G.B. LADDHA & CO LLP
Chartered Accountants
LLPIN.: AAC-2426

Independent Auditor's Review Report on Unaudited Standalone Half Yearly Financial Results of Anawil Wire and Engineering Limited (formerly known as Anawil Wire and Engineering Private Limited) for the half year ended September 30, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

LIMITED REVIEW REPORT

To
The Board of Directors of
Anawil Wire and Engineering Limited
(Formerly known as Anawil Wire and Engineering Private Limited)

INTRODUCTION

1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of Anawil Wire and Engineering Limited (formerly known as Anawil Wire and Engineering Private Limited) ('the Company') for the half year ended September 30, 2026 ("the Statement"),the statement of Assets and Liabilities and the statement of cashflows 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 Board of Directors of the company, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations & disclosure Requirements) Regulation 2015. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

SCOPE OF 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

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G B LADDHA & CO. LLP VAPI FRN 120352W W-100033 Chartered Accountants

A review of interim financial information is limited primarily to making 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.

CONCLUSION

4. Based on our review conducted as and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable accounting standards ('AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations & disclosure Requirements) Regulation 2015 Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

The statement includes the results for the Half Year ended March 31, 2026, being the balancing figures between Audited figures in respect of the full financial year and the published year to date figures up to the first Half year of the respective financial year which were subject to Limited Review of Financial Statements conducted by us.

Our conclusion on the Statement is not modified in respect of the above matters.

For M/s G.B. Laddha & Co LLP
Chartered Accountants
FRN:120352W/W-100033



Giriraj B.Laddha
(Partner)
Membership No:108558
UDIN: 26108558MEZOVH6094
Date:06/11/2026
Place: Vapi

ANAWIL WIRE AND ENGINEERING LIMITED

(Formally known as Anawil Wire and Engineering Private Limited)

Reg Office: Plot No. 201, Office No-1, Vibrant Business Park, G.I.D.C. Vapi, Valsad, Pardi, Gujarat, India, 396191

CIN: L27320GJ2021PLC119254 E-mail: cs@anawilvapi.in Contact: +91 91041 58120

STATEMENT OF STANDALONE FINANCIALS RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2026

(in Lakhs)

	PARTICULARS	For the six months ended			Year Ended
		on 30.09.2026 (Unaudited)	on 31.03.2026 (Unaudited)	on 30.09.2025 (Unaudited)	on 31.03.2026 (Audited)
A	**Income:**				
	Revenue From Operations	15396.72	10189.54	4137.16	14326.69
	Other Income	21.86	0.55	35.43	35.98
	Total Income (A)	**15418.58**	**10190.09**	**4172.58**	**14362.68**
B	**Expenditure:**				
	Cost of Materials Consumed Purchase of Stock in trade	9484.20	2820.77	1551.28	4372.06
	Changes in Inventories of Finished Goods and Work in Progress	(511.80)	(139.47)	(63.83)	(203.30)
	Other Expenses	2540.62	2154.79	1468.95	3623.75
	Employee Benefits Expense	275.45	244.58	166.62	411.20
	Finance Costs	528.16	325.98	252.60	578.58
	Depreciation and Amortization Expense	1286.53	630.99	499.16	1130.14
	Total Expenses (B)	**13603.16**	**6037.64**	**3874.78**	**9912.42**
C	**Profit /(Loss) Before Exceptional and Extraordinary Items and Tax (A - B)**	**1815.41**	**4152.45**	**297.80**	**4450.25**
D	Exceptional Items				
E	Extraordinary Items				
F	**Profit /(Loss) Before Tax (C-D-E)**	**1815.41**	**4152.45**	**297.80**	**4450.25**
G	**Tax expense:**				
	Current Tax	360.01	702.51	65.27	767.78
	Deferred Tax	16.71	(3.68)	7.50	3.81
	Earlier Year Taxes		83.40		83.40
H	**Profit /(Loss) After Tax (F - G)**	**1438.69**	**3370.22**	**225.03**	**3595.25**
I	**Paid-up equity share Capital** (Face Value of Rs 10/- per share)	2499.98	1971.50	1971.50	1971.50
J	**Earnings per equity share:**				
	Basic and Diluted (Not Annualised)	6.74	17.09	1.21	18.78

