SHAILENDRA GOEL & ASSOCIATES
Chartered Accountants

ANNEXURE - A

Independent Auditor's Limited Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended

To,
The Board of Directors,
PLAZA WIRES LIMITED

1. We have reviewed the accompanying statement of Quarterly Unaudited Financial Results of **Plaza Wires Limited** (the 'Company') for the quarter ended 30th June, 2026 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Attention is drawn to the fact that the figures for the three months ended 31 March 2026 as reported in the statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with applicable Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

6. We draw attention to Note 5 to the accompanying Statement, relating to order- in-appeal, upholding the demand confirmed in order-in original, received by the company from GST Commissioner (Appeals) and challenged the said order before the GST Appellate Tribunal. The Company, supported by the external expert's advice, is of the view that, it has a good case on merits. Given the uncertainty involved, the ultimate outcome will be ascertained on the disposal of the above matter. Our conclusion is not modified in respect of this matter.

For **SHAILENDRA GOEL & ASSOCIATES**
Chartered Accountants
Firm's Registration No.: 013670N

Shailendra Goel

Shailendra Goel
Partner
Membership No.: 092862
ICAI UDIN : 26092862TROPAR9126

Shailendra Goel & Associates
New Delhi
Chartered Accountants

Date : 13.08.2026
Place: New Delhi

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PLAZA WIRES LIMITED

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Tlephone:-011-66369696

Statement of Profit and Loss for the quarter ended 30 June 2026

(Rs. in Millions)

Particulars	Note No.	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited (Refer Note 6)	Unaudited	(Audited)
INCOME					
Revenue from operations (net)	1	902.35	1,115.27	653.60	3,180.58
Other income	2	1.08	0.98	1.81	3.46
Total Income (1+2)	3	**903.43**	**1,116.25**	**655.41**	**3,184.04**
EXPENSES					
Cost of materials consumed		788.57	911.73	537.17	2,619.14
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(101.16)	(1.41)	(9.66)	(78.98)
Employee benefits expenses		36.86	37.35	34.11	145.47
Finance costs		10.66	10.57	6.56	30.85
Depreciation and amortization expense		8.87	7.51	7.37	29.78
Other expenses		99.35	97.45	64.80	338.16
Total Expenses	4	**843.15**	**1,063.20**	**640.35**	**3,084.42**
Profit before exceptional items and tax (3-4)	5	**60.28**	**53.05**	**15.06**	**99.62**
Exceptional Items	6	-	-	-	-
Profit before tax	7	**60.28**	**53.05**	**15.06**	**99.62**
Tax expense:	8				
Current tax		15.03	11.68	2.59	21.56
Adjustment of tax relating to earlier periods		0.17	0.00	0.00	0.00
Deferred tax		0.10	2.32	1.67	5.03
Profit/(Loss) for the period from continuing operation (7-8)	9	**44.98**	**39.05**	**10.80**	**73.03**
OTHER COMPREHENSIVE INCOME					
A.(i) Item that will not to be reclassified to profit and loss		0.00	0.00	0.00	0.00
(ii)Income tax relating to item that will not be reclassified to profit or loss		0.00	0.00	0.00	0.00
B.(i)Item that will be reclassified to profit or loss		0.00	0.00	0.00	0.00
(ii)Income tax relating to item that will be reclassified to profit or loss		0.00	0.00	0.00	0.00
Remeasurement of gains (losses) on defined benefit plans		0.00	(0.12)	0.00	0.84
Income tax effect		0.00	0.03	0.00	(0.21)
Other Comprehensive income for the year, net of tax	10	0.00	(0.09)	0.00	**0.63**
Profit/(Loss) and Other Comprehensive Income for (9+10)	11	**44.98**	**38.96**	**10.80**	**73.65**
Paid up Equity Share Capital (face value of Rs.10/-each)		**437.52**	**437.52**	**437.52**	**437.52**
Other Equity					858.20
Earnings per share for profit attributable to equity shareholders					
Basic EPS		1.03	0.89	0.25	1.67
Dilluted EPS		1.03	0.89	0.25	1.67

Notes:

1. The Un-Audited Financial results of the Company for the Quarter ended 30th June 2026 have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 13th August, 2026. The above results for the Quarter ended 30th June, 2026 have been subjected to limited review by the statutory auditor.
2. These results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under the Section 133 of the Companies act, 2013 read with the companies (Indian Accounting Standard) Rules, 2014 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) regulations, 2015 (as amended).
3. According to Indian accounting standard (IND AS) 108, "Operating segments" the company is exclusively engaged in the business of manufacturing & trading of electrical wires and cables & allied products.
4. There is No Exceptional Items.
5. The Company had filed an appeal in GST Appellate Tribunal, Chandigarh dated 23.06.2026 against the Order-in-Appeal received from Central Goods & Services Tax Appeals Commissionerate, Chandigarh dated 20th February, 2026 in respect of the Order-in-Original dated 01st February, 2025 from office of the Commissioner, Central GST & Central Excise Commissionerate, Shimla for an aggregate amount of Rs. 11.51 Cr (which includes Rs. 5.75 Cr as Tax Demand and Rs. 5.76 Cr as a penalty). Based on Company's re-assessment and external expert's advice, the company reasonably expects a favourable outcome at the Appellate Tribunal.
6. Figures of the quarter ended 31st March, 2026 are the balancing figures between audited figures in respect of the relevant full financial year and published year to date figures upto third quarter of the financial year.
7. These Standalone financial results are available on the company website viz. www.plazawires.in, NSE (www.nseindia.com) and BSE Limited (www.bseindia.com).

Place: Delhi
Date: August 13, 2026

For Plaza Wires Limited

PLAZA WIRES LIMITED
DELHI

Sanjay Gupta
Managing Director
DIN:00202273