Clara
Industries Limited

May 30, 2026

To,
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,Mumbai – 400 001

**REF: SCRIP CODE: 543435**
**Sub: Outcome of the Board Meeting held on Saturday, May 30, 2026**

**Ref.: Disclosure under Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations")**

Dear Sir / Madam,

In continuation to our intimation dated May 26, 2026, we wish to inform you that the Board of Directors ("Board") of Clara Industries Limited ("Company") in its meeting held today i.e., May 30, 2026, at the registered office of company.

The outcome of Board meeting is as under:

1. **Approved the Audited Standalone Financial Statement for the half year and financial year ended on March 31, 2026, as recommended by the Audit Committee. Further, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:**

   (i) Statements showing the Audited Financial Results (Standalone) for the half year and financial year ended on March 31, 2026; and
   (ii) Auditor' Report with opinion basis on the aforesaid Audited Financial Results (Standalone).

2. **Declaration to the effect that there is Unmodified Opinion with respect to Audited Financial Results (Standalone) for the half year and financial year ended on March 31, 2026.**

Please note that the Board Meeting Commenced at 2:30 PM and concluded at 4.00 PM.

You are requested to kindly take the above information on record.

Thanking you,
Yours faithfully,

FOR CLARA INDUSTRIES LIMITED

Parry Kukreja
Managing Director
DIN: 06649401

ENCL: AS ABOVE

**Independent Auditor's Report on the Annual Audited Financial Results of Clara Industries Limited for the half-year and year ended 31st March, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To
The Board of Directors of
CLARA INDUSTRIES LIMITED

Opinion

We have audited the accompanying financial results of **Clara Industries Limited** ("the Company") for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities 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 the financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.




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Ph. : +91 46021021, Mob.: +91 9831012639, 9836432639
Email : guptaagarwal.associate@gmail.com

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the 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 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 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 control 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 with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the 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 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



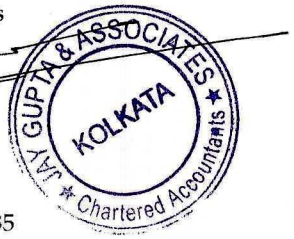
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures up to the Half year (September 30, 2025) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For Jay Gupta & Associates
(Formerly Gupta Agarwal & Associates)
Chartered Accountants
FRN: 329001E




J.S Gupta
(Partner)
Membership No.: 059535
UDIN: 26059535VAIKXN7717

Date: 30th MAY, 2026
Place: KOLKATA

**CLARA INDUSTRIES LIMITED**

Regd. Off.: 127/1 Gram Simbhalka Junardar Paragna, Teshil and District Saharanpur Saharanpur Saharanpur UP-247001

