



DTSB & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S "LIMITED REVIEW" REPORT OF INTERIM STANDLONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30st September 2025.

To,
The Board of Directors,
M/s Hittco Tools Limited
17-C, KIABD Industrial Area
2nd Phase, Peenya Bangalore-560058

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of HITTCO TOOLS LIMITED (the "Company"), for the quarter ended 30st SEPTEMBER 2025 (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 Board of Directors, has been approved in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 the Chartered Accountants of India (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material statement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed the audit and accordingly we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards 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 Obligation and Disclosure Requirements) Regulations, 2015, as modified by the Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material statement.



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5. During the audit, it was noted that Hittco Tools Limited has shifted its registered office as well as factory premises. The new Office and factory address is : No.17-C, KIADB Industrial Area, 2nd Phase, Peenya, Bangalore-560058.

For DTSB & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 329277E

Subham Bhandari



CA. Subham Bhandari
Partner
M.No: 244023
Place: Bangalore
Date: 14/11/2025
UDIN: 25244023BMLFPU7128

HITCO TOOLS LIMITED

CIN: L28939KA1995PLC016888

Regd Off: No.17-C, KIADB Industrial Area, 2nd Phase, Peenya, Bangalore-560058

Ph: +91 80 4086562/ Website : www.hittco.in/ Email Id: cs@hittco.com

Unaudited Segment wise Revenue, Results, Assets and Liabilities for the Quarter Ended 30th September 2025

(Rs. in Lakh)

| Particulars | 3 months ended (30/09/2025) | 3 months ended (30/06/2025) | 3 months ended (30/09/2024) | 6 months ended September 2025 | 6 months ended September 2024 | Previous year ended (31/03/2025) |
|------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------------|
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1. Segment Revenue | | | | | | |
| (a) Cutting tools | 204.65 | 167.62 | 137.50 | 372.27 | 267.93 | 599.17 |
| (b) Unallocated | - | - | - | - | - | - |
| Total | 204.65 | 167.62 | 137.50 | 372.27 | 267.93 | 599.17 |
| Less: Inter Segment Revenue | - | - | - | - | - | - |
| Net Segment Revenue | 204.65 | 167.62 | 137.50 | 372.27 | 267.93 | 599.17 |
| 2. Segment Results | | | | | | |
| (a) Cutting tools | -20.87 | -27.97 | -22.14 | -48.83 | -46.98 | 53.58 |
| (b) Unallocated | - | - | - | - | - | - |
| Total Segment profit/(loss) before interest and tax | -20.87 | -27.97 | -22.14 | -48.83 | -46.98 | 53.58 |
| i) Finance Cost | 3.69 | 0.81 | 6.92 | 4.50 | 16.03 | 36.26 |
| ii) Interest Income | - | - | - | - | - | - |
| (iii) other Un-allocable income(Net of expenditure) | - | - | - | - | - | - |
| Total Profit Before Tax | -24.55 | -28.78 | -29.06 | -53.33 | -63.01 | 17.32 |
| Segment assets | | | | | | |
| (a)Cutting tools | 822.68 | 858.34 | 858.33 | 822.68 | 858.33 | 835.22 |
| (b) Unallocated | - | - | - | - | - | - |
| (b) others | - | - | - | - | - | - |
| Total segment assets | 822.68 | 858.34 | 858.33 | 822.68 | 858.33 | 835.22 |
| Less : Inter segment asstes | - | - | - | - | - | - |
| Add : Unallocable corporate assets | - | - | - | - | - | - |
| Total assets | 822.68 | 858.34 | 858.33 | 822.68 | 858.33 | 835.22 |
| Segment Liabilities | | | | | | |
| (a) Cutting tools | 535.01 | 575.18 | 575.17 | 535.01 | 575.17 | 489.04 |
| (b) Unallocated | - | - | - | - | - | - |
| (b) others | - | - | - | - | - | - |
| Total segment liabilities | 535.01 | 575.18 | 575.17 | 535.01 | 575.17 | 489.04 |
| Less : Inter segment liabilities | - | - | - | - | - | - |
| Add : Unallocable corporate liabilities | - | - | - | - | - | - |
| Total liabilities | 535.01 | 575.18 | 575.17 | 535.01 | 575.17 | 489.04 |
| Capital Employed | | | | | | |
| Segment Assets - Segment liabilities | | | | | | |
| (a)Cutting tools | 287.67 | 283.16 | 283.16 | 287.67 | 283.16 | 346.18 |
| (e) Unallocated | - | - | - | - | - | - |
| (b) others | - | - | - | - | - | - |

