Tai Industries Limited

Registered Office
53A, Mirza Ghalib Street, 3rd Floor, Kolkata - 700 016
Phone : (033) 4041 6666
E-mail : info@taiind.com, Website : www.taiind.com
CIN : L01222WB1983PLC059695, GST : 19AABCT2089E1ZA

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

(₹ in lakhs)

	Particulars	Quarter Ended			Half Year Ended		
		30.09.2026 (Un-audited)	30.06.2026 (Un-audited)	30.09.2025 (Un-audited)	30.09.2026 (Un -audited)	30.09.2025 (Un -audited)	31.03.2026 (Audited)
I.	Revenue from Operations	8,278.27	3,544.30	3,057.45	11,822.57	5,595.32	15,751.04
II.	Other Income	190.46	34.29	191.80	224.75	202.97	215.53
III.	**Total Income (I + II)**	**8,468.73**	**3,578.59**	**3,249.25**	**12,047.32**	**5,798.29**	**15,966.57**
IV.	**Expenses**						
	(a) Purchases of stock-in-trade	8,006.43	3,409.08	2,702.66	11,415.51	4,879.40	14,481.80
	(b) Changes in inventories of stock-in-trade	(136.66)	(156.96)	35.73	(293.62)	8.10	(157.90)
	(c) Employee benefits expense	115.56	104.37	56.90	219.93	171.13	502.48
	(d) Finance costs	5.48	1.45	0.04	6.93	0.09	0.11
	(e) Depreciation and amortisation expense	3.80	3.73	5.47	7.53	10.47	21.53
	(f) Other expenses	358.87	260.13	392.54	619.00	672.11	1,092.66
	Total Expenses (IV)	**8,353.48**	**3,621.80**	**3,193.34**	**11,975.28**	**5,741.30**	**15,940.68**
V.	**Profit/ (Loss) before exceptional items and tax (III-IV)**	**115.25**	**(43.21)**	**55.91**	**72.04**	**56.99**	**25.89**
VI.	Exceptional Items	-	-	-	-	-	-
VII.	**Profit/ (Loss) before tax (V-VI)**	**115.25**	**(43.21)**	**55.91**	**72.04**	**56.99**	**25.89**
VIII	Tax Expenses						
	(a) Current Tax	19.50	-	14.98	19.50	15.96	10.50
	(b) Deferred Tax	-	-	5.62	-	5.62	5.84
IX.	**Profit /(Loss) for the period from continuing operations (after tax)**	**95.75**	**(43.21)**	**35.31**	**52.54**	**35.41**	**9.55**
X.	Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XI.	Tax expense of discontinued operations	-	-	-	-	-	-
XII.	**Profit / (Loss) from Discontinued operations (after tax) (X-XI)**	-		-	-	-	-
XIII	**Profit / (Loss) for the period (IX+XII)**	**95.75**	**(43.21)**	**35.31**	**52.54**	**35.41**	**9.55**
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(17.17)	1.53	(23.87)	(15.64)	3.78	(52.65)
	(ii) Income tax relating to items that will not be reclassified to P/L	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	
	(ii) Income tax relating to items that will be reclassified to P/L	-	-	-	-	-	
XV.	**Total Comprehensive Income for the period (XIII+XIV) (Comprising**	**78.58**	**(41.68)**	**11.44**	**36.90**	**39.19**	**(43.10)**
XVI	Paid up Share Capital, Equity share of (`) 10/- each	600.00	600.00	600.00	600.00	600.00	600.00
XVI	Other Equity	-	-	-	-	-	-
XVI	Earnings per Equity Share (for continuing operations) :						
	(a) Basic (₹)	1.60	(0.72)	0.59	0.88	0.59	0.16
	(b) Diluted (₹)	1.60	(0.72)	0.59	0.88	0.59	0.16
XIX	Earnings per Equity Share (for discontinued operations) :						
	(a) Basic (₹)	-	-	-	-	-	-
	(b) Diluted (₹)	-	-	-	-	-	-
XX.	Earnings per Equity Share (for continuing and discontinued operations) :						
	(a) Basic (₹)	1.60	(0.72)	0.59	0.88	0.59	0.16
	(b) Diluted (₹)	1.60	(0.72)	0.59	0.88	0.59	0.16