**CIN: L25209UP2021PLC151537, Phone: +91 8171884399**

Email Id: nkkukreja@gmail.com, Website: www.clara.co.in

**Rs. in Lacs**

**Statement of Audited Financial Results for the Year Ended 31st March '2026**

| Sr. No. | Particulars | 6 Months ended 31.03.2026 | 6 Months ended 30.09.2025 | 6 Months ended 31.03.2025 | Year to date figures as on 31.03.2026 | Year to date figures as on 31.03.2025 |
|---|---|---|---|---|---|---|
| | | Audited | Un-Audited | Audited | Audited | Audited |
| 1 | **Income from Operations** | | | | | |
| | a) Revenue from Operations | 942.71 | 457.56 | 764.95 | 1,400.27 | 1,077.89 |
| | b) Other Operating Income | - | - | - | - | - |
| | c) Other Income | 23.40 | 9.96 | 24.99 | 33.36 | 25.89 |
| | **Total Income from Operations (Net)** | **966.11** | **467.52** | **789.94** | **1,433.63** | **1,103.78** |
| 2 | Expenses | | | | | |
| | (a) Cost of Material Consumed | 820.96 | 879.25 | 709.87 | 1,700.21 | 874.00 |
| | (b) Purchase of stock-in-trade | - | - | - | - | - |
| | (c) Changes in inventories | (98.47) | (576.62) | (130.16) | (675.09) | (130.16) |
| | (d) Employees Benefits Expenses | 32.85 | 15.78 | 4.58 | 48.63 | 7.35 |
| | (e) Finance Costs | 4.89 | 5.41 | 8.34 | 10.30 | 17.17 |
| | (f) Depreciation & Amortisation expense | 34.84 | 29.89 | 0.33 | 64.73 | 25.34 |
| | (g) Other Expenses | 13.30 | 30.94 | 7.86 | 44.24 | 27.11 |
| | **Total Expenses** | **808.37** | **384.65** | **600.83** | **1,193.02** | **820.81** |
| 3 | **Profit before exceptional items and tax (1-2)** | **157.74** | **82.87** | **189.12** | **240.61** | **282.97** |
| 4 | **Exceptional Items (Net- Gain/Loss)** | - | - | - | - | - |
| 5 | **Profit before tax (3+4)** | **157.74** | **82.87** | **189.12** | **240.61** | **282.97** |
| 6 | Tax Expense - Current Tax | 38.10 | 22.03 | 42.01 | 60.13 | 67.48 |
| | - Earlier years tax | - | - | 22.72 | - | 22.72 |
| | - Deffered Tax | 1.60 | (1.17) | 5.57 | 0.43 | 3.74 |
| 7 | **Profit after tax from Continuing Operations ( 5-6 )** | **118.03** | **62.01** | **118.82** | **180.05** | **189.03** |
| 8 | **Profit/(Loss) from Discontinuing Operations** | | | - | | |
| 9 | **Profit / (Loss) for the period (7+8)** | **118.03** | **62.01** | **118.82** | **180.05** | **189.03** |
| 10 | Paid Up Equity Share Capital (FV of Rs. 10/- Each) | 2,567.29 | 2,567.29 | 2,067.29 | 2,567.29 | 2,067.29 |
| 11 | **Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)** | | | | | |
| (i) | a) Basic | 0.49 | 0.29 | 0.57 | 0.74 | 0.91 |
| | b) Diluted | 0.44 | 0.27 | 0.57 | 0.67 | 0.91 |

**Notes :**

1 The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 30th May, 2026

2 The Figures for the previous periods have been regrouped and rearranged whereever considered necessary.

3 The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI

4 The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.

5 Segment reporting as defined in Accounting Standars - 17 is not applicable, as the business of the company falls in one segment.

6 The Standalone Statement includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2025) of the previous financial year which were subject to limited review.

**For CLARA INDUSTRIES LIMITED**

**PARRY KUKREJA**
Managing Director
DIN-06649[illegible]

Place : Saharanpur
Date :30.05.2026

**CLARA INDUSTRIES LIMITED**

**Regd. Off.: 127/1 Gram Simbhalka Junardar Paragna, Teshil and District Saharanpur Saharanpur Saharanpur UP-247001**

**CIN: L25209UP2021PLC151537, Phone: +91 8171884399**

**Statement of Audited Assets and Liabilities as at 31st March, 2026**

**Rs. in Lacs**

| Particulars | As at 31st March, 2026 | As at 31st March, 2025 |
|---|---|---|
| **EQUITY AND LIABILITIES** | | |
| **EQUITY** | | |
| Equity Share Capital | 2,567.29 | 2,067.29 |
| Reserves & Surplus | 3,137.98 | 2,216.90 |
| Money Received Against Share Warrants | 359.38 | |
| Total Equity | **6,064.65** | **4,284.19** |
| **LIABILITIES** | | |
| **Non-Current Liabilities** | | |
| Long Term Borrowings | 13.83 | 9.60 |
| Deferred Tax Liability(Net) | 4.04 | 3.61 |
| Long-Term Provisions | 1.32 | - |
| **Total Non-Current Liabilities** | **19.19** | **13.21** |
| **Current Liabilities** | | |
| **Current Financial Liabilities** | | |
| Short Term Borrowings | 90.95 | 95.96 |
| **Trade Payables** | | |
| (a) Total Outstanding dues of micro enterprises and small enterprises | 32.82 | 22.56 |
| (b) Total oustanding dues of creditors other than micro enterprises and small enterprises | - | - |
| Other Current Liabilities | 9.00 | 10.24 |
| Short-term Provisions | 60.21 | 69.83 |
| **Total Non-Current Liabilities** | **192.98** | **198.59** |
| **TOTAL EQUITY & LIABILITIES** | **6,276.81** | **4,495.99** |
| ASSETS | | |
| **Non-Current Assets** | | |
| Property, Plant & Equipment, Intangible Assets | | |
| - Tangible Assets | 871.00 | 725.46 |
| - Capital W-I-P | | |
| **Other Non - Current Asset** | | |
| Deferred Tax Asset (Net) | - | - |
| Long Term Loans & Advances | 1,199.00 | 405.50 |
| **Total Non-current Assets** | **2,070.00** | **1,130.96** |
| **Current Assets** | | |
| Inventories | 1,714.39 | 885.36 |
| Trade Receivables | 1,038.39 | 764.69 |
| Cash and Bank Balances | 67.73 | 101.46 |
| Short-term Loans and Advances | 27.23 | 54.85 |
| Other current assets | 1,359.08 | 1,558.68 |
| **Total Current Assets** | **4,206.81** | **3,365.04** |
| **TOTAL ASSETS** | **6,276.81** | **4,495.99** |

