S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

12th Floor
"UB City" Canberra Block
No. 24, Vittal Mallya Road
Bengaluru - 560 001, India
Tel: +91 80 6648 9000

Independent Auditor's Review Report on the 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
DISA India Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of DISA India Limited (the "Company") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 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, as amended (the "Listing Regulations").

2. The Company's management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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.

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 S.R. Batliboi & Associates LLP
Chartered Accountants
ICAI Firm registration number: 101049W/E300004

Pradip Agarwal
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per Pradip Agarwal
Partner
Membership No.: 065537

UDIN: 26065537FAEXRM1019

Place- Bengaluru
Date- November 13, 2026

DISA INDIA LIMITED

Registered Office : World Trade Center, 16th floor,Unit no S-1602A Brigade Gateway Campus,26/1,Dr Rajkumar Road,Malleswaram Rajajinagar,Bangalore 560055
E-mail:bangalore@norican.com, www.disa-india.com,Tel : +91 80 22496700 ,Fax: +91 80 2249 6750, CIN :L85110KA1984PLC006116

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Million)

Sr. No	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous period ended	Previous year ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	a) Revenue from operations	921.1	871.6	1,035.4	1,792.7	2,052.7	4,247.0
	b) Other income	31.0	33.4	33.2	64.4	71.4	137.1
	Total income (a+b)	**952.1**	**905.0**	**1,068.6**	**1,857.1**	**2,124.1**	**4,384.1**
2	**Expenses**						
	(a) Cost of materials consumed	800.1	496.2	613.0	1,296.3	1,140.7	2,255.7
	(b) Purchase of traded goods	69.0	85.9	49.4	154.9	126.4	281.8
	(c) Increase in inventories of finished goods, work-in-progress and traded goods	(318.0)	(79.3)	(43.6)	(397.3)	(72.3)	(56.5)
	(d) Employee benefits expense	123.1	120.9	115.6	244.0	238.9	468.8
	(e) Finance costs	2.3	2.7	1.7	5.0	2.5	3.5
	(f) Depreciation and amortisation expense	19.1	15.6	12.8	34.7	24.5	47.0
	(g) Other expenses	131.6	120.1	155.4	251.7	322.6	621.9
	Total expenses	**827.2**	**762.1**	**904.3**	**1,589.3**	**1,783.3**	**3,622.2**
3	**Profit before exceptional items and tax (1-2)**	**124.9**	**142.9**	**164.3**	**267.8**	**340.8**	**761.9**
4	Exceptional items (refer note 3)	-	-	-	-	-	35.1
5	**Profit before tax (3-4)**	**124.9**	**142.9**	**164.3**	**267.8**	**340.8**	**726.8**
6	Tax expense						
	(a) Current tax	32.6	36.1	41.5	68.7	86.4	187.9
	(b) Deferred tax expense/(credit)	0.5	(0.1)	0.5	0.4	0.6	(0.3)
	Income tax expense	**33.1**	**36.0**	**42.0**	**69.1**	**87.0**	**187.6**
7	**Profit after tax (5-6)**	**91.8**	**106.9**	**122.3**	**198.7**	**253.8**	**539.2**
8	**Other Comprehensive Income**						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods:						
	(a) Re-measurement losses in defined benefit plans	(2.0)	(2.0)	(2.0)	(4.0)	(4.0)	(7.9)
	(b) Income tax effect	0.5	0.5	0.5	1.0	1.0	2.0
	Total other comprehensive loss (net of taxes)	**(1.5)**	**(1.5)**	**(1.5)**	**(3.0)**	**(3.0)**	**(5.9)**
9	**Total Comprehensive Income (7+8)**	**90.3**	**105.4**	**120.8**	**195.7**	**250.8**	**533.3**
10	Paid up equity share capital (Rs.10 each)	14.5	14.5	14.5	14.5	14.5	14.5
11	Other equity						3,004.7
12	Earnings per equity share (face value of Rs.10/- each) (not annualised for Interim period)						
	Basic and diluted - Rs.	63.13	73.51	84.10	136.64	174.53	370.79

