Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Windsor Machines Limited for the Quarter and Half Year ended September 30, 2025 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF
WINDSOR MACHINES LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Windsor Machines Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and half year ended September 30, 2025 ("the Statement"), 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, ("the Regulation").

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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ("Ind-AS") 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Holding 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 Regulations to the extent applicable.

4. The Statement includes the results of the following wholly owned subsidiaries:
   - Global CNC Private Limited

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 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. (a) The Consolidated Financial Results of the Group for the year ended March 31, 2025 were audited by another firm of Chartered Accountants, who issued an unmodified opinion vide their report dated May 26, 2025.



(b) The consolidated financial results of the Group for the quarter ended June 30, 2025 and quarter and half year ended September 30, 2024, were reviewed by another firm of Chartered Accountants who vide their report dated August 06, 2025 and November 07, 2024 respectively, expressed an unmodified conclusion on those financial results.

Our conclusion is not qualified in respect of those matters.

7. We draw attention to the following:

(a) Note 7 to the Unaudited Consolidated Financial Results stating that the Company has filed for the voluntary judicial liquidation for Wintal Machines SRL, Italy (Wintal) (100% subsidiary) and the administrator appointed by the Court of Brescia has taken control on all the activities of Wintal w.e.f. December 30, 2024, unaudited financial results of Wintal has not been prepared/consolidated for the quarter ended June 30, 2025 and quarter ending on September 30, 2025. Hence previous year figures are not comparable with current period. The Company has already provided for total investment and receivables from Wintal in standalone financial statements in the past and it does not expect any proceeds from the above Judicial Liquidation.

(b) Note 10 to the Unaudited Consolidated Financial Results stating that the Company has decided to shift both manufacturing plants i.e. Extrusion machinery plant from Vatva (Dist. Ahmedabad) and Injection machinery plant from Chhatral (Dist. Gandhinagar) to a new state-of-the-art integrated manufacturing facility at Chibhda Dist. Rajkot. The Injection machinery plant shifting to Chibhda, Rajkot has been completed at one time cost of Rs. 219 lakhs which include logistics, manpower and other associated cost, accounted in other expenses for the current quarter. The Extrusion machine plant shifting will commence soon. The Company has agreed and paid a total onetime payment to union workers at Extrusion and Injection of Rs. 225.07 lakhs and Rs. 486.54 lakhs respectively. The Company has also settled workers claims for Thane plant (Maharashtra) for Rs. 450.00 lakhs. Accordingly, Rs. 1,161.61 lakhs has been accounted as an exceptional item in the previous quarter ended June 30, 2025.

Our conclusion is not qualified in respect of these matters.

For S K Patodia & Associates LLP
Chartered Accountants
Firm Registration No: 112723W/W100962