**For CLARA INDUSTRIES LIMITED**

CLARA INDUSTRIES LIMITED CIN: L25209UP2021PLC151537

**PARRY KHURMI**
**Managing Director**
**DIN-06649401**

Place : Saharanpur
Date :30.05.2026

**CLARA INDUSTRIES LIMITED**

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**AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2026**

**Rs. in Lacs**

| | Statement of Un-Audited Financial Results for the Half Year and Year Ended 30th September'2025 | | FIGURES FOR THE YEAR ENDED OF 31ST MARCH, 2026 | FIGURES FOR THE YEAR ENDED OF 31ST MARCH, 2025 |
|---|---|---|---|---|
| A | **Cash Flow from Operating Activities :** | | | |
| | Net Profit/(Loss) before tax | | **240.61** | **282.97** |
| | **Adjustments for:** | | | |
| | Finance Cost | | 10.30 | 17.17 |
| | Depreciation | | 64.73 | 25.34 |
| | Gratuity provision | | 1.41 | - |
| | Payment of CSR | | (2.35) | - |
| | **Operating Profit before working capital changes** | | **314.70** | **325.48** |
| | Increase / (Decrease) in Other Current Assets | | 199.60 | 509.82 |
| | Increase / (Decrease) in Trade Payables | | 10.25 | (9.90) |
| | Increase / (Decrease) in Other Current Liabilities | | (1.24) | (93.93) |
| | (Increase) / Decrease in Inventories | | (829.03) | (170.40) |
| | (Increase) / Decrease in Trade Receivable | | (273.69) | 59.75 |
| | (Increase) / Decrease in Short Term Loans & Advances | | 27.62 | - |
| | (Increase) / Decrease in Short Term Provisions | | (7.35) | (97.20) |
| | Operating **Profit after working capital changes** | | **(559.15)** | **523.62** |
| | Less: Income Tax Paid | | 60.13 | 90.20 |
| | **Net Cash from/ (used in) Operating Activities** | **( A )** | **(619.28)** | **433.42** |
| B | **Cash Flow from Investing Activities :** | | | |
| | (Purchase)/ Sale of Fixed Assets | | (210.27) | (63.66) |
| | Long Term Loans & Advances | | (793.50) | (405.50) |
| | (Purchase)/ Sale of Capital W-I-P | | | - |
| | **Net Cash from/ (used in) Investing Activities** | **( B )** | **(1,003.77)** | **(469.16)** |
| C | **Cash Flow from Financing Activities :** | | | |
| | Increase / (Decrease) in Short Term Borrowings | | (5.02) | (54.81) |
| | Increase / (Decrease) in Long Term Borrowings | | 4.24 | - |
| | Proceeds from issue of Equity share capital | | 1,250.00 | - |
| | Proceeds from Share Warrant | | 359.38 | - |
| | Share Issue Expenses | | (8.97) | - |
| | Finance Cost paid | | (10.30) | (17.17) |
| | Dividend Paid | | - | (20.67) |
| | **Net Cash from/ (used in) Financing Activities** | **( C )** | **1,589.32** | **(92.65)** |
| | ***Net Increase/ (Decrease) in Cash & Cash Equivalents*** | **(A+B+C)** | **(33.73)** | **(128.39)** |
| | **Cash & Cash Equivalents as at the beginning of the year** | | 101.46 | 229.85 |
| | **Cash & Cash Equivalents as at the end of the year** | | **67.73** | **101.46** |

**For CLARA INDUSTRIES LIMITED**

Place : Saharanpur
Date :30.05.2026

**PARRY MUKHEJA**
**Managing Director**
**DIN-06649401**

CIN: L25209UP2021PLC151537

**Independent Auditor's Report on the Annual Audited Financial Results of Clara Industries Limited for the half-year and year ended 31st March, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To
The Board of Directors of
CLARA INDUSTRIES LIMITED

Opinion

We have audited the accompanying financial results of **Clara Industries Limited** ("the Company") for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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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 the financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.




