalents	6,284.19	5,057.21
(iii) Bank balances other than (ii) above	818.45	923.48
(iv) Loans	6.82	6.66
(v) Other financial assets	690.95	683.59
Other current assets	2,522.58	3,495.14
Total Current assets	**31,021.53**	**25,811.91**
TOTAL ASSETS	**54,210.77**	**48,560.61**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,075.22	1,075.22
Other equity	29,011.90	27,827.95
Total Equity	**30,087.12**	**28,903.17**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	1,259.56	1,316.00
(ii)Other financial liabilities	8.15	7.65
Provisions	1,060.03	1,009.03
Deferred tax Liability (net)	1,242.72	1,231.11
Total Non-current liabilities	**3,570.46**	**3,563.79**
Current liabilities		
Financial liabilities		
(i) Borrowings	4,034.61	2,340.71
(ii) Trade payables:		
- dues to micro and small enterprises	240.06	56.34
- dues to others	7,455.44	4,095.29
(iii) Other financial liabilities	3,123.59	2,369.44
Other current liabilities	5,256.07	6,699.36
Provisions	333.19	282.19
Current tax liabilities (net)	110.23	250.32
Total current liabilities	**20,553.19**	**16,093.65**
Total Liabilities	**24,123.65**	**19,657.44**
TOTAL EQUITY AND LIABILITIES	**54,210.77**	**48,560.61**

PREMIER EXPLOSIVES LTD. SEC'BAD

STATEMENT OF CASH FLOWS

	Particulars	For the period ended 30.09.2026 (Unaudited)	For the period ended 30.09.2025 (Unaudited)
A	**Cash flow from operating activities**		
	Profit/ (Loss) before income tax	2,027.37	4,352.27
	Adjustments for:		
	Depreciation and amortisation expense	583.21	584.15
	Unrealised foreign exchange (gain)/ loss (net)	(69.01)	296.79
	Expected credit loss / (written back)	(222.21)	60.00
	Excess liabilities written back	-	(29.11)
	Interest income	(105.13)	(99.37)
	Finance costs	132.48	188.32
	Bad debts written off	127.42	10.95
	Credit balances written back	(0.12)	-
	Provision for expected loss on longterm contracts written back	-	(500.00)
	Book deficit on assets discarded	0.08	0.33
	(Profit) on sale of Property, plant and equipment	(24.26)	-
	Operating profit /(Loss) before working capital changes	**2,449.83**	**4,864.33**
	Adjustments for		
	Trade receivables and other assets	(3,010.15)	(11,591.02)
	Inventories	(920.47)	5,318.77
	Trade payables, other liabilities and provisions	2,964.81	(5,106.72)
	Cash generated from operating activities	**1,484.02**	**(6,514.64)**
	Income taxes paid	(640.09)	(754.10)
	Net cash generated from operating activities	**843.93**	**(7,268.74)**
B	**Cash flows from investing activities**		
	Payments for property, plant and equipment, intangible assets and capital work-in-progress	(1,114.05)	(651.90)
	Payments for investment in joint venture	-	(4.90)
	Proceeds from disposal of property, plant and equipment	42.64	-
	Redemption/ (Investments) in bank deposits (having original maturity of more than three months) (net)	98.55	0.94
	Interest received	111.64	87.41
	Net cash inflow / (outflow) from investing activities	**(861.22)**	**(568.45)**
C	**Cash flows from financing activities**		
	(Repayment)/ Proceeds from non-current borrowings (net)	(56.44)	187.04
	(Repayment)/ Proceeds from current borrowings (net)	1,693.90	(1,443.61)
	Finance costs	(124.31)	(186.21)
	Dividends paid to company's shareholders	(268.88)	-
	Net cash inflow / (outflow) from financing activities	**1,244.27**	**(1,442.78)**
D	**Net increase / (decrease) in cash and cash equivalents (A+B+C)**	1,226.98	(9,279.97)
	Opening Cash and cash equivalents	5,057.21	9,309.24
E	**Closing cash and cash equivalents**	**6,284.19**	**29.27**

Notes to the financial results

1 This Statement of Unaudited Standalone Financial Results has been reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 12.11.2026. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results and have issued unmodifed opinion.

2 The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3 The Company is engaged in the business of "High Energy Materials" and has only one reportable segment in accordance with Ind AS 108 "Operating Segments".

4 The figures for the corresponding previous period have been reclassified / regrouped wherever necessary to conform to current period classification.

