

33 - Nariman Bhavan, 227 - Nariman Point, Mumbai - 400021 India T: +91-22-2202 6437 F: +91-22-2204 8009 E: sales@modison.com W: www.modison.com Cin No. L51900MH1983PLC029783





Ref: ML/Compliance/2025-26/56 November 14, 2025

BSE Limited

Floor 25, P J Towers, Dalal Street, Mumbai – 400 001 **Scrip Code: 506261** National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051

Symbol: MODISONLTD

Dear Sir/Madam,

Subject : Outcome of Board Meeting

Reference: Regulation 30 and Regulation 33 of SEBI (LODR) Regulations, 2015.

We wish to inform you that, the Board of Directors of the Company at its meeting held on Friday, November 14, 2025, has considered and approved the followings;

- 1) Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2025, in this regards we enclose the following:
 - a) The Unaudited Financial Results (Standalone and Consolidated)
 - b) The Limited Review Reports (Standalone and Consolidated)
- 2) The sale of Industrial land admeasuring 28,320 sq. meter, bearing new Survey No 491 (Old Survey No. 192/p1), situated at Village Kherdi, Silvassa 3962230,U.T. of Dadara and Nagar Haveli, to M/s. Modison Chemtech Private Limited.

As no business operations of the Company are carried out on the said land being sold, the said sale will not have any impact on the business operations of the Company. Further the sale of the said Property does not constitute as an undertaking or substantially the whole of the undertaking for the Company in terms of section 180(1)(a) of the Companies Act, 2013.

The relevant details with respect to the above sale as prescribed under the SEBI (LODR) Regulations, 2015 read with SEBI circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 is also enclosed for your ready reference as Annexure A. This intimation shall also be considered as compliance with Para 5 of Part B of Schedule III of the SEBI (LODR) Regulations, 2015.

Works: Plot No. 85 A, B, D, E & 2923, 2924 A & B, E' Road, Phase 1, GIDC, Vapi - 396195, Dist. Valsad, Gujarat, India

The aforementioned unaudited financial results and the land sale transaction were reviewed and recommended by the Audit Committee and subsequently approved by the Company's Board of Directors at their respective meetings held today.

The above information will be also made available on the website of the Company www.modisonltd.com

The meeting of the Board of Directors commenced at 12.10 p.m. and concluded at 3.00 p.m.

This is for your information & record.

Thanking you.

Yours faithfully, For **Modison Limited**

Pooja Birendra Sinha Company Secretary & Compliance Officer M.No. A65836

Encl: As above

MODISON

Regd. Office:- 33-Nariman Bhavan, 227-Nariman Point, Mumbai - 400021
Te: +91 22 2202 6437 Fax: +91 22 2204 8009 Email:shareholder@modison.com Web: www.modison.com
CiN:L51900MH1983PLC029783

(₹ in Lakhs)- Except EPS

	Statement of Unaudited Sta	andalone Financ		Quarter & Half				
Sr No	Particulars		Quarter Ended		Half Year Ended		Year Ended	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025	
1	Income							
	(a) Revenue from Operations	14,516.21	13,413.57	12,248.17	27,929.78	23,896.16	49,024.08	
	(b) Other Income	22.44	331.12	170.49	353.56	194.34	325.46	
	Total Income from operations	14,538.65	13,744.69	12,418.66	28,283.34	24,090.50	49,349.54	
2	Expenses:							
	a) Cost of Materials consumed	13,080.51	11,014.77	8,633.49	24,095.28	20,256.88	41,117.34	
	b) Purchase of Stock-in-trade	-	-	-	-	-	-	
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-	(1,936.93)	38.19	1,078.90	(1,898.74)	(1,048.96)	(2,511.56)	
	d) Employee Benefits Expenses	649.26	648.12	630.81	1,297.38	1,222.01	2,489.14	
	e) Finance Cost	163.09	207.00	160.42	370.09	281.02	582.80	
	f) Depreciation and Amortisation	240.16	227.57	177.95	467.73	349.22	801.45	
	g) Other expenses	878.02	856.16	889.43	1,734.18	1,639.12	3,407.95	
	Total Expenses	13,074.11	12,991.81	11,571.00	26,065.92	22,699.29	45,887.12	
3	Profit / (Loss) from ordinary activites before Exceptional items (1-2)	1,464.54	752.88	847.66	2,217.42	1,391.21	3,462.42	
4	Exceptional Items (Refer Note 3)	102.94	(111.74)	248.90	(8.80)	(126.81)	(108.32)	
5	Profit / (Loss) before tax (3 +/- 4)	1,567.48	641.14	1,096.56	2,208.62	1,264.40	3,354.10	
6	Tax Expense			_				
	- Current tax	400.50	182.50	264.00	583.00	312.00	792.69	
	- Deferred tax	1.29	(21.42)	13.99	(20.13)	19.16	93.39	
	Total Tax Expenses	401.79	161.08	277.99	562.87	3 31.16	886.08	
7	Profit / (Loss) for the period (5 +/-6)	1,165.69	480.06	818.57	1,645.75	933.24	2,468.02	
8	Other Comprehensive Income, net of income tax							
	A. (i) Items that will not be reclassified to Profit or Loss	(3.56)	(3.56)	(10.80)	(7.12)	(16.05)	(11.75)	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	•	-	-	м	-	(0.28)	
	B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	•	-		-	-	
	Total Other Comprehensive Income, net of income tax	(3.56)	(3.56)	(10.80)	(7.12)	(16.05)	(12.03)	
9	Total Comprehensive Income for the period (8 +/- 7)	1,162.13	476.50	807.77	1,638.63	917.19	2,455.99	
10	Paid-up equity share capital (face value of Rs 1/- per share)	324.50	324.50	324.50	324.50	324.50	324.50	
11 12	Other Equity Earning per share (EPS) (of Rs 1/-		-	-	-		21,331.01	
	each) (not annualised)	0.50	4.45			0.85		
	Basic/ Diluted EPS (in Rupees)	3.59	1.48	2.53	5.07	2.88	7.61	