See Accompanying Notes to the Statement of Unaudited Financial Results

For and on behalf of Board of Directors

ANAWIL WIRE AND ENGINEERING LTD

(Nimishkumar Rameshchandra Vashi)

Chairman and Managing Director

DIN: 00166128

Place: Vapi

Date: November 06, 2026

Statement of Standalone Financials Results for the period ended 30th, September 2026
Notes to the financial results:

1. The above unaudited financial results which are published in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 06, 2026.
2. These financial results have been prepared in accordance with the recognition and measurement principles of the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 by the Ministry of Corporate Affairs and amendments thereof.
3. As per MCA Notification dated 16th February, 2015, companies whose shares 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.
4. As the Company operates in a single business segment, accordingly, the reporting under AS17 "Segment reporting" are Not applicable to the company.
5. The Standalone Financial results for the Half Year and year ended September 30th, 2026 are available on the NSE SME Limited (URL: https://www.nseindia.com/) and the company's website (URL: https://anawilvapi.in/).
6. Earnings per share is calculated on the weighted average number of shares issued by the Company and the half-year EPS is not annualised.
7. The figures of six months ended September 30, 2026, were subject to limited review by the statutory auditor of the company.
8. There were no exceptional and extra-ordinary items for the current half-yearly reporting period.
9. Figures of the half-year ended on 31 March 2026 represent the difference between the audited figures in respect of full financial year ended as on 31 March 2026 and the figures of six months ended September 30, 2025, which were subject to limited review by the statutory auditor of the company.
10. The Company has raised funds of **₹142.69 crores** through IPO, which was listed on **NSE Emerge** on **August 10, 2026**, and the monies raised by way of initial public offer have

been utilised by the company for the purposes for which they were raised. In respect of the Initial Public Offer, the company has complied with the provisions of the Companies Act, 2013.

The details of utilisation are as follows:

Object of the Issue	Amount allocated for the objects (₹ in Crores)	Amount Utilised (as on 30 September 2026) (₹ in Crores)	Amount Unutilised (as on 30 September 2026) (₹ in Crores)
Repayment of Borrowings	115.00	115.00	-
General corporate purposes	3.64	3.69	(0.05)
Other objects	24.05	23.87	0.18
Total	**142.69**	**142.56**	**0.13**

11. The figures for the previous periods/year have been regrouped/reclassified, wherever necessary, to conform to the current period's presentation. Such re-grouping or re-arrangement has been carried out to facilitate a more appropriate comparison with the current year's financial statements.

12. Other Expenses include operational, statutory and administration expenses, power & fuel, electricity expenses, repair & maintenance, business and promotion, brokerage & commission, professional & legal expenses, etc.

For and on behalf of the Board of Directors
Anawil Wire and Engineering Limited

ANAWIL WIRE & ENGINEERING LTD.

Nimishkumar Rameshchandra Vashi
Chairman and Managing Director
DIN : 00166128
Place: Vapi
Date: 06th November, 2026

ANAWIL WIRE AND ENGINEERING LIMITED

(Formally known as Anawil Wire and Engineering Private Limited)

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2026

(in Lakhs)

