HGI/Finance & Accounts/Secretarial/26-27/37 Date: 12th November, 2026

To,
The Secretary,
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata - 700001

Dear Madam/Sir,

Sub: Disclosure under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Outcome of Board Meeting and Integrated Filing (Financial) for the quarter 30th September 2026

Ref: Disclosure under SEBI Circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024.

Further to our intimation dated 5th November,2026, please note that as per the recommendation made by Audit Committee, the Board of Directors of the Company at their meeting held on today, i.e., 12th November, 2026, have approved the Unaudited Financial Results of the Company for the quarter ended 30th September, 2026.

Additionally, Pursuant to the Securities and Exchange Board of India circular dated 31st December, 2024, please find attached the Integrated Filing (Financial) for the quarter ended 30th September, 2026.

The same is available on the website of the Company at https://www.hgiil.com/

The Meeting Commenced at 3:30 P.M. and concluded at 4:00 P.M.

This is for your information and record.

Thanking you,
Yours faithfully
For HGI Industries Limited

SUMIT KUNDU
Digitally signed by SUMIT KUNDU
Date: 2026.11.12 16:28:03 +05'30'

Sumit Kundu
Company Secretary
A63721

Encl: As above

ASHOK AMIT & CO.
CHARTERED ACCOUNTANTS

Phone : 2230 0003
4006 5151
"Diamond Heritage"
16, Strand Road, 9th Floor
Unit No. 913, Kolkata - 700001
e-mail : ashokamitco@gmail.com

Limited Review on the Quarterly and Year-to-date Unaudited Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended

To
The Board of Directors
HGI Industries Limited
Industry House, 18TH Floor
10 Camac Street
Kolkata 700017

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of HGI INDUSTRIES LIMITED ("the Company") for the quarter ended 30th September, 2026 and the year-to-date results for the period 1st July, 2026 to 30th September 2026 ("the statement") attached herewith.

2. This statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as amended, which has been initiated by us for identification purposes. This Statement, which 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"), as 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 Engagement (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 financial statement is free of material misstatement.

4. A review is limited primarily to inquiries of the 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.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations , 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ashok Amit & Co.
Chartered Accountants
Firm Registration Number 322338E

ASHOK AMIT & CO. KOLKATA Chartered Accountant

(Ashok Agrawal)
Partner
Membership Number 050941

UDIN: 26050941ZCSBDP7956
Date: 12th November, 2026
Place: Kolkata

HGI INDUSTRIES LIMITED
REGD. OFF. INDUSTRY HOUSE, 10, CAMAC STREET,18TH FLOOR, KOLKATA- 700 017
CIN:L40200WB1944PLC011754 ; EMAIL:hgiho@adityabirla.com
WEBSITE:www.hgiil.com; Ph No: 033-44555500; Fax: 033-44555537
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ in Thousands)

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		PREVIOUS ACCOUNTING YEAR ENDED
	30.09.2026 (UNAUDITED)	30.06.2026 (UNAUDITED)	30.09.2025 (UNAUDITED)	30.09.2026 (UNAUDITED)	30.09.2025 (UNAUDITED)	31.03.2026 (AUDITED)
1. Income From Operations						
(a) Gross Sales/Income From Operations	-	-	-	-	-	-
(b) Other Operating Income	-	-	-	-	-	-
Total income from operations	-	-	-	-	-	-
2. Other Income	1,384	943	666	2,327	1,479	2,890
Total income	1,384	943	666	2,327	1,479	2,890
3. Expenses						
(a) Employees benefit expense	519	296	400	815	646	1,272
(b) Legal & Professional Charges	33	92	38	125	51	157
(c) Subscription	192	-	-	192	47	65
(d) Rates & Taxes	41	45	48	86	86	178
(e) Repairs & Maintainance	60	59	61	119	121	239
(f) Director sitting fees	78	75	78	153	153	365
(g) Auditors' Remuneration	33	33	39	66	78	133
(h) Depreciation and amortisation expense	5	3	4	8	8	16
(i) Other Expenditure (Net of amount recovered)	175	76	76	251	94	178
Total expenses	1,136	679	744	1,815	1,284	2,603
4. Profit/(Loss) before exeptional items and tax (2-3)	248	264	(78)	512	195	287
5. Exceptional Items	-	-	-	-	-	-
6. Profit/(Loss) before tax (PBT) (4-5)	248	264	(78)	512	195	287
7. Tax Expense	-	-	-	-	-	-
8. Net Profit/(Loss) after tax for the period (PAT) (6-7)	248	264	(78)	512	195	287
9. Other Comprehensive income for the period (Net of Tax)	-	-	-	-	-	35,055
10.Total Comprehensive income for the period (comprising profit and other comprehensive income)(8+9)	248	264	(78)	512	195	35,342
11. Paid-up equity share capital (Face Value of ₹ 10/- Each)	37,877	37,877	37,877	37,877	37,877	37,877
12. Other Equity Excluding Revaluation Reserve				-		1,68,847
13. Basic and Diluted Earning Per Share (Face Value of ₹ 10/- Per Share) (In ₹) Basic and Diluted EPS	0.07 (Not Annualised)	0.07 (Not Annualised)	(0.02) (Not Annualised)	0.14 (Annualised)	0.05 (Not Annualised)	0.08 (Annualised)

