

DARJEELING INDUSTRIES LIMITED

(Formerly known as Darjeeling Ropeway Company Limited)

CIN: L45202MH1936PLC294011

Address: 104, Floor-1, Shreeji Darshan, Tata Road No. 2, Roxy Cinema
Opera House, Girgaon, Mumbai – 400 004
Email ID: darjeelingropeway@gmail.com

Date: 27th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001.

Dear Sir / Madam,

Sub: Integrated Filing (Finance) for the Quarter and Year ended on 31st March, 2026

Ref: Security Id: DARJEELING | Code: 539770

Pursuant to the Securities and Exchange Board of India Circular No SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, please find attached the Integrated Filing (Finance) for the Quarter and Year ended on 31st March, 2026.

Kindly take the same in your records.

Thanking You,

For, Darjeeling Industries Limited
(Formerly known as Darjeeling Ropeway Company Limited)

Ashok Dilipkumar Jain
Managing Director
DIN: 03013476

Darjeeling Industries Limited (Previously Known as Darjeeling Ropeway Co Ltd)
CIN - L45202MH1936PLC294011

104, Floor-1, Shreeji Darshan, Tata Road No. 2, Roxy Cinema Opera House,
Girgaon, Mumbai City, Mumbai - 400 004

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2026

(Amount in Rs Lakhs)

Particulars		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	74.69	255.07	-	445.92	91.01
II	Other Income	1.45	-	-	65.45	-
III	Total Income (I+II)	76.14	255.07	-	511.37	91.01
IV	EXPENSES:					
	Cost of Materials Consumed	-	-	-	-	-
	Purchase of Stock-in-Trade	76.39	65.22	-	232.02	66.58
	Change in inventory of finished goods, work-in-progress and Stock-in-Trade	(30.88)	20.49	-	(58.58)	(26.18)
	Employee Benefits Expenses	4.41	22.50	0.92	28.04	11.59
	Finance costs	-	0.00	-	0.01	-
	Depreciation and amortization expenses	3.59	3.57	1.09	12.89	1.09
	Other Expenses	6.28	2.92	50.24	57.62	63.80
	Total expenses (IV)	59.78	114.70	52.25	271.99	116.89
V	Profit/(Loss) before exceptional items and tax	16.35	140.36	(52.25)	239.38	(25.88)
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax	16.35	140.36	(52.25)	239.38	(25.88)
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax	16.35	140.36	(52.25)	239.38	(25.88)
X	Tax expense: -					
	(1) Current Tax	9.49	35.43	(10.90)	70.13	-
	(2) MAT Credit Entitlement	-	-	-	-	-
	(3) Deferred Tax	0.23	0.23	(0.81)	0.63	(0.81)
XI	Profit/(Loss) for the period from continuing operation	7.09	105.17	(42.17)	169.87	(26.69)
XII	Profit/(Loss) for discontinued operation	-	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-	-
XIV	Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-
XV	Profit/(Loss) for the period	7.09	105.17	(42.17)	169.87	(26.69)
XVI	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	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	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other (Comprising Profit (Loss) and Other period)	7.09	105.17	(42.17)	169.87	(26.69)
XVI	Earnings per equity share:					
	(1) Basic	0.16	2.35	(1.38)	3.83	(0.88)
	(2) Diluted	0.16	2.35	(1.38)	3.83	(0.88)

Place: Mumbai
Date : 27/05/2026

ASHOK DILIPKUMAR JAIN
Managing Director
DIN: 03013476

Notes to Accounts

1. Number of Investors complaints received, disposed of and lying unresolved as on 31.03.2026: 0
2. The above results have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 27/05/2026.
3. Previous year figures have been regrouped / reclassified wherever necessary to confirm to the current financial year figures and as per Schedule III of the Companies Act, 2013.
4. The Company has incorporated/acquired a subsidiary namely NOVVA DEFENCE IINDS LIMITED on 30 January 2026. However, the business operations of the subsidiary had not commenced up to 31 March 2026 and no financial transactions/material activities were carried out during the period. Accordingly, preparation of Consolidated Financial Statements is not applicable for the year ended 31 March 2026.
5. Beginning April 1, 2017, the Company has, for the first time adopted IND AS with transition date of April 1, 2016 and accordingly the above audited Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.
6. As the Company is having only one segment namely Trading of Agricultural Products, there are no reportable segment in accordance with the requirement of Accounting Standard (As-17) "Segment Reporting" specified under Section 133 of the Companies Act, 2013.
7. There was no adjustment in the profit & loss for Q3 (F.Y. 2025-26) under IND AS.