MODISON

Notes:

Place: Mumbai

Date: 14 November 2025

- The above unaudited standalone financial results of the Company for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on 14 November 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 2) The unaudited standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).
- 3) Exceptional Item for the period(s) represents profit/(loss) on Hedging of Silver in stock of the company and mark to market of forward contracts as given below:

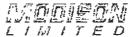
						(₹ in Lakhs)	
Particulars		Quarter Ended		Half Year Ended		Year Ended	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2028	
Profit/(Loss) on Hedging of Silver in stock	104.08	(29.60)	258.21	74.48	(151.89)	(169.57	
Profit/(Loss) on mark to market of forward contracts	(1.14)	(82.14)	(9.31)	(83.28)	25.08	61.25	
Total	102.94	(111.74)	248.90	(8.80)	(126.81)	(108.32)	

- 4) As the Company's business activity falls within a single Primary segment viz.: "Manufacturing of Electrical Contacts" the disclosure requirement of Indian Accounting Standard (IND AS-108) "Segment Reporting" is not applicable.
- Corresponding figures of the previous year's/quarter's/period's have been regrouped, recasted and reclassified to conform to the current period presentations.

FOR AND ON BEHALF OF THE BOARD
For Modison Limited

Rajkumar Modi \ \ \ Joint Managing Director

DIN: 00027449



1	f Standalone Uлaudited Assets and Liabilities		₹ In Lakhs_
	Particulars	As at	As a
- 1		30.09.2025	31.03.202
		(Unaudited)	(Audited
-	sets		
(a		9,090.24	8,923.45
(1	· · · · · · · · · · · · · · · · · · ·	250.78	330.56
(c	<u> </u>	273.44	280.29
(d	· · · · · · · · · · · · · · · · · · ·	31.86	3.08
(e (f	<u> </u>	-	25.47
 \' -	(i) Investments	24.98	25.98
_	(ii) Other financial assets	124.51	108.04
(g		3.70	100.0
(h		422.67	353.97
- 1 ''	Total Non Current Assets	10,222.18	10,050.84
2	Current Assets		
(а	· · · · · · · · · · · · · · · · · · ·	14,951.77	12,748.14
(b			
	(i) Investments	225.22	<u> </u>
	(ii) Trade receivables	8,957.96	8,612.72
_	(iii) Cash and cash equivalents	14.52	10.93
-	(iv) Bank balances other than (ii) above	168.58	84.33
	(v) Other financial assets) Other tax assets (Net)	52.36	62.78
(c (d	· · · · · · · · · · · · · · · · · · ·	61.36 715.11	61.36 293.37
- (0	Total Current Assets	25,146.88	21,873.6
 	Total vallett Assets	23,140.00	21,073.0
Tot	al Assets	35,369.06	31,924.47
Eat	lity and Llabilities		
1			
(a		324.50	324.50
(b		22,320.65	21,331.01
	Total Equity	22,645.15	21,655.51
2	Liabilities		
2.	1 Non Current Liabilities		
(a	***************************************		
_	(i) Borrowings	118.98	160.25
- 4.	(ii) Other financial liabilities	8.96	8.96
(b		192.12	181.78
(c	- 1.	454.22	474.35
2.:	Total Non Current Liabilities 2 Current Liabilities	774.28	825.34
(a			
100	(i) Borrowings	8,416.06	7,115.73
	(ii) Trade payables	0,410.00	7,110.70
	Dues of micro and small enterprises	26.18	15.86
	Dues other than micro and small enterprises	1,242.58	948.44
	(iii) Other financial liabilities	135.50	81.46
(b	<u></u>	1,859.42	1,093.30
(c)		88.55	117.53
(d)		181.34	71.30
	Total Current Liabilities	11,949.63	9,443.62
	Total Linkilishan	40 800 04	40.000.00
+	Total Liabilities	12,723.91	10,268.96
Tota	al Equity & Liabilities	35,369.06	31,924.47
			,

For And on Behalf of the Board For Modison Limited

Rajkumar Modi Joint Managing Director DIN: 00027449

Place: Mumbai



Standalone Cash Flow Statement For the Half Year Ended 30th September 2025

(₹in Lakhs)

