



SURYA ROSHNI LIMITED

CIN -L31501HR1973PLC007543

Padma Tower-I, Rajendra Place, New Delhi-110 008

Ph.: +91-11-47108000 E-mail : cs@surya.in

Website : www.surya.co.in

SRL/se/yks/25-26/22

November 11, 2025

The Secretary
The Stock Exchange, Mumbai
MUMBAI - 400 001
Scrip Code: 500336

The Manager (Listing Department)
The National stock Exchange of India Ltd
Mumbai – 400 051
NSE Symbol: SURYAROSNI

Dear Sirs,

Sub. : Unaudited Financial Results for the quarter and half year ended 30th September, 2025, , declaration of Interim Dividend for the financial year 2025-26 and Record Date

In continuation of our letter dated 3rd November 2025, we inform you the following:-

1. Unaudited Financial Results for the quarter and half year ended 30th September 2025

The Statement of Unaudited Financial Results of the Company, both Standalone and Consolidated, for the quarter and half year ended 30th September 2025 has been approved and taken on record by our Board of Directors at its meeting held on 11th November, 2025. A copy of the said statement along with Limited Review Report of the Statutory Auditors, M/s Ashok Kumar Goyal & Co., Chartered Accountants, on the aforesaid Standalone and Consolidated Financial Results is enclosed as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. Declaration of Interim Dividend for the financial year 2025-26

The Board of Directors at its meeting held on 11th November, 2025 has declared an Interim Dividend of Rs. 2.50 per equity share of face value of Rs.5/- each i.e. 50% for the financial year 2025-26. It may kindly be noted that the above dividend would be paid only through electronic mode on or before 10th December, 2025.

3. Record Date

The Board of Directors has fixed Monday, 17th November 2025 as Record date to determine the eligibility of the shareholders to receive the said Interim Dividend.

The above information is also available on the website of the Company at www.surya.co.in.

The meeting commenced at 2:00 p.m. and concluded at 2:28 p.m.

Thanking you,
Yours faithfully,
for SURYA ROSHNI LIMITED

B. B. SINGAL
CFO & Company Secretary

Encl: as above • Regd. Office : Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507

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Website: www.surya.co.in, email-id : investorgrievances@sroshni.com

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2025
(Rs. in Lakhs, except EPS)

	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	1,84,501	1,60,441	1,52,872	3,44,942	3,42,180	7,43,522
II	Other Income	2,251	1,276	896	3,527	1,656	3,148
III	Total income (I+II)	1,86,752	1,61,717	1,53,768	3,48,469	3,43,836	7,46,670
IV	Expenses						
	Cost of materials consumed	1,32,678	1,24,348	1,06,162	2,57,026	2,34,651	5,03,560
	Purchases of stock-in-trade	11,215	10,629	11,843	21,844	24,649	50,144
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	711	(11,946)	1,086	(11,235)	3,832	9,747
	Employee benefits expense	12,244	11,232	10,110	23,476	20,940	43,554
	Finance costs	909	512	644	1,421	1,133	2,073
	Depreciation and amortisation expense	3,208	3,178	3,090	6,386	6,128	12,274
	Other expenses	15,833	19,201	16,047	35,034	35,397	78,600
	Total expenses (IV)	1,76,798	1,57,154	1,48,982	3,33,952	3,26,730	6,99,952
V	Profit before exceptional items and tax (III-IV)	9,954	4,563	4,786	14,517	17,106	46,718
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	9,954	4,563	4,786	14,517	17,106	46,718
VIII	Tax expense						
	(1) Current tax	2,776	1,498	1,521	4,274	4,973	13,151
	(2) Deferred tax	(235)	(295)	(341)	(530)	(714)	(1,273)
IX	Profit for the period	7,413	3,360	3,606	10,773	12,847	34,840
X	Other Comprehensive income						
	A (i) Items that will not be reclassified to profit or loss - Remeasurement of post employment benefit obligation	(7)	(8)	(8)	(15)	(28)	(255)
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	2	2	2	4	7	64
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	B (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income (X)	(5)	(6)	(6)	(11)	(21)	(191)
XI	Total Comprehensive income for the period (IX+X)	7,408	3,354	3,600	10,762	12,826	34,649
XII	Paid-up equity share capital (Face Value of Rs. 5/- each)	10,880	10,880	5,435	10,880	5,435	10,878
XIII	Other Equity						2,35,530
	Earnings per equity share (of Rs. 5/- each) (not annualised):						
	(a) Basic	3.41	1.54	1.66	4.95	5.92	16.03
	(b) Diluted	3.41	1.54	1.66	4.95	5.90	16.01