ASHOK AMIT & CO. KOLKATA Chartered Accountant

HGI INDUSTRIES LTD. INDUSTRY HOUSE 10, CAMAC STREET KOLKATA-17

Notes:

(i) Statement of Assets and Liabilities as at 30th September, 2026 as per Regulation 33(3)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

(₹ in Thousands)

	Particulars	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
I	ASSETS		
1)	Non-Current Assets		
a)	Property, Plant and Equipment	343	351
b)	Financial Assets		
	i) Investments	2,15,384	2,15,384
	ii) Other Financial Assets	16,960	15,878
c)	Other Assets	771	771
		2,33,458	2,32,384
2)	Current Assets		
a)	Financial Assets		
	i) Cash and Cash Equivalents	1,289	281
	ii) Other Bank Balances	-	3,586
	iii) Other Financial Assets	894	137
b)	Current Tax Assets (Net)	475	331
c)	Other Assets	49	425
		2,707	4,760
	Total Assets	2,36,165	2,37,144
II	EQUITY AND LIABILITIES		
1)	Equity		
a)	Equity Share Capital	37,877	37,877
b)	Other Equity	1,69,359	1,68,847
	Total Equity	2,07,236	2,06,724
2)	Liabilities		
i)	Non-Current Liabilities		
a)	Financial Liabilities		
	Other Financial Liabilities	400	400
b)	Provisions	78	61
c)	Deferred Tax Liability (Net)	27,991	27,991
		28,469	28,452
zh	Current Liabilities		
a)	Financial Liabilities		
	Trade Payables		
	-Total outstanding dues of micro enterprises and small enterprises	-	-
	-Total outstanding dues of creditors other than micro enterprises and small enterprises	451	830
c)	Other Liabilities	9	1,138
		460	1,968
	Total Liabilities	28,929	30,420
	Total Equity and Liabilities	2,36,165	2,37,144
		-	-
		-	-

ASHOK AMIT & CO. KOLKATA Chartered Accountant

HGI INDUSTRIES LTD. INDUSTRY HOUSE 10, CAMAC STREET KOLKATA-17

(ii) Statement of cash flow for Half Year ended 30th September, 2026

(₹ in Thousands)

Particulars	Half Year ended 30.09.2026 (Unaudited)	Half Year ended 30.09.2025 (Unaudited)
(A) Cash Flow from Operating Activities:		
Profit/(Loss) before tax	512	195
Add: Adjustments for :		
Depreciation	8	8
Loss/(Profit) on sale/discard of Property, Plant & Equipment	-	13
Unclaimed Balances / Liabilities and Provisions no longer required written back	(598)	
Interest Income	(829)	(818)
Investment written off		
	(907)	(602)
Operating Profit before Working Capital changes		
Increase/(Decrease) in Trade Payables	(379)	(392)
Increase/(Decrease) in Other Current Liabilities	(531)	(12)
Increase/(Decrease) in Provisions	17	25
Decrease/(Increase) in Other Current Assets	376	316
Cash Generation from / (Used in) operations	(1,424)	(665)
Direct Tax (Payments) / Refunds	(144)	(121)
Net Cash From / (Used in) Operating Activities	(1,568)	(786)
(B) Cash Flow from Investing Activities:		
Interest received	72	65
Fixed Deposits Matured	2,155	711
Fixed Deposits made during the year	349	(11)
Net Cash From / (Used in) Investing Activities	2,576	765
(C) Cash Flow from Financing Activities:		
Other Borrowing Costs	-	-
Net Cash From / (Used in) in Financing Activities	-	-
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	1,008	(21)
Cash and Cash equivalents at the beginning of the year	281	277
Cash and Cash equivalents at the end of half year	1,289	256

(iii) The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 12th November, 2026.

(iv) In terms of Ind AS - 12 "Accounting for Taxes on Income", Deferred Tax Asset has not been recognised in respect of carry forward losses and depreciation in the accounts, in the absence of convincing evidence that sufficient taxable profits will be available in future against which the aforesaid deferred tax asset may be realised.

(v) Since the Company has currently no reportable business segment and the Company operates in a single geographical segment, there are no additional disclosures to be provided under Ind AS 108, 'Operating Segments'.

(vi) Previous years / periods' figures have been rearranged/regrouped/reclassified, wherever necessary, to make them comparable with those of current year/period.

By Order of the Board

Jitendra Kumar Agarwal
Director
DIN: 06830635

Place: Kolkata
Date: 12th November, 2026

ASHOK AMIT & CO. KOLKATA Chartered Accountant

HGI INDUSTRIES LTD. INDUSTRY HOUSE 10, CAMAC STREET KOLKATA-17

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES –

S. No.	Particulars	in INR crore
1.	**Loans / revolving facilities like cash credit from banks / financial institutions**	
A	Total amount outstanding as on date	Nil
B	Of the total amount outstanding, amount of default as on date	N.A.
2.	**Unlisted debt securities i.e. NCDs and NCRPS**	
A	Total amount outstanding as on date	Nil
B	Of the total amount outstanding, amount of default as on date	N.A.
3.	**Total financial indebtedness of the listed entity including short-term and long-term debt**	Nil

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable, pursuant to regulation 15(2) of SEBI LODR,2015

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) – N.A.