-	Particulars	30th Septem	ber 2025	30th Septemb	per 2024
A) -	Cash Flow From Operating Activities				
,	Net Profit before tax & Extraordinary Items		2,208.62		1,264.40
	Adjustment for:				
	Depreciation /Amortisation	467.73	i	349.22	
		(4.14)		(24.32)	
	Interest received	336.71		233.96	
	Interest Expenses			26.01	
	Bad debts written off	38.16			
	Allowance for Bad Debts/Excess provision written back	(63.70)		(64.87)	
	(Profit)/Loss on Sale of Property, Plant & Equipments	(3.65)		(0.38)	
	Exceptional Items-Mark to Market Gain	83.28		(25.08)	
	Profit on Sale of Investment	_		(8.02)	
	Sundry balance written back (Net)	(0.03)		(18.49)	
	Fair Value of Investment through FVTPL	(0.16)		_	
		(68.98)		(25.99)	
	Exchange Rate Fluctuation (Net)	(00.90)	705.00	(20.33)	442.04
		_	785.22	_	442.04
	Operating Profit Before Working Capital Changes		2,993.84		1,706.44
	Adjustments For Working Capital Changes :				
	Other non - current assets	0.70		(21.19)	
	Inventories	(2,203,63)		(1,820,69)	
		(252.72)		549.05	
	Trade Receivable	· · · · · ·		261.15	
	Other Non Current financial assets	(16.47)			
	Other financial assets	(98.30)		(52.96)	
	Other current assets	(422.45)		154.71	
	Other non current financial liabilities	-	Į	(1.19)	
	Trade payables	307.43		(154.46)	
	Other current financial liabilities	(0)		(9.74)	
	Other current liabilities	765.88		(439.11)	
		(25.76)		(15.96)	
	Provisions	(20.70)	(1,945.32)	(10.50)	(1,550.39)
		_		_	
	Cash Generated from Operations		1,048.52		156.05
	Direct Taxes paid		(476.66)	_	(360.09)
	Net Cash From Operating Activities		571.86	_	(204.04)
5)	C. I. El Even les maties Authorities				
B)	Cash Flow From Investing Activities				
	Purchase of Property Plant and Equipment including Capital Work in				
	Progress & Capital Advances	(635.35)		(628.34)	
	Purchase of Investment	(225.06)			
	Sale of Property Plant and Equipment	1.37		4.19	
	Sale of Investment	-		163.56	
		4.14		24.32	
	Interest Received				
	Sale of Investment in wholly owned Subsidiary	1.00			
			(853.90)		(436.27)
	Net Cash Used In Investing Activity	_	(853.90)	_	(436.27)
	The Coast Osed in Investing Notivity	_		_	(1001=1)
C)	Cash Flow From Financing Activities				
	Net (Decrease)/ Increase in Borrowings	1,259,06		1,487.73	
	Interest Paid	(324.43)		(240.87)	
	Dividend Paid	(649.00)		(649.00)	
	Dividend Paid	(043.00)	205.62	(040.00)	597.86
			285.63		097.00
	Net Cash Used In Financing Activity	_	285.63	_	597.86
	Net Changes In Cash & Cash Equivalents(A+B+C)	=	3.59	=	(42.45)
		_		_	54.36
	Opening Balance Of Cash & Cash Equivalents		10.93		
	Closing Balance Of Cash & Cash Equivalents	_	14.52	_	11.91
		_	3.59	_	(42.45)
	Notes	l		_	
	Closing Balance of Cash & Cash Equivalents				
4	-				
- 1	Cash and Cash Equivalents Includes: Cash In Hand		4 4 5		4.50
	LIGER ID HORS	I	1.15		1.52
			ř		
	Balance With Scheduled Banks				
			13.37		10.39
	Balance With Scheduled Banks	_	13.37 14.52	_	10.39 11.91

For And on Behalf of the Board For Modison Limited

Rajkumar Modi

Jt. Managing Director DIN: 00027449

Place: Mumbai

MODISON LIMITED

Regd. Office:- 33-Nariman Bhavan, 227-Nariman Point, Mumbai - 400021
Te: +91 22 2202 6437 Fax: +91 22 2204 8009 Email:shareholder@modison.com Web: www.modison.com
CIN:L51900MH1983PLC029783

(₹ in Lakhs)- Except EPS

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

<u> </u>	Statement of Unaudited Cons	solidated Financia	Results for the	Quarter and Half	rear Ended 30t	iii September 20	740	
Sr No	Particulars		Quarter Ended		Half Year Ended		Year Ended	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-202	
1	Income							
L	(a) Revenue from Operations	14,516.21	13,413.57	12,248.16	27,929.78	23,896.15	49,024.08	
	(b) Other Income	22.92	332.51	170.96	355.43	195.27	327.11	
	Total Income from operations	14,539.13	13,746.08	12,419.12	28,285.21	24,091.42	49,351.19	
2	Expenses:							
Ĺ	a) Cost of Materials consumed	13,080.51	11,014.77	8,633.49	24,095.28	20,256.88	41,117.34	
	b) Purchase of Stock-in-trade	м	-	-	-	-	•	
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-	(1,936.93)	38.19	1,078.90	(1,898.74)	(1,048.96)	(2,511.56	
	d) Employee Benefits Expenses	649.26	648.12	630.81	1,297.38	1,222.01	2,489.14	
	e) Finance Cost	163.09	207.00	160.42	370.09	281.0 2	582.83	
	f) Depreciation and Amortisation	240.16	227.57	177.95	467.73	349.22	801.45	
	g) Other expenses	878.13	8 56. 5 5	889.55	1,734.68	1,639.45	3,409.08	
	Total Expenses	13,074.22	12,992.20	11,571.12	26,066.42	22,699.62	45,888.28	
3	Profit / (Loss) from ordinary activites before Exceptional items (1-2)	1,464.91	753.88	848,00	2,218.79	1,391.80	3,462.91	
4	Exceptional Items (Refer Note 3)	102.94	(111.74)	248.90	(8.80)	(126.81)	(108.32	
5	Profit / (Loss) before tax (3 +/- 4)	1,567.85	642.14	1,096.90	2,209.99	1,264.99	3,354.59	
6	Tax Expense							
_	- Current tax	400.61	182.54	264.11	583.15	312.18	792.94	
	- Deferred tax	1.26	(21.37)	13.95	(20.11)	19.10	93.50	
	Total Tax Expenses	401.87	161.17	278.06	563.04	331.28	886.44	
7	Profit / (Loss) for the period (5 +/-6)	1,165.98	480.97	818.84	1,646.95	933.71	2,468.15	
8	Other Comprehensive Income, net of income tax							
	A. (i) Items that will not be reclassified to Profit or Loss	(3.56)	(3.56)	(10.80)	(7.12)	(16.05)	(11.75)	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	u	(0.28)	
	B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	
	(ii) Income tax relating to items that will be reclassified to profit or loss			-	. 1	-	-	
	Total Other Comprehensive Income, net of income tax	(3.56)	(3.56)	(10.80)	(7.12)	(16.05)	(12.03)	
9	Total Comprehensive Income for the period (8 +/- 7)	1,162.42	477.41	808.04	1,639.83	917.66	2,456.12	
	Paid-up equity share capital (face value of Rs 1/- per share)	324.50	324.50	324.50	324.50	324.50	324.50	
	Other Equity Earning per share (EPS) (of Rs 1/-	<u>- [</u>	-	-	-	-	21,336.09	
	each) (not annualised)			ľ				
	Basic/ Diluted EPS (in Rupees)	3.59	1.48	2.53	5.08	2.88	7.61	