Notes on Standalone Financial Results

- The above financials results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th November, 2025. The statutory auditors of the company have given an unmodified limited review report on these financial results, pursuant to Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.
- During the quarter ended 30th September, 2025, 6,040 (cumulative up to 30th September, 2025, 35,02,755) Stock Options were exercised under the SRL Employees Stock Option Scheme- 2018 and SRL Employees Stock Option Scheme -2021 and consequent upon equal number of Equity Shares of Rs. 5/- each were transferred to respective employees from Surya Roshni Employees Welfare Trust. As on 30th September, 2025, 35,395 Equity shares of Rs. 5/- each (post-bonus), after considering transfer/secondary market sale of 49,11,405 equity shares of Rs. 5/- each, have been considered as Treasury Shares and shown as deduction from Equity, in accordance with Ind AS 32 ' Financial Instruments Presentation'.
- The company has issued 10,88,17,948 equity shares of Rs.5/- each as fully paid bonus shares in the ratio of one equity shares of Rs.5/- each for every one equity shares held on record date of January 01, 2025. This has been considered for calculating weighted average number of equity shares for all comparative periods presented as per Ind AS 33 adjusted for all periods presented.
- The Board of Directors in its meeting held on 11th November, 2025 have declared an interim dividend of Rs. 2.50 per equity share on face value of Rs. 5/- each.



Vinay Surya
(Managing Director)
DIN: 00515803


Raju Bista
(Managing Director)
DIN: 01299297

Place : New Delhi
Dated : 11th November, 2025

13

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Standalone Segment wise Revenue, Results , Assets and Liabilities for the Quarter and Half Year ended 30th September, 2025

(Rs. in Lakhs)

	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	(a) Steel Pipe & Strips	1,41,079	1,20,732	1,13,463	2,61,811	2,64,349	5,74,907
	(b) Lighting & Consumer Durables	43,422	39,709	39,531	83,131	78,049	1,68,961
	Total	1,84,501	1,60,441	1,52,994	3,44,942	3,42,398	7,43,868
	Less: Inter-Segment Revenue	-	-	122	-	218	346
	Sales / income from operations	1,84,501	1,60,441	1,52,872	3,44,942	3,42,180	7,43,522
2	Segment Results						
	Profit(+)/Loss(-) before tax and Finance cost						
	(a) Steel Pipe & Strips	7,831	2,866	2,493	10,697	12,628	35,741
	(b) Lighting & Consumer Durables	3,032	2,209	2,937	5,241	5,611	13,050
	Total	10,863	5,075	5,430	15,938	18,239	48,791
	Less:						
	(1) Finance Cost	909	512	644	1,421	1,133	2,073
	(2) Other un-allocable expenditure/ Income	-	-	-	-	-	-
	Total Profit before Tax	9,954	4,563	4,786	14,517	17,106	46,718
3	Segment Assets						
	(a) Steel Pipe & Strips	2,35,624	2,35,359	1,96,120	2,35,624	1,96,120	2,20,655
	(b) Lighting & Consumer Durables	1,08,251	1,03,262	1,00,765	1,08,251	1,00,765	1,02,604
	(c) Unallocated Assets	764	60	33	764	33	-
	Total	3,44,639	3,38,681	2,96,918	3,44,639	2,96,918	3,23,259
4	Segment Liabilities						
	(a) Steel Pipe & Strips	42,527	31,961	23,805	42,527	23,805	35,313
	(b) Lighting & Consumer Durables	36,963	35,954	35,562	36,963	35,562	36,265
	(c) Unallocated Liabilities (including borrowings)	14,478	20,978	10,793	14,478	10,793	5,273
	Total	93,968	88,893	70,160	93,968	70,160	76,851

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Statement of Standalone Assets and Liabilities as at 30th September, 2025