For and on behalf of the board of directors of HITCO TOOLS LIMITED

For DTSB & ASSOCIATES

Chartered Accountants

Firm Registration No.329277E

Subham Bhandari

Subham Bhandari

Partner

Membership No.244023

Place: Bangalore

Date: 14/11/2025



[Signature]

Surendra Bhandari
Managing Director
DIN : 00727912

[Signature]

Madhu Bhandari
Director
DIN : 00353298

(Rs. in Lakhs)

| Statement of Standalone Unaudited Financial Results for the Quarter ended 30th September 2025 | | | | | | | |
|-----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------|-----------------------------|----------------------------------------------------------------|------------------------------|--------------------------------------------|-----------------------------|
| Sl.No | Particulars | Quarter ended (30/09/2025) | | | Half year ended (30/09/2025) | | |
| | | 3 months ended (30/09/2025) | 3 months ended (30/06/2025) | Corresponding 3 months ended (30/09/2024) in the previous year | Half year ended (30/09/2025) | Corresponding half year ended (30/09/2024) | Year Ended 31st March, 2025 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | (a) Revenue from Operations | 204.13 | 167.00 | 137.50 | 371.13 | 266.92 | 694.51 |
| 2 | (b) Other income | 0.51 | 0.62 | - | 1.14 | 1.01 | 42.97 |
| 3 | Total Income | 204.65 | 167.62 | 137.50 | 372.27 | 267.93 | 737.47 |
| 4 | Expenses | | | | | | |
| | (a) Cost of materials consumed | 78.74 | 50.50 | 51.45 | 129.23 | 103.78 | 228.95 |
| | (b) Purchases of stock-in-trade | - | - | - | - | - | 78.65 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 16.74 | 20.78 | -5.85 | 37.52 | 5.94 | -62.65 |
| | (d) Employee benefits expense | 57.16 | 46.39 | 41.42 | 103.54 | 79.88 | 185.60 |
| | (e) Finance costs | 3.69 | 0.81 | 6.92 | 4.50 | 16.03 | 16.99 |
| | (f) Depreciation and amortisation expense | 17.51 | 17.51 | 13.38 | 35.02 | 25.45 | 60.93 |
| | (g) Excise Duty | - | - | - | - | - | - |
| | (h) Other expenses | 55.36 | 60.42 | 59.25 | 115.78 | 99.86 | 221.22 |
| | Total expenses | 229.20 | 196.40 | 166.55 | 425.60 | 330.94 | 729.68 |
| 5 | Profit/(Loss) before exceptional items and tax | -24.55 | -28.78 | -29.06 | -53.33 | -63.01 | 7.79 |
| 6 | Exceptional items | - | - | - | - | - | - |
| 7 | Profit / (Loss) before tax (5 - 6) | -24.55 | -28.78 | -29.06 | -53.33 | -63.01 | 7.79 |
| 8 | Tax expenses : | | | | | | |
| | (a) Current tax | - | - | - | - | - | - |
| | (b) Previous Period Tax | - | - | - | - | - | 1.60 |
| | (c) Deferred Tax | - | - | - | - | - | 6.82 |
| 9 | Net profit/(loss) after tax | -24.55 | -28.78 | -29.06 | -53.33 | -63.01 | -0.63 |
| 10 | Other comprehensive Income/(expense) net of taxes | - | - | - | - | - | - |
| | Items that will not be reclassified to Profit or loss account | | | | | | -4.55 |
| | Remeasurement of defined benefit obligations/assets | | | | | | |
| 11 | Total Comprehensive Income | -24.55 | -28.78 | -29.06 | -53.33 | -63.01 | -5.18 |
| 12 | Paid-up equity share capital (Face Value of the Share Rs. 10 each) | 603.60 | 603.60 | 603.60 | 603.60 | 603.60 | 603.60 |
| 13 | Reserves excluding revaluation reserves | - | - | - | - | - | - |
| 14 | Earnings per share | | | | | | |
| | (face value of Rs 10/- each) (not annualised): | | | | | | |
| | (a) Basic | -0.41 | -0.48 | -0.48 | -0.88 | -1.04 | 0.34 |
| | (b) Diluted | -0.41 | -0.48 | -0.48 | -0.88 | -1.04 | 0.34 |

Note 1 The above are the extract of the detailed format of quarterly financial results filed with stock exchange under regulation 33 of the SEBI (LODR) Regulation, 2015. The Full format of the quarter are available on stock exchange and company website.
2 The above result reviewed by audit committee and approved by Board of Director on Board Meeting dated 14.11.2025

