DURLAX®

Date: 11th November, 2025

To,
The Manager - Listing Compliance
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-I, Block-G,
Bandra Kurla Complex, Bandra (E)
Mumbai-400051.

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on 11.11.2025
Symbol: DURLAX

In reference to the captioned subject, the Board of Directors at its meeting held today i.e. on Tuesday, 11th November, 2025, had considered and approved the following matters:

1. Unaudited Financial Results for the half year ended September 30, 2025 along with the Limited Review Report of the Statutory Auditors thereon.

2. All other business as per the agenda circulated.

Pursuant to the Regulation 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have enclosed herewith the Unaudited Financial results for the half year ended September 30, 2025 along with the Limited Review Report issued by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 04.30 P.M. and concluded at 05:35 P.M.

This is for your kind information and record.

Thanking you

For DURLAX TOP SURFACE LIMITED

Komal Upendra Birla

Digitally signed by Komal Upendra Birla
Date: 2025.11.11 17:44:42 +05'30'

Komal Birla
Compliance Officer & Company Secretary

Durlax Top Surface Ltd.: Unit No. 1601, 16th Floor, Synergy Business Park, Bhd. Virwani Industrial Estate, Sahakarwadi, Off Vishweshwar Nagar Road, Goregaon(E), Mumbai - 400063
Factory Address : Survey No 557/2 & 558/1, Village: Moti Tambadi, Taluka: Pardi, District: Valsad, Vapi - 396193, Gujarat.
+91-22-61560000 info@durlaxindia.com www.durlax.com CIN No - L74999MH2010PLC202712

Office No. 620, 6th Floor, Pearl Plaza, Opp. Andheri Railway Station, Andheri (West), Mumbai – 400 058.
Tel : (+91) 98926 40589 / (+91) 98924 12486 | Email : nkm@nkmittal.com / nkmittalandassociates@gmail.com | www.nkmittal.com

CA (Dr.) N. K. Mittal M.Com., FCA, L.L.B., e-M.B.A., Ph.D. **CA Ankush Mittal** B.Com., FCA, ACS, Grad CWA, L.L.B.

LIMITED REVIEW REPORT

Unaudited standalone financial results of DURLAX TOP SURFACE LIMITED (Formerly known as Durlax India Private Limited) for the half year ended 30th September 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of DURLAX TOP SURFACE LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of DURLAX TOP SURFACE LIMITED (hereinafter referred to as the "Company") for the half year ended 30th September, 2025 ("the statement) being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended ("Listing Regulation").

This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principal laid down in AS 25 "Interim Financial Reporting" (AS 25), prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the Securities and Exchange Board of India (LODR) Regulations, 2015 as amended ("Listing Regulation"). Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Engagements to 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards prescribed under section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N K Mittal & Associates
Chartered Accountants
Firm Registration Number: 113281W

CA (Dr.) N K Mittal
(Partner)
Membership Number: 046785
UDIN: 25046785BMIITE7793

N. K. Mittal & Associates
MUMBAI
F.R. No. 113281W
Chartered Accountants

Place: Mumbai
Date: 11th November, 2025

DURLAX TOP SURFACE LIMITED
(Formerly Known as Durlax India Private Limited)
CIN: L74999MH2010PLC202712
Unaudited Standalone Balance Sheet for the Half Year Ended 30th September, 2025

(Rs in Lakhs)

PARTICULARS	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
I **EQUITY AND LIABILITIES :**		
1 SHAREHOLDER'S FUNDS :		
a) Share Capital	1,662.77	1,662.77
b) Reserves & Surplus	4,423.75	4,105.65
	6,086.52	**5,768.42**
Non current liabilities		
a) Long Term Borrowings	644.69	667.11
b) Deffered Tax Liabilities (net)	55.66	62.56
c) Other long term liabilities	-	-
	700.35	**729.67**
Current liabilities		
a) Short Term Borrowings	4,604.04	3,916.56
b) Trade Payable		
i. Dues to Micro, Small & Medium Enterprises	-	-
ii. Dues to Others	2,843.44	821.39
c) Other current liabilities	203.24	110.53
d) Short Term Provisions	175.71	131.37
	7,826.43	**4,979.85**
TOTAL RS	**14,613.30**	**11,477.93**
ASSETS		
II **Non Current Assets**		
a) **Property, Plant & Equipment :**		
i) Tangible Assets	1,738.18	1,839.43
ii) Intangible Assets	1.79	2.03
iii) Capital Work in progress		
	1,739.98	**1,841.47**
b) Non Current Investments	-	-
c) Long Term Loans & Advances	27.34	25.86
d) Other Non Current Assets	224.87	382.14
e) Deffered Tax Assets	-	-
	252.21	**408.00**
Current Assets		
a) Current investments	47.52	47.52
b) Inventories	5,399.92	4,993.90
c) Trade Receivables	6,032.14	3,503.40
d) Cash & Bank Balances	223.25	115.38
e) Short Terms Loans & Advances	15.16	14.27
F) Other Current Assets	903.13	554.00
	12,621.12	**9,228.46**
TOTAL RS	**14,613.30**	**11,477.93**