Particulars		As at 30.09.2025	As at 31.03.2025
		Unaudited	Audited
A	ASSETS	(Rs. in Lakhs)	
1	Non - Current assets		
	a) Property, Plant and Equipment	84,889	82,602
	b) Capital Work in Progress	1,562	5,698
	c) Right of use Assets	1,448	1,218
	d) Other Intangible Assets	995	241
	e) Financial Assets		
	(i) Investment in Subsidiary	385	385
	(ii) Other Financial Assets	2,466	7,267
	f) Other Non Current Assets	1,773	669
		93,518	98,080
2	Current Assets		
	a) Inventories	1,07,118	90,172
	b) Financial Assets		
	(i) Trade Receivables	78,926	89,391
	(ii) Cash and Cash Equivalents	129	1,996
	(iii) Bank Balances other than (ii) above	49,433	27,643
	(iv) Loans	225	177
	(v) Other Financial Assets	3,605	3,817
	c) Current Tax Assets (Net)	765	-
	d) Other Current Assets	10,920	11,983
		2,51,121	2,25,179
	Total assets	3,44,639	3,23,259
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity Share Capital	10,880	10,878
	b) Other Equity	2,39,791	2,35,530
		2,50,671	2,46,408
2	Liabilities		
	(i) Non - Current Liabilities		
	a) Financial liabilities		
	(i) Borrowings	-	-
	(ia) Lease liabilities	986	800
	(ii) Other Financial Liabilities	2,988	3,243
	b) Provisions	1,695	1,313
	c) Deferred Tax Liability (Net)	3,680	4,213
		9,349	9,569
	(ii) Current liabilities		
	a) Financial liabilities		
	(i) Borrowings	10,798	308
	(ia) Lease liabilities	574	522
	(ii) Trade payables		
	(a) total outstanding dues of micro enterprises and small enterprises	3,211	4,041
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	42,450	32,353
	(iii) Other financial liabilities	19,134	17,874
	b) Other current liabilities	5,441	8,321
	c) Provisions	3,011	3,111
	d) Current Tax Liabilities (Net)	-	752
		84,619	67,282
	Total Equity & Liabilities	3,44,639	3,23,259

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Standalone Unaudited Cash Flow Statement for the Half Year ended 30th September, 2025

Particulars	(Rs. In Lakhs)	
	As at 30.09.2025	As at 30.09.2024
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
a. Net operating profit before tax	14,517	17,106
Adjustment for :		
Re-measurement Gain / loss on defined benefit plans routed through OCI	(15)	(28)
Depreciation and amortisation of Property, Plant and Equipment & Other Intangible assets	6,386	6,128
(Profit)/Loss on Sale/Retirement of Property Plant and Equipment (Net)	(322)	(499)
Interest Income on Term Deposit	(1,798)	(432)
Dividend Income from Subsidiary	-	(193)
Allowance for doubtful debts	-	3
Employee Stock Option Scheme Expenses	9	146
Finance cost	1,421	1,133
b. Operating profit before Working Capital changes	20,198	23,364
Adjustment for :		
(Increase) / Decrease in Trade receivables	10,464	5,550
(Increase) / Decrease in Other financial assets	4,965	2,021
(Increase) / Decrease in Other assets	4,934	(7,845)
(Increase)/Decrease in Inventories	(16,946)	3,560
Increase / (Decrease) in Trade payables	9,268	(8,782)
Increase / (Decrease) in provisions	282	557
Increase / (Decrease) in Other financial liabilities	179	(1,637)
Increase / (Decrease) in Other liabilities	(2,879)	266
	10,267	(6,310)
c. Cash generated from Operations before tax (a+b)	30,465	17,054
d. Net Direct Taxes paid	(5,791)	(5,762)
Net cash flow from operating activities A = (c+d)	24,674	11,292
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment & Other Intangible assets (including Capital Advances)	(6,048)	(5,022)
Proceeds from Sale of Property, Plant and Equipment	327	715
Fixed Deposit matured/ (made) during the year	(25,000)	(12,500)
Interest Income on Term Deposit	1,798	432
Dividend Income from Subsidiary	-	193
Net cash flow used in investing activities	(28,923)	(16,182)
Net cash from operating and investing activities (A+B)	(4,249)	(4,890)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Short term borrowings Increase /(Decrease) during the year (net)	10,490	5,590
ESOS Exercise amount received	20	160
Lease Rent Paid	(409)	(368)
Payment of dividend	(6,529)	(2,720)
Finance cost	(1,190)	(1,125)
Net cash used in financing activities	2,382	1,537
Net cash (used) in/from operating, investing and financing activities ((A+B)+C)	(1,867)	(3,353)
Opening balance	1,996	3,454
Closing balance of Cash & Cash equivalent	129	101