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This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 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.
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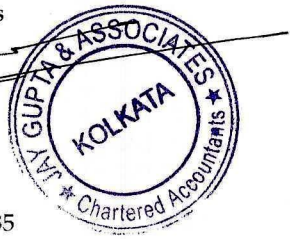
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Other Matters

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For Jay Gupta & Associates
(Formerly Gupta Agarwal & Associates)
Chartered Accountants
FRN: 329001E




J.S Gupta
(Partner)
Membership No.: 059535
UDIN: 26059535VAIKXN7717

Date: 30th MAY, 2026
Place: KOLKATA

**CLARA INDUSTRIES LIMITED**

Regd. Off.: 127/1 Gram Simbhalka Junardar Paragna, Teshil and District Saharanpur Saharanpur Saharanpur UP-247001

**CIN: L25209UP2021PLC151537, Phone: +91 8171884399**

Email Id: nkkukreja@gmail.com, Website: www.clara.co.in

**Rs. in Lacs**

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| Sr. No. | Particulars | 6 Months ended 31.03.2026 | 6 Months ended 30.09.2025 | 6 Months ended 31.03.2025 | Year to date figures as on 31.03.2026 | Year to date figures as on 31.03.2025 |
|---|---|---|---|---|---|---|
| | | Audited | Un-Audited | Audited | Audited | Audited |
| 1 | **Income from Operations** | | | | | |
| | a) Revenue from Operations | 942.71 | 457.56 | 764.95 | 1,400.27 | 1,077.89 |
| | b) Other Operating Income | - | - | - | - | - |
| | c) Other Income | 23.40 | 9.96 | 24.99 | 33.36 | 25.89 |
| | **Total Income from Operations (Net)** | **966.11** | **467.52** | **789.94** | **1,433.63** | **1,103.78** |
| 2 | Expenses | | | | | |
| | (a) Cost of Material Consumed | 820.96 | 879.25 | 709.87 | 1,700.21 | 874.00 |
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| | (d) Employees Benefits Expenses | 32.85 | 15.78 | 4.58 | 48.63 | 7.35 |
| | (e) Finance Costs | 4.89 | 5.41 | 8.34 | 10.30 | 17.17 |
| | (f) Depreciation & Amortisation expense | 34.84 | 29.89 | 0.33 | 64.73 | 25.34 |
| | (g) Other Expenses | 13.30 | 30.94 | 7.86 | 44.24 | 27.11 |
| | **Total Expenses** | **808.37** | **384.65** | **600.83** | **1,193.02** | **820.81** |
| 3 | **Profit before exceptional items and tax (1-2)** | **157.74** | **82.87** | **189.12** | **240.61** | **282.97** |
| 4 | **Exceptional Items (Net- Gain/Loss)** | - | - | - | - | - |
| 5 | **Profit before tax (3+4)** | **157.74** | **82.87** | **189.12** | **240.61** | **282.97** |
| 6 | Tax Expense - Current Tax | 38.10 | 22.03 | 42.01 | 60.13 | 67.48 |
| | - Earlier years tax | - | - | 22.72 | - | 22.72 |
| | - Deffered Tax | 1.60 | (1.17) | 5.57 | 0.43 | 3.74 |
| 7 | **Profit after tax from Continuing Operations ( 5-6 )** | **118.03** | **62.01** | **118.82** | **180.05** | **189.03** |
| 8 | **Profit/(Loss) from Discontinuing Operations** | | | - | | |
| 9 | **Profit / (Loss) for the period (7+8)** | **118.03** | **62.01** | **118.82** | **180.05** | **189.03** |
| 10 | Paid Up Equity Share Capital (FV of Rs. 10/- Each) | 2,567.29 | 2,567.29 | 2,067.29 | 2,567.29 | 2,067.29 |
| 11 | **Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)** | | | | | |
| (i) | a) Basic | 0.49 | 0.29 | 0.57 | 0.74 | 0.91 |
| | b) Diluted | 0.44 | 0.27 | 0.57 | 0.67 | 0.91 |

**Notes :**

1 The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 30th May, 2026

2 The Figures for the previous periods have been regrouped and rearranged whereever considered necessary.

3 The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI

4 The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.

5 Segment reporting as defined in Accounting Standars - 17 is not applicable, as the business of the company falls in one segment.

6 The Standalone Statement includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2025) of the previous financial year which were subject to limited review.