Dhiraj Lalpuria
Partner
Membership No. 146268
UDIN: 25146268BMIYSN5840

Place: Mumbai
Date: November 08, 2025

WINDSOR MACHINES LIMITED

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

Rs. in lakhs

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		September 30, 2025	June 30, 2025	September 30, 2024	**September 30, 2025**	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	**(Unaudited)**	(Unaudited)	(Audited)
1	**Income**						
	a) Revenue from operations	**13,663.76**	11,333.50	5,941.19	**24,997.26**	14,024.61	36,872.11
	b) Other income	**74.50**	12.28	3.26	**86.78**	65.87	157.30
	Total Income	**13,738.26**	11,345.78	5,944.45	**25,084.04**	14,090.48	**37,029.41**
2	**Expenses**						
	a) Cost of raw materials consumed	**9,818.53**	5,825.31	4,806.94	**15,643.84**	9,120.98	23,641.12
	b) Changes in inventories of Finished goods and Work-in-progress	**(186.73)**	1,981.27	(1,450.48)	**1,794.54**	(383.07)	214.91
	c) Employee benefits expense	**1,739.97**	1,602.30	1,400.59	**3,342.27**	2,754.25	5,503.37
	d) Finance Cost	**103.15**	109.75	301.30	**212.90**	490.28	803.09
	e) Depreciation & amortisation expense	**475.61**	474.33	429.15	**949.94**	861.50	1,795.89
	f) Other expenses	**1,442.03**	1,127.14	881.17	**2,569.17**	2,113.12	5,116.65
	Total expenses	**13,392.56**	11,120.10	6,368.67	**24,512.66**	14,957.06	**37,075.03**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	**345.69**	225.68	(424.22)	**571.38**	(866.58)	**(45.62)**
4	Exceptional items (refer note 10 & 12)	**265.68**	(1,161.61)	(1,773.37)	**(895.93)**	**(1,773.37)**	2,036.75
5	**Profit/(Loss) before tax (3+4)**	**611.37**	(935.93)	(2,197.59)	**(324.56)**	(2,639.95)	**1,991.13**
6	Tax expense						
	Current Tax	**126.89**	113.63	(19.00)	**240.52**	-	120.18
	Income tax exp for earlier years	**63.92**	60.47	1,548.33	**124.39**	1,548.33	2,981.68
	Deferred Tax	**(8.35)**	(56.26)	(59.19)	**(64.61)**	(112.21)	(788.18)
7	**Net Profit/(Loss) after tax (5-6)**	**428.91**	(1,053.77)	(3,667.73)	**(624.85)**	(4,076.07)	**(322.55)**
8	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss:						
	Remeasurement of the net defined benefit obligation gain / (loss)	**10.37**	13.58	4.78	**23.95**	(24.92)	(50.43)
	Exchange differences on translation of foreign operations and loss	-	-	(246.21)	-	69.28	397.96
9	Total Comprehensive Income/(loss) (net of tax) (7+8)	**439.28**	(1,040.19)	(3,909.16)	**(600.90)**	(4,031.71)	**24.98**
10	Net Profit attributable to :						
	Owners of equity	**428.92**	(1,053.78)	(2,604.16)	**(624.85)**	(3,012.14)	741.91
	Non-controlling interest	-	-	(1,063.56)	-	(1,063.93)	(1,064.46)
	Other Comprehensive Income attributable to:						
	Owners of equity	**10.37**	13.58	(241.43)	**23.95**	**44.36**	**347.53**
	Non-controlling interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to:						
	Owners of equity	**439.29**	(1,040.19)	(2,845.59)	**(600.90)**	(2,967.78)	1,089.44
	Non-controlling interest	-	-	(1,063.57)	-	(1,063.93)	(1,064.46)
11	Paid-up Equity Share Capital						
	(Face value of Rs.2/- each)	**1,689.57**	1,689.57	1,298.64	**1,689.57**	1,298.64	1,689.57
12	Other Equity				**71,112.71**		71,725.16
13	Earning Per Share (EPS) (In ₹) (not annualised)						
	- Basic	**0.51**	(1.25)	(5.65)	**(0.74)**	(6.28)	(0.47)
	-Diluted	**0.42**	(1.03)	(5.65)	**(0.61)**	(6.28)	(0.44)
See accompanying notes to the financial results							

NOTES :

1. The above financial results were reviewed and recommended by the Audit Committee and were approved by the Board of Directors at its meeting held on November 08, 2025.

S.K Palodia & Associates LLP * Chartered Accountants * FRN 112723W/ W100962 Mumbai

WINDSOR MACHINES LTD.

2. Segment Information (Consolidated) for the Quarter and Half Year ended September 30, 2025 under SEBI (LODR) REGULATIONS, 2015.

PRIMARY SEGMENT INFORMATION (BUSINESS SEGMENTS)