MODISON

Notes:

Place: Mumbai

Date: 14 November 2025

- 1) The unaudited consolidated financial results of the group for the quarter and Half years ended September 30, 2025 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on 14 November, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- The unaudited consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).
- 3) Exceptional Item for the period(s) represents profit/(loss) on Hedging of Silver in stock of the group and mark to market of forward contracts as given below:

						(₹ in Lakhs)
Particulars		Quarter Ended		Half Yea	r Ended	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
Profit/(Loss) on Hedging of Silver in stock	104.08	(29.60)	258.21	74.48	(151.89)	(169.57)
Profit/(Loss) on mark to market of forward contracts	(1.14)	(82.14)	(9.31)	(83.28)	25.08	61.25
Total	102.95	(111.74)	248.90	(8.80)	(126.81)	(108.32

- 4) As the group's business activity falls within a single Primary segment viz.: "Manufacturing of Electrical Contacts" the disclosure requirement of Indian Accounting Standard (IND AS-108) "Segment Reporting" is not applicable.
- 5) The Company has divested its entire stake in its wholly owned subsidiary, Modison Hitech Private Limited, effective June 9, 2025
- 6) Corresponding figures of the previous year's/quarter's/period's have been regrouped, recasted and reclassified to conform to the current period presentations.

FOR AND ON BEHALF OF THE BOARD

For Modison Limited

Rajkumar Modi Joint Managing Director DIN: 00027449



₹ In Lakhs

Statement of Consolidated Unaudited Assets and Liabilities

	Particulars	A = 4 20 00 000°	As at 31.03.202
		As at 30.09.2025 (Unaudited)	(Audited)
		(Orlaudited)	(Addited)
_	sets		
-	Non - current assets	0.000.24	9.022
	a) Property, Plant and Equipment	9,090.24 250.78	8,923. 330.
\rightarrow	b) Capital work - in - progress		
(0		273.44	280. 3.
(0		31.86	25.
(€		-	25.
(1	·	424 54	108.
- ,	(i) Other financial assets	124.51	100.
	g) Other tax assets (Net)	3.70	252
(1	n) Other non - current assets	422.67	353.
	Total Non Current Assets	10,197.20	10,024.
	2 Current Assets		
_	a) Inventories	14,951.77	12,748.
	b) Financial assets		<u></u>
	(i) Investments	225.22	
	(ii) Trade receivables	8,957.96	8,612.
	(iii) Cash and cash equivalents	16.01	13.
-+	(iv) Bank balances other than (ii) above	191,83	107.
	(v) Other financial assets	55.35	64.
	17	61.36	61.
(0		715.11	293.
- 1	Total Current Assets	25,174.61	21,901
To	tal Assets	35,371.81	31,926.
B Ea	uity and Liabilities		
	1 Equity		_
(8	a) Equity share capital	324.50	324.
	o) Other Equity	22,326.92	21,336.
	Total Equity	22,651.42	21,660.
-	7.5		<u> </u>
- 1	2 Liabilities		·
2			
	a) Financial Liabilities		
	(i) Borrowings	118.98	160.
	(ii) Other financial liabilities	8.96	8.
	b) Provisions	192,12	181.
	c) Deferred tax liabilities (Net)	450.17	470.
- 1 ''	Total Non Current Liabilities	770.23	821.
- 2	2 Current Liabilities	770.20	
-			
- (8		0.446.00	7,116.
	(i) Borrowings	8,416.06	7,116.
	(ii) Trade payables	26.18	15.
	Dues of micro and small enterprises		948.
	Dues other than micro and small enterprises	1,242.78	
- .	(iii) Other financial liabilities	135.50	81.
1 ()	o) Other current liabilities	1,859.42	1,093.
	·	88.78	117.
(c		181.44	71.
		11,950.16	9,444.
(c	Total Current Liabilities		
(c			10.265
(c	Total Current Liabilities Total Liabilities	12,720.39	10,265.

For And on Behalf of the Board For Modison Limited

Rajkumar Modi Joint Managing Director DIN: 00027449

Place: Mumbai



Consolidated Cash Flow Statement For the Half Year Ended 30th September 2025

(₹in Lakhs)