For Premier Explosives Limited

T.V.Chowdary
Managing Director

PREMIER EXPLOSIVES LTD. SEC'BAD

Secunderabad
12-11-2026

Independent Auditors Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to The Regulation 33 Of the Sebi (Listing Obligations and Disclosure Requirements) Regulations, 2015, As Amended

Review Report to
The Board of Directors
PREMIER EXPLOSIVES LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **PREMIER EXPLOSIVES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') and its Joint venture for the quarter ended September 30, 2026 and year to date from 01st April 2026 to 30th September 2026 (the "Statement") attached herewith, 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 Regulation').

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, 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.

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 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.

   We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This statement includes the results of the following entities:
   1. Premier Wire Products Limited (Subsidiary)
   2. PELNEXT Defense Systems Private Limited (Subsidiary)
   3. Global Premier Limited (Joint venture)

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of

MAJETI & CO HYDERABAD Chartered Accountants

Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying statement includes unaudited interim financial results and other unaudited financial information in respect of two subsidiaries, and one joint venture which has not been reviewed by their auditors, whose interim financial results reflect total assets of Rs.715.38 lakhs, as at September 30, 2026, and total revenue is Rs.6.97 Lakhs and Rs.13.87 Lakhs, total net profit after tax and total comprehensive income of Rs.3.30 Lakhs and Rs.7.91 Lakhs, for the quarter ended September 30, 2026, and from April 01, 2026 to September 30, 2026, respectively, and net cash outflows of Rs.2.69 lakhs for the period from April 01, 2026 to September 30, 2026 and share of loss from joint venture of Rs. 0.19 Lakhs for the quarter ended September 30, 2026 considered in the statement. These unaudited financial statements and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of the two subsidiaries and one joint venture, are based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial statements are not material to the Group.

Our conclusion on the Statement in respect of matter stated in paragraph 6 is not modified in respect of the above matters.

For MAJETI & Co.,
Chartered Accountants
Firm's Registration Number: 015975S

MAJETI & CO. HYDERABAD Chartered Accountants

KIRAN KUMAR MAJETI
Partner
Membership Number: 220354
UDIN: 26220354RUSTCD8448

Hyderabad
Date: November 12, 2026

Premier Explosives Limited

CIN:L24 110TG 1980 PLC 002633

'Premier House', 11 Ishaq Colony, Near AOC Centre, Secunderabad - 500 015

Statement of Unaudited Consolidated financial results for the Quarter and Six months ended September 30, 2026

(Rs. in lakhs, except as stated)