Rs. in lakhs

Sr.No	Particulars	Quarter ended			Half Year ended		Year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(i)	**Segment Revenue**						
	Extrusion Machinery Division	**4,716.49**	2,865.98	2,328.88	**7,582.47**	5,338.61	14,087.11
	Injection Moulding Machinery	**3,992.30**	4,091.59	3,608.41	**8,083.89**	8,732.45	19,093.05
	CNC & VMC Machinery ##	**4,950.93**	4,373.72	-	**9,324.65**	-	3,805.81
	Energy Storage Systems **	-	-	-		-	-
	Total Segment Revenue	**13,659.72**	11,331.29	5,937.29	**24,991.01**	14,071.06	**36,985.97**
(ii)	**Segment Results**						
	Extrusion Machinery Division	**(49.29)**	(385.22)	(1.54)	**(434.51)**	(246.32)	139.18
	Injection Moulding Machinery	**(398.37)**	581.42	1,903.27	**183.06**	1,953.58	2,259.03
	CNC & VMC Machinery ##	**921.69**	675.48	-	**1,597.17**	-	573.54
	Energy Storage Systems **	-	-	(1,923.22)	-	(1,923.88)	(1,898.92)
	Total Segment Results	**474.03**	871.68	(21.49)	**1,345.71**	(216.62)	1,072.83
	Unallocated Corporate Income net of unallocated expenses	**(25.18)**	(536.25)	(101.42)	**(561.44)**	(159.68)	(315.36)
	Profit / (Loss) before interest and taxation	**448.84**	335.43	(122.91)	**784.27**	**(376.30)**	**757.47**
	Finance cost	**103.15**	109.75	301.30	**212.90**	490.28	803.09
	Profit/(Loss) before exceptional items and tax	**345.69**	225.68	(424.21)	**571.38**	(866.58)	**(45.62)**
	Exceptional items	**265.68**	(1,161.61)	(1,773.37)	**(895.93)**	**(1,773.37)**	**2,036.75**
	Profit/(Loss) before tax	**611.37**	(935.93)	(2,197.58)	**(324.56)**	(2,639.95)	**1,991.13**
	Tax Expenses						
	Current Tax	**126.89**	113.63	(19.00)	**240.52**	-	120.18
	Income tax exp for earlier years	**63.92**	60.47	1,548.33	**124.39**	1,548.33	2,981.68
	Deferred tax	**(8.35)**	(56.26)	(59.19)	**(64.61)**	(112.21)	(788.18)
	Net Profit/ (Loss) after tax	**428.91**	(1,053.77)	(3,667.72)	**(624.85)**	(4,076.07)	**(322.55)**
	Other Comprehensive Income	**10.37**	13.58	(241.43)	**23.95**	44.36	347.53
	Net Comprehensive Income	**439.28**	(1,040.19)	(3,909.15)	**(600.90)**	(4,031.71)	**24.98**
(iii)	**Segment Assets**						
	Extrusion Machinery Division	**25,063.74**	24,516.18	20,234.23	**25,063.74**	20,234.23	22,174.18
	Injection Moulding Machinery	**14,974.48**	12,287.46	19,990.53	**14,974.48**	19,990.53	12,658.61
	CNC & VMC Machinery ##	**7,440.60**	6,845.13	-	**7,440.60**	-	7,243.69
	Energy Storage Systems **	-	-	78.17	-	78.17	-
	Total Segment Assets	**47,478.82**	43,648.77	40,302.93	**47,478.82**	40,302.93	**42,076.48**
	Unallocated Corporate Assets	**53,679.69**	55,024.50	13,384.33	**53,679.69**	13,384.33	58,142.90
	Total Assets	**1,01,158.51**	98,673.27	53,687.26	**1,01,158.51**	53,687.26	**1,00,219.38**
(iv)	**Segment Liabilities**						
	Extrusion Machinery Division	**9,416.59**	9,601.13	7,616.81	**9,416.59**	7,616.81	8,649.62
	Injection Moulding Machinery	**7,318.50**	3,600.15	13,113.30	**7,318.50**	13,113.30	5,082.95
	CNC & VMC Machinery ##	**2,744.25**	2,851.87	-	**2,744.25**	-	2,789.68
	Energy Storage Systems **	-	-	31.15	-	31.15	-
	Total Segment Liabilities	**19,479.34**	16,053.15	20,761.26	**19,479.34**	20,761.26	16,522.25
	Unallocated Corporate Liabilities	**8,876.89**	10,257.11	9,785.93	**8,876.89**	9,785.93	10,282.40
	Total Liabilities	**28,356.23**	26,310.26	30,547.19	**28,356.23**	30,547.19	26,804.65

Note : ## =) New segment wef 14.02.2025 on acquisition of Global CNC Pvt Ltd; ** =) Discontinuance on Sale of subsidiary wef 07.02.205 Rcube.

The segment assets and segment results include the assets and expenses respectively, which are identifiable with each segment and amounts allocated to the respective segments on a reasonable basis.

S.K Palodia & Associates LLP * Chartered Accountants * FRN 112723W/ W100962 Mumbai

WINDSOR MACHINES LTD.

