



Super Iron Foundry Ltd.



[Formerly Known as Super Iron Foundry Pvt. Ltd.]

[An ISO 9001 : 2015, ISO 14001 : 2015, OHSAS 45001 : 2018 & Kite Mark Certified Company | CIN : L27310WB1988PLC044810]

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001
(BSE Scrip Code: 544381)

Date: 29.05.2026

Subject: Outcome of Board Meeting of the Company held on Friday, 29th May 2026

Dear Sir/Madam,

Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations"), we hereby inform you that the Board of Directors of the Company at their Meeting held on Friday, May 29, 2026 at their registered office have inter-alia considered and approved-

1. Audited Financial Results (Standalone & Consolidated) of the Company for the half year ended 31st March, 2026 along with Limited Review Report issued by the Statutory Auditors of the Company.

Please note that in terms of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the trading window for dealing in the securities of the Company will open 48 hours after the results are made public on Friday, May 29, 2026. The meeting of Board of Directors commenced at 03:15 P.M at concluded at 03:45 P.M.

Kindly take the above information on record.

Thanking you.

Yours faithfully,
For Super Iron Foundry Ltd

Prashil Singh
Company Secretary & Compliance Officer
Membership No.: A78711

★ **THREE STAR EXPORT HOUSE RECOGNISED BY GOVT.OF INDIA**

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Works : Vill. Jhanjra, P.O. Laudoha, P.S Faridpur (Laudoha), Dist. Burdwan, Durgapur – 713 385, West Bengal, India



INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Standalone Half Yearly and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO,
THE BOARD OF DIRECTORS OF
SUPER IRON FOUNDRY LIMITED

Opinion

We have audited the accompanying standalone financial results ('the Statement') of **SUPER IRON FOUNDRY LIMITED** ('the Company') for the half and year ended 31st March, 2026, being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the half and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Statements.



Branch Office:

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Responsibilities of the Management for the Standalone Financial Statements

These half yearly financial results as well as the year-to-date financial results have been prepared on the basis of the Standalone financial statements. The Company's Board of Directors is responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of the adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors of the Company is responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant Ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The Standalone financial results include the results for the half year ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figure up to six months ended 30th September, 2025 of the current financial year which had only been reviewed by us but not subjected to audit.

FOR BAID AGARWAL SINGHI & CO.

Chartered Accountants

Firm's Registration No.: 0328671E

D. Agarwal



(Dhruv Narayan Agarwal)

PARTNER

Membership No.: 306940

Place: Kolkata

Date: 29th Day of May, 2026

UDIN: 26306940TPSOYS2291

SUPER IRON FOUNDRY LIMITED

CIN: L27310WB1988PLC044810

Aspiration Vintage, 12, Pretoria Street, 1st Floor, Suite 1B, Middleton Row, Kolkata-700071

Email: abhishek@superironfoundry.com Website: www.superironfoundry.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

(Rs. in lakhs except EPS)

Particulars	For the Half Year Ended			Year ended	
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.3.2025
	Audited	(Unaudited)	Audited	Audited	Audited
Revenue from Operations	10,721.36	7,818.03	13,211.26	18,539.39	15,869.68
Other Income	120.98	65.93	27.64	186.91	794.64
I Total Revenue	10,842.34	7,883.96	13,238.90	18,726.30	16,664.32
Cost of Material Consumed	8,959.65	6,332.19	10,742.84	15,291.84	12,990.69
Changes in Inventories of Finished goods, Semi Finished goods, Scrap	(1,374.30)	(1,259.08)	(430.30)	(2,633.38)	(2,862.09)
Employee Benefits Expenses	358.32	422.79	342.25	781.11	782.38
Finance Costs	377.61	340.25	440.01	717.86	847.81
Depreciation and Amortisation	488.16	485.59	287.87	973.75	552.49
Other Expenses	1,431.55	1,427.48	1,359.20	2,859.03	2,928.34
II Total Expenses	10,240.99	7,749.22	12,741.87	17,990.21	15,239.62
III Profit/(Loss) before Exceptional Items & Tax (I-II)	601.35	134.74	497.03	736.09	1,424.70
IV Exceptional Item	-	-	-	-	-
V Profit/(Loss) before Tax (III+IV)	601.35	134.74	497.03	736.09	1,424.70
VI Tax Expense					
Current tax	109.22	31.82	46.87	141.04	119.63
Deferred tax charge / (credit)	36.96	51.42	78.09	88.38	229.86
Income Tax for earlier years	-	-	-	-	-
Total Tax Expenses	146.18	83.24	124.96	229.42	349.49
VII Profit/(Loss) for the period / year (V-VI)	455.17	51.50	372.07	506.67	1,075.21
VIII Earning Per Equity Share					
Basic & Diluted	1.95	0.22	2.17	2.17	6.26



