Deloitte
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
SANSERA ENGINEERING LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **SANSERA ENGINEERING LIMITED** ("the Company"), for the quarter and six months ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (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.

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No. 008072S)

Monisha Parikh
Partner
(Membership No. 047840)
UDIN: 26047840CPXBON2348

Place: Bengaluru
Date: November 05, 2026
MP/MS/VJ/2026

SANSERA ENGINEERING LIMITED

CIN: L34103KA1981PLC004542

Registered Address: Plant-7, No.143/A, Jigani Link Road, Bommasandra Industrial Area, Bengaluru - 560105

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2026

(Amount in Rs. Millions, except for share data, unless otherwise stated)

Sl. No	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous period ended	Previous year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
(a)	Revenue from operations	9,938.11	9,111.70	7,464.51	19,049.81	14,143.15	30,981.70
(b)	Other income	115.55	127.75	115.71	243.30	236.37	550.64
	Total income	**10,053.66**	**9,239.45**	**7,580.22**	**19,293.11**	**14,379.52**	**31,532.34**
2	**Expenses**						
(a)	Cost of materials consumed	4,392.87	3,891.26	3,329.33	8,284.13	6,301.64	13,504.81
(b)	Changes in inventories of finished goods and work-in-progress	(616.15)	(342.26)	(148.80)	(958.41)	(491.39)	(502.00)
(c)	Employee benefits expense	1,270.49	1,111.20	997.46	2,381.69	1,992.91	4,077.75
(d)	Finance costs	96.98	76.28	53.01	173.26	116.08	236.71
(e)	Depreciation and amortisation expenses	530.68	551.85	445.60	1,082.53	869.32	1,823.97
(f)	Other expenses	2,915.06	2,618.64	1,957.84	5,533.70	3,833.93	8,239.27
	Total expenses	**8,589.93**	**7,906.97**	**6,634.44**	**16,496.90**	**12,622.49**	**27,380.51**
3	**Profit before exceptional items and tax for the period/ year (1-2)**	**1,463.73**	**1,332.48**	**945.78**	**2,796.21**	**1,757.03**	**4,151.83**
4	**Exceptional items (refer note 4)**	-	**169.33**	-	**169.33**	-	**157.57**
5	**Profit before tax for the period/ year (3-4)**	**1,463.73**	**1,163.15**	**945.78**	**2,626.88**	**1,757.03**	**3,994.26**
6	**Tax expense:**						
(a)	Current tax	403.85	233.15	225.68	637.00	437.36	888.25
(b)	Tax relating to earlier years	-	-	-	-	-	(22.53)
(c)	Deferred tax	(32.65)	63.23	16.63	30.58	12.72	146.83
	Total tax expense	**371.20**	**296.38**	**242.31**	**667.58**	**450.08**	**1,012.55**
7	**Profit for the period/ year (5-6)**	**1,092.53**	**866.77**	**703.47**	**1,959.30**	**1,306.95**	**2,981.71**
8	**Other Comprehensive Income/(Loss)**						
	(a) Items that will not be reclassified subsequently to profit or loss						
	Re-measurement of the net defined benefit liability	16.96	48.81	8.51	65.77	(11.70)	(16.36)
	Income tax relating to items that will not be reclassified subsequently to profit or loss	(4.27)	(12.28)	(2.13)	(16.55)	2.96	4.12
	Total	**12.69**	**36.53**	**6.38**	**49.22**	**(8.74)**	**(12.24)**
	(b) Items that will be reclassified subsequently to profit or loss						
	Effective portion of cash flow hedge	(0.04)	16.19	(32.17)	16.15	(75.97)	(105.64)
	Income tax relating to items that will be reclassified subsequently to profit or loss	-	(4.07)	8.10	(4.07)	19.12	26.59
	Total	**(0.04)**	**12.12**	**(24.07)**	**12.08**	**(56.85)**	**(79.05)**
	Other Comprehensive Income/(Loss) for the period/ year, net of income tax	**12.65**	**48.65**	**(17.69)**	**61.30**	**(65.59)**	**(91.29)**
9	**Total Comprehensive Income for the period/ year (7+8)**	**1,105.18**	**915.42**	**685.78**	**2,020.60**	**1,241.36**	**2,890.42**
10	Paid-up equity share capital (face value of Rs. 2 each fully paid up)	124.84	124.81	124.19	124.84	124.19	124.66
11	Reserves (excluding Revaluation Reserve)						30,494.24
12	Earnings per share (EPS) (face value of Rs. 2 each)*						
(i)	Basic (in Rs.)	17.51	13.90	11.33	31.41	21.08	47.93
(ii)	Diluted (in Rs.)	17.44	13.86	11.30	31.30	21.01	47.76