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DISA INDIA LIMITED

Registered Office : World Trade Center, 16th floor,Unit no S-1602A Brigade Gateway Campus,26/1,Dr Rajkumar Road,Malleswaram Rajajinagar,Bangalore 560055
E-mail:bangalore@norican.com, www.disa-india.com,Tel : +91 80 22496700 ,Fax: +91 80 2249 6750, CIN :L85110KA1984PLC006116

UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2026

(Rs. in Million)

Particulars	As at 30/09/2026 Unaudited	As at 31/03/2026 Audited
A ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	884.2	572.2
(b) Capital work-in-progress	3.6	287.2
(c) Investment properties	31.6	32.9
(d) Right-of-use assets	70.6	-
(e) Other intangible assets	1.0	1.0
(f) Financial assets		
(i) Investment in subsidiary	44.0	44.0
(ii) Other financial assets	34.1	52.1
(g) Income tax assets (net)	49.0	29.6
(h) Deferred tax assets (net)	18.6	18.0
(i) Other non-current assets	8.4	9.7
Total non-current assets	**1,145.1**	**1,046.7**
2 Current assets		
(a) Inventories	1,376.1	762.6
(b) Financial assets		
(i) Trade receivables	543.8	711.9
(ii) Cash and cash equivalent	120.8	190.0
(iii) Bank balance other than (ii) above	1,738.4	1,923.5
(iv) Other financial assets	17.8	15.2
(c) Other current assets	130.2	69.3
Total current assets	**3,927.1**	**3,672.5**
TOTAL ASSETS	**5,072.2**	**4,719.2**
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	14.5	14.5
(b) Other equity	2,909.6	3,004.7
Total equity	**2,924.1**	**3,019.2**
2 Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	62.1	-
Total non-current liabilities	**62.1**	**-**
2 Current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	11.0	-
(ii) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises	190.5	163.4
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	612.1	407.7
(iii) Other financial liabilities	111.0	157.4
(b) Provisions	133.7	157.4
(c) Current tax liabilities (net)	10.6	17.1
(c) Other current liabilities	1,017.1	797.0
Total current liabilities	**2,086.0**	**1,700.0**
Total liabilities	**2,148.1**	**1,700.0**
TOTAL EQUITY AND LIABLITIES	**5,072.2**	**4,719.2**

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DISA INDIA LIMITED

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

(Rs. in Million)

Particulars	For the half year ended September 30, 2026	For the half year ended September 30, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	267.8	340.8
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	34.7	24.5
Finance costs	5.0	2.5
Profit on sale of property, plant and equipment	(0.2)	-
Interest income	(57.7)	(69.9)
Expected credit loss on trade receivables	0.7	2.6
Bad debts written off	0.3	-
Rental income	(1.5)	(1.3)
Net unrealised exchange gains	(8.4)	(2.0)
Operating profit before changes in working capital	**240.7**	**297.2**
Changes in working capital		
Adjustments for (increase)/decrease in non-current assets:		
Other financial assets	(11.4)	-
Other non-current assets	0.2	0.3
Adjustments for (increase)/decrease in current assets:		
Inventories	(613.5)	(76.1)
Trade receivables	169.9	(114.1)
Other financial assets	(3.8)	(0.4)
Other current assets	(60.9)	(3.9)
Adjustments for increase/(decrease) in current liabilities:		
Trade payables	237.1	(52.4)
Other financial liabilities	6.0	15.9
Short term provisions	(27.7)	5.8
Other current liabilities	220.1	(14.8)
Cash generated from operating activities	**156.7**	**57.5**
Income tax paid (net)	(94.6)	(86.3)
Net cash generated from/(used in) operating activities (A)	**62.1**	**(28.8)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment & Capital work-in-progress	(107.0)	(137.9)
Proceeds from sale of property, plant and equipment	0.2	-
Redemption/maturity of bank deposits	1,021.4	1,012.9
Investment in bank deposits	(817.1)	(826.8)
Interest received	63.7	49.5
Rental income	1.5	1.3
Net cash flows from investing activities (B)	**162.7**	**99.0**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	(1.6)	(2.1)
Repayment of principal and interest portion of lease liabilities	(2.8)	(6.4)
Dividends paid	(289.6)	(144.6)
Net cash flows used in financing activities (C)	**(294.0)**	**(153.1)**
NET DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	**(69.2)**	**(82.9)**
Cash and cash equivalent as at the beginning of the period	**190.0**	**215.9**
Cash and cash equivalent at the end of the period	**120.8**	**133.0**
NET DECREASE IN CASH AND CASH EQUIVALENTS	**(69.2)**	**(82.9)**