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Statement of Standalone Assets and Liabilities

(Rs. in lakhs except EPS)

Particulars	Audited	Audited
	As at 31.03.2026	As at 31.03.2025
I. EQUITY AND LIABILITIES		
1. Shareholder's Fund		
(a) Share Capital	2,339.37	2,339.37
(b) Reserves & Surplus	15,499.03	14,996.61
2. Non-current liabilities		
(a) Long-Term Borrowings	2,342.67	1,200.66
(b) Deferred tax liabilities (Net)	372.60	284.22
(c) Long Term provisions	28.19	30.37
3. Current liabilities		
(a) Short Term Borrowings		
(b) Trade payables	9,776.41	8,489.65
i) Total outstanding dues of micro enterprises and small enterprises	62.87	120.79
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,778.50	3,245.16
(c) Other current liabilities	237.81	328.59
(d) Short Term provisions	41.25	5.75
Total Equity and Liability	32,478.70	31,041.17
Particulars	Audited	Audited
	As at 31.03.2026	As at 31.03.2025
II. ASSETS		
1. Non-Current Assets		
(a) Property, plant and equipment and intangible assets		
(i) Tangible Assets	11,380.80	11,270.53
(ii) Intangible assets	7.24	8.93
(iii) Capital work-in-progress	752.94	926.87
(b) Non-Current Investments	47.71	-
(c) Long-Term Loans and Advances	242.66	-
(d) Other Non-Current Assets	136.59	222.64
2. Current assets		
(a) Current Investment	-	2,040.50
(b) Inventories	12,353.49	10,397.02
(c) Trade receivables	4,938.50	4,315.00
(d) Cash and Bank balances	608.75	89.50
(e) Short-term loans and advances	718.09	643.44
(f) Others Current Assets	1,291.93	1,126.74
Total Assets	32,478.70	31,041.17



SUPER IRON FOUNDRY LIMITED

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Statement of Standalone Cash Flow

(Rs. in lakhs except EPS)