** Basic and diluted Earnings per share (EPS) for all periods except year ended 31 March 2026 are not annualised*

SANSERA ENGINEERING LIMITED BANGALORE 560 105

DELOITTE HASKINS & SELLS CHARTERED ACCOUNTANTS BENGALURU

NOTES TO THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2026

1 The standalone unaudited financial results of Sansera Engineering Limited (the "Company") for the quarter and six months ended 30 September 2026 have been prepared in accordance with Ind AS 34 "Interim Financial Reporting" notified under Section 133 of the Companies Act, 2013 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2 The above standalone unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 5 November 2026. The statutory auditors have carried out a limited review of the standalone results for the quarter and six months ended 30 September 2026 and have issued an unmodified review report.

3 Based on the guiding principles given in Ind AS 108 'Operating Segments', the Company's business activities fall within a single operating segment, namely manufacturing of precision-engineered components.

4(a) During the three months ended 30 June 2026, the Company entered into a Settlement Agreement with one of its Customers, without any admission of liability by the Company, to settle an ongoing civil suit filed by the customer against the Company, pending before the United States District Court for the District of South Carolina, Charleston Division ("Lawsuit"). Under the terms of the Settlement Agreement, the Company agreed to pay an amount of US$ 2 million (equivalent to ₹189.33 million) to the Customer in full and final settlement of the Lawsuit and the said amount was paid by the Company on 28 July 2026. The Company had provided ₹20 million in the earlier years and the balance of ₹169.33 million has been expensed off in the Standalone Statement of Profit and Loss and presented as "Exceptional items" for the three months ended 30 June 2026 and six months ended 30 September 2026.

4(b) On 21 November 2025, the Government of India notified the provisions of The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and The Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Labour Codes"), which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during and after employment.

The Labour Codes, inter alia, introduce a uniform definition of wages and enhanced employee benefits, including changes relating to leave and gratuity. The Company had assessed the financial impact of these changes, resulting in an increase in gratuity liability due to past service cost and an increase in leave liability aggregating to ₹162.36 million. Considering the impact is arising out of an enactment of the new legislation and is non-recurring in nature, the Company had presented this amount under "Exceptional items" for year ended 31 March 2026.

The Company continues to monitor developments relating to The Labour Codes and will evaluate further impact, if any, on the measurement of employee benefit liabilities.

5 During the previous year, the Company incurred additional U.S. import duty tariffs on products supplied to certain customers in the United States, which remained recoverable as at 31 March 2026. During the three months ended 30 June 2026, based on the assessment of the associated recovery risk, the Company made a provision of ₹126.11 million towards such tariff costs. The Company continues its efforts to recover the amounts paid.

6 The Board of Directors of the Company, in their meeting held on 29 January 2026, had approved investment of ₹500.00 million in Nichidai Sansera Private Limited, a Company incorporated during the year ended 31 March 2026 as a joint venture with Nichidai Corporation, Japan. During the six months ended 30 September 2026, the Company has invested ₹300.12 million in 30,012,000 Equity Shares of ₹10 each representing 60% holding.

7 The final dividend of Rs.4 per equity share (face value ₹2) for FY 2025-26 recommended by the Board on 21 May 2026 was approved by the shareholders at the Annual General Meeting held on 24 September 2026 and paid on 1 October 2026.

8 The Standalone Statement of Assets and Liabilities as at 30 September 2026 and the Standalone Statement of Cash Flows for the six months ended 30 September 2026 are provided as Annexure-A and Annexure-B to this Statement.