**For CLARA INDUSTRIES LIMITED**

**PARRY KUKREJA**
Managing Director
DIN-06649[illegible]

Place : Saharanpur
Date :30.05.2026

**CLARA INDUSTRIES LIMITED**

**Regd. Off.: 127/1 Gram Simbhalka Junardar Paragna, Teshil and District Saharanpur Saharanpur Saharanpur UP-247001**

**CIN: L25209UP2021PLC151537, Phone: +91 8171884399**

**Statement of Audited Assets and Liabilities as at 31st March, 2026**

**Rs. in Lacs**

| Particulars | As at 31st March, 2026 | As at 31st March, 2025 |
|---|---|---|
| **EQUITY AND LIABILITIES** | | |
| **EQUITY** | | |
| Equity Share Capital | 2,567.29 | 2,067.29 |
| Reserves & Surplus | 3,137.98 | 2,216.90 |
| Money Received Against Share Warrants | 359.38 | |
| Total Equity | **6,064.65** | **4,284.19** |
| **LIABILITIES** | | |
| **Non-Current Liabilities** | | |
| Long Term Borrowings | 13.83 | 9.60 |
| Deferred Tax Liability(Net) | 4.04 | 3.61 |
| Long-Term Provisions | 1.32 | - |
| **Total Non-Current Liabilities** | **19.19** | **13.21** |
| **Current Liabilities** | | |
| **Current Financial Liabilities** | | |
| Short Term Borrowings | 90.95 | 95.96 |
| **Trade Payables** | | |
| (a) Total Outstanding dues of micro enterprises and small enterprises | 32.82 | 22.56 |
| (b) Total oustanding dues of creditors other than micro enterprises and small enterprises | - | - |
| Other Current Liabilities | 9.00 | 10.24 |
| Short-term Provisions | 60.21 | 69.83 |
| **Total Non-Current Liabilities** | **192.98** | **198.59** |
| **TOTAL EQUITY & LIABILITIES** | **6,276.81** | **4,495.99** |
| ASSETS | | |
| **Non-Current Assets** | | |
| Property, Plant & Equipment, Intangible Assets | | |
| - Tangible Assets | 871.00 | 725.46 |
| - Capital W-I-P | | |
| **Other Non - Current Asset** | | |
| Deferred Tax Asset (Net) | - | - |
| Long Term Loans & Advances | 1,199.00 | 405.50 |
| **Total Non-current Assets** | **2,070.00** | **1,130.96** |
| **Current Assets** | | |
| Inventories | 1,714.39 | 885.36 |
| Trade Receivables | 1,038.39 | 764.69 |
| Cash and Bank Balances | 67.73 | 101.46 |
| Short-term Loans and Advances | 27.23 | 54.85 |
| Other current assets | 1,359.08 | 1,558.68 |
| **Total Current Assets** | **4,206.81** | **3,365.04** |
| **TOTAL ASSETS** | **6,276.81** | **4,495.99** |