Net Profit before tax & Extraordinary items Adjustment for: Depreciation / Amortisation Interest Expenses Interest Expenses Interest Expenses Interest Income Bad debts written off Allowance for Bad Debts/Excess provision written back (63.72) (64.87) (Profit)/Loss on Sale of Property, Plant & Equipments (3.65) (0.38) Exceptional Items-Mark to Market Gain Profit on Sale of Investment Fair Value of Investment Fair Value of Investment through FVTPL Profit on Disposal of wholly owned Subsidiary Sundry balance written back (Net) Exchange Rate Fluctuation (Net) (68.93) Texas 2.994.27 Operating Profit Before Working Capital Changes Adjustments For Working Capital Changes Adjustments For Working Capital Changes Investiones University Other non - current assets University Other non Current financial assets (16.47) Other financial assets (16.47) Other financial assets (16.47) Other financial assets (16.47) Other financial institutes (16.47) Other current financial librities (16.47) Other current financial librities (16.47) Other current financial librities (16.48) Other current financial librities (16.49) Other current financial librities (16.40) Other cur		Particulars	30th Septemb	er 2025	30th Septem	ber 2024
Adjustment for Depreciation in Amortisation Intrest Expenses	A)			2 200 00		1 264 00
Depreciation / Amorticisation 1467.73 349.22 1				2,209.99		1,204.99
Section Company Comp			467 70		340.22	
Highest Income						
Bad debts wittlen of		· · · · · · · · · · · · · · · · · · ·				
Allowance for Bad Debts/Excess provision written back (Portifitypos on Sale of Property, Plant & Equipments (2,03,8) (25,08)			' '			
(Profit)Lices on Sale of Property, Plant & Equipments Exceptional Items-Mark to Market Gain Brust Profit on Sale of Investment County Profit on Disposal of wholly owned Subsidiary (0.16) Profit on Disposal of wholly owned Subsidiary (0.33) (18.49) (25.99) Profit on Disposal of wholly owned Subsidiary (0.33) (18.49) (25.99) Profit on Disposal of wholly owned Subsidiary (0.33) (18.49) (25.99) Profit on Disposal of wholly owned Subsidiary (0.33) (18.49) (25.99) Profit on Disposal of wholly owned Subsidiary (0.33) (18.49) (25.99) Profit on County of Subsidiary (0.33) (18.49) (25.99) Profit on County of Subsidiary (2.203.63) (1.203.63) (1.20.68) (25.27) (21.19) Profit on County of Subsidiary (2.203.63) (1.20.68) (2.203.63) (1.20.68) (2.203.63) (1.20.68) (2.203.63) (1.20.68) (2.203.63) (1.20.68) (2.203.63) (1.20.68) (2.203.63) (1.20.68) (2.203.63) (1.20.68) (2.203.63) (1.20.68) (2.203.63) (1.20.68) (2.203.63) (1.20.68) (2.203.63) (1.20.68) (2.203.63) (1.20.68) (2.203.63)			l			
Exceptional Items-Mark to Market Gain 83.28 (25.08)		Allowance for Bad Debts/Excess provision written back	. ,		, ,	
Profit on Safe of Investment			, ,	i	, ,	
Fair Value of Investment through FVTPL		·	l .			
Profit on Disposal of wholly owned Subsidiary (0.93) (18.49) (25.99) (18.49) (25.99) (18.49) (25.99) (18.49) (25.99) (18.49) (25.99) (18.41) (25.99) (18.41) (25.99) (18.41) (25.99) (18.41) (25.99) (18.41) (25.99) (18.41) (25.99) (18.41) (25.99) (18.41) (25.99)			l		(0.02)	
Sundry balance writen back (Net) (0.03) (18.49) (25.99) (2			, ,		-	
Exchange Rate Fluctuation (Net)			, ,		(10.40)	
Adjustments For Working Capital Changes			` '		, ,	
Operating Profit Before Working Capital Changes		Exchange Rate Fluctuation (Net)	(68.98)		(25.99)	444.40
Adjustments For Working Capital Changes: Other non - current assets Inventories Trade Receivable Trade Receivable Trade Receivable Trade Receivable Other Non Current financial assets Other Current assets Other Current financial liabilities Other ron current financial liabilities Other ron current financial liabilities Other current financial liabiliti					_	
Other non-current assets 0.70 (21.19) Inventories (2.203.63) (1.820.69) Trade Receivable (252.71) 549.05 Other Non Current financial assets (252.71) 549.05 Other Non current financial assets (99.16) (46.96) Other current assets (422.45) (15.47) Other concurrent financial labilities (422.45) (1.19) Trade payables 307.53 (154.52) Other current financial liabilities (0.00) (9.74) Other current financial liabilities (0.00) (9.74) Other current financial liabilities (0.00) (9.74) Other current financial liabilities (1.946.07) (1.544.45) Other current financial liabilities (25.76) (1.946.07) Provisions (25.76) (1.946.07) (1.544.95) Cash Generated from Operations (25.76) (1.946.07) Provisions (25.76) (1.946.07) (1.544.95) Cash Generated from Operations (25.76) (1.946.07) (1.946.07) Provisions (25.76) (1.946.07) (1.946.07) (1.946.07) Provisions (25.76) (1.946.07) (1.946.07) (1.946.07) Provisions (25.76) (1.946.07) (1.946.07) (1.946.07) (1.946.07) Provisions (25.76) (1.946.07) (1.9				2,994.27		1,706.11
Inventories		Adjustments For Working Capital Changes :				
Trade Receivable Other Non Current financial assets Other Non Current financial assets Other financial assets Other non current financial assets Other non current financial liabilities Other non current financial liabilities Trade payables Other current assets Other current financial liabilities (422.45) Other current financial liabilities (50.00) (97.4) Other current financial liabilities Other current financial liabilities (0.00) (97.4) Other current financial liabilities (1.194.07) Other current financial liabilities (1.25.76) Other current financial liabilities (1.39.40.7) Other current financial liabilities (1.39.41.7) Other current financial financ		Other non - current assets	l			