9 The investors can visit the Company's website www.sansera.in for updated information.

for and on behalf of the Board of Directors of
Sansera Engineering Limited

S Sekhar Vasan
Managing Director
DIN: 00361245

Place: Bengaluru
Date: 05 November 2026

DELOITTE HASKINS & SELLS CHARTERED ACCOUNTANTS BENGALURU

SANSERA ENGINEERING LIMITED BANGALORE 560 105

SANSERA ENGINEERING LIMITED

CIN: L34103KA1981PLC004542

Registered Address: Plant-7, No.143/A, Jigani Link Road, Bommasandra Industrial Area, Bengaluru - 560105

Annexure-A : Standalone Statement of Assets and Liabilities as at 30 September 2026

(Rs. in Millions)

Sl. No		Particulars	As at 30 September 2026 Unaudited	As at 31 March 2026 Audited
A		**ASSETS**		
1		**Non-current assets**		
	(a)	Property, plant and equipment	20,368.59	19,481.19
	(b)	Right-of-use assets	955.89	715.41
	(c)	Capital work in progress	2,559.94	1,414.51
	(d)	Intangible assets	49.50	37.89
	(e)	Financial assets		
		Investments	2,237.12	1,937.00
		Loans	5.57	3.64
		Other financial assets	187.32	174.04
	(f)	Current tax assets (net)	56.96	109.39
	(g)	Other non-current assets	1,012.35	681.67
		Total non-current assets	**27,433.24**	**24,554.74**
2		**Current assets**		
	(a)	Inventories	8,273.19	6,071.30
	(b)	Financial assets		
		Investments	217.11	17.93
		Trade receivables	6,232.73	5,918.87
		Cash and cash equivalents	824.55	927.44
		Bank balances other than cash and cash equivalents	2,707.74	2,927.95
		Loans	38.31	17.40
		Other financial assets	54.66	74.14
	(c)	Other current assets	1,266.28	852.69
		Total current assets	**19,614.57**	**16,807.72**
		TOTAL ASSETS	**47,047.81**	**41,362.46**
B		**EQUITY AND LIABILITIES**		
1		**Equity**		
	(a)	Equity share capital	124.84	124.66
	(b)	Other equity	32,361.32	30,494.24
		Total equity	**32,486.16**	**30,618.90**
		Liabilities		
2		**Non-current liabilities**		
	(a)	Financial liabilities		
		Borrowings	733.00	899.00
		Lease liabilities	678.93	450.46
	(b)	Deferred tax liabilities (net)	935.27	884.06
	(c)	Other non-current liabilities	422.63	457.53
		Total non-current liabilities	**2,769.83**	**2,691.05**
3		**Current liabilities**		
	(a)	Financial liabilities		
		Borrowings	4,194.84	2,271.12
		Lease liabilities	102.65	84.17
		Trade payables		
		- Total outstanding dues of micro enterprises and small enterprises	1,064.69	674.23
		- Total outstanding dues of creditors other than micro enterprises and small enterprises	5,370.79	4,029.16
		Other financial liabilities	715.46	453.95
	(b)	Other current liabilities	235.41	298.14
	(c)	Provisions	77.16	227.44
	(d)	Current tax liabilities (net)	30.82	14.30
		Total current liabilities	**11,791.82**	**8,052.51**
		TOTAL EQUITY AND LIABILITIES	**47,047.81**	**41,362.46**

DELOITTE HASKINS & SELLS CHARTERED ACCOUNTANTS BENGALURU

SANSERA ENGINEERING LIMITED BANGALORE 560 105

SANSERA ENGINEERING LIMITED

CIN: L34103KA1981PLC004542

Registered Address: Plant-7, No.143/A, Jigani Link Road, Bommasandra Industrial Area, Bengaluru - 560105

Annexure-B : Standalone Statement of Cash Flows for the period ended 30 September 2026

(Rs. in Millions)