**For CLARA INDUSTRIES LIMITED**

CLARA INDUSTRIES LIMITED CIN: L25209UP2021PLC151537

**PARRY KHURMI**
**Managing Director**
**DIN-06649401**

Place : Saharanpur
Date :30.05.2026

**CLARA INDUSTRIES LIMITED**

**Regd. Off.: 127/1 Gram Simbhalka Junardar Paragna, Teshil and District Saharanpur Saharanpur Saharanpur UP-247001**

**CIN: L25209UP2021PLC151537, Phone: +91 8171884399**

**AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2026**

**Rs. in Lacs**

| | Statement of Un-Audited Financial Results for the Half Year and Year Ended 30th September'2025 | | FIGURES FOR THE YEAR ENDED OF 31ST MARCH, 2026 | FIGURES FOR THE YEAR ENDED OF 31ST MARCH, 2025 |
|---|---|---|---|---|
| A | **Cash Flow from Operating Activities :** | | | |
| | Net Profit/(Loss) before tax | | **240.61** | **282.97** |
| | **Adjustments for:** | | | |
| | Finance Cost | | 10.30 | 17.17 |
| | Depreciation | | 64.73 | 25.34 |
| | Gratuity provision | | 1.41 | - |
| | Payment of CSR | | (2.35) | - |
| | **Operating Profit before working capital changes** | | **314.70** | **325.48** |
| | Increase / (Decrease) in Other Current Assets | | 199.60 | 509.82 |
| | Increase / (Decrease) in Trade Payables | | 10.25 | (9.90) |
| | Increase / (Decrease) in Other Current Liabilities | | (1.24) | (93.93) |
| | (Increase) / Decrease in Inventories | | (829.03) | (170.40) |
| | (Increase) / Decrease in Trade Receivable | | (273.69) | 59.75 |
| | (Increase) / Decrease in Short Term Loans & Advances | | 27.62 | - |
| | (Increase) / Decrease in Short Term Provisions | | (7.35) | (97.20) |
| | Operating **Profit after working capital changes** | | **(559.15)** | **523.62** |
| | Less: Income Tax Paid | | 60.13 | 90.20 |
| | **Net Cash from/ (used in) Operating Activities** | **( A )** | **(619.28)** | **433.42** |
| B | **Cash Flow from Investing Activities :** | | | |
| | (Purchase)/ Sale of Fixed Assets | | (210.27) | (63.66) |
| | Long Term Loans & Advances | | (793.50) | (405.50) |
| | (Purchase)/ Sale of Capital W-I-P | | | - |
| | **Net Cash from/ (used in) Investing Activities** | **( B )** | **(1,003.77)** | **(469.16)** |
| C | **Cash Flow from Financing Activities :** | | | |
| | Increase / (Decrease) in Short Term Borrowings | | (5.02) | (54.81) |
| | Increase / (Decrease) in Long Term Borrowings | | 4.24 | - |
| | Proceeds from issue of Equity share capital | | 1,250.00 | - |
| | Proceeds from Share Warrant | | 359.38 | - |
| | Share Issue Expenses | | (8.97) | - |
| | Finance Cost paid | | (10.30) | (17.17) |
| | Dividend Paid | | - | (20.67) |
| | **Net Cash from/ (used in) Financing Activities** | **( C )** | **1,589.32** | **(92.65)** |
| | ***Net Increase/ (Decrease) in Cash & Cash Equivalents*** | **(A+B+C)** | **(33.73)** | **(128.39)** |
| | **Cash & Cash Equivalents as at the beginning of the year** | | 101.46 | 229.85 |
| | **Cash & Cash Equivalents as at the end of the year** | | **67.73** | **101.46** |

**For CLARA INDUSTRIES LIMITED**

Place : Saharanpur
Date :30.05.2026

**PARRY MUKHEJA**
**Managing Director**
**DIN-06649401**

CIN: L25209UP2021PLC151537

Clara
Industries Limited

May 30, 2026

To
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,Mumbai – 400 001

**Ref: SCRIP CODE: 543435**
**Sub: Subject: Declaration of Nil Statement on Deviation(s) or Variation(s) under Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir / Madam,

Pursuant to Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that there are no deviation(s) or variation(s) in the utilization of proceeds raised through Issue from the objects stated in the offer document.

Accordingly, a Nil Statement of Deviation or Variation for the half year and financial year ended March 31, 2026.

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,

FOR CLARA INDUSTRIES LIMITED

CLARA INDUSTRIES LIMITED CIN: L25209UP2021PLC151537

Parry Kukreja
Managing Director
DIN: 06649401

Encl: As below.

Clara
Industries Limited

May 30, 2026

To
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

**Ref: SCRIP CODE: 543435**
**Sub: Declaration/Disclosure regarding under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir / Madam,

Pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read, we do hereby confirm, declare and certify that the financial statements do not contain any false, misleading statements of figures and do not omit material fact which may make the statement or figures contained therein misleading.

You are therefore requested to take on record the aforesaid information for your reference.

Thanking you,

Yours faithfully,

FOR CLARA INDUSTRIES LIMITED




Parry Kukreja
Managing Director
DIN: 06649401

Clara
Industries Limited

May 30, 2026

To
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

**Ref: SCRIP CODE: 543435**
**Sub: Declaration regarding Auditor's Report with Unmodified Opinion for the Financial Year ended March 31, 2026 under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir / Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with SEBI's Circular No. SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare and confirm that Statutory Auditor of the Company M/s. Jay Gupta & Associates (FRN: 329001E), Chartered Accountants have issued Audit Report in respect of Standalone Audited Financial Results for the Financial Year ended on March 31, 2026 with unmodified and unqualified opinion.

You are therefore requested to take on record the aforesaid information for your reference.

Thanking you,

Yours faithfully,

FOR CLARA INDUSTRIES LIMITED

CLARA INDUSTRIES LIMITED CIN: L25209UP2021PLC151537

Parry Khareja
Managing Director
DIN: 06649401