Particulars	For the year	For the year ended
	ended 31.03.2026	31.03.2025
	Audited	Audited
(A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax	736.09	1,424.70
Adjustments for:		
Provision for Bad debt expenses	49.55	78.85
Depreciation and Amortisation Expenses	973.75	552.49
Liabilities Written Back	(7.31)	(1.11)
(Profit) on Redemption of Mutual Fund	(17.42)	-
Gain on sale of Property or Equipment	-	(698.91)
Finance Cost	708.96	847.80
Interest Income	(37.56)	(19.98)
Provision for Gratuity/(Gratuity Paid)	(1.63)	1.13
Operating Profit before working capital changes	2,404.43	2,184.97
Adjustments for:		
(Increase)/Decrease in Trade Receivables	(673.05)	3,097.48
(Increase)/Decrease in Inventories	(1,956.47)	(1,833.49)
(Increase)/Decrease in Short Term Loans & Advances	(74.65)	(83.69)
(Increase)/Decrease in Long Term Loans & Advances	(242.66)	-
(Increase)/Decrease in Other Non Current Assets	(0.23)	(17.40)
(Increase)/Decrease in Other Current Assets	(207.42)	(476.38)
Increase/(Decrease) in Trade Payables	(1,517.27)	(1,687.82)
Increase/(Decrease) in Other Current Liabilities	(90.78)	(157.42)
Cash generation from/(used in) operations	(2,358.10)	1,026.25
Taxes Paid	63.85	245.13
Net cash flow from/(used in) operating activities	(2,421.95)	781.12
(B) CASH FLOW FROM INVESTING ACTIVITIES :		
Sale of Property, Plant & Equipment	-	1,270.00
Purchase of Property, Plant & Equipment	(1,082.34)	(3,575.67)
(Increase)/Decrease in Fixed Deposit	86.28	(201.78)
(Increase)/Decrease in Non-Current Investment	(47.71)	-
(Increase)/Decrease in Capital WIP	173.93	202.95
(Increase)/Decrease in Current Investment	2,057.92	(2,040.50)
Interest Received	37.56	19.98
Net cash flow from/(used in) investing activities	1,225.64	(4,325.02)
(C) CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Issue of Equity Share Capital	-	689.42
Proceeds/(Payment) from Securities Premium	(4.25)	5,593.02
Proceeds from Long Term Borrowings	1,142.01	(1,576.05)
Increase/ (Decrease) in Short Term Borrowings	1,286.76	(596.50)
Finance Cost	(708.96)	(847.80)
Net cash flow from/(used in) financing activities	1,715.56	3,262.09
Net increase in Cash and Bank Balances	519.25	(281.81)
Opening Cash and Bank Balances	89.50	371.31
Closing Cash and Bank Balances	608.75	89.50



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Notes:

- 1 The Above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 29th May 2026. The Financials results have been prepared in accordance with the accounting Standards ("AS") as prescribed under section 133 of the companies Act, 2013 read with rule 7 of Companies (Accounts) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
- 2 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement
- 3 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.
- 4 As the Company collectively operates only in one business Segment, i.e. Iron and Steel foundry, hence, it is reporting its results in single Segment. Therefore, segment disclosure is not applicable.
- 5 The Figures of Half year ended 31st March 2026 are the balancing figures between audited figures in respect of the full financial year 2025-26 and the unaudited figures up to the 30th September 2025 of the current financial year.
- 6 The Earnings per share is calculated on the weighted average of the issued share capital by the company. Half yearly EPS is not annualised and Earnings Per Share calculations have not been restated for the previous year to give effect of Fresh Issue of Capital, if any.
- 7 Labour Codes — Compliance and Impact on Employee Benefits
On November 21, 2025, the Government of India notified four Labour Codes, effective immediately, consolidating and replacing 29 existing labour laws. The Company has completed its salary restructuring exercise in compliance with the requirements of the said Labour Codes. Accordingly, the past service cost, if any arising therefrom has been recognised in the Statement of Profit and Loss for the year, in the manner prescribed under AS 15 and consistent with the guidance issued by the Institute of Chartered Accountants of India (ICAI). The impact of the said restructuring on the Company's employee benefit obligations is immaterial.
- 8 The Company has established two wholly-owned subsidiaries in the Kingdom of Saudi Arabia, under the name SIF Saudi Arabia Company Limited (incorporated on 20th December, 2024) and in The United Arab Emirates under the name of SIF International FZE (incorporated 4th Day of June, 2025).
- 9 The results for half year and year ended March 31, 2026, are available on the BSE SME website (URL: www.bseindia.com) and on the Company's website (URL: <https://superironfoundry.com/financial-results/>)



Place : Kolkata
Date : 29th May, 2026

For and on behalf of the Board of Directors of
Super Iron Foundry Limited
CIN: L27310WB1988PLC044810