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Notes

1 The above Unaudited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 13, 2026. The statutory auditors of the Company have carried out the limited review of the Unaudited Standalone Financial Results for the quarter and six months ended September 30, 2026.

2 The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

3 Exceptional items :

(Rs. in Million)

Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous period ended	Previous year ended
	30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Employee benefit obligations based on the revised definition of wage	-	-	-	-	-	35.1
Total	-	-	-	-	-	35.1

On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefit during employment and post employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave. The Company has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost and increase in leave liability by Rs. 35.1 million. Considering the impact arising out of an enactment of the new legislation is an event of non-recurring nature, the Company has presented this incremental amount under "Exceptional Item" in the Statement of Profit and Loss for the year ended March 31, 2026. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits in the ensuing quarters.

4 The Company operates in a single segment of manufacturing and selling of foundry machinery and machinery parts.

Additional Information:
Order backlog as at September 30, 2026 was Rs. 2,674 Million.

For DISA India Limited

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Lokesh Saxena
Managing Director

Place : Bengaluru
Date : November 13, 2026

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

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"UB City" Canberra Block
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Independent Auditor's 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
DISA India Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of DISA India Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (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. The Holding Company's management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors . 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
   a. DISA India Limited
   b. Bhadra Castalloy Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditors referred to in paragraph 6 below, 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.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of one subsidiary, whose unaudited interim financial results include total assets of Rs. 75 million as at September 30, 2026, total revenues of Rs. Nil and Rs. Nil, total net loss after tax of Rs. 1 million and Rs. 2.1 million, total comprehensive loss of Rs. 1 million and Rs. 2.1 million, for the quarter ended September 30, 2026, and the period ended on that date respectively, and net cash outflows of Rs. 3.2 million for the period from April 01, 2026, to September 30, 2026, as considered in the Statement which have been reviewed by its independent auditor.

The independent auditor's reports on the unaudited interim financial results of the aforesaid company have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of the aforesaid subsidiary is based solely on the report of such auditor and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of aforementioned matter is not modified with respect to our reliance on the work done and the reports of the other auditor.

For S.R. Batliboi & Associates LLP
Chartered Accountants
ICAI Firm registration number: 101049W/E300004

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per Pradip Agarwal
Partner
Membership No.: 065537

UDIN: 26065537DDRYIK7831

Place- Bengaluru
Date- November 13, 2026

DISA INDIA LIMITED

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Million)