Other Non Current financial assets Other Non Current financial assets Other Current financial liabilities Other current liabilities Other other liabili		Inventories	, , ,	1	• • •	
Other financial assets Other current assets Other current assets Other current assets Other current financial liabilities Trade payables Other current financial liabilities (0.00) Other current liabilities (25.76) Other current liabilities (1.544.45) Other current liabilities (25.76) Other current liabilities (1.544.45) Other current liabilities (1.544.45) Other current liabilities (1.546.80) Other current lia		Trade Receivable	(252.71)			
Other current assets		Other Non Current financial assets	(16.47)		261.15	
Cher non current financial liabilities 307.53 (154.52) (154.52) (154.52) (154.52) (154.52) (154.52) (154.52) (154.52) (154.52) (154.52) (154.52) (154.52) (154.52) (154.52) (154.52) (154.52) (159.66) (15		Other financial assets	(99.16)		(46.96)	
Trade payables		Other current assets	(422.45)		154.71	
Trade payables		Other non current financial liabilities	-		(1.19)	
Other current financial liabilities (0,00) (9,74) (15,96) (19,76) (15,96) (15,			307.53		(154.52)	
Other current liabilities		, -	(0.00)		(9.74)	
Provisions (25.76)			, ,		(439.11)	
Cash Generated from Operations 1,048,07 1,048,20 161,66 161,66 164,60 161,66 161,66 161,66 164,60 161,66			l		(15.96)	
Cash Generated from Operations 1,048.20 (476.80) (360.19) Net Cash From Operating Activities 571.40 (198.53) Cash Flow From Investing Activities Furchase of Property Plant and Equipment including Capital Work in Progress Purchase of Investment 163.56 (225.06) 163.56 Sale of Investment 1.37 4.19 (246.44 24.64 36.60) (435.95) Net Cash Used in Investing Activity (853.90) (435.95) Net Cash Used in Investing Activity (853.90) (435.95) Net Cash Used in Investing Activities (649.00) (649.00) (649.00) Net Cash Used In Financing Activity (849.00) (84		1 1041310113		(1.946.07)		(1,544.45)
Direct Taxes paid (476.80) (360.19) (198.53)		Cash Generated from Operations				
Net Cash From Operating Activities 571.40 (198.53)		·				(360.19)
B					_	(198.53)
Purchase of Property Plant and Equipment including Capital Work in Progress (628.34)		•			_	b
Progress (638.34) (628.34)	B)	Cash Flow From Investing Activities				
Purchase of Investment Sale of Property Plant and Equipment 1.37 4.19 Interest Received 4.14 24.64 Sale of Investment in wholiy owned subsidiary (853.90) (435.95) Net Cash Used In Investing Activity (853.90) (435.95) Net Cash Used In Investing Activities 1,259.06 1,487.73 Interest Paid (324.43) (240.87) Dividend Paid (849.00) (849.00) Net Cash Used In Financing Activity 285.63 597.86 Net Cash Used In Financing Activity 285.63 597.86 Net Changes In Cash & Cash Equivalents 13.50 56.88 Less: Pursuant to Disposal of Subsidiary 0.63 Closing Balance Of Cash & Cash Equivalents 16.01 20.26 Notes Closing Balance of Cash & Cash Equivalents 16.01 20.26 Cash and Cash Equivalents Includes: Cash in Hand 1.17 1.58 Cash and Cash Equivalents Includes: Cash in Hand 1.17 1.58 Lass: Pursuant Count 14.84 18.68		Purchase of Property Plant and Equipment including Capital Work in				
Sale of Investment		Progress			(628.34)	
Sale of Property Plant and Equipment 1.37 4.19 Interest Received 4.14 24.64 Sale of Investment in wholly owned subsidiary (853.90) (435.95) Net Cash Used In Investing Activity (853.90) (435.95) Net Cash Flow From Financing Activities (853.90) (435.95) Net Character Paid (324.43) (240.87) Dividend Paid (849.00) (849.00) Net Cash Used In Financing Activity (849.00) (849.00) Net Cash Used In Financing Activity (849.00) (849.00) Net Changes In Cash & Cash Equivalents (849.00) (849.00) Net Changes In Cash & Cash Equivalents (324.87) (36.62) Opening Balance Of Cash & Cash Equivalents (36.62) (36.62) Closing Balance Of Cash & Cash Equivalents (36.62) (36.62) Notes (36.62) (36.62) (36.62) Notes (36.62) (36.62) (36.62) (36.62) (36.62) Notes (36.62) (3			(225.06)		163.56	
Interest Received Sale of Investment in wholity owned subsidiary Sale of Sa	1		4 27			
Sale of Investment in wholly owned subsidiary 1.00 (853.90) (435.95) Net Cash Used In Investing Activity (853.90) (435.95) Cash Flow From Financing Activities (853.90) (435.95) Net (Decrease)/ Increase in Borrowings 1,259.06 1,487.73 Interest Paid (324.43) (240.87) Dividend Paid (649.00) (649.00) 285.63 597.86 Net Cash Used In Financing Activity 285.63 597.86 Net Changes In Cash & Cash Equivalents (A+B+C) 3.14 (36.62) Opening Balance Of Cash & Cash Equivalents 13.50 56.88 Less: Pursuant to Disposal of Subsidiary 16.01 20.26 Closing Balance Of Cash & Cash Equivalents 16.01 3.14 Notes Closing Balance of Cash & Cash Equivalents 16.01 3.14 Cash and Cash Equivalents Includes: Cash and Cash Equivalents 1.17 1.58 Balance With Scheduled Banks 1.17 1.58 Balance With Scheduled Banks 1.17 1.58 Balance With Scheduled Banks 1.18.68 14.84 18.68		, -				
Net Cash Used In Investing Activity					24.04	
Net Cash Used In Investing Activity		Sale of Investment in wholly owned subsidiary	1.00	(050,00)		(425 DE)