For : Durlax Top Surface Limited

DURLAX TOP SURFACE LTD. MUMBAI

Mr. Shravan Suthar
Managing Director
DIN : 02985316
Place : Mumbai
Date: 11-11-2025

DURLAX TOP SURFACE LIMITED
(Formerly Known as Durlax India Private Limited)
CIN: L74999MH2010PLC202712
Registered Office : Unit No 1601, 16th Floor, Synergy Buisness Park Premises Co-op Soc Ltd, Goregoan East, Mumbai 400063
Unaudited Standalone Profit & Loss for the Half Year Ended 30th September, 2025.

(Rs. In Lakhs except EPS)

	PARTICULARS	Half Year Ended 30.09.2025 (Unaudited)	Half Year Ended 31.03.2025 (Audited)	Half Year Ended 30.09.2024 (Unaudited)	Year Ended 31.03.2025 (Audited)
1	**Revenue from operation**	6,818.78	6,322.20	5,943.05	12,265.25
2	**Other Income**	7.57	213.39	3.37	216.76
3	**Total Revenue (1+2)**	**6,826.35**	**6,535.59**	**5,946.42**	**12,482.01**
4	**Expenses**				
	Cost of materials consumed	5,817.57	4,858.24	4,945.14	9,803.38
	Purchases of stock in trade	-	-	-	-
	Changes in inventories of finished goods, work in progress and stock in trade	(273.25)	213.82 -	(227.03) -	(13.21)
	Employee benefit expenses	142.28	135.28	96.02	231.30
	Finance costs	206.41	173.27	201.27	374.54
	Depreciation and amortisation expenses	106.98	135.88	109.55	245.43
	Other expenses	405.83	479.10	364.75	843.85
	Total Expenses	**6,405.82**	**5,995.59**	**5,489.70**	**11,485.29**
5	**Profit/ (Loss) before Exceptional Items, Prior Period & Tax (3-4)**	**420.53**	**540.00**	**456.72**	996.72
6	Prior Period Items	-	-	-	-
7	**Profit/ (Loss) before Exceptional Items & Tax (5-6)**	**420.53**	**540.00**	**456.72**	996.72
8	Exceptional items	-	-	-	-
9	**Profit/ (Loss) before Extraordinary items & Tax (7-8)**	**420.53**	**540.00**	**456.72**	996.72
10	Extraordinary Items	-	-	-	-
11	**Pofit / (loss) before tax (9-10)**	**420.53**	**540.00**	**456.72**	**996.72**
12	Tax expenses				
	a) Provision for current tax	109.34	140.15	119.20	259.35
	b) Provision for tax previous years		-	-	-
	c) Deferred tax	(6.90)	(9.97)	(2.32)	(12.29)
	Total tax expenses (Net)	**102.43**	**130.18**	**116.88**	**247.06**
13	**Net Profit / (loss) after tax from ordinary activities (11-12)**	**318.10**	409.83	**339.82**	**749.66**
14	Profit / (loss) from discontinuing operations	-	-	-	-
15	Tax expenses on discontinuing operations	-	-	-	-
16	Profit / (loss) from discontinuing operations after tax (14-15)	-	-	-	-
17	Net Profit / (loss) for the period (13+16)	**318.10**	**409.83**	**339.82**	**749.66**
18	Paid up equity share capital (face Value of Rs. 10 each)	1,662.77	1,662.77	1,662.77	1,563.81
19	**Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year**	**NA**	**NA**	**NA**	**4,105.65**
20	Earnings Per Share (of Rs. 10/- each)				
	a) Basic (in Rs)	**1.91**	**2.46**	2.32	**4.79**
	b) Diluted (in Rs)	**1.91**	**2.46**	2.32	**4.79**

DURLAX TOP SURFACE LTD.
MUMBAI

Notes :

1 The above said financial results were reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on Thursday, 11th November, 2025

2 As required under Regulation 33 of the SEBI(LODR) Regulation, 2015, the Statutory Auditors of the Company have Issued Limited Review Report on the aforesaid Unaudited Financial Results for the half year ended 30th September, 2025, which was also taken on record by the Audit Committee and Board at their meeting held on Tuesday, 11th November, 2025. The report does not have any impact on the aforesaid financial results which needs any explanation by the Board.