For **DTSB & ASSOCIATES**
Chartered Accountants
Firm Registration No.329277E

Subham Bhandari

Subham Bhandari
Partner
Membership No.244023
Place: Bangalore
Date: 14/11/2025



Surendra Bhandari
Surendra Bhandari
Managing Director
DIN : 00727912

Madhu Bhandari
Madhu Bhandari
Director
DIN : 00353298

HITTCO TOOLS LIMITED

CIN: L28939KA1995PLC016888

Regd Off: No.17-C, KIADB Industrial Area, 2nd Phase, Peenya, Bangalore-560058

Ph: +91 80 4086562/ Website : www.hittco.in/Email Id: cs@hittco.com

BALANCE SHEET

as at 30/09/2025

| Particulars | As at Sept'2025 | As at Sept'2024 | Amounts in Lacs |
|--------------------------------------|-----------------|-----------------|-----------------------|
| | | | As at 31st March 2025 |
| (1) ASSETS | | | |
| Non-current assets | | | |
| (a) Property, Plant and Equipment | 356.46 | 315.05 | 388.08 |
| (b) Other Intangible assets | 4.42 | 6.77 | 5.02 |
| (c) Financial Assets | | | |
| (i) Other financial Assets | 53.98 | 161.86 | 153.98 |
| (d) Deferred tax assets (net) | - | 5.16 | - |
| Total Non-Current Assets | 414.86 | 488.84 | 547.08 |
| (2) Current assets | | | |
| (a) Inventories | 164.16 | 151.44 | 194.35 |
| (b) Financial Assets | | | |
| (i) Trade receivables | 193.14 | 114.41 | 172.26 |
| (ii) Cash and cash equivalents | 1.13 | 23.46 | 49.24 |
| (c) Other current assets | 49.39 | 80.19 | 51.79 |
| Total Current Assets | 407.82 | 369.50 | 467.64 |
| Total Assets | 822.68 | 858.34 | 1,014.72 |
| (2) EQUITY AND LIABILITIES | | | |
| Equity | | | |
| (a) Equity Share capital | 632.07 | 632.07 | 632.07 |
| (b) Other Equity | -344.39 | -348.91 | -291.07 |
| Total Equity | 287.67 | 283.16 | 341.00 |
| LIABILITIES | | | |
| Non-current liabilities | | | |
| (a) Financial Liabilities | | | |
| (i) Borrowings | 144.36 | 29.14 | 464.23 |
| (ii) Other financial liabilities | 20.04 | 21.29 | 21.94 |
| (b) Provisions | 32.36 | 11.25 | 17.79 |
| (c) Deferred tax liability (net) | 1.66 | | 1.66 |
| Total Non-Current Liabilities | 198.42 | 61.68 | 505.62 |
| Current liabilities | | | |
| (a) Financial Liabilities | | | |
| (i) Borrowings | 240.00 | 478.65 | 14.56 |
| (ii) Trade payables | 38.08 | 18.15 | 128.60 |
| (iii) Other financial liabilities | 45.05 | 0.30 | 12.12 |
| (b) Provisions | 5.65 | 14.66 | 2.22 |
| (c) Other current liabilities | 7.81 | 1.74 | 10.60 |
| Total Current Liabilities | 336.59 | 513.49 | 168.10 |
| Total Equity and Liabilities | 822.68 | 858.34 | 1,014.72 |

For and on behalf of the board of directors of HITTCO TOOLS LIMITED

For DTSB & ASSOCIATES

Chartered Accountants

Firm Registration No.329277E

Subham Bhandari

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Partner

Membership No.244023

Place: Bangalore



Surendra Bhandari

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Managing Director

DIN : 00727912

Date: 14/11/2025

Madhu Bhandari

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Director

DIN : 00353298

HITCO TOOLS LIMITED

CIN: L28939KA1995PLC016888

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Ph: +91 80 40865062/ Website : www.hittco.in/ Email Id: cs@hittco.com

Statement of Profit and Loss for the quarter ended 30.09.2025

| Particulars | Note | 30.09.2025 (Amount in lakh) |
|------------------------------------------------------------------------------|------|--------------------------------|
| I.Revenue from operations(Gross) | 1 | 204.13 |
| II.Other Income | 2 | 0.51 |
| Total Revenue (I+II) | | 204.65 |
| III.Expenses: | | |
| Cost of materials consumed | 3 | 78.74 |
| Changes in inventories of finished goods work-in-progress and Stock-in-Trade | 4 | 16.74 |
| Employee benefits expense | 5 | 57.16 |
| Finance costs | 6 | 3.69 |
| Depreciation and amortisation expense | | 17.51 |
| Other expenses | 7 | 55.36 |
| Total Expenses | | 229.20 |
| Profit before exceptional and extraordinary items and tax | | -24.55 |
| Exceptional items | | - |
| Profit before extraordinary items and tax | | -24.55 |
| Extraordinary Items | | - |
| Profit before Tax | | -24.55 |
| Tax expense: | | |
| 1.Current tax | | - |
| 2.Previous Period tax | | - |
| Profit (Loss) for the period from continuing operations | | -24.55 |
| Profit/(loss) from discontinuing operations | | - |
| Tax expense of discontinuing operations | | - |
| Profit/(loss) from Discontinuing operations (after tax) | | - |
| Profit (Loss) for the period | | -24.55204 |
| Earnings per share: | | |
| (1) Basic (Facevalue of Rs.10 each) | | -0.00 |
| (2) Diluted (Facevalue of Rs.10 each) | | -0.00 |