Sr. No	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous period ended	Previous year ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	a) Revenue from operations	921.1	871.6	1,037.0	1,792.7	2,056.7	4,251.0
	b) Other income	31.4	34.0	34.2	65.4	73.0	140.7
	Total income (a+b)	**952.5**	**905.6**	**1,071.2**	**1,858.1**	**2,129.7**	**4,391.7**
2	**Expenses**						
	(a) Cost of materials consumed	800.1	496.2	613.0	1,296.3	1,141.7	2,256.7
	(b) Purchase of traded goods	69.0	85.9	49.4	154.9	126.4	281.8
	(c) Increase in inventories of finished goods, work-in-progress and traded goods	(318.0)	(79.3)	(43.6)	(397.3)	(71.7)	(55.9)
	(d) Employee benefits expense	123.1	120.9	115.9	244.0	239.6	469.4
	(e) Finance costs	2.3	2.7	1.7	5.0	2.5	3.5
	(f) Depreciation and amortisation expense	19.1	15.6	12.8	34.7	24.5	47.0
	(g) Other expenses	133.0	121.8	158.0	254.8	327.3	630.3
	Total expenses	**828.6**	**763.8**	**907.2**	**1,592.4**	**1,790.3**	**3,632.8**
3	**Profit before exceptional items and tax (1-2)**	**123.9**	**141.8**	**164.0**	**265.7**	**339.4**	**758.9**
4	Exceptional items (refer note 3)	-	-	-	-	-	35.1
5	**Profit before tax (3-4)**	**123.9**	**141.8**	**164.0**	**265.7**	**339.4**	**723.8**
6	Tax expense						
	(a) Current tax	32.6	36.1	41.5	68.7	86.4	187.9
	(b) Deferred tax expense/(credit)	0.5	(0.1)	0.5	0.4	0.6	(0.3)
	Income tax expense	**33.1**	**36.0**	**42.0**	**69.1**	**87.0**	**187.6**
7	**Profit after tax (5-6)**	**90.8**	**105.8**	**122.0**	**196.6**	**252.4**	**536.2**
8	**Other Comprehensive Income**						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods:						
	(a) Re-measurement losses in defined benefit plans	(2.0)	(2.0)	(2.0)	(4.0)	(4.0)	(7.9)
	(b) Income tax effect	0.5	0.5	0.5	1.0	1.0	2.0
	Total other comprehensive loss (net of taxes)	**(1.5)**	**(1.5)**	**(1.5)**	**(3.0)**	**(3.0)**	**(5.9)**
9	**Total Comprehensive Income (7+8)**	**89.3**	**104.3**	**120.5**	**193.6**	**249.4**	**530.3**
10	Paid up equity share capital (Rs.10 each)	14.5	14.5	14.5	14.5	14.5	14.5
11	Other equity						3,036.9
12	Earnings per equity share (face value of Rs.10/- each) (not annualised for Interim period)						
	Basic and diluted - Rs.	62.44	72.75	83.90	135.19	173.57	368.72

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DISA INDIA LIMITED

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UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2026

(Rs. in Million)

Particulars	As at 30/09/2026 Unaudited	As at 31/03/2026 Audited
A ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	884.2	572.2
(b) Capital work-in-progress	3.6	287.2
(c) Investment properties	64.7	66.0
(d) Right-of-use assets	70.6	-
(e) Other intangible assets	1.0	1.0
(f) Financial assets		
(i) Other financial assets	34.1	52.1
(g) Income tax assets (net)	49.3	29.9
(h) Deferred tax assets (net)	18.6	18.0
(i) Other non-current assets	8.4	9.7
Total non-current assets	**1,134.5**	**1,036.1**
2 Current assets		
(a) Inventories	1,376.1	762.6
(b) Financial assets		
(i) Trade receivables	543.8	711.9
(ii) Cash and cash equivalent	123.5	195.9
(iii) Bank balance other than (ii) above	1,775.9	1,960.0
(iv) Other financial assets	17.8	15.2
(c) Other current assets	131.6	70.7
Total current assets	**3,968.7**	**3,716.3**
TOTAL ASSETS	**5,103.2**	**4,752.4**
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	14.5	14.5
(b) Other equity	2,939.7	3,036.9
Total equity	**2,954.2**	**3,051.4**
2 Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	62.1	-
Total non-current liabilities	**62.1**	**-**
2 Current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	11.0	-
(ii) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises	190.5	163.4
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	612.1	407.7
(iii) Other financial liabilities	111.9	158.3
(b) Provisions	133.7	157.4
(c) Current tax liabilities (net)	10.6	17.1
(d) Other current liabilities	1,017.1	797.1
Total current liabilities	**2,086.9**	**1,701.0**
Total liabilities	**2,149.0**	**1,701.0**
TOTAL EQUITY AND LIABLITIES	**5,103.2**	**4,752.4**