S.No.	Particulars	Quarter ended			Six months		Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue**						
	Revenue from operations	14,527.63	10,256.35	7557.57	24783.98	21772.36	38834.14
	Other Income	254.01	177.83	2306.82	431.84	2895.64	4214.24
	Total Revenue	**14781.64**	**10434.18**	**9864.39**	**25215.82**	**24668.00**	**43048.38**
2	**Expenses**						
	a) Cost of raw materials consumed	8,969.58	7,821.96	2884.92	16791.54	9978.78	19086.69
	b) Purchase of stock -in- trade	33.50	54.64	44.00	88.14	120.26	241.52
	c) Changes in inventories of finished goods, work-in-progress and scrap	458.39	(1,212.97)	731.86	(754.58)	2,996.78	3,058.28
	d) Employee benefits expense	1,885.86	1,885.63	1769.28	3771.49	3529.80	6890.82
	e) Finance costs	56.70	62.50	72.59	119.20	175.04	338.47
	f) Depreciation and amortisation expense	296.27	286.94	292.58	583.21	584.15	1168.55
	g) Research and development expenses	12.44	15.15	11.33	27.59	26.82	49.71
	h) Other expenses	1,446.03	1,104.31	1467.44	2550.34	2383.25	5643.97
	Total expenses	**13158.77**	**10018.16**	**7274.00**	**23176.93**	**19794.88**	**36478.01**
3	**Profit / (Loss) before tax, share of loss from Joint venture & exceptional item (1-2)**	**1622.87**	**416.02**	**2590.39**	**2038.89**	**4873.12**	**6570.37**
4	Share of (loss) from Joint venture	(0.19)	(0.12)	(0.44)	(0.31)	(0.76)	(1.21)
5	Profit / (Loss) before tax and exceptional item (3+4)	1622.68	415.90	2589.95	2038.58	4872.36	6569.16
6	**Exceptional item**						
	Ex-gratia	-	-	(120.00)	-	(520.00)	(520.00)
7	**Profit / (Loss) before tax (5-6)**	**1622.68**	**415.90**	**2469.95**	**2038.58**	**4352.36**	**6049.16**
8	**Tax expense**						
	Current tax	371.82	131.79	603.81	503.61	1,025.61	1629.37
	Income tax adjustments	-	-	-	-	-	(44.09)
	Deferred tax	50.96	(23.49)	86.41	27.47	11.32	(117.67)
	Total tax expense	**422.78**	**108.30**	**690.22**	**531.08**	**1036.93**	**1467.61**
9	**Profit/(Loss) for the period (7-8)**	**1199.90**	**307.60**	**1779.73**	**1507.50**	**3315.43**	**4581.55**
	Profit / (Loss) for the period attributable to:						
	Shareholders of the company	1,199.18	306.64	1,781.11	1,505.82	3,315.91	4,581.34
	Non Controlling Interest	0.72	0.96	(1.38)	1.68	(0.48)	0.21
10	**Other comprehensive Income**						
	a) (i) Items that will not be reclassified to profit or loss (Remeasurement on post-employment defined benefit obligation)	(32.00)	(31.00)	(30.58)	(63.00)	(61.00)	19.19
	(ii) Income tax relating to items that will not be reclassified to profit or loss	8.06	7.80	6.49	15.86	15.35	(4.83)
	b) (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
	Total other comprehensive income for the period	**(23.94)**	**(23.20)**	**(24.09)**	**(47.14)**	**(45.65)**	**14.36**
	Other Comprehensive income for the period attributable to:						
	Shareholders of the company	(23.94)	(23.20)	(24.09)	(47.14)	(45.65)	14.36
	Non Controlling Interest	-	-	-	-	-	-
11	**Total comprehensive income for the period (9+10)**	**1175.96**	**284.40**	**1755.64**	**1460.36**	**3269.78**	**4595.91**
12	Total Comprehensive income for the period attributable to: (Comprising profit / (loss) and other comprehensive income for the period						
	Shareholders of the company	1,175.24	283.44	1757.02	1458.68	3270.26	4595.70
	Non Controlling Interest	0.72	0.96	(1.38)	1.68	(0.48)	0.21
13	Paid-up equity share capital (Face value of Rs. 2/- per share)	1075.22	1075.22	1075.22	1075.22	1075.22	1075.22
14	Other equity excluding revaluation reserve						27,832.04
16	**Earnings / (Loss) per share of Rs. 2 each (not annualised)**						
	Basic (in Rs.)	2.23	0.57	3.32	2.80	6.17	8.52
	Diluted (in Rs.)	2.23	0.57	3.32	2.80	6.17	8.52

PREMIER EXPLOSIVES LTD. SEC'BAD

Consolidated Statement of Assets and Liabilities

Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	17,970.30	18,093.92
Capital work-in-progress	3,334.85	2,639.23
Right -of- use asset	83.58	85.66
Investment Property	8.02	8.02
Intangible assets	516.20	545.14
Investments accounted through equity method	3.38	3.69
Other non-current assets	1,006.62	1,107.06
Total Non-current assets	**22922.95**	**22482.72**
Current assets		
Inventories	11,221.73	10,301.26
Financial assets		
(i) Trade receivables	9,476.51	5,344.57
(ii) Cash and cash equivalents	6,308.00	5,083.71
(iii) Bank balances other than (ii) above	818.45	923.48
(iv) Other financial assets	690.95	683.59
Other current assets	2,522.58	3,495.83
Total Current assets	**31,038.22**	**25,832.44**
TOTAL ASSETS	**53,961.17**	**48,315.16**
EQUITY AND LIABILITIES		
Equity:		
Equity share capital	1,075.22	1,075.22
Other equity	29,021.91	27,832.04
Equity attributable to equity share holders of parent	**30,097.13**	**28,907.26**
Non controlling interest	137.20	135.52
Total Equity	**30,234.33**	**29,042.78**
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	1,259.56	1,316.00
(ii)Other financial liabilities	8.15	7.65
Provisions	1,060.03	1,009.03
Deferred tax Liability (net)	1,277.61	1,266.00
Other non-current liabilities	-	-
Total Non-current liabilities	**3605.35**	**3598.68**
Current liabilities		
Financial liabilities		
(i) Borrowings	3,599.27	1,917.32
(ii) Trade payables		
- dues to micro and small enterprises	240.06	56.34
- dues to others	7,455.95	4,095.29
(iii) Other financial liabilities	3,124.38	2,370.97
Other current liabilities	5,256.12	6,699.52
Provisions	333.19	282.19
Current tax liabilities (net)	112.52	252.07
Total current liabilities	**20,121.49**	**15,673.70**
TOTAL EQUITY AND LIABILITIES	**53,961.17**	**48,315.16**