SUPER IRON FOUNDRY LTD

Akhilesh Saklecha
Managing Director
DIN- 00532572
Place : Kolkata

Akhilesh Saklecha
MANAGING DIRECTOR

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

TO,
THE BOARD OF DIRECTORS OF
SUPER IRON FOUNDRY LIMITED

Opinion

We have audited the accompanying consolidated financial results of **SUPER IRON FOUNDRY LIMITED** (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the half and year ended 31st March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results:

- a. includes the financial results of the SIF INTERNATIONAL FZE, Dubai (Subsidiary having 100.00% shareholding by the Parent Company) and SIF SAUDI ARABIA COMPANY LIMITED, Saudi Arabia (Subsidiary having 100.00% shareholding by the Parent Company)
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other financial information of the Group for the year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.



Branch Office:

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Responsibilities of the Management for the Consolidated Financial Statements

These consolidated financial results have been prepared on the basis of the consolidated financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit/ loss and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Management and the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.



- The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entity included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- (i) We did not audit the financial statements of the 2 subsidiaries SIF INTERNATIONAL FZE and SIF SAUDI ARABIA COMPANY LIMITED included in the consolidated financial statements, whose financial statements reflect total assets of Rs. 8,487.94 lakhs as at March 31, 2026, total revenue of Rs. 7,540.99 lakhs and Rs. 7,547.08 lakhs and net profit after tax of Rs. 1,175.62 lakhs and Rs. 1,159.70 lakhs for the half year and year ended March 31, 2026 respectively. The financial statements of the subsidiaries have been audited by other auditor whose report has been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the said subsidiaries, is based solely on the report of other auditors.



- (ii) The consolidated financial results include the results for the half year ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the six months ended 30th September, 2025 of the current financial year which had only been reviewed by us but not subjected to audit.

For Baid Agarwal Singhi & Co.
Chartered Accountants
Firm's Registration No.: 0328671E

D. Agarwal

(Dhruv Narayan Agarwal)

PARTNER

Membership No.: 306940

Place: Kolkata

Date: 29th Day of May, 2026

UDIN: 26306940ITUTEK 5624



SUPER IRON FOUNDRY LIMITED

CIN:L27310WB1988PLC044810

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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

(Rs. in lakhs except EPS)

Particulars	For the Half Year Ended			Year ended	
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.3.2025
	Audited	(Unaudited)	Audited	Audited	Audited
I Revenue from Operations	17,988.84	7,606.00	13,211.26	25,594.84	15,869.68
II Other Income	119.74	65.93	27.64	185.67	794.64
III Total Revenue	18,108.58	7,671.93	13,238.90	25,780.51	16,664.32
IV Expenses					
Cost of Material Consumed	9,166.69	6,125.15	10,742.84	15,291.84	12,990.69
Purchase of Stock in Trade	5,962.46	-	-	5,962.46	-
Changes in Inventories of Finished goods, Semi Finished goods, Scrap	(1,594.00)	(1,259.08)	(430.30)	(2,853.08)	(2,862.09)
Employee benefits	411.26	423.60	342.25	834.86	782.38
Finance costs	379.94	340.25	440.01	720.19	847.80
Depreciation and amortisation	488.50	485.57	287.87	974.07	552.49
Other expenses	1,516.35	1,437.59	1,359.20	2,953.94	2,928.35
Total Expenses	16,331.20	7,553.08	12,741.87	23,884.28	15,239.62
V Profit/(Loss) before Exceptional Items & Tax (III-IV)	1,777.38	118.85	497.03	1,896.23	1,424.70
VI Exceptional Item	-	-	-	-	-
VII Profit/(Loss) before Tax (V+VI)	1,777.38	118.85	497.03	1,896.23	1,424.70
VIII Tax Expense					
Current tax	109.66	31.82	46.87	141.48	119.63
Deferred tax charge / (credit)	36.97	51.42	78.09	88.39	229.86
Income Tax for earlier years	-	-	-	-	-
Total Tax Expenses	146.63	83.24	124.96	229.87	349.49
IX Profit/(Loss) for the period / year (VII-VIII)	1,630.75	35.61	372.07	1,666.36	1,075.21
X Earning Per Equity Share					
Basic & Diluted	6.97	0.15	2.17	7.12	6.26