Sl. No		For the period ended 30 September 2026 Unaudited	For the period ended 30 September 2025 Unaudited
A	**Cash flows from operating activities**		
	Profit before tax	2,626.88	1,757.03
	Adjustments to reconcile profit before tax to net cash flows:		
	Depreciation and amortisation expenses	1,082.53	869.32
	Income from government grants	(34.22)	(31.56)
	Interest income	(99.11)	(124.52)
	Fair value (gain)/loss on financial instruments at FVTPL	(5.66)	(3.64)
	(Gain)/loss on disposal of property, plant and equipment, net	(6.70)	0.22
	Unrealised foreign exchange (gain)/loss, net	117.72	(74.01)
	Employee stock compensation expense	24.87	18.33
	Finance costs	173.26	116.08
	Allowance for credit losses	9.77	5.11
	Operating cash flows before changes in operating assets and liabilities	**3,889.34**	**2,532.36**
	Changes in operating assets and liabilities:		
	Decrease/(increase) in trade receivables	(422.61)	(224.76)
	Decrease/(increase) in other financial assets and other assets	(414.15)	301.70
	Decrease/(increase) in inventories	(2,201.89)	(1,036.65)
	Increase/(decrease) in trade payables	1,739.96	458.80
	Increase/(decrease) in other liabilities	(57.08)	4.96
	Increase/(decrease) in provisions	(84.51)	30.10
	Cash generated from operations	**2,449.06**	**2,066.51**
	Income taxes paid, net	(568.04)	(373.07)
	Net cash generated from operating activities (A)	**1,881.02**	**1,693.44**
B	**Cash flows from investing activities**		
	Payment towards purchase of property, plant and equipment	(3,391.19)	(2,280.92)
	Payment towards purchase of intangible assets	(17.72)	(5.82)
	Proceeds from disposal of property, plant and equipment	43.40	0.35
	Investment in associate/ joint venture	(300.12)	(100.00)
	Investment in mutual funds	(443.52)	-
	Liquidation of mutual funds	250.00	-
	Movement in fixed deposits, net	293.48	866.40
	Investment in Limited Liability Partnership (LLP)	-	(116.82)
	Interest received	19.29	39.45
	Net cash used in investing activities (B)	**(3,546.38)**	**(1,597.36)**
C	**Cash flows from financing activities**		
	Repayments of non current borrowings	(277.19)	(254.07)
	(Repayments)/proceeds of current borrowings, net	2,036.09	200.00
	Interest paid	(147.20)	(98.97)
	Payment of lease rentals	(96.14)	(62.41)
	Dividends paid	(0.02)	-
	Proceeds from cross charges of ESOP expenses to subsidiary	-	0.20
	Shares issued on exercise of employee stock options	71.40	130.48
	Net cash from/(used in) financing activities (C)	**1,586.94**	**(84.70)**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(78.42)**	**11.38**
	Cash and cash equivalents at the beginning of the period	927.44	425.20
	Effect of exchange differences on restatement of foreign currency cash and cash equivalents	(24.47)	4.78
	Cash and cash equivalents at the end of the period	**824.55**	**441.36**
	For the purpose of statement of cash flows, cash and cash equivalents comprise the following:		
	Cash on hand	824.30	0.36
	Balance with banks - on current accounts	0.25	441.00
	Cash and cash equivalents at the end of the period	**824.55**	**441.36**

SANSERA ENGINEERING LIMITED BANGALORE 560 105.

DELOITTE HASKINS & SELLS CHARTERED ACCOUNTANTS BENGALURU

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Haskins & Sells

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF SANSERA ENGINEERING LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **SANSERA ENGINEERING LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of net loss after tax and other comprehensive income of its associate and joint venture for the quarter and six months ended September 30, 2026 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

   a) Sansera Engineering Limited, the Parent
   b) Fitwel Tools and Forgings Private Limited, a subsidiary
   c) Sansera Engineering Pvt. Ltd., Mauritius, a wholly owned subsidiary
   d) Sansera Sweden AB, a wholly owned subsidiary of (c) above
   e) MMRFIC Technology Private Limited, an associate; and
   f) Nichidai Sansera Private Limited, a Joint venture

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5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (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. The consolidated unaudited financial results includes the interim financial information of one subsidiary which has not been reviewed by their auditor, whose interim financial information reflects total assets of Rs. 1,280.38 million as at September 30, 2026 and total revenue of Rs. Nil for the quarter and six months ended September 30, 2026 respectively, total loss after tax of Rs. 0.90 million and Rs. 1.58 million for the quarter and six months ended September 30, 2026 respectively and other comprehensive income of Rs. Nil for the quarter and six months ended September 30, 2026 respectively and net cash outflow of Rs. 1.57 million for the six months ended September 30, 2026, as considered in the Statement. The consolidated unaudited financial results also include the Group's share of loss after tax of Rs. 11.07 million and Rs. 13.25 million for the quarter and six months ended September 30, 2026 respectively and other comprehensive income of Rs. Nil and Rs. 0.02 million for the quarter and six months ended September 30, 2026 respectively, as considered in the Statement, in respect of one associate, based on their interim financial information which has not been reviewed by their auditor. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

   Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No. 008072S)

Monisha Parikh
Partner
(Membership No.047840)
UDIN: 26047840YUSAMQ2119

Place: Bengaluru
Date: November 05, 2026
MP/MS/VJ/2026

SANSERA ENGINEERING LIMITED

CIN: L34103KA1981PLC004542

Registered Address: Plant-7, No.143/A, Jigani Link Road, Bommasandra Industrial Area, Bengaluru - 560105

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2026

(Amount in ₹ Millions, except for share data, unless otherwise stated)

Sl. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous period ended	Previous year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
(a)	Revenue from operations	10,914.53	10,212.62	8,252.01	21,127.15	15,915.06	34,979.17
(b)	Other income	116.47	133.92	116.16	250.39	232.94	594.54
	Total income	**11,031.00**	**10,346.54**	**8,368.17**	**21,377.54**	**16,148.00**	**35,573.71**
2	**Expenses**						
(a)	Cost of materials consumed	4,804.47	4,374.85	3,592.75	9,179.32	6,957.04	15,036.24
(b)	Changes in inventories of finished goods and work-in-progress	(638.75)	(339.77)	(165.37)	(978.52)	(506.14)	(500.98)
(c)	Employee benefits expense	1,469.25	1,331.78	1,179.80	2,801.03	2,375.72	4,887.06
(d)	Finance costs	146.37	119.65	81.47	266.02	185.68	377.37
(e)	Depreciation and amortisation expenses	601.85	619.41	503.43	1,221.26	979.65	2,058.57
(f)	Other expenses	3,167.25	2,884.67	2,213.93	6,051.92	4,336.48	9,236.00
	Total expenses	**9,550.44**	**8,990.59**	**7,406.01**	**18,541.03**	**14,328.43**	**31,094.26**
3	**Profit before exceptional items and tax for the period/ year (1-2)**	**1,480.56**	**1,355.95**	**962.16**	**2,836.51**	**1,819.57**	**4,479.45**
4	**Exceptional items (refer note 4)**	-	**169.33**	-	**169.33**	-	**162.36**
5	**Profit before tax for the period/ year (3-4)**	**1,480.56**	**1,186.62**	**962.16**	**2,667.18**	**1,819.57**	**4,317.09**
6	**Tax expense:**						
(a)	Current tax	408.12	248.68	222.99	656.80	446.00	928.68
(b)	Tax relating to earlier years	-	-	-	-	-	(16.59)
(c)	Deferred tax	(31.32)	61.73	15.44	30.41	9.40	140.49
	Total tax expense	**376.80**	**310.41**	**238.43**	**687.21**	**455.40**	**1,052.58**
7	**Net profit after taxes for the period/ year before share of profit/(loss) of associate/joint venture (5-6)**	**1,103.76**	**876.21**	**723.73**	**1,979.97**	**1,364.17**	**3,264.51**
8	Share of net profit/(loss) of associate/joint venture accounted for using the equity method, net of tax	(17.29)	(2.59)	(9.79)	(19.88)	(20.39)	4.09
9	**Total profit/(loss) for the period/ year (7-8)**	**1,086.47**	**873.62**	**713.94**	**1,960.09**	**1,343.78**	**3,268.60**
10	**Other Comprehensive Income/ (Loss)**						
	Items that will not be reclassified subsequently to profit or loss						
(a)	Re measurement of the net defined benefit liability	18.87	49.63	7.45	68.50	(14.69)	(15.72)
(b)	Income tax relating to items that will not be reclassified subsequently to profit or loss	(4.82)	(12.52)	(1.84)	(17.34)	3.79	3.93
(c)	Share of Other Comprehensive Income/(Loss) of an associate/joint venture	-	0.02	-	0.02	-	(1.27)
	Total	**14.05**	**37.13**	**5.61**	**51.18**	**(10.90)**	**(13.06)**
	Items that will be reclassified subsequently to profit or loss						
(a)	Exchange differences on translation of foreign operations	(3.63)	(28.06)	37.55	(31.69)	66.31	107.56
(b)	Income tax relating to items that will be reclassified subsequently to profit or loss	0.92	7.06	(9.45)	7.98	(16.69)	(27.07)
(c)	Effective portion of cash flow hedge	(0.04)	16.19	(32.17)	16.15	(75.97)	(105.64)
(d)	Income tax relating to items that will be reclassified subsequently to profit or loss		(4.07)	8.10	(4.07)	19.12	26.59
	Total	**(2.75)**	**(8.88)**	**4.03**	**(11.63)**	**(7.23)**	**1.44**
	Other Comprehensive Income/(Loss) for the period/ year, net of income tax	**11.30**	**28.25**	**9.64**	**39.55**	**(18.13)**	**(11.62)**
	Total Comprehensive Income for the period/ year (9+10)	**1,097.77**	**901.87**	**723.58**	**1,999.64**	**1,325.65**	**3,256.98**
	Profit attributable to :						
	Owners of the Company	1,080.16	865.65	717.40	1,945.81	1,339.68	3,240.88
	Non-controlling interests	6.31	7.97	(3.46)	14.28	4.10	27.72
	Total profit for the period/ year	**1,086.47**	**873.62**	**713.94**	**1,960.09**	**1,343.78**	**3,268.60**
	Other Comprehensive Income/(Loss) attributable to:						
	Owners of the Company	10.72	28.08	9.87	38.97	(17.48)	(11.76)
	Non-controlling interests	0.58	0.17	(0.23)	0.58	(0.65)	0.14
	Total Other Comprehensive Income	**11.30**	**28.25**	**9.64**	**39.55**	**(18.13)**	**(11.62)**
	Total Comprehensive Income attributable to:						
	Owners of the Company	1,090.88	893.73	727.27	1,984.78	1,322.20	3,229.12
	Non-controlling interests	6.89	8.14	(3.69)	14.86	3.45	27.86
11	**Total Comprehensive Income**	**1,097.77**	**901.87**	**723.58**	**1,999.64**	**1,325.65**	**3,256.98**
12	Paid-up equity share capital (face value of Rs. 2 each fully paid up)	124.84	124.81	124.19	124.84	124.19	124.66
13	Reserves (excluding Revaluation Reserve)						30,749.05
14	Earnings per share (EPS) (face value of Rs. 2 each)*						
(i)	Basic (in Rs.)	17.31	13.89	11.56	31.20	21.64	52.09
(ii)	Diluted (in Rs.)	17.24	13.84	11.53	31.07	21.54	51.91