PREMIER EXPLOSIVES LTD. SEC'BAD

STATEMENT OF CASH FLOWS

SNO	Particulars	For the period ended 30.09.2026 (Unaudited)	For the period ended 30.09.2025 (Unaudited)
A	**Cash flow from operating activities**		
	Profit /(Loss) before tax	2,038.58	4,352.36
	Adjustments for:		
	Depreciation and amortisation expense	583.21	584.15
	Unrealised foreign exchange gain(net)	(69.01)	296.79
	Expected credit loss / (written back)	(222.21)	60.00
	Excess liabilities written back	-	(29.11)
	Bad debts written off	127.42	10.95
	Interest income	(104.95)	(99.23)
	Finance costs	119.20	175.04
	Credit balances written back	(0.12)	-
	Provision for expected loss on longterm contracts written back	-	(500.00)
	Book deficit on assets discarded	0.08	0.33
	(Profit) on sale of Property, Plant and Equipment	(24.26)	-
	Operating cash flow before working capital changes	**2,447.94**	**4,851.28**
	Adjustments for		
	Trade receivables, financial assets and other assets	(3,008.69)	(11,557.22)
	Inventories	(920.47)	5,318.77
	Trade payables, other liabilities and provisions	2,964.47	(5,108.67)
	Cash generated from operating activities	**1,483.25**	**(6,495.84)**
	Income tax paid	(643.16)	(755.43)
	Net cash generated from operating activities	**840.09**	**(7,251.27)**
B	**Cash flows from investing activities**		
	Payments for property, plant and equipment, intangible assets and capital work-in-progress	(1,114.05)	(651.90)
	Payments for investment in joint venture	-	(4.14)
	Proceeds from disposal /sale of property, plant and equipment	42.64	-
	Investments in bank deposits (having original maturity of more than three months) (Net)	98.55	(0.76)
	Interest received	111.46	88.97
	Net cash inflow / (outflow) from investing activities	**(861.40)**	**(567.83)**
C	**Cash flows from financing activities**		
	Proceeds/ (repayment) of Long term borrowing (net)	(56.44)	187.04
	Proceeds/ (repayment) of short-term borrowings (net)	1,681.95	(1,455.56)
	Interest paid	(111.03)	(172.93)
	Dividends paid to company's shareholders	(268.88)	-
	Net cash inflow / (outflow) from financing activities	**1,245.60**	**(1,441.45)**
D	**Net increase / (decrease) in cash and cash equivalents (A+B+C)**	1,224.29	(9,260.55)
	Opening cash and cash equivalents	5,083.71	9,315.19
E	**Closing cash and cash equivanlents**	**6,308.00**	**54.64**

Notes to the financial results

1 This Statement of Unaudited Consolidated Financial Results has been reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 12.11.2026. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results and have issued unmodifed opinion.

2 The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3 The group is engaged in the business of "High Energy Materials" and has only one reportable segment in accordance with Ind AS 108 "Operating Segment".

4 The figures for the corresponding previous period have been reclassified / regrouped wherever necessary to conform to current period classification.

5 The abstract of Financial Results on Standalone basis is given below:

PARTICULARS	Quarter ended			Six Months ended		Year ended
	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
Total Revenue from Operations	14527.63	10256.35	7557.57	24783.98	21772.36	38834.14
Profit / (Loss) Before Tax from continuing operations	1617.75	409.62	2475.71	2027.37	4352.27	6043.17
Profit / (Loss) After Tax from continuing operations	1196.79	303.11	1787.29	1499.90	3318.94	4582.51
Profit / (Loss) After Tax from Dis-continuing operations	-	-	-	-	-	-
Other Comprehensive Income (Net of Tax)	(23.94)	(23.20)	(24.09)	(47.14)	(45.65)	14.36
Total Comprehensive Income	1172.85	279.91	1763.20	1452.76	3273.29	4596.87

For Premier Explosives Limited

Secunderabad
12-11-2026

T.V.Chowdary
Managing Director

PREMIER EXPLOSIVES LTD. SEC'BAD