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Independent Auditor's Review Report on the Unaudited Quarterly and Year-to-date 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
Surya Roshni Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Surya Roshni Limited (the "Company") for the quarter ended 30th September 2025 and year to date results for the period from 1st April 2025 to 30th September 2025 (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, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 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 Ashok Kumar Goyal & Co.
Chartered Accountants
(Firm Registration- 002777N)

(CA Amit Bansal)
Partner, F.C.A

Membership No. 506269

UDIN: 25506269BMINUZ4145

Place: New Delhi

Dated: 11th November 2025



SURYA ROSHNI LIMITED

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Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2025

(Rs. in Lakhs, except EPS)

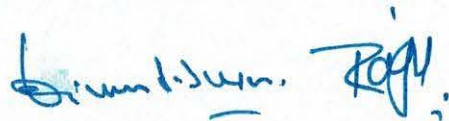
	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	1,84,516	1,60,452	1,52,889	3,44,968	3,42,208	7,43,587
II	Other Income	2,254	1,279	707	3,533	1,471	2,968
III	Total income (I+II)	1,86,770	1,61,731	1,53,596	3,48,501	3,43,679	7,46,555
IV	Expenses						
	Cost of materials consumed	1,32,678	1,24,348	1,06,170	2,57,026	2,34,659	5,03,585
	Purchases of stock-in-trade	11,215	10,629	11,843	21,844	24,649	50,144
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	711	(11,946)	1,086	(11,235)	3,832	9,747
	Employee benefits expense	12,251	11,239	10,117	23,490	20,953	43,581
	Finance costs	910	512	644	1,422	1,133	2,074
	Depreciation and amortisation expense	3,208	3,178	3,090	6,386	6,128	12,274
	Other expenses	15,835	19,204	16,050	35,039	35,403	78,609
	Total expenses (IV)	1,76,808	1,57,164	1,49,000	3,33,972	3,26,757	7,00,014
V	Profit before exceptional items and tax (III-IV)	9,962	4,567	4,596	14,529	16,922	46,541
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	9,962	4,567	4,596	14,529	16,922	46,541
VIII	Tax expense						
	(1) Current tax	2,778	1,499	1,521	4,277	4,975	13,154
	(2) Deferred tax	(235)	(295)	(341)	(530)	(714)	(1,273)
IX	Profit for the period	7,419	3,363	3,416	10,782	12,661	34,660
X	Other Comprehensive income						
	A (i) Items that will not be reclassified to profit or loss - Remeasurement of post employment benefit obligation	(7)	(8)	(8)	(15)	(28)	(255)
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	2	2	2	4	7	64
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	B (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income (X)	(5)	(6)	(6)	(11)	(21)	(191)
XI	Total Comprehensive Income for the period (IX+X)	7,414	3,357	3,410	10,771	12,640	34,469
	Profit for the year attributable to						
	Equity Holders of the parent Company	7,419	3,363	3,416	10,782	12,661	34,660
	Non Controlling interests	-	-	-	-	-	-
	Other Comprehensive Income/ (loss) for the year attributable to						
	Equity Holders of the parent Company	(5)	(6)	(6)	(11)	(21)	(191)
	Non Controlling interests	-	-	-	-	-	-
	Total Comprehensive Income for the year attributable to						
	Equity Holders of the parent Company	7,414	3,357	3,410	10,771	12,640	34,469
	Non Controlling interests	-	-	-	-	-	-
XII	Paid-up equity share capital (Face Value of Rs. 5/- each)	10,880	10,880	5435	10,880	5,435	10,878
XII	Other Equity						2,35,644
XIII	Earnings per equity share (of Rs. 5/- each) (not)						
	(a) Basic	3.41	1.55	1.57	4.96	5.83	15.95
	(b) Diluted	3.41	1.55	1.57	4.96	5.82	15.93