3 Figures for the previous period have been regrouped or rearranged wherever necessary.

4 As per MCA Notification dated 16th February, 2015 Companies whose share are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of IND-AS, as the company is covered under the exempted category, it has not adopted IND-AS for preparation of Financial Results.

5 The Company has made an intial public offer (IPO) of 60,00,000 (Fresh Issue : 42,00,000 & OFS : 18,00,000) number of Equity Shares of face value of Rs. 10/- each fully paid up for cash at a price of Rs. 68/- each (including share premium of Rs. 58/- each). The Equity shares of the Company got listed on NSE Emerge platform on June 26, 2024.

6 The company operated in one segment (i.e., Top Solid Surface Sheet) , hence no separate segment reporting is given.

7 Statement of Assets and Liabilities along with Cash Flow Statement as on 30th September, 2025 is enclosed herewith.

8 The Aforesaid Unaudited Financial results will be uploaded on the Company's website www.durlax.com and will also be available on the website of NSE Limited for benefit of Shareholders and Investors.

For : Durlax Top Surface Limited

DURLAX TOP SURFACE LTD. MUMBAI

Mr. Shravan Suthar
Managing Director
DIN : 02985316

Place : Mumbai
Date: 11-11-2025

DURLAX TOP SURFACE LIMITED
(Formerly Known as Durlax India Private Limited)
CIN: L74999MH2010PLC202712
Unaudited Standalone Cash Flow Statement for the Half Year Ended 30th September 2025

(Rs. In Lakhs)

Particulars	As at September 30,2025 (Unaudited)		As at September 30,2024 (Unaudited)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit / (Loss) before tax as per Statement of Profit and Loss		421		457
Adjusted for :				
Depreciation	107		110	
Sundry debtors written off	-		-	
Profit on sale of Asset	-		-	
Interest Expeses	173	280	175	284
		700		741
Operating Profit / Loss before Working Capital Changes		**700**		**741**
Changes in Working Capital				
Adjusted for increase / decrease in operating Assets :				
(Increase)/Decrease in Trade and Other Receivables	(2,529)		(1,538)	
(Increase)/Decrease in Short Term Loans and Advances & Other Current Asset	(350)		(381)	
(Increase)/Decrease in Long Term Loans and Advances	(1)		(15)	
(Increase)/Decrease in Non Current Asset	2		2	
(Increase)/Decrease in Inventories	(406)		(378)	
Adjusted for increase / decrease in operating Liabilities :				
Increase/(Decrease) in Trade and Other Payables	2,022		1,674	
Increase/(Decrease) in Other Current Liability	93		111	
Increase/(Decrease) in long-term liabilities	-		-	
Increase/(Decrease) in Short Term Provisions	-		-	
Cash Generated from / (used in) Operations		**(1,169)**		**524**
Tax Paid / (Refund)	(65)		(75)	
Net Cash from Operating Activities		**(534)**		**142**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Investment in shares	-		-	
FD Placed	45		81	
Purchase of Fixed Assets	(5)		(51)	
Current Investments				
Non Current Investment	-		(141)	
Sale of Fixed Assets	-			
		40		(112)
Net Cash generated / (used in) Investing Activities		**40**		**(112)**
C. CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Shares	-		420	
Premium Received on issue of shares	-		2,436	
Loan Given	665		(2,563)	
Interest received on loan given	(173)		(175)	
Net Cash from Financing Activities		**492**		**119**
Net Increase/ (Decrease) in Cash and Cash Equivalents		(2)		149
Opening Balance of Cash and Cash Equivalents		14		12
Closing Balance of Cash and Cash Equivalents		**12**		**161**

For : Durlax Top Surface Limited

DURLAX TOP SURFACE LTD. MUMBAI

Mr. Shravan Suthar
Managing Director
DIN : 02985316

Place : Mumbai
Date: 11-11-2025