SER INDUSTRIES LIMITED

**Regd. Office: Chikkakuntanahalli Village Bidadi Hobli Ramnagaram Taluk, Bengaluru - 562109**
**Phones: 22813137/ 22813138/ 22613134**
**Fax. 022.22860392 email: ser@vsnl.com**
**CIN: L60231KA1963PLC004604**

Date: 07-11-2025

To,
The Manager,
Listing Compliance Department,
BSE Limited,
P. J. Towers, Dalal Street,
Mumbai – 400 001.

**Scrip Code: 507984; Trading Symbol: SERIND**

Dear Sir,

**Sub: Outcome of the Board Meeting held 07th November 2025 – Unaudited Standalone Financial Results of the Company for the second quarter and half year ended 30 September 2025 -Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").**

**Ref: Intimation of Board Meeting vide letter dated 4 November 2025**

We hereby inform you that, in compliance with Regulation 30 read with Schedule III, Regulation 33 and other applicable provisions of the SEBI Listing Regulations, the Board of Directors of SER Industries Limited ("the Company"), at their Meeting held today viz. Friday, 7 November 2025, has inter-alia, approved Unaudited Standalone Financial Results of the Company for the second quarter and half year ended 30 September 2025, subjected to Limited Review of the Statutory Auditor of the Company.

In this regard, please find enclosed the following documents prepared in compliance with Regulations 33 and 47 (as applicable) of the SEBI Listing Regulations:

1. Unaudited Standalone Financial Results for the second quarter and half year ended 30 September 2025, Unaudited Standalone Statement of Assets and Liabilities and Cash Flow Statement as on 30 September 2025 and notes thereon;

2. Unmodified Limited Review Report on the Unaudited Standalone Financial Results for the second quarter and half year ended 30 September 2025, issued by the Company's Statutory Auditor - M/s. A N K H & Associates;

The Meeting of the Board of Directors of the Company commenced at 4:30 p.m. (IST) and concluded at 7:00 p.m. (IST).

Thanking You
**For, SER Industries Limited**

SUNIL KUMAR SHAHI
Digitally signed by SUNIL KUMAR SHAHI
Date: 2025.11.07 19:03:11 +05'30'

**Sunil Kumar Shahi**

**Director**

**SER INDUSTRIES LIMITED**

Registered Office :- Chikkakuntanahalli Village, Kodiyalakarenahalli Post, Vai Bidadi, Ramnagara District, Karnataka - 562109

**Statement of Assests and Liabilities as at 30.09.2025**

| Sr. No | PARTICULARS | Quarter ended 30.09.2025 (Unaudited) | Year ended 31.03.2025 (Audited) |
|---|---|---|---|
| | | (In Lakhs) | |
| **I** | **ASSETS** | | |
| | **Non-current assets** | | |
| (a) | Property, plant and equipment | 4.70 | 4.80 |
| (b) | Financial assets | | |
| | (i) Investments | 15.88 | 15.88 |
| (c) | Other non current assets | - | 1.53 |
| (d) | Deferred tax asset (Net) | 0.69 | 0.69 |
| | **Total non -current assets** | **21.26** | **22.89** |
| | **Current assets** | | |
| (a) | Inventories | - | - |
| (b) | Financial assets | | |
| | (i) Investments | - | - |
| | (ii) Trade receivables | - | - |
| | (iii) Cash and cash equivalents | 0.50 | 0.00 |
| | (iv) Bank balance other than above (iii) | 1.26 | 5.57 |
| | (v) Loans | - | - |
| | (vi) other financial assets | - | - |
| (c) | Other Current Assets | 1.31 | 1.91 |
| | **Total current sssets** | **3.08** | **7.48** |
| | **TOTAL ASSETS** | **24.34** | **30.37** |
| **II** | **EQUITY AND LIABILITIES** | | |
| | **Equity** | | |
| (a) | Share capital | 99.46 | 99.46 |
| (b) | Other Equity (Reserves & Surplus) | (77.19) | (95.02) |
| | Equity attributable to shareholders of the company | 22.27 | 4.44 |
| (a) | Non- controlling interest | - | - |
| | **Total equity** | **22.27** | **4.44** |
| | **Liabilities** | | |
| | **Non-current liabilities** | | |
| (a) | Financial Liabilities | | |
| | (i) Long-term borrowings | - | 23.00 |
| | (ii) Trade payables | - | - |
| | (iii) Other financial laibilities | - | - |
| (b) | Provisions | - | 2.12 |
| (c) | Deffered tax liability (Net) | - | - |
| (d) | Other non-current liabilities | - | - |
| | **Total non-current liabilities** | **-** | **25.12** |
| | **Current liabilities** | | |
| (a) | Financial Liabilities | | |
| | (i) Short-term borrowings | - | - |
| | (ii) Trade payables | - | - |
| | (iii) Other financial laibilities | - | - |
| (b) | Other current liabilities | 2.08 | 0.04 |
| (c) | Provisions | - | 0.77 |
| (d) | Current Tax Liabilities (Net) | - | - |
| | **Total current liabilities** | **2.08** | **0.81** |
| | **TOTAL EQUITY AND LIABILITIES** | **24.34** | **30.37** |

For SER Industries Limited

SER INDUSTRIES LTD.