3. Statement of Consolidated Assets and Liabilities as on September 30, 2025 is given below: Rs. in lakhs

Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
Non-current assets		
Property, Plant & Equipment (net)	**29,911.81**	30,748.65
ROU Asset	**2,534.51**	2,582.27
Capital Work in Progress	**9,997.27**	2,091.12
Goodwill	**31,334.77**	31,334.77
Other Intangible assets	**482.34**	509.11
Financial assets		
Investments	**0.05**	0.05
Loans	**-**	0.81
Other financial assets	**390.35**	0.40
Income tax assets (net)	**679.77**	466.92
Other assets	**2,234.46**	247.27
Total Non-Current Assets	**77,565.33**	**67,981.37**
Current Assets		
Inventories	**16,158.08**	14,422.36
Financial assets		
Trade receivables	**3,964.29**	2,458.35
Cash and cash equivalents	**343.92**	9,165.82
Bank balances other than Cash and cash equivalents	**192.66**	213.24
Loans	**71.12**	4,300.00
Other financial assets	**808.33**	309.89
Other assets	**2,054.78**	1,368.35
Total Current Assets	**23,593.18**	**32,238.01**
Total Assets	**1,01,158.51**	**1,00,219.38**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	**1,689.57**	1,689.57
Other equity	**71,112.71**	71,725.16
Total Equity	**72,802.28**	**73,414.73**
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	**582.80**	651.36
Lease liabilities	**2,177.13**	2,280.82
Provisions	**68.81**	-
Deferred Tax Liabilities (Net)	**5,541.35**	5,605.95
Total Non-Current Liabilities	**8,370.09**	**8,538.13**
Current Liabilities		
Financial Liabilities		
Borrowings	**995.68**	353.16
Trade payables		
A) Total outstanding dues of micro and small enterprises; and	**502.14**	329.34
B) Total outstanding dues of creditors other than micro and small enterprises	**8,869.06**	7,989.02
Other financial liabilities	**676.63**	500.99
Lease liabilities	**202.60**	199.85
Other liabilities	**5,328.41**	4,442.89
Provisions	**334.50**	323.85
Current tax Liabilities	**3,077.12**	4,127.42
Total Current Liabilities	**19,986.14**	**18,266.52**
Total Liabilities	**28,356.23**	**26,804.65**
Total Equity and Liabilities	**1,01,158.51**	**1,00,219.38**

S.K Patodia & Associates LLP * Chartered Accountants * FRN 112723W/W100962 Mumbai

WINDSOR MACHINES LTD.

4. **Consolidated Cash Flow Statement** Rs. in lakhs

Particulars	Half year ended September 30, 2025	Year ended March 31, 2025
A. Cash flow from operating activities		
Profit before tax as per statement of profit and loss	(324.56)	1,991.13
Adjustments for:		
Depreciation and amortization expenses	949.94	1,795.89
Finance cost	212.90	803.09
Interest income	(77.44)	(23.26)
Provision for diminution in value of investment/ICD/Advances	-	1,634.74
Net (profit)/loss on sale / write off of fixed assets (net)	(265.26)	(17.76)
Unrealised exchange difference	(2.29)	72.80
Sundry Balances written back (net)	(3.58)	(36.81)
Allowance for doubtful debts	2.37	(3.43)
Derecongnition of Subdisiaries	-	(4,219.82)
Remeasurement of the net defined benefit liabiliy / asset	23.95	(50.43)
Exchange differences on translation of foreign operations	-	397.96
Operating profit before working capital changes	516.03	2,344.10
Adjustments for:		
(Increase)/Decrease in trade and other receivables	(1,502.43)	350.23
(Increase)/Decrease in Other receivables	(95.96)	(2,294.75)
Decrease in Capital Advance	-	251.53
(Increase)/Decrease in inventories	(1,735.72)	(3,494.99)
Increase/(Decrease) in Other payables	(444.33)	2,993.80
Increase/(Decrease) in trade and other payables	1,110.94	(3,584.45)
Cash flows generated from operating activities	(2,151.48)	(3,434.53)
Less: Direct taxes paid	1,615.56	697.00
Net cash flows generated from operating activities (A)	(3,767.04)	(4,131.53)
B. Cash flow from investing activities		
Inflows		
Sale proceeds of property, plant and equipment	520.00	1.74
Decrease in long term loans / ICD	4,229.69	1,874.19
(Increase)/Decrease in Capital Creditors/Advances	-	3,365.47
Interest received	77.44	23.26
	4,827.13	5,264.66
Outflows		
Purchase of property, plant and equipment	(8,199.48)	(34,806.39)
(Increase)/Decrease in Capital Creditors/Advances	(1,987.19)	-
	(10,186.67)	(34,806.39)
Net cash (used in) investing activities (B)	(5,359.54)	(29,541.73)
C. Cash Flow From Financing Activities		
Inflows		
Proceeds from short term borrowings	642.53	110.70
Proceeds from preferential allotment	-	46,249.99
	642.53	46,360.69
Outflows		
Repayment of long term borrowings	(124.15)	(1,423.69)
Repayment of short term borrowings	-	(1,236.63)
Dividend paid	(0.80)	(326.64)
Interest paid	(212.90)	(803.09)
	(337.85)	(3,790.05)
Net cash (used in) financing activities (C)	304.68	42,570.64
Net Increase/(Decrease) In Cash And Bank Balances (A + B + C)	(8,821.90)	8,897.39
Add: Cash and cash equivalents at beginning of the period	9,165.82	268.43
Add: Impact on Cash and cash equivalents on account of conversion/acquisition	-	
Cash and cash equivalence at end of the period	343.92	9,165.82
Cash and Cash equivalent above comprises of the following		
Cash and Cash Equivalents	343.92	9,165.82
Balances as per statement of Cash Flows	343.92	9,165.82

S.K Palodia & Associates LLP * Chartered Accountants * FRN 112723W/W100962 Mumbai

WINDSOR MACHINES LTD.

