ANNEXURE-A

SHAILENDRA GOEL & ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE INTERIM UNAUDITED FINANCIAL RESULTS OF THE COMPANY

To
The Board of Directors of
PLAZA WIRES LIMITED

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Plaza Wires Limited** (the 'Company') for the quarter ended 30th September, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement is the responsibility of the Company's Management and approved by the 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards 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 terms 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.

5. We draw attention to Note 5 to the accompanying Statement, relating to orders received by the company from GST authorities in respect of disallowance of certain GST credits. The Company, supported by the external expert's advice, is of the view that, it has strong 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.

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Our conclusion is not modified in respect of this matter

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

Shailendra Goel

Partner
Membership No.: 092862
ICAI UDIN : 26092862UWZPDR9057

Date: 13.11.2026
Place: New Delhi

11-C, Pocket-B, SFS Flats, Mayur Vihar, Phase-3, Delhi – 110 096.
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PLAZA WIRES LIMITED

Regd Office :-A-74, Okhla Industrial Area, Phase-2 New Delhi-110020
CIN:-L31300DL2006PLC152344
Email:- compliance@plazawires.in website:-www.plazawires.in
Telephone:-011-66369696

Disclosure of assets and liabilities (Balance Sheet) as per regulation 33 of the SEBI(Listing obligation and Disclosure Requirement) Regulation ,2015 as at 30th September 2026

(Amount in INR Millions, unless other wise stated)

Particulars	September 30, 2026	March 31, 2026
	(Unaudited)	(Audited)
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	558.93	540.01
(b) Capital Work-in-Progress	-	1.03
(c) Right -Of- Use Assets	6.69	-
(d) Other Intangible Assets	1.19	1.34
(e) Financial Assets	-	-
(i) Other Financial Assets	14.48	14.92
Total	**581.29**	**557.30**
(2) Current assets		
(a) Inventories	608.57	424.06
(b) Financial Assets		
(i) Trade Receivables	499.05	759.26
(ii) Cash and bank balances	0.97	0.35
(iii) Bank Balances other than (ii) above	0.18	0.23
(iv) Other Financial Assets	-	-
(c) Other Current Assets	155.97	85.95
Total	**1,264.74**	**1,269.85**
TOTAL ASSETS	**1,846.03**	**1,827.16**
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share capital	437.52	437.52
(b) Other Equity	950.56	858.20
Total Equity	**1,388.08**	**1,295.72**
(2) Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	56.66	7.64
(ii) Lease Liabilities	5.67	-
(iii) Other Financial Liabilities	1.54	1.55
(b) Provisions	11.24	10.03
(c) Deferred Tax liabilities (Net)	14.23	12.60
Total	**89.34**	**31.82**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	182.74	313.23
(ii) Lease Liabilities	1.07	-
(iii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises	7.29	4.03
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	109.56	106.04
(iv) Other Financial Liabilities	-	-
(b) Other Current Liabilities	54.58	63.67
(c) Provisions	1.25	1.93
(d) Current Tax Liabilities (Net)	12.12	10.72
Total	**368.61**	**499.62**
TOTAL EQUITY AND LIABILITIES	**1,846.03**	**1,827.16**

PLAZA WIRES LIMITED DELHI

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Statement of Profit and Loss for the quarter and half year ended 30 September 2026

(Amount in INR Millions, unless other wise stated)

Particulars	Note No.	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
INCOME							
Revenue from operations (net)	1	1,170.27	902.35	747.08	2,072.61	1,400.68	3,180.58
Other income	2	0.38	1.08	0.49	1.46	2.30	3.46
Total Income (1+2)	3	**1,170.65**	**903.43**	**747.57**	**2,074.07**	**1,402.98**	**3,184.04**
		-					
EXPENSES		-					
Cost of materials consumed		947.81	788.57	621.91	1,736.38	1,159.08	2,619.14
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		21.65	(101.16)	(21.65)	(79.51)	(31.31)	(78.98)
Employee benefits expenses		38.89	36.86	36.24	75.74	70.35	145.47
Finance costs		7.05	10.66	7.33	17.71	13.89	30.85
Depreciation and amortization expense		9.45	8.87	7.43	18.32	14.80	29.78
Other expenses		81.43	99.35	88.56	180.79	153.36	338.16
Total Expenses	4	**1,106.28**	**843.15**	**739.82**	**1,949.43**	**1,380.17**	**3,084.42**
Profit before exceptional items and tax (3-4)	5	**64.37**	**60.28**	**7.75**	**124.64**	**22.81**	**99.62**
Exceptional Items	6	-	-	-	-	-	-
Profit before tax	7	64.36	**60.28**	**7.75**	**124.64**	**22.81**	**99.62**
Tax expense:	8						
Current tax		15.47	15.03	1.24	30.50	3.83	21.56
Adjustment of tax relating to earlier periods		-	0.17	-	0.17	-	-
Deferred tax		1.53	0.10	1.35	1.62	3.02	5.03
Profit/(Loss) for the period from continuing operation (7-8)	9	**47.36**	**44.98**	**5.16**	**92.35**	**15.96**	**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	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	0.00	0.00
B.(i)Item that will be reclassified to profit or loss		0.00	0.00	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	0.00	0.00
Remeasurement of gains (losses) on defined benefit plans		0.02	0.00	0.99	0.02	0.99	0.84
Income tax effect		(0.01)	0.00	(0.25)	(0.01)	(0.25)	(0.21)
Other Comprehensive income for the year, net of tax	10	0.01	0.00	**0.74**	**0.01**	**0.74**	**0.63**
Profit/(Loss) and Other Comprehensive Income for (9+10)	11	**47.37**	**44.98**	**5.90**	**92.36**	**16.70**	**73.65**
Paid up Equity Share Capital (face value of Rs.10/-each)		**437.52**	**437.52**	**437.52**	**437.52**	**437.52**	**437.52**
Other Equity							858.20
Earnings per share for profit attributable to equity shareholders							
Basic EPS		1.08	1.03	0.11	2.11	0.36	1.67
Dilluted EPS		1.08	1.03	0.11	2.11	0.36	1.67