PARTICULARS	AS AT on 30.09.2026 (Unaudited)	AS AT on 31.03.2026 (Audited)
I EQUITY AND LIABILITIES		
A SHAREHOLDERS' FUNDS		
(a) Share Capital	2499.98	1971.50
(b) Reserves and Surplus	20134.53	6979.66
(c) Money Received Against Share Warrants		
	22634.51	**8951.16**
B SHARE APPLICATION MONEY PENDING ALLOTMENT		
C NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	2701.83	9844.37
(b) Deferred Tax Liabilities (Net)	2.25	(14.46)
(c) Other Long Term Liabilities	48.24	37.47
(d) Long Term Provisions	-	-
	2752.32	**9867.37**
D CURRENT LIABILITIES		
(a) Short-Term Borrowings	658.96	2980.40
(b) Trade Payables		
(i) Total outstanding dues of Micro and small Enterprise	1785.48	821.94
(ii) Total outstanding dues of other creditors	790.61	3844.38
(c) Other Current Liabilities	2697.25	2120.93
(d) Short-Term Provisions	416.18	559.25
	6348.47	**10326.90**
T O T A L	**31735.31**	**29145.43**
II ASSETS		
A NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	15161.82	13590.31
(ii) Capital Work-in-Progress	3069.27	584.80
(iii) Intangible Asset	28.83	31.87
(iv) Intangible Asset Under Development	0.21	0.21
(b) Non Current Investments	0.50	0.50
(c) Deferred Tax Assets (Net)		
(d) Long-term Loans and Advances		
(e) Other Non Current Assets	623.77	460.94
	18884.40	**14668.62**
B CURRENT ASSETS		
(a) Current Investments	-	-
(b) Inventories	3230.54	5068.78
(c) Trade Receivables	3985.78	3894.54
(d) Cash and Cash Equivalents	19.61	159.72
(e) Short-term Loans and Advances	5431.40	5001.52
(f) Other Current Assets	183.58	352.23
	12850.91	**14476.80**
T O T A L	**31735.31**	**29145.43**
	-	-

For and on behalf of Board of Directors

ANAWIL WIRE AND ENGINEERING LIMITED

(Nimishkumar Rameshchandra Vashi)

Chairman and Managing Director

DIN: 00166128

Place: Vapi

Date: November 06, 2026

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STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2026

(in Lakhs)

PARTICULARS	For the half year ended on 30.09.2026 (Unaudited)	For the year ended on 31.03.2026 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit/loss before taxation and extraordinary items	**1815.41**	**4450.25**
Adjustments for		
Depreciation & Amortization	1286.53	1130.14
Dividend income	(0.05)	(0.05)
Interest Expense	409.83	420.86
Interest Income	(0.08)	-
Operating Profit before Working Capital Changes	**3511.65**	**6001.21**
Adjustments for :		
(Increase)/Decrease in Inventories	1838.24	(3863.77)
(Increase) /Decrease in Trade Receivables	(91.24)	(1377.93)
(Increase)/Decrease in Short Term Loans and Advances	(429.88)	(3472.82)
(Increase)/Decrease in Other Current Assets	5.83	(600.82)
(Increase)/Decrease in Other Liabilities	587.10	1267.23
(Increase)/Decrease in Provisions	(143.07)	351.52
Increase/(Decrease) in Trade Payables	(2090.24)	3793.27
Cash generated from Operations	**3188.40**	**2097.89**
Direct Taxes Paid (Net)	(360.01)	(851.19)
CASH FLOW FROM OPERATING ACTIVITIES	**2828.40**	**1246.70**
B CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase/Sale of Fixed Assets	(5339.49)	(9300.61)
Investments		-
Dividend Received	0.05	0.05
CASH FLOW FROM INVESTING ACTIVITIES	**(5339.44)**	**(9300.56)**
C CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds on Issue of Shares (including Securities Premium)	12244.66	1280.75
Increase/(Decrease) in Long Term Borrowings (Net)	(7142.54)	5973.82
Increase/(Decrease) in Short Term Borrowings (Net)	(2321.44)	1367.30
Interest Paid	(409.83)	(420.86)
Interest Income	0.08	-
Interim Dividend Paid	-	-
CASH FLOW FROM FINANCING ACTIVITIES	**2370.93**	**8201.00**
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS	**(140.11)**	**147.14**
OPENING CASH & CASH EQUIVALENTS	159.72	12.58
CLOSING CASH & CASH EQUIVALENTS	**19.61**	**159.72**

For and on behalf of Board of Directors

ANAWIL WIRE AND ENGINEERING LTD

(Nimishkumar Rameshchandra Vashi)
Chairman and Managing Director
DIN: 00166128

Place: Vapi
Date: November 06, 2026

Note :

1) The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI

2) Figures of Previous year have been rearranged /regrouped wherever necessary.

3) Figures in brackets are outflow/deductions.