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104, Floor-1, Shreeji Darshan, Tata Road No. 2, Roxy Cinema Opera House,
Girgaon, Mumbai City, Mumbai - 400 004**BALANCE SHEET AS AT 31ST MARCH, 2026****(Amount in Lakhs)**

Particulars		Year To Date	
		31.03.2026	31.03.2025
		Audited	Audited
I.	ASSETS		
	Non-Current Assets		
	(1) (a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	133.82	56.35
	(ii) Intangible Assets	-	-
	(iii) Capital Work-in-Progress	25.92	-
	(iv) Intangible Assets Under Development	-	-
	(b) Non-Current Investments	541.60	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Long-term Loans and Advances	472.63	779.27
	(e) Other Non-Current Assets	8.37	8.37
	2 Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	84.76	26.18
	(c) Trade Receivables	433.18	-
	(d) Cash and Cash Equivalents	37.98	143.91
	(e) Short-Term Loans and Advances	-	97.43
	(f) Other Current Assets	461.66	116.61
		-	-
	Total Assets	2,199.92	1,228.11
II.	EQUITY AND LIABILITIES		
	(1) Shareholder's Funds		
	(a) Share Capital	786.20	305.00
	(b) Other Equity	669.63	172.54
	(c) Money received against Share Warrants	91.90	-
	(2) Share Application Money Pending Allotment	-	-
	(3) Non-Current Liabilities		
	(a) Long-Term Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	0.28	0.91
	(c) Other Long Term Liabilities	-	-
	(d) Long-Term Provisions	-	-
	(4) Current Liabilities		
	(a) Short-Term Borrowings	-	125.82
	(b) Trade Payables	-	-
	(A) Total outstanding dues of micro enterprises and small enterprises	-	-
	(B) Total outstanding dues Other Than micro enterprises and small enter	81.76	0.30
	(c) Other Current Liabilities	491.01	621.74
	(d) Short-Term Provisions	79.13	1.80
	Total Equity and Liabilities	2,199.92	1,228.11

Place: Mumbai
Date : 27/05/2026ASHOK DILIPKUMAR JAIN
Managing Director
DIN: 03013476

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CASHFLOW STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2026

Particulars		Amount in Lakhs		Amount in Lakhs	
		31.03.2026		31.03.2025	
		Rs	Rs	Rs	Rs
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit Before Tax		239.38		(25.88)
	Add Back: -				
	Depreciation	12.89		1.09	
	Deferred Revenue Expenditure	-		-	
	Loss on sale of Assets	-		-	
	Interest expense	0.01		-	
	Others if any	-	12.90	-	1.09
	Deduct: -				
	Interest income	-		-	
	Profit on sale of Assets	-		-	
	Others if any	-	-	-	-
	Operating profit before working capital changes		252.28		(24.79)
	Adjustments for:				
	Increase/(decrease) in current liabilities & provisions	(123.53)		605.50	
	Decrease/(Increase) in Receivables	(433.18)		-	
	Decrease/(Increase) in Inventories	(58.58)		(26.18)	
	Decrease/(increase) in other current assets	(345.05)		(51.96)	
	Decrease/(increase) in Short Term Advances	97.43		705.84	
	Increase/(Decrease) in Payables	81.46	(781.45)	0.30	1,233.50
	Cash generated from operations		(529.17)		1,208.72
	Income Tax & Other Adjustment		-		(0.99)
	Cash flow before extraordinary item		(529.17)		1,209.71
	Proceeds from extraordinary item		-		-
	Net Cash flow from Operating activities		(529.17)		1,209.71
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Fixed Assets	(116.28)		(57.18)	
	Sale of Fixed Assets	-		-	
	Decrease/(Increase) in Investment	(541.60)		-	
	Decrease/(Increase) in Other Non Current Asset	306.64		(728.01)	
	Interest income	-		-	
	Net Cash used in Investing activities		(351.24)		(785.19)
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds from issuance of share capital	900.31		-	
	Proceeds from Long term Borrowings	-		(417.93)	
	Proceeds from Short term Borrowings	(125.82)		125.82	
	Subsidy	-		-	
	Interest paid	(0.01)		-	
	Net Cash used in financing activities		774.48		(292.11)
	Net increase in cash & Cash Equivalents		-105.93		132.41
	Cash and Cash equivalents as at	31.03.2025	143.91	31.03.2024	11.50
	Cash and Cash equivalents as at	31.03.2026	37.98	31.03.2025	143.91

Place: Mumbai
Date : 27/05/2026

ASHOK DILIPKUMAR JAIN
Managing Director
DIN: 03013476



SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot - 360007

E-Mail - Chhatbar.sunit@gmail.com

Mo. 9033927693

Auditor's Report on Quarterly Standalone Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Darjeeling Industries Limited
(Previously Known as Darjeeling Ropeway Company Limited)

Opinion

We have audited the accompanying standalone quarterly financial result of **Darjeeling Industries Limited (Previously Known as Darjeeling Ropeway Company Limited)** ('The Company') for quarter ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;
- ii. Give a true and fair view of the net profit / loss and other financial information for the quarter ended on March 31, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.
- iii. The Company has made investments in shares of other companies during the period, out of which investments amounting to ₹2,74,08,600 have been duly allotted and completed, while investments amounting to ₹2,67,51,355 are pending for share allotment as on the reporting date; however, the entire amount has been classified under "Investments" in the financial statements.