RAY & CO. CHARTERED ACCOUNTANTS KOLKATA

Tai Industries Limited

Registered Office
53A, Mirza Ghalib Street, 3rd Floor, Kolkata - 700 016
Phone : (033) 4041 6666
E-mail : info@taiind.com, Website : www.taiind.com
CIN : L01222WB1983PLC059695, GST : 19AABCT2089E1ZA

STATEMENT OF ASSETS AND LIABILITIES

(₹ in lakhs)

Particulars	As at 30th Sept 2026 (Unaudited)	As at 31st Mar 2026 (Audited)
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant & Equipment	40.38	47.79
(b) ROU Assets	11.01	11.03
(c) Intangible assets	-	-
(d) Financial assets		
(i) Investments		
(ii) Other non current financial assets	335.64	345.97
(e) Deferred tax assets (net)	488.78	405.14
(f) Other non-current assets	134.52	134.53
Sub total -Non current assets	**1,010.33**	**944.46**
(2) Current assets		
(a) Inventories	693.20	399.58
(b) Financial assets		
(i) Trade Receivables	2,690.91	2,993.83
(ii) Cash & cash equivalents	85.23	247.02
(iii) Other Bank Balances	13.41	324.40
(iv) Other financial assets	26.33	56.64
(c) Current tax assets(net)	755.13	694.53
(d) Other current assets	1,751.57	1,157.90
Sub total Current assets	**6,015.78**	**5,873.90**
TOTAL - ASSETS	**7,026.11**	**6,818.36**
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	600.00	600.00
(b) Other Equity	2,354.31	2,316.95
Sub total Equity	**2,954.31**	**2,916.95**
(2) Non-current liabilities		
(a) Borrowings	-	-
(b) Other Financial Liabilities	10.00	10.00
(c) Employee Benefit Obligation	82.92	82.92
Sub total -Non current liabilities	**92.92**	**92.92**
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	422.72	0.97
(i) Trade payables		
- MSME	97.66	60.91
- Other than MSME	1,963.59	2,249.32
(ii) Other financial liabilities	20.76	26.15
(b) Other current liabilities	835.10	856.72
(c) Short Term Provisions	551.67	532.63
(d) Employee Benefit Obligation	87.38	81.79
Sub total - Current liabilities	**3,978.88**	**3,808.49**
TOTAL - EQUITY AND LIABILITIES	**7,026.11**	**6,818.36**

RAY & CO. CHARTERED ACCOUNTANTS KOLKATA

Place : Kolkata
Date : 10th November 2026

Rohan Ghosh
(Managing Director)
(DIN:-00032965)

Tai Industries Limited

Registered Office
53A, Mirza Ghalib Street, 3rd Floor, Kolkata - 700 016
Phone : (033) 4041 6666
E-mail : info@taiind.com, Website : www.taiind.com
CIN : L01222WB1983PLC059695, GST : 19AABCT2089E1ZA

Statement of Cash Flows (Indirect Method) for the Half Year ended 30th September, 2026

Particulars	₹ in Lakhs	
	Half Year ended 30th September, 2026	Half Year ended 30th September, 2025
Cash flow from operating activities		
Profit before income tax	**72.04**	**56.99**
Adjustments for:		
Depreciation and amortisation expenses	7.53	10.47
Gain/(Loss) on disposal of property, plant and equipment	1.19	(0.36)
Loss/(Gain) on Fair Value of Investment	(5.31)	-
Provisions Written Back	(19.48)	(2.00)
Debts and Advances written off	0.08	3.44
Interest income classified as investing cash flows	(12.93)	(16.42)
Dividend income classified as investing cash flows	(181.22)	(178.85)
Finance costs	6.93	0.09
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	302.84	214.18
(Increase)/Decrease in inventories	(293.62)	8.10
(Increase)/ Decrease in other financial assets	(40.17)	186.00
(Increase)/Decrease in other current assets	(593.67)	(149.13)
Increase/(Decrease) in trade payables	(229.50)	(423.39)
Increase/ (Decrease) in employee benefit obligations	5.58	6.00
Increase/(Decrease) in other financial liabilities	(5.37)	(5.55)
Increase/(Decrease) in other current liabilities	(21.62)	362.15
Cash generated from operations	**(1,006.70)**	**71.73**
Income taxes paid (net of refund)	(60.60)	(77.91)
Net cash inflow/(outflow) from operating activities	**(1,067.30)**	**(6.18)**
Cash flows from investing activities		
Payments for property, plant and equipment	(1.28)	(10.53)
Proceeds from sale of property, plant and equipment	(0.00)	0.87
Changes in Other bank balances	310.99	92.39
Interest received	(0.52)	8.64
Dividend received	181.51	179.76
Net cash inflow/(outflow) from investing activities	**490.70**	**271.13**
Cash flows from financing activities		
Proceeds from borrowings:		
Term Loan	421.74	(126.64)
Repayment of borrowings:		
Interest paid	(6.93)	(0.09)
Dividends paid (including dividend tax)	-	
Net cash inflow (outflow) from financing activities	**414.81**	**(126.73)**
Net increase (decrease) in cash and cash equivalents	**(161.79)**	**138.22**
Cash and cash equivalents at the beginning of the year	247.02	132.80
Cash and cash equivalents at the end of the year	**85.23**	**271.02**