SUPER IRON FOUNDRY LIMITED

CIN:L27310WB1988PLC044810

Aspiration Vintage, 12, Pretoria Street, 1st Floor, Suite 1B, Middleton Row, Kolkata-700071

Email: abhishek@superironfoundry.com Website: www.superironfoundry.com

Statement of Consolidated Assets and Liabilities

Particulars	(Rs. In Lakhs)	
	Audited	Audited
	As at 31.03.2026	As at 31.03.2025
I. EQUITY AND LIABILITIES		
1. Shareholder's Fund		
(a) Share Capital	2,339.37	2,339.37
(b) Reserves & Surplus	16,752.65	14,996.61
2. Non-current liabilities		
(a) Long-Term Borrowings	2,342.67	1,200.66
(b) Deferred tax liabilities (Net)	372.61	284.22
(c) Other Non-Current Liabilities	1.48	-
(c) Long Term provisions	28.19	30.37
3. Current liabilities		
(a) Short Term Borrowings	9,841.85	8,489.65
(b) Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	62.87	120.79
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	8,313.92	3,245.16
(c) Other current liabilities	327.42	328.59
(d) Short Term provisions	41.72	5.75
Total Equity and Liability	40,424.75	31,041.17
Particulars	Audited	Audited
	As at 31.03.2026	As at 31.03.2025
II. ASSETS		
1. Non-Current Assets		
a) Property, plant and equipment and intangible assets		
(i) Tangible Assets	11,382.32	11,270.53
(ii) Intangible assets	9.33	8.93
(iii) Capital work-in-progress	752.94	926.87
b) Other Non-Current Assets	136.59	222.64
2. Current assets		
(a) Current Investment	-	2,040.50
(b) Inventories	13,027.02	10,397.02
(c) Trade receivables	12,247.16	4,315.00
(d) Cash and Bank balances	676.17	89.50
(e) Short-term loans and advances	694.94	643.44
(f) Others Current Assets	1,498.28	1,126.74
Total Assets	40,424.75	31,041.17



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Statement of Consolidated Cash Flow

Particulars	(Rs. In Lakhs)	
	For the year ended 31.03.2026	For the year ended 31.03.2025
	Audited	Audited
(A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax	1,896.23	1,424.70
Adjustments for:		
Depreciation and Amortisation Expenses	974.07	552.49
Bad debts written off	49.55	78.85
Gain on Sale Property, Plant & Equipment (Net of Exceptional Item)	-	(698.91)
Provision for Gratuity	(1.62)	1.13
(Profit) on Redemption of Mutual Fund	(17.42)	-
Liability Written Back	(7.31)	(1.11)
Interest Expenses	720.19	847.80
Interest Income	(37.56)	(19.98)
Operating Profit before working capital changes	3,576.13	2,184.97
Adjustments for:		
(Increase)/Decrease in Trade Receivable & Other Assets	(11,077.21)	484.74
Increase/(Decrease) in Trade Payable & Other Liabilities	5,018.46	(1,846.35)
Cash generation from/(used in) operations	(2,482.62)	823.36
Taxes Paid	(63.83)	(245.13)
Net cash flow from/(used in) operating activities	(2,546.45)	578.23
(B) CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(1,086.26)	(3,372.72)
Sale of Fixed Assets	-	1,270.00
(Increase)/Decrease in Fixed Deposit	86.28	-
(Increase)/Decrease in Capital WIP	173.93	-
(Increase) in Current Investment	2,057.92	(2,040.50)
Interest Received	37.56	(19.98)
Net cash flow from/(used in) investing activities	1,269.43	(4,163.20)
(C) CASH FLOW FROM FINANCING ACTIVITIES :		
Issue of share Capital	-	689.42
Proceeds/(Repayment) of Borrowings	2,494.21	(2,172.55)
Proceeds/(Payment) from Share Premium	(4.25)	5,593.02
Interest Paid	(720.19)	(839.93)
Net cash flow from/(used in) financing activities	1,769.77	3,269.96
Net Increase/(Decrease) in Cash and Cash equivalents	492.75	(281.81)
Cash and Cash equivalents as at 1st April	89.50	371.31
Effect of exchange differences on cash and cash equivalents	93.92	-
Cash and Cash equivalents as at 31st March	676.17	89.50