Anil Kumar

Sunil Kumar Shahi
Director
DIN: 01887403

Anil Kumar
Director
DIN:11104563

Date: 7th November 2025
Place: Bangalore

**SER Industries Limited**
Chikkakuntanahalli Village, Kodiyala Karenahalli Post,Via Bidadi, Ramanagara District - 562109

**Statement of Cash Flow for the quarter ended 30.09.2025**

| Particulars | Quarter ended 30.09.2025 (Unaudited) | Year ended 31.03.2025 (Audited) |
|---|---|---|
| | | (In Lakhs) |
| **A. Cash flows from Operating Activities** | | |
| **Profit / (Loss)Before Tax** | **17.83** | **(36.71)** |
| Adjustments for: | | |
| Depreciation and amortization expenses | 0.03 | 0.16 |
| Loss on sale of Fixed Asset | 0.06 | 0.19 |
| Non-cash item of other comprehensive income | - | 0.01 |
| Dividend Income | (1.07) | (2.64) |
| **Operating Profit before working capital changes** | **16.86** | **(38.99)** |
| **Movements in working capital:** | | |
| Decrease / (Increase) in other current assets | 0.59 | (0.70) |
| Decrease / (Increase) in current loans and advances | - | 9.85 |
| (Decrease) / Increase in other current liabilities | 2.04 | (0.07) |
| (Decrease) / Increase in short term provisions | (0.77) | (0.24) |
| (Decrease) / Increase in long term provisions | (2.12) | 0.36 |
| **Cash generated/(used) from operations** | **16.60** | **(29.79)** |
| Income tax paid during the year | - | - |
| **Net Cash Flows from operating activities (A)** | **16.60** | **(29.79)** |
| **B. Cash flows from investing activities** | | |
| Sale of fixed Asset | - | 1.27 |
| Long Term Deposits | 1.53 | - |
| Dividend Income | 1.07 | 2.64 |
| **Net Cash Flows from investing activities (B)** | **2.60** | **3.91** |
| **C. Cash flows from financing activities** | | |
| Loan Repaid | -23.00 | - |
| Loan Accepted | - | 23.00 |
| **Net Cash Flows from financing activities (C)** | **-23.00** | **23.00** |
| **Net increase/(decrease) in cash and cash equivalents (A+B+C)** | **(3.80)** | **(2.89)** |
| **Cash and cash equivalents at the beginning of the period** | **5.57** | **8.45** |
| **Cash and cash equivalents at the end of the period** | **1.76** | **5.57** |
| **Components of cash and cash equivalents** | | |
| **Cash in hand*** | 0.50 | 0.00 |
| **With Banks** | | |
| - on current accounts | 1.26 | 5.57 |
| - on fixed deposits | - | - |
| **Total** | **1.76** | **5.57** |

**less than Rs 500/-*

SER INDUSTRIES LTD.

Sunil Kumar Shahi
Director
DIN: 01887403

For SER Industries Limited

Anil Kumar
Director
DIN: 11104563

Date: 7th November 2025
Place: Bangalore

**SER INDUSTRIES LIMITED**

Registered Office :- Chikkakuntanahalli Village, Kodiyalakarenahalli Post, Vai Bidadi, Ramnagara District, Karnataka - 562109