RAY & CO. CHARTERED ACCOUNTANTS KOLKATA

Dibyajyoti Basu

Rohan Ghosh
(Managing Director)
(DIN:-00032965)

Place : Kolkata
Date : 10th November 2026

Tai Industries Limited

Registered Office
53A, Mirza Ghalib Street, 3rd Floor, Kolkata - 700 016
Phone : (033) 4041 6666
E-mail : info@taiind.com, Website : www.taiind.com
CIN : L01222WB1983PLC059695, GST : 19AABCT2089E1ZA

Notes

1. These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015, as amended prescribed under section 133 of the Companies Act, 2013.

2. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 as amended.

3. The above financial results were reviewed by the Audit Committee of the Company and approved by the Board of Directors of the Company at its meeting held on 10th November 2026.

4. The Company is primarily engaged in business of trading of goods and managed organisationally as a single unit. Therefore, according to the management, the Company's operations are carried in a single segment.

5. Computation of deferred tax asset / liabilities will be considered at year end.

6. Figures of the previous periods have been regrouped/recast, wherever necessary, to conform to the current period's classification.

For and on behalf of the Board

RAY & CO CHARTERED ACCOUNTANTS CA KOLKATA

Rohan Ghosh
(Managing Director)
(DIN:-00032965)

Place- Kolkata
Date- 10th November 2026

Ray & Co.
Chartered Accountants

Phone 033-4001 3720, Mobile : 86977 35000 / 86977 35002
E-mail : caskroy@gmail.com, casoumiroy@gmail.com

Shakespeare Court
21A, Shakespeare Sarani, Flat 8C, 8th Floor, Kolkata-700 017

Our Reference.....

Date.....

Independent Auditor's Limited Review Report on the Interim Condensed Financial Statements for the half year ended September 30, 2026 in accordance with IndAS-34 Interim Financial Reporting as per the Companies (Indian Accounting Standards) Rules, 2015 as amended.

To
The Board of Directors
TAI INDUSTRIES LIMITED
Kolkata

1. We have reviewed the accompanying Statement of Interim Condensed Balance Sheet, Statement of Profit & Loss Account & Statement of Cash Flows of **TAI INDUSTRIES LIMITED** ('the Company') for the half year ended September 30, 2026 (hereinafter referred to as "the Statement" and signed by us for the purpose of identification), being submitted by the Company in accordance with IndAS-34 Interim Financial Reporting as per the Companies (Indian Accounting Standards) Rules, 2015 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, (Ind AS 34) *"Interim Financial Reporting"* prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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.

RAY & CO. KOLKATA CHARTERED ACCOUNTANTS

Ray & Co.
Chartered Accountants

Phone 033-4001 3720, Mobile : 86977 35000 / 86977 35002
E-mail : caskroy@gmail.com, casoumiroy@gmail.com

Shakespeare Court
21A, Shakespeare Sarani, Flat 8C, 8th Floor, Kolkata-700 017

Our Reference.....

Date.....

4. Based on our review concluded as above nothing has come to our attention that causes us to believe that the accompanying Statement prepared in all material respects in accordance with the applicable Indian Accounting Standards ('Ind AS') prescribed u/s. 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices & policies generally accepted in India has not disclosed the information required to be disclosed as per Companies Act 2013, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Ray & Co.**
Chartered Accountants
ICAI Firm Registration No. 313124E

Dipayan Basu

CA Dipayan Basu
Partner
Membership No. 306038
UDIN: 26306038BLZRAD9965

Place: KOLKATA
Date : 10.11.2026