5 This 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 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) (Amendment) Rules, 2016.

6 The company had executed the one-time settlement (OTS) for inter-corporate loans (ICD) outstanding (net) of Rs. 5,880.65 Lakhs and made reversal of provision of Rs. 294.34 on receipt of funds during the period ended September 30, 2024, given in the earlier years. Under the settlement, the Company had received upfront payment of Rs. 1,875.00 Lakhs at the time of settlement & balance payment of Rs. 4,300 Lakhs was to be received by June 30, 2025. The Company has received part payment of Rs. 3,000.00 Lakhs on July 31, 2025 & balance payment of Rs. 1,300 Lakhs received on August 06, 2025 with interest amount for delayed payments.

7 As the Company has filed for the voluntary judicial liquidation for Wintal Machines SRL, Italy (Wintal) (100% subsidiary) and the administrator appointed by the Court of Brescia has taken control on all the activities of the Wintal w.e.f. December 30, 2024, unaudited financial results of Wintal has not been prepared/consolidated for the quarter ended June 30, 2025 & quarter ending on September 30, 2025. Hence previous year figures are not comparable with current period. The Company has already provided for total investment & receivables from Wintal in standalone financial statements in the past and it does not expect any proceeds from the above Judicial Liquidation.

8 As sale of the entire 44.70% stake in RCube Energy Storage Systems Pvt Ltd. ("RCube") has been completed in the previous financial year, unaudited financial results of RCube has not been consolidated for the quarter ended June 30, 2025 & quarter ending on September 30, 2025. Hence previous year figures are not comparable with current period.

9 During the Quarter ended September 30, 2024, The Company has accounted for the following exceptional items of Rs. 1773.37 Lakhs:

(A) CWIP provision in subsidiary RCube Energy Pvt Ltd	Rs. 1922.56 Lakhs
(B) Less: Reversal of provision on receipt of funds for ICD (Refer Note No 6)	Rs. 294.34 Lakhs
(C) Add: Past services claim settled of service provider under OTS	Rs. 145.15 Lakhs
Total Exceptional Items for quarter ended September 30, 2024 (A-B+C)	**Rs.1773.37 Lakhs**

10 The Company has decided to shift both manufacturing plants i.e. Extrusion machinery plant from Vatva (Dist. Ahmedabad) and Injection machinery plant from Chhatral (Dist. Gandhinagar) to a new state-of-the-art integrated manufacturing facility at Chibhda Dist. Rajkot. The Injection machinery plant shifting to Chibhda, Rajkot has been completed at one time cost of Rs. 219 Lakhs which include logistics, manpower and other associated cost, accounted in other expenses for the current quarter. The Extrusion machine plant shifting will commence soon. The Company has agreed and paid a total onetime payment to union workers at Extrusion and Injection of Rs. 225.07 Lakhs & Rs. 486.54 Lakhs respectively. The Company has also settled Thane workers claims for Rs. 450.00 Lakhs. Accordingly, Rs. 1,161.61 Lakhs has been accounted as an exceptional item in the previous quarter ended June 30, 2025.

11 The Company has completed acquisition of Global CNC Pvt Ltd (Global) on February 12, 2025 as per Share Purchase agreement entered on November 11, 2024 and Global has become subsidiary of the Company. Since Global results are not consolidated for quarter and half year ended September 30, 2024, previous period figures are not comparable with current period.

12 During the current quarter, Global CNC Pvt Ltd. has shifted to new premises in Chibhda & sold Metoda land and building at Rs. 520 Lakhs resulting in gain of Rs. 265.58 Lakhs which has been accounted as exceptional items for the quarter.

13 Previous period figures have been restated for prior period adjustments and regrouped/reclassified, wherever necessary, to make them comparable with current period figures.

S.K Palodia & Associates LLP
FRN 112723W/W100962
Mumbai
Chartered Accountants

Place: Ahmedabad
Date: November 8, 2025

WINDSOR MACHINES LTD.

By Order of the Board
For, Windsor Machines Limited

Vinay Bansod
Whole time Director & CEO
(DIN: 09168450)