Basis of Opinion

We conducted our Audit of the standalone Financial Results in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the





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Institute of Chartered Accountants of India (ICAI) together with the 'ethical requirements' that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone Financial Results.

Management's Responsibility for the Standalone Financial Results

The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of standalone financial results.

The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standards prescribed under section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes the maintenance of adequate accounting records in accordance with the Provisions of the act for safeguarding the assets of the company and for preventing and detecting the frauds and others irregularities; selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to preparation of standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Results





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Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:-

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud, is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system with reference to standalone financial results in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures, and whether the Standalone financial





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results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

We report that the figures for the quarter ended 31st March, 2026 represent the derived figures between the audited figures in respect to the financial year ended 31st March, 2026 and the published unaudited year-to-date figures up to 31st December, 2025, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us.

FOR, SUNIT M CHHATBAR & CO.

CHARTERED ACCOUNTANTS

ICAI Firm Registration Number: 141068W



CA SUNIT M CHHATBAR

PROPRIETOR

Membership No. 166095

UDIN: 26166095QAHITQ3141

Date: 27/05/2026

Place of Signature: Rajkot

DARJEELING INDUSTRIES LIMITED

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Email ID: darjeelingropeway@gmail.com

Date: 27th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001.

Dear Sir / Madam,

**Sub: Declaration in respect of Unmodified Opinion on Audited Financial Result for the
Quarter and Year ended on 31st March, 2026**

Ref: Security Id: DARJEELING | Code: 539770

We hereby declared that the Statutory Auditor of the Company, M/s. Sunit M Chhatbar & Co., Chartered Accountants has issued Audit Report with Unmodified Opinion on Audited Financial Result of the Company for the Quarter and Year ended as on 31st March, 2026.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25th May, 2016.

Kindly take the same on your record and oblige us.

Thanking You.

For, Darjeeling Industries Limited
(Formerly known as Darjeeling Ropeway Company Limited)

Ashok Dilipkumar Jain
Managing Director
DIN: 03013476

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B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:

STATEMENT OF DEVIATION OR VARIATION IN UTILIZATION OF FUNDS RAISED

Name of listed entity	Darjeeling Industries Limited (Formerly known as Darjeeling Ropeway Company Limited)
Mode of Fund Raising	Preferential Issue – Convertible Warrants
Date of Raising Funds	As per Annexure – I
Amount Raised	As per Annexure – I
Report filed for Quarter ended	31-03-2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Unit holders	Not Applicable
If Yes, Date of Unit holders Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Set forth below are objects for which funds have been raised and where there has been a deviation, in the following table for Consideration received:

Original Object	Modified Object, if Any	Original Allocation (Amount in Lakh) *	Modified Allocation, if any	Funds Utilised (Amount in Lakh)	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks if any
To Meet Working Capital Requirements	N.A.	882.00	N.A.	As per Annexure - I	Nil	N.A.
General Corporate Purpose	N.A.	294.00	N.A.		Nil	N.A.

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Annexure I

Original Objects	Funds Utilized (₹ in Lakhs)	
	20-10-2025*	21-01-2026**
Amount Received	226.80	379.51
Utilised in Previous Quarter	#47.08	0
Utilisation in March Quarter	179.72	378.21
To meet Working Capital requirement of the Company	170.10	283.33
General Corporate Purpose	56.70	94.88

**The Company has received 75% of the total consideration for 18,00,000 equity shares allotted at the Board meeting held on 20th October, 2025 pursuant to conversion of warrants at a price of Rs. 16.80/- each, aggregating to Rs. 2,26,80,000/-, as the second tranche of the consideration.*

#Note: An amount of Rs. 47,08,000/- was utilised during Quarter ended on 31st December, 2025 for the meet of Working Capital Requirement.

***The Company has received 75% of the total consideration in respect of the allotment of 30,12,010 equity shares pursuant to the conversion of warrants at an issue price of Rs. 16.80 per warrant, aggregating to Rs. 3,79,51,326 as approved by the Board at its meeting held on 21st January, 2026.*

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

For, Darjeeling Industries Limited
(Formerly known as Darjeeling Ropeway Company Limited)

Ashok Dilipkumar Jain
Managing Director
DIN: 03013476

[illegible]

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		07A	ok Jain		Salary												
5.		AAB CD18 07A	Margi Lalit bhai Dedaniya	Company Secretary	Salary	-	1.10	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
6.		AAB CD18 07A	Le Lavoir Limited	Entities under Common Control	Advance paid	-	205.00	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
7.		AAB CD18 07A	Le Lavoir Limited	Entities under Common Control	Payment received	-	205.00	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
8.		AAB CD18 07A	Celestial Foodtech Private Limited	Entities under Common Control	Sundry Debt or	-	74.69	48.06	122.75	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4th Quarter):

- We further confirm that the Audit Report issued by the statutory auditors on the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026 is with unmodified opinion.