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DISA INDIA LIMITED

Registered Office : World Trade Center, 16th floor,Unit no S-1602A Brigade Gateway Campus,26/1,Dr Rajkumar Road,Malleswaram Rajajinagar,Bangalore 560055
E-mail:bangalore@noricangroup.com, www.disagroup.com,Tel : +91 80 22496700 ,Fax: +91 80 2249 6750, CIN :L85110KA1984PLC006116

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Million)

Particulars	For the half year ended September 30, 2026	For the half year ended September 30, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	265.7	339.4
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	34.7	24.5
Finance costs	5.0	2.5
Profit on sale of property, plant and equipment	(0.2)	(0.5)
Interest income	(58.8)	(71.0)
Expected credit loss on trade receivables	0.7	2.6
Bad debts written off	0.3	0.2
Rental income	(1.4)	(1.3)
Net unrealised exchange gains	(8.4)	(2.0)
Operating profit before changes in working capital	**237.6**	**294.4**
Changes in working capital		
Adjustments for (increase)/decrease in non-current assets:		
Other financial assets	(11.4)	-
Other non-current assets	0.2	0.3
Adjustments for (increase)/decrease in current assets:		
Inventories	(613.5)	(74.7)
Trade receivables	169.9	(114.3)
Other financial assets	(3.8)	(0.4)
Other current assets	(60.9)	(4.0)
Adjustments for increase/(decrease) in current liabilities:		
Trade payables	237.1	(50.1)
Other financial liabilities	6.0	16.5
Short term provisions	(27.7)	5.5
Other current liabilities	220.0	(14.7)
Cash generated from operating activities	**153.5**	**58.5**
Income tax paid (net)	(94.6)	(86.3)
Net cash generated from/(used in) operating activities (A)	**58.9**	**(27.8)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment & Capital work-in-progress	(107.0)	(137.9)
Proceeds from sale of property, plant and equipment	0.2	6.0
Redemption/maturity of bank deposits	1,041.3	1,012.9
Investment in bank deposits	(838.0)	(847.7)
Interest received	64.8	50.6
Rental income	1.4	1.3
Net cash flows from investing activities (B)	**162.7**	**85.2**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	(1.6)	(2.1)
Repayment of principal and interest portion of lease liabilities	(2.8)	(6.4)
Dividends paid	(289.6)	(144.6)
Net cash flows used in financing activities (C)	**(294.0)**	**(153.1)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	**(72.4)**	**(95.7)**
Cash and cash equivalent as at the beginning of the period	**195.9**	**230.3**
Cash and cash equivalent at the end of the period	**123.5**	**134.6**
NET DECREASE IN CASH AND CASH EQUIVALENTS	**(72.4)**	**(95.7)**

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Notes

1 The above Unaudited Consolidated Financial Results of DISA India Limited ('the Parent' / 'the Holding Company') and its subsidiary (together referred to as the 'Group') have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 13, 2026. The statutory auditors of the Holding Company have carried out the limited review of the Unaudited Consolidated Financial Results for the quarter and six months ended September 30, 2026.

2 The Unaudited Consolidated Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

3 Exceptional items :

(Rs. in Million)

Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous period ended	Previous year ended
	30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Employee benefit obligations based on the revised definition of wage	-	-	-	-	-	35.1
Total	-	-	-	-	-	35.1

On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefit during employment and post employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave. The Group has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost and increase in leave liability by Rs. 35.1 million. Considering the impact arising out of an enactment of the new legislation is an event of non-recurring nature, the Group has presented this incremental amount under "Exceptional Item" in the Statement of Profit and Loss for the year ended March 31, 2026. The Group continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits in the ensuing quarters.

4 The Group operates in a single segment of manufacturing and selling of foundry machinery and machinery parts.

For DISA India Limited

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Lokesh Saxena
Managing Director

Place : Bengaluru
Date : November 13, 2026