Notes on Consolidated Financial Results

1 The above financials results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th November 2025. The statutory auditors of the company have given an unmodified limited review report on these financial results, pursuant to Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 During the quarter ended 30th September, 2025, 6,040 (cumulative up to 30th September, 2025, 35,02,755) Stock Options were exercised under the SRL Employees Stock Option Scheme- 2018 and SRL Employees Stock Option Scheme -2021 and consequent upon equal number of Equity Shares of Rs. 5/- each were transferred to respective employees from Surya Roshni Employees Welfare Trust. As on 30th September, 2025, 35,395 Equity shares of Rs. 5/- each (post-bonus), after considering transfer/secondary market sale of 49,11,405 equity shares of Rs. 5/- each, have been considered as Treasury Shares and shown as deduction from Equity, in accordance with Ind AS 32 ' Financial Instruments Presentation'.

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Vinay Surya
(Managing Director)
DIN: 00515803

Raju Bista
(Managing Director)
DIN: 01299297

Place : New Delhi

Dated : 11th November, 2025



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(Rs. in Lakhs)

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(a) Steel Pipe & Strips	1,41,079	1,20,732	1,13,463	2,61,811	2,64,349	5,74,907
(b) Lighting & Consumer Durables	43,437	39,720	39,548	83,157	78,077	1,69,026
Total	1,84,516	1,60,452	1,53,011	3,44,968	3,42,426	7,43,933
Less: Inter-Segment Revenue	-	-	122	-	218	346
Sales / Income from operations	1,84,516	1,60,452	1,52,889	3,44,968	3,42,208	7,43,587
2 Segment Results						
Profit(+)/Loss(-) before tax and Finance cost						
(a) Steel Pipe & Strips	7,831	2,866	2,493	10,697	12,628	35,741
(b) Lighting & Consumer Durables	3,042	2,213	2,747	5,255	5,427	12,874
Total	10,873	5,079	5,240	15,952	18,055	48,615
Less:						
(1) Finance Cost	910	512	644	1,422	1,133	2,074
(2) Other un-allocable expenditure/ Income	-	-	-	-	-	-
Total Profit before Tax	9,963	4,567	4,596	14,530	16,922	46,541
3 Segment Assets						
(a) Steel Pipe & Strips	2,35,624	2,35,359	1,96,120	2,35,624	1,96,120	2,20,655
(b) Lighting & Consumer Durables	1,08,371	1,03,376	1,00,877	1,08,371	1,00,877	1,02,719
(c) Unallocated Assets	770	66	32	770	32	-
Total	3,44,765	3,38,801	2,97,029	3,44,765	2,97,029	3,23,374
4 Segment Liabilities						
(a) Steel Pipe & Strips	42,527	31,961	23,805	42,527	23,805	35,313
(b) Lighting & Consumer Durables	36,966	35,958	35,565	36,966	35,565	36,268
(c) Unallocated Liabilities (including borrowings)	14,478	20,977	10,793	14,478	10,793	5,271
Total	93,971	88,896	70,163	93,971	70,163	76,852

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Statement of Consolidated Assets and Liabilities as at 30th September, 2025

	Particulars	As at	As at
		30.09.2025	31.03.2025
		Unaudited	Audited
A	ASSETS	(Rs. in Lakhs)	
1	Non - Current assets		
	a) Property, Plant and Equipment	84,889	82,602
	b) Capital Work in Progress	1,562	5,698
	c) Right of use Assets	1,448	1,218
	d) Other Intangible Assets	995	241
	e) Financial Assets		
	(i) Other Financial Assets	2,655	7,487
	f) Other Non Current Assets	1,773	669
		93,322	97,915
2	Current Assets		
	a) Inventories	1,07,118	90,172
	b) Financial Assets		
	(i) Trade Receivables	79,235	89,663
	(ii) Cash and Cash Equivalents	129	1,996
	(iii) Bank Balances other than (ii) above	49,433	27,643
	(iv) Loans	225	177
	(v) Other Financial Assets	3,605	3,817
	c) Current Tax Assets (Net)	771	-
	d) Other Current Assets	10,927	11,991
		2,51,443	2,25,459
	Total assets	3,44,765	3,23,374
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity Share Capital	10,880	10,878
	b) Other Equity	2,39,914	2,35,644
		2,50,794	2,46,522
2	Liabilities		
	(i) Non - Current Liabilities		
	a) Financial liabilities		
	(i) Borrowings	-	-
	(ia) Lease liabilities	986	800
	(ii) Other Financial Liabilities	2,988	3,242
	b) Provisions	1,695	1,313
	c) Deferred Tax Liability (Net)	3,680	4,214
		9,349	9,569
	(ii) Current liabilities		
	a) Financial liabilities		
	(i) Borrowings	10,798	308
	(ia) Lease liabilities	574	522
	(ii) Trade payables		
	(a) total outstanding dues of micro enterprises and small enterprises	3,211	4,042
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	42,450	32,353
	(iii) Other financial liabilities	19,134	17,874
	b) Other current liabilities	5,444	8,323
	c) Provisions	3,011	3,111
	d) Current Tax Liabilities (Net)	-	750
		84,622	67,283
	Total Equity & Liabilities	3,44,765	3,23,374