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Notes:

- 1 The Above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of directors at their respective meeting held on 29th May 2026. The Financials results have been prepared in accordance with the accounting Standards ("AS") as prescribed under section 133 of the companies Act, 2013 read with rule 7 of Companies (Accounts) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
- 2 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement
- 3 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.
- 4 As the Company collectively operates only in one business Segment, i.e. Iron and Steel foundry, hence, it is reporting its results in single Segment. Therefore, segment disclosure is not applicable.
- 5 The Figures of Half year ended 31st March 2026 are the balancing figures between audited figures in respect of the full financial year 2025-26 and the unaudited figures up to the 30th September 2025 of the current financial year.
- 6 The Earnings per share is calculated on the weighted average of the issued share capital by the company. Half yearly EPS is not annualised and Earnings Per Share calculations have not been restated for the previous year to give effect of Fresh Issue of Capital.
- 7 **Labour Codes — Compliance and Impact on Employee Benefits**
On November 21, 2025, the Government of India notified four Labour Codes, effective immediately, consolidating and replacing 29 existing labour laws. The Company has completed its salary restructuring exercise in compliance with the requirements of the said Labour Codes. Accordingly, the past service cost, if any arising therefrom has been recognised in the Statement of Profit and Loss for the year, in the manner prescribed under AS 15 and consistent with the guidance issued by the Institute of Chartered Accountants of India (ICAI). The impact of the said restructuring on the Company's employee benefit obligations is immaterial.
- 8 The Company has established two wholly-owned subsidiaries in the Kingdom of Saudi Arabia, under the name SIF Saudi Arabia Company Limited (incorporated on 20th December, 2024) and in The United Arab Emirates under the name of SIF International FZE (incorporated 4th Day of June, 2025). The company SIF Saudi Arabia Company Limited was established on December 20, 2024 (1446/06/18 H). This date is recognized as the official legal incorporation date for all statutory compliance and the determination of the fiscal period. Notwithstanding the date of legal incorporation, full commercial operations and activity officially commenced during the Fiscal Year 2025-26. This staggered timeline resulted from necessary operational and regulatory dependencies. Consequently, the Company's initial financial reporting period and the recognition of its business transactions have been adopted with effect from
- 9 The consolidated financial results include the financial information of the abovementioned foreign subsidiaries, which have been prepared in accordance with International Financial Reporting Standards ("IFRS") as applicable in the respective country. Due to above the financial statements of SIF Saudi Arabia Company Limited includes recognition of Right-of-Use ("ROU") assets and corresponding lease liabilities in accordance with IFRS 16 – Leases. Since the Holding Company follows Indian GAAP, where such leases are accounted for as operating leases, the Group has, for the purpose of consolidation, carried out necessary adjustments to align the accounting policies. Accordingly, the ROU assets and lease liabilities recognised by the foreign subsidiary have been reversed in the consolidated financial results and the related depreciation and finance cost have been replaced with lease rental expense, wherever applicable.
- 10 The results for half year and year ended March 31, 2026, are available on the BSE SME website (URL: www.bseindia.com) and on the Company's website (URL: https://superironfoundry.com/financial-results/)



Place : Kolkata
Date : 29th May 2026

For and on behalf of the Board of Directors of
Super Iron Foundry Limited
CIN: L27310WB1988PLC044810

SUPER IRON FOUNDRY LTD

Akhilesh Saklecha
Managing Director
DIN- 00532572
Place : Kolkata