* Basic and diluted Earnings per share (EPS) for all periods except year ended 31 March 2026 are not annualised

SANSERA ENGINEERING LIMITED BANGALORE 560 105

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NOTES TO THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2026

1 The consolidated unaudited financial results of Sansera Engineering Limited (the "Company" or "Parent Company"), its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), associate and joint venture for the quarter and six months ended 30 September 2026 have been prepared in accordance with Ind AS 34 "Interim Financial Reporting" notified under Section 133 of the Companies Act, 2013 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2 The above consolidated results of the Group were reviewed by the Audit Committee and approved by the Board of Directors of the Parent Company at their meetings held on November 5, 2026 and November 5, 2026 respectively. The statutory auditors have carried out a limited review of the results for the quarter and six months ended 30 September 2026 and have issued an unmodified review report.

3 Based on the guiding principles given in Ind AS 108 'Operating Segments', the Group's business activities fall within a single operating segment, namely manufacturing of precision-engineered components.

4(a) During the three months ended 30 June 2026, the Parent Company entered into a Settlement Agreement with one of its Customers, without any admission of liability by the Parent Company, to settle an ongoing civil suit filed by the Customer against the Parent Company, pending before the United States District Court for the District of South Carolina, Charleston Division ("Lawsuit"). Under the terms of the Settlement Agreement, the Parent Company agreed to pay an amount of US$ 2 million (equivalent to ₹189.33 million) to the Customer in full and final settlement of the Lawsuit and the said amount was paid by the Parent Company on 28 July 2026. The Parent Company had provided ₹20 million in the earlier years and the balance of ₹169.33 million has been expensed off in the Consolidated Statement of Profit and Loss and presented as "Exceptional items" for the three months ended 30 June 2026 and six months ended 30 September 2026.

4(b) On 21 November 2025, the Government of India notified the provisions of The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and The Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Labour Codes"), which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during and after employment.