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Consolidated Unaudited Cash Flow Statement for the Half year ended 30th September, 2025

		Rs. in Lakhs	
	Particulars	As at	As at
		30.09.2025	30.09.2024
		Unaudited	Unaudited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	a. Net operating profit before tax	14,529	16,922
	Adjustment for :		
	Re-measurement Gain / loss on defined benefit plans routed through OCI	(15)	(28)
	Depreciation and amortisation of Property, Plant and Equipment & Other Intangible assets	6,386	6,128
	(Profit)/Loss on Sale/Retirement of Property Plant and Equipment (Net)	(322)	(499)
	Interest Income on Term Deposit	(1,798)	(432)
	Allowance for doubtful debts	-	3
	Employee Stock Option Scheme Expenses	9	146
	Finance cost	1,422	1,133
	b. Operating profit before Working Capital changes	20,211	23,373
	Adjustment for :		
	(Increase) / Decrease in Trade receivables	10,428	5,640
	(Increase) / Decrease in Other financial assets	4,996	2,053
	(Increase) / Decrease in Other assets	4,933	(7,828)
	(Increase)/Decrease in Inventories	(16,946)	3,567
	Increase / (Decrease) in Trade payables	9,267	(8,782)
	Increase / (Decrease) in provisions	282	557
	Increase / (Decrease) in Other financial liabilities	180	(1,637)
	Increase / (Decrease) in Other liabilities	(2,879)	266
		10,261	(6,164)
	c. Cash generated from Operations before tax (a+b)	30,472	17,209
	d. Net Direct Taxes paid	(5,798)	(5,769)
	Net cash flow from operating activities A = (c+d)	24,674	11,440
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment & Other Intangible assets	(6,048)	(5,022)
	Proceeds from Sale of Property, Plant and Equipment	327	715
	Fixed Deposit matured/ (made) during the year	(25,000)	(12,500)
	Interest Income on Term Deposit	1,798	432
	Net cash flow used in investing activities	(28,923)	(16,375)
	Net cash from operating and investing activities (A+B)	(4,249)	(4,935)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Short term borrowings Increase /(Decrease) during the year (net)	10,490	5,590
	(Purchase) / Sale of Company's Shares for ESOP through trust	-	-
	ESOS Exercise amount received	20	160
	Lease Rent Paid	(409)	(368)
	Payment of dividend	(6,529)	(2,720)
	Finance cost	(1,190)	(1,125)
	Net cash used in financing activities	2,382	1,537
	Net cash (used) in/from operating, investing and financing activities ((A+B)+C)	(1,867)	(3,398)
	Opening balance	1,996	3,499
	Closing balance of Cash & Cash equivalent	129	101

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Independent Auditor's Review Report on the Unaudited Quarterly and Year-to-date 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
Surya Roshni Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Surya Roshni Limited (the "Holding Company") and its sole wholly-owned subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 30th September 2025 and year to date results for the period from 1st April 2025 to 30th September, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 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 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
4. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of wholly-owned subsidiary Surya Roshni LED Lighting Projects Limited, whose unaudited interim financial results for the quarter ended 30th September 2025 and year to date results for the period from 1st April 2025 to 30th September 2025, as considered in the Statement which have been also reviewed by us as its Independent Auditor.



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 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 Ashok Kumar Goyal & Co.
Chartered Accountants
(Firm Registration- 002777N)



(CA Amit Bansal)

Partner, F.C.A

Membership No. 506269

UDIN: 25506269BMINVAI402



Place: New Delhi

Dated: 11th November 2025