Financial results for the 2nd quarter ended 30.09.2025

| SL. No | Particular | Quarter Ended | | | Year to date figures for current period ended 30.09.2025 (Unaudited) | Year to date figures for current period ended 30.09.2024 (Unaudited) | Year ended on 31.03.2025 (Audited) |
|---|---|---|---|---|---|---|---|
| | | 30.09.2025 (Unaudited) | 30.06.2025 (Unaudited) | 30.09.2024 (Unaudited) | | | |
| | | | | | | | (In Lakhs) |
| 1 | Revenue From Operations | 3.00 | 31.00 | - | 34.00 | - | 46.73 |
| 2 | Other Income | 1.07 | - | 0.50 | 1.07 | 0.50 | 2.64 |
| **3** | **Total Revenue** | **4.07** | **31.00** | **0.50** | **35.07** | **0.50** | **49.37** |
| | Expenditure: | | | | | | |
| | (a) Cost of Materials consumed and Services | - | - | - | - | - | - |
| | (b) Purchase of stock-in-trade | - | - | - | - | - | - |
| | (c ) Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - | - |
| | (d) Employee Benefit Expenses | 1.39 | 2.97 | 1.30 | 4.36 | 2.57 | 5.71 |
| | (e) Finance Cost | - | 0.23 | 0.00 | 0.23 | 0.00 | 0.95 |
| | (f) Depreciation and amortisation Expenses | 0.02 | 0.02 | 0.08 | 0.03 | 0.16 | 0.16 |
| | (g) Other Expenses | 2.88 | 9.72 | 12.90 | 12.60 | 15.85 | 79.26 |
| **4** | **Total Expenses** | **4.28** | **12.95** | **14.29** | **17.23** | **18.59** | **86.08** |
| 5 | Profit/(Loss) before exceptional items and tax | **(0.22)** | **18.05** | **(13.79)** | **17.83** | **(18.09)** | **(36.71)** |
| 6 | Exceptional Items | - | - | - | - | - | - |
| 7 | Profit/(Loss) from ordinary activities before tax | (0.22) | 18.05 | (13.79) | 17.83 | (18.09) | (36.71) |
| | Tax Expense | | | | | | |
| | (a) Current Tax | - | - | | - | | - |
| | (b) MAT Adjustment | - | - | | - | | - |
| | (c) Deferred Tax | - | - | - | - | | (2.11) |
| 8 | Net profit /(loss) for the period | (0.22) | 18.05 | (13.79) | 17.83 | (18.09) | (38.82) |
| 9 | Other Comprehensive Income (loss) | - | - | - | - | - | 0.01 |
| | (i)Items that will not be reclassified to proflt or loss | - | - | - | - | | - |
| | Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | | - |
| | Remeasurement of defined benefit plans | - | - | - | - | | 0.01 |
| | Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | | - |
| | Deffered Tax relating to above | | | | | | - |
| 10 | Total Comprehensive Income/ (Loss) | (0.22) | 18.05 | (13.79) | 17.83 | (18.09) | (38.81) |
| 11 | Paid up Equity Share Capital (face value of Rs. 10/- each) | 99.46 | 99.46 | 99.46 | 99.46 | 99.46 | 99.46 |
| 12 | Earning per share (EPS) | | | | | | |
| | (a) Basic | (0.02) | 1.82 | (1.39) | 1.79 | (1.82) | (3.92) |
| | (b) Diluted | (0.02) | 1.82 | (1.39) | 1.79 | (1.82) | (3.92) |

1) The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 7th November, 2025

2) These results are reviewed by Statutory auditor of the company.

3) Segment reporting under IND AS is not applicable to the company since the entire operation of the company relates to single segment.

4) Previous year/ quarter figures have been regrouped/ recasted where ever necessary.

For SER Industries Limited

SER INDUSTRIES LTD.

Sunil Kumar Shahi
Director
DIN: 01887403

Anil Kumar
Director
DIN: 11104563

Date: 7th November 2025
Place: Bangalore

**Review Report on statement of financial results of SER Industries Ltd**

We have reviewed the accompanying statement of financial results of SER Industries Ltd for the period ended 30th September, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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) 2400, *Engagements to Review Financial Statements* 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 provides 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 financial results prepared in accordance with applicable accounting standards 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 misstatements.

**For A N K H & Associates**
Chartered Accountants
Firm Registration No. 015330S

ANKH & ASSOCIATES BENGALURU 560 004 CHARTERED ACCOUNTANTS

**K. M. Narasimha Murthy**
Partner
Membership No: 205382
UDIN: 25205382BMLCKW6439

Date : 7th November 2025
Place: Bengaluru

SER INDUSTRIES LIMITED

Regd. Office: Chikkakuntanahalli
Village Bidadi Hobli Ramnagaram
Taluk, Bengaluru - 562109
Phones: 22813137/ 22813138/ 22613134
Fax. 022.22860392 email: ser@vsnl.com
CIN: L60231KA1963PLC004604

Date: 07-11-2025

To,
The Manager,
Listing Compliance Department,
BSE Limited,
P. J. Towers, Dalal Street,
Mumbai – 400 001.

**Scrip Code: 507984; Trading Symbol: SERIND**

**Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulation, 2015**

Dear Sir/ Madam,

In terms of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulation, 2015, we hereby confirm and declare that Statutory Auditor of the company i.e. M/s. A N K H & Associates, Chartered Accountants (FRN: 015330S) have issued an Audit Report dated 07.11.2025 with unmodified opinion on the Unaudited Financial Results (Standalone)of the company for the Half Year ended 30th September, 2025 .

This is for your kind information and record.

**Yours faithfully,**

**For SER Industries Limited**

SUNIL KUMAR SHAHI

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Date: 2025.11.07 19:04:18 +05'30'

**Sunil Kumar Shahi**
**Director**