The Labour Codes, inter alia, introduce a uniform definition of wages and enhanced employee benefits, including changes relating to leave and gratuity. The Company had assessed the financial impact of these changes, resulting in an increase in gratuity liability due to past service cost and an increase in leave liability aggregating to ₹157.57 million. Considering the impact is arising out of an enactment of the new legislation and is non-recurring in nature, the Company had presented this amount under "Exceptional items" for year ended 31 March 2026.

The Company continues to monitor developments relating to The Labour Codes and will evaluate further impact, if any, on the measurement of employee benefit liabilities.

5 During the previous year, the Parent Company incurred additional U.S. import duty tariffs on products supplied to certain customers in the United States, which remained recoverable as at March 31, 2026. During the three months ended 30 June 2026, based on the assessment of the associated recovery risk, the Parent Company has made a provision of ₹126.11 million towards such tariff costs. The Company continues its efforts to recover the amounts paid.

6 The Board of Directors of the Parent Company, in their meeting held on 29 January 2026, had approved investment of ₹500.00 million in Nichidai Sansera Private Limited, a Company incorporated during the year ended 31 March 2026 as a joint venture with Nichidai Corporation, Japan. During the six months ended 30 September 2026, the Company has invested ₹300.12 million in 30,012,000 Equity Shares of ₹10 each representing 60% holding.

7 The final dividend of Rs.4 per equity share (face value ₹2) for FY 2025-26 recommended by the Board of the Parent Company on 21 May 2026 was approved by the shareholders at the Annual General Meeting held on 24 September 2026 and paid on October 1 2026.

8 The Consolidated Statement of Assets and Liabilities as at 30 September 2026 and the Consolidated Statement of Cash Flows for the six months ended 30 September 2026 are provided as Annexure-A and Annexure-B to this Statement.

9 The investors can visit the Company's website www.sansera.in for updated information.

for and on behalf of the Board of Directors of
Sansera Engineering Limited

S Sekhar Vasan
Managing Director

Place: Bengaluru
Date: 5 November 2026

DELOITTE HASKINS & SELLS CHARTERED ACCOUNTANTS BENGALURU

SANSERA ENGINEERING LIMITED BANGALORE 560 105

Annexure -A : Consolidated Balance Sheet as at 30 September 2026

(₹ in Millions)

	Particulars	As at 30 September 2026 Unaudited	As at 31 March 2026 Audited
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant and equipment	22,194.72	20,719.57
	(b) Right-of-use assets	1,687.57	1,457.37
	(c) Capital work in progress	2,765.76	2,195.54
	(d) Goodwill	389.30	398.96
	(e) Other intangible assets	52.62	41.17
	(f) Investments accounted for using the equity method	845.93	565.67
	(g) Financial assets		
	Investments	312.25	312.25
	Loans	6.26	5.19
	Other financial assets	371.39	359.02
	(h) Current tax assets (net)	83.06	131.91
	(i) Other non-current assets	1,087.11	718.80
	Total Non-current assets	**29,795.97**	**26,905.45**
2	**Current assets**		
	(a) Inventories	8,974.48	6,712.10
	(b) Financial assets		
	Investments	217.11	17.93
	Trade receivables	6,495.16	6,270.26
	Cash and cash equivalents	1,036.50	1,036.65
	Bank balances other than cash and cash equivalents	2,715.17	2,934.95
	Loans	40.20	21.07
	Other financial assets	54.66	74.14
	(c) Other current assets	1,316.47	942.13
3	Assets classified as held for sale	29.49	32.08
	Total current assets	**20,879.24**	**18,041.31**
	TOTAL ASSETS	**50,675.21**	**44,946.76**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	124.84	124.66
	(b) Other equity	32,587.68	30,749.05
	Total equity attributable to owners of the company	**32,712.52**	**30,873.71**
	(c) Non-controlling interests	216.51	201.23
	Total equity	**32,929.03**	**31,074.94**
	Liabilities		
2	**Non-current liabilities**		
	(a) Financial liabilities		
	Borrowings	733.00	956.26
	Lease liabilities	1,390.36	1,160.92
	(b) Provisions	8.23	34.80
	(c) Deferred tax liabilities (net)	982.15	938.30
	(d) Other non-current liabilities	422.63	457.53
	Total Non-current liabilities	**3,536.37**	**3,547.81**
3	**Current liabilities**		
	(a) Financial liabilities		
	Borrowings	5,630.22	3,619.47
	Lease liabilities	174.95	174.88
	Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	1,084.45	688.02
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	6,163.47	4,744.91
	Others financial liabilities	722.57	461.28
	(b) Other current liabilities	324.58	378.12
	(c) Provisions	78.75	243.03
	(d) Current tax liabilities (net)	30.82	14.30
	Total current liabilities	**14,209.81**	**10,324.01**
	TOTAL EQUITY AND LIABILITIES	**50,675.21**	**44,946.76**

DELOITTE HASKINS & SELLS CHARTERED ACCOUNTANTS BENGALURU

SANSERA ENGINEERING LIMITED BANGALORE 560 105.