C) Cash Flow From Financing Activities Net (Decrease)/ Increase in Borrowings Interest Paid Dividend Paid Net Cash Used In Financing Activity Net Changes In Cash & Cash Equivalents (A+B+C) Opening Balance Of Cash & Cash Equivalents Less: Pursuant to Disposal of Subsidiary Closing Balance Of Cash & Cash Equivalents Notes Closing Balance of Cash & Cash Equivalents Cash and Cash Equivalents Cash and Cash Equivalents Cash and Cash Equivalents Cash In Hand Balance With Scheduled Banks - In Current Account 1,259.06 1,487.73 (240.87) (649.00) 285.63 597.86 597.86 1,3.14 (36.62) 597.86 1,3.14 (36.62) 597.86 1,259.06 1,487.73 (240.87) (649.00) 285.63 597.86 597.86 597.86 13.50 597.86 597.86 13.50 597.86 13.50 597.86 13.50 597.86 14.87.73 (240.87) (649.00) 285.63 597.86 597.86 10.649.00) 285.63 597.86 597.86 10.649.00) 285.63 597.86 597.86 10.649.00) 285.63 597.86 597.86 10.649.00) 285.63 597.86 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 10.649.00) 285.63 597.86 285.63 597.				(853.90)	_	· ·
Net (Decrease)/ Increase in Borrowings 1,259.06 1,487.73 Interest Paid (324.43) (240.87) Dividend Paid 285.63 597.86 Net Cash Used In Financing Activity 285.63 597.86 Net Changes In Cash & Cash Equivalents (A+B+C) 3.14 (36.62) Opening Balance Of Cash & Cash Equivalents 13.50 56.88 Less: Pursuant to Disposal of Subsidiary 0.63 - Closing Balance Of Cash & Cash Equivalents 16.01 20.26 Notes 3.14 (36.62) Closing Balance of Cash & Cash Equivalents 1.17 1.58 Cash and Cash Equivalents Includes: 1.17 1.58 Balance With Scheduled Banks 1.17 1.58 - In Current Account 14.84 18.68		Net Cash Used In Investing Activity		(853.90)	_	(435.95)
Net (Decrease)/ Increase in Borrowings 1,259.06 1,487.73 Interest Paid (324.43) (240.87) Dividend Paid 285.63 597.86 Net Cash Used In Financing Activity 285.63 597.86 Net Changes In Cash & Cash Equivalents (A+B+C) 3.14 (36.62) Opening Balance Of Cash & Cash Equivalents 13.50 56.88 Less: Pursuant to Disposal of Subsidiary 0.63 - Closing Balance Of Cash & Cash Equivalents 16.01 20.26 Notes 3.14 (36.62) Closing Balance of Cash & Cash Equivalents 1.17 1.58 Cash and Cash Equivalents Includes: 1.17 1.58 Balance With Scheduled Banks 1.17 1.58 - In Current Account 14.84 18.68		A the First Mineraline Anti-Man				
Interest Paid (324.43) (649.00) (649	C)		4 050 00		4 407 72	
Dividend Paid (649.00) (649						
285.63 597.86						
Net Cash Used In Financing Activity 285.63 597.86 Net Changes In Cash & Cash Equivalents (A+B+C) 3.14 (36.62) Opening Balance Of Cash & Cash Equivalents 13.50 56.88 Less: Pursuant to Disposal of Subsidiary Closing Balance Of Cash & Cash Equivalents 0.63 - Closing Balance Of Cash & Cash Equivalents 16.01 20.26 Notes Closing Balance of Cash & Cash Equivalents 3.14 (36.62) 1 Cash and Cash Equivalents Includes: Cash In Hand Balance With Scheduled Banks - In Current Account 1.17 1.58 - In Current Account 14.84 18.68		Dividend Paid	(649.00)	225 22	(649.00)	507.00
Net Changes In Cash & Cash Equivalents (A+B+C) 3.14 (36.62) Opening Balance Of Cash & Cash Equivalents 13.50 56.88 Less: Pursuant to Disposal of Subsidiary 0.63 - Closing Balance Of Cash & Cash Equivalents 16.01 20.26 Notes 3.14 (36.62) Closing Balance of Cash & Cash Equivalents - 1.17 1.58 Cash and Cash Equivalents Includes: - 1.17 1.58 Balance With Scheduled Banks - 14.84 18.68				285.63		597.80
Net Changes In Cash & Cash Equivalents (A+B+C) 3.14 (36.62) Opening Balance Of Cash & Cash Equivalents 13.50 56.88 Less: Pursuant to Disposal of Subsidiary 0.63 - Closing Balance Of Cash & Cash Equivalents 16.01 20.26 Notes 3.14 (36.62) Closing Balance of Cash & Cash Equivalents - 1.17 1.58 Cash and Cash Equivalents Includes: - 1.17 1.58 Balance With Scheduled Banks - 14.84 18.68		Net Cash Used In Financing Activity		285.63		597.86
Opening Balance Of Cash & Cash Equivalents 13.50 56.88 Less: Pursuant to Disposal of Subsidiary 0.63 - Closing Balance Of Cash & Cash Equivalents 16.01 20.26 Notes 3.14 (36.62) Closing Balance of Cash & Cash Equivalents - - 1 Cash and Cash Equivalents Includes: - 1.17 1.58 Balance With Scheduled Banks - 14.84 18.68					=	(00.20:
Less: Pursuant to Disposal of Subsidiary 0.63 Closing Balance Of Cash & Cash Equivalents 16.01 Notes 3.14 Closing Balance of Cash & Cash Equivalents 3.14 1 Cash and Cash Equivalents Includes: 1.17 Cash In Hand 1.17 1.58 Balance With Scheduled Banks 14.84 18.68		Net Changes In Cash & Cash Equivalents(A+B+C)	_	3.14	_	(36.62)
Less: Pursuant to Disposal of Subsidiary 0.63 Closing Balance Of Cash & Cash Equivalents 16.01 Notes 3.14 Closing Balance of Cash & Cash Equivalents 3.14 1 Cash and Cash Equivalents Includes: 1.17 Cash In Hand 1.17 1.58 Balance With Scheduled Banks 14.84 18.68		Opening Balance Of Cash & Cash Equivalents		13.50		56.88
Closing Balance Of Cash & Cash Equivalents 16.01 20.26 3.14 (36.62)						
Notes Closing Balance of Cash & Cash Equivalents 1 Cash and Cash Equivalents Includes: Cash In Hand Balance With Scheduled Banks - In Current Account 3.14 (36.62) 1.17 1.58						20.26
Notes Closing Balance of Cash & Cash Equivalents 1 Cash and Cash Equivalents Includes: Cash In Hand 1.17 1.58 Balance With Scheduled Banks - In Current Account 14.84 18.68		Growing Balance of Cash & Gash Equipments	_		_	
Closing Balance of Cash & Cash Equivalents 1 Cash and Cash Equivalents Includes: Cash In Hand Balance With Scheduled Banks - In Current Account 1.17 1.58 18.68		Notice			_	(+/
1 Cash and Cash Equivalents Includes: Cash In Hand 1.17 1.58 Balance With Scheduled Banks - In Current Account 14.84 18.68				1		
Cash In Hand 1.17 1.58 Balance With Scheduled Banks - In Current Account 14.84 18.68	١	· ·				
Balance With Scheduled Banks - In Current Account 14.84 18.68	1	•		1 17		1.58
- In Current Account 14.84 18.68				1.17		1.50
				44.04		10.60
16.01 20.26		- In Current Account		14.84		18.08
			_	16.01	_	20.26