PLAZA WIRES LIMITED DELHI

PLAZA WIRES LIMITED

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CASH FLOW STATEMENT FOR THE SIX MONTHS PERIOD ENDED SEPTEMBER 30, 2026

(Amount in INR Millions, unless other wise stated)

Sr.No.	Particulars	Year ended 30.09.2026 (Unaudited)	Year ended 30.09.2025 (Unaudited)
A	**CASH FLOWS FROM OPERATING ACTIVITIES:**		
	Profit/(Loss) before income tax from:	124.64	22.81
	Adjustments for:		
	Depreciation and Amortisation Expense	18.32	14.80
	Allowance for bad and doubtful debts	3.08	-
	Finance Costs	17.71	13.89
	Bad Debts Written Off	0.21	0.12
	Interest on Fixed Deposit	(0.27)	(0.24)
	Interest Other	(0.86)	(0.80)
	Fair value income on security deposit (lease)	(0.01)	-
	Sundry balances written back	(0.00)	(0.23)
	Profit on sale of Fixed assets	(0.31)	(1.03)
	Change in Operating Assets and Liabilities:		
	Adjustments for (increase) / decrease in operating assets:		
	(Increase) / Decrease in Inventories	(184.50)	(73.78)
	(Increase) / Decrease in Trade Receivables	256.93	8.01
	(Increase)/Decrease in other financial assets	0.45	(5.60)
	(Increase)/Decrease in other current assets	(70.01)	(15.27)
	(Increase)/Decrease in other bank balances	0.05	(0.03)
	Adjustments for increase / (decrease) in operating liabilities:		
	Increase/(Decrease) in Trade Payables	6.78	9.02
	Increase/(Decrease) in Provisions	0.54	0.57
	Increase/(Decrease) in Other Financial Liabilities	(0.01)	0.02
	Increase/(Decrease) in Other Current Liabilities	(9.10)	(4.96)
	Cash Generated from Operations	163.63	(32.72)
	Less: Income taxes paid	29.27	0.94
B	**Net cash inflow from Operating Activities**	134.36	(33.65)
	CASH FLOWS FROM INVESTING ACTIVITIES:		
	Purchase of Property,Plant and Equipment	(28.14)	(6.91)
	Interest Received	1.14	1.03
	Addition of Capital work -in- progress	(9.03)	(32.94)
	Sale of Asset	2.02	1.52
	Payment of Security Deposit	(0.12)	-
	Net cash outflow from Investing Activities	(34.14)	(37.30)
C	**CASH FLOWS FROM FINANCING ACTIVITIES:**		
	Proceeds (Repayment) from Borrowings	(81.47)	85.36
	Interest & Finance Charges Paid	(17.51)	(13.89)
	Payment of Lease Liabilty	(0.63)	-
	Net cash inflow (outflow) from Financing Activities	(99.60)	71.47
	Net increase/ (decrease) in cash and bank balances(A+B+C)	0.62	0.52
	Cash and bank balances at the beginning of the financial year	0.35	0.28
	Cash and bank balances at end of the year	0.97	0.80
	Reconciliation of cash and cash equivalents as per the cash flow statement:		
	Cash and Cash Equivalents as per above comprise of the following:		
	Cash and bank balances	0.97	0.80
	Balances per statement of Cash Flows	0.97	0.80



Notes:

1. The Un-Audited Financial results of the Company for the Quarter and half year ended 30th September 2026 have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 13th November, 2026. The above results for the Quarter and half year ended on 30th September, 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. 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: November 13, 2026

For Plaza Wires Limited

PLAZA WIRES LIMITED DELHI

Sanjay Gupta
Managing Director
DIN:00202273