Annexure -B : Consolidated Statement of Cash Flows for period ended 30 September 2026

(₹ in Millions)

	Particulars	For the period ended	
		30 September 2026	30 September 2025
		Unaudited	Unaudited
A	**Cash flows from operating activities**		
	Profit before tax (post exceptional items) including share of profit/ (loss) of associate	2,647.30	1,799.18
	Adjustments to reconcile profit before tax to net cash flows:		
	Depreciation and amortisation expenses	1,221.26	979.65
	Income from government grants	(34.22)	(31.56)
	Interest income	(99.55)	(124.76)
	Fair value loss/(gain) on financial instruments at fair value through profit or loss	(5.66)	(3.64)
	Loss/(gain) on disposal of property, plant and equipment, net	(3.32)	0.27
	Unrealised foreign exchange (gain)/loss, net	117.72	81.12
	Employee stock compensation expense	24.87	18.43
	Finance costs	266.02	185.68
	Share of loss/ (profit) from investment in associate	19.88	20.39
	Loss allowance on receivables	13.60	11.16
	Operating cash flows before changes in operating assets and liabilities	**4,167.90**	**2,935.92**
	Changes in operating assets and liabilities:		
	Decrease/(increase) in trade receivables	(344.38)	(39.97)
	Decrease/(increase) in other financial assets and other assets	(380.87)	46.88
	Decrease/(increase) in inventories	(2,262.38)	(1,129.65)
	Increase/(decrease) in trade payables	1,818.01	530.27
	Increase/(decrease) in other liabilities	(53.57)	63.69
	Increase/(decrease) in provisions	(141.47)	31.29
	Cash generated from operations	**2,803.24**	**2,438.43**
	Income taxes paid, net	(580.15)	(389.32)
	Net cash generated from operating activities	**2,223.09**	**2,049.11**
B	**Cash flows from investing activities**		
	Payments towards purchase of property, plant and equipment	(3,550.62)	(2,566.28)
	Payments towards purchase of intangible assets	(17.96)	(6.78)
	Proceeds from disposal of property, plant and equipment	43.21	0.56
	Investment in associate/ joint venture	(300.12)	(100.00)
	Movement in fixed deposits, net	293.05	866.21
	Investment in Limited Liability Partnership (LLP)	-	(116.82)
	Proceeds from disposal of asset held for sale	2.59	-
	Interest received	19.73	39.69
	Investment in mutual funds	(443.52)	-
	Liquidation of mutual funds	250.00	-
	Net cash used in investing activities	**(3,703.64)**	**(1,883.42)**
C	**Cash flows from financing activities**		
	Proceeds/(repayments) of non-current borrowings:		
	Proceeds	59.40	40.35
	Repayments	(754.97)	(356.23)
	(Repayments)/proceeds of current borrowings, net	2,483.91	440.72
	Interest paid	(220.84)	(137.56)
	Payment of lease rentals	(119.30)	(99.02)
	Dividend paid	(0.02)	-
	Shares issued on exercise of employee stock option	71.40	130.83
	Net cash generated from financing activities	**1,519.58**	**(0.84)**
	Net increase in cash and cash equivalents (A+B+C)	**39.03**	**164.85**
	Cash and cash equivalents at the beginning of the year	1,036.65	515.10
	Effect of exchange differences on translation of foreign currency cash and cash equivalents	(39.18)	(134.48)
	Cash and cash equivalents at the end of the year (refer below)	**1,036.50**	**545.47**
	For the purpose of statement of cash flows, cash and cash equivalents comprise the following:		
	Cash on hand	0.26	0.40
	Balances with banks - on current accounts	1,036.24	545.07
	Cash and cash equivalents at the end of the year	**1,036.50**	**545.47**