For And on Behalf of the Board
For Modison Limited

Rajkumar Modi Joint Managing Director DIN: 00027449

Place: Mumbai

CHARTERED ACCOUNTANTS

F-11, 3rd floor, Manek Mahal, 90, Veer Nariman Road, Churchgate, Mumbai - 400 020, INDIA. T: +91 22 3507 4949 E: info@mlbca.in W: www.mlbca.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY 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 of
MODISON LIMITED

- 1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **MODISON LIMITED** ("the Company") for the quarter and half year ended September 30, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
- 2. This statement is the responsibility of the Company's Management and has been approved by the 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, and other Accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on the statements based on our review.
- 3. We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.

MUMBAI

CHARTERED ACCOUNTANTS

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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and behalf of M L BHUWANIA AND CO LLP Chartered Accountants FRN: 101484W / W100197

Vijay Kumar Jain

Partner

Membership No. 108374

mike m

UDIN: 25108374BMJGVJ1440

Place: Mumbai

Date: November 14, 2025

F-11, 3rd Floor, Manek Mahal, 90, Veer Nariman Road, Churchgate, Mumbai - 400 020, India.



CHARTERED ACCOUNTANTS

F-11, 3rd floor, Manck Mahal, 90, Veer Nariman Road, Churchgate, Mumbai - 400 020, INDIA. T: +91 22 3507 4949 E: info@mlbca.in W: www.mlbca.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED CONSOLIDATED QUARTERLY FINANCIAL RESULTS OF MODISON LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

REVIEW REPORT

To
The Board of Directors of
MODISON LIMITED

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of **MODISON LIMITED** (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 30th, 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, 2013 as amended ('Listing Regulations').
- 2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, 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. 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.

CHARTERED ACCOUNTANTS

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India ("SEBI") under Regulation 33(8) of the Listing Regulations as amended, to the extent applicable.

- 4. The statement includes the results of the two subsidiaries "Modison HV Private Limited" (formerly known as "Modison Contacts Private Limited") and "Modison Hitech Pvt. Ltd" (till 9th June, 2025).
- 5. 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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of M L BHUWANIA AND CO LLP

Chartered Accountants FRN: 101484W/W100197

Vijay Kumar Jain

Partner

Membership No. 108374

UDIN: 25 108374BMJWK3998

Place: Mumbai

Date: 14th November 2025.

F-11, 3rd Floor, Manek Mahal, 90, Veer Nariman Road, Churchgate, Mumbai - 400 020, India.



Sr. No	Particulars	Description
i.	The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division of the listed entity during the last financial year	Not Applicable
ii.	Description of Property:	A Industrial Land admeasuring 28320 sq.meter, Land bearing new Survey No 491 (Old Survey No. 192/p1), situated at Village Kherdi, Silvassa 3962230,U.T. of Dadara and Nagar Haveli.
iii.	Purpose of transaction	As no business operations of the Company are carried out on the said land being sold, the said sale will not have any impact on the business operations of the Company. Holding on to the asset results in no operational or strategic benefit, while continuing to incur incidental holding costs such as maintenance, security, and property tax. The sale provides an opportunity to unlock value from a non-core, non-productive asset. The proposed sale is to be carried out at the prevailing market rate, ascertained through an independent valuation reports, ensuring that the transaction is on an arm's length basis and does not disadvantage the listed entity.
iv.	date on which the agreement for sale has been entered into;	The Board of Directors have approved the said transaction today i.e. November 14, 2025. Intimation shall be given in due course regarding the execution of agreement for sale.
V.	The expected date of completion of sale	On or before March 31, 2026, unless mutually extended by the Parties.
vi.	Consideration received from such sale	Cash consideration of Rs. 9,92,08,000/- (exclusive taxes, stamp duty, registration fees, conversion charges and such other charges wherever applicable) to be received in one or more tranches.

vii.	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies.	Buyer: M/s. Modison Chemtech Private Limited [CIN: U13203MH1978PTC020111] is a Private Company incorporated under the Companies Act, 1956.
	If yes, details thereof	In accordance to Regulation 2 (pp) of SEBI ICDR Regulation, 2018, M/s. Modison Chemtech Private Limited, is categorized as "Promoter Group".
		Mr. Girdhari Lal Modi is Managing Director and Significant Beneficiary Owner of Modison Limited and Mr. Kumar Jay Modi is Jt. Managing Director of Modison Limited, together they holds 100% share capital of M/s. Modison Chemtech Private Limited.
viii.	whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length";	Yes, the transaction is an related party transaction and the said transaction would be carried out at arms length basis.
ix.	whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations.	Yes. The sale of land is not part of a Scheme of Arrangement. Further, the sale of the said land does not attract the terms of regulation 37A of the LODR Regulations, as it does not constitute an undertaking or substantially the whole of the undertaking for the Company under section 180 (1)(a) of the Companies Act, 2013.
X.	Other disclosure	The said sale is not a "Slump Sale"