For and on behalf of the board of directors of HITCO TOOLS LIMITED

For DTSB & ASSOCIATES

Chartered Accountants

Firm Registration No.329277E

Subham Bhandari

Subham Bhandari

Partner

Membership No.244023

Place: Bangalore



Surendra Bhandari

Surendra Bhandari

Managing Director

DIN : 00727912

Date: 14/11/2025

Madhu Bhandari

Madhu Bhandari

Director

DIN : 00353298

HITTCO TOOLS LIMITED

CIN: L28939KA1995PLC016888

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Cash Flow Statement for the year ended 30th September, 2025

| Particulars | Half Year Ended 30th September 2025 | Half Year Ended 30th September 2024 | Year Ended 31st March 2025 |
|---------------------------------------------------------------|----------------------------------------|----------------------------------------|-------------------------------|
| A. Cash Flow from Operating Activities | | | |
| Profit before Taxation and extraordinary items (before taxes) | (53.33) | (63.01) | 7.79 |
| Adjustments for Depreciation | 35.02 | 25.45 | 60.93 |
| (Profit)/Loss on sale of Tangible assets | - | - | (40.68) |
| Finance Charges | 4.50 | 16.03 | 16.99 |
| Interest Income | - | - | (1.02) |
| Investment Income | - | - | - |
| Other Non cash adjustments | - | - | (6.15) |
| Operating Profit before working capital changes | (13.81) | (21.53) | 37.85 |
| Changes in Working Capital: | | | |
| (Increase)/Decrease in Trade Receivables | (20.88) | 30.21 | (27.65) |
| (Increase)/Decrease in Inventories | 30.19 | (16.84) | (59.75) |
| (Increase)/Decrease in Other current assets | 2.40 | 13.53 | 5.39 |
| (Increase)/Decrease in Other Non Financial assets | 100.00 | (2.50) | 41.93 |
| Increase/(Decrease) in Trade Payables | (90.52) | (7.81) | 102.64 |
| Increase/(Decrease) in Provisions | 18.00 | 5.99 | 0.09 |
| Increase/(Decrease) in Other Financial Liabilities | 31.03 | (22.34) | (9.87) |
| Increase/(Decrease) in Other Current Liabilities | (2.79) | (3.82) | 5.05 |
| Increase/(Decrease) in Other Current Liabilities | - | - | (86.88) |
| Cash generated from Operations | 53.63 | (25.11) | 8.80 |
| Less: Taxes paid (Net of refunds) | - | - | - |
| Net cash generated from operations before extraordinary items | 53.63 | (25.11) | 8.80 |
| Net cash generated from operating activities | 53.63 | (25.11) | 8.80 |
| B. Cash Flow from Investing Activities | | | |
| Sale of Property, Plant and Equipment | 1.15 | - | 4 |
| Profit/(Loss) on Disposed of Tangible Assets | - | - | 41 |
| Interest received | - | - | 1.02 |
| Purchase of Property, Plant & Equipment, Intangible assets | (3.95) | (56.35) | (167.28) |
| Net Cash used in Investing Activities | (2.80) | (56.35) | (121.41) |
| C. Cash flow from Financing Activities | | | |
| Increase/(Repayment) of borrowings | (94.44) | 114.12 | 172.00 |
| Interest and other finance costs paid | (4.50) | (16.03) | (16.99) |
| Net cash used in Financing activities | (98.94) | 98.09 | 155.01 |
| Net increase in cash and cash equivalents | (48.11) | 16.63 | 42.39 |
| Cash and Cash equivalents at the beginning of the year | 49.24 | 6.84 | 6.84 |
| Cash and Cash equivalents at the end of the year | 1.13 | 23.47 | 49.24 |

Reconciliation of Cash and Cash equivalents as per the cash flow statement:-

Cash and Cash Equivalents as per above comprises of the following

| | 30th Sep 2025 | 30th Sep 2024 | 31st Mar 2025 |
|-----------------------------------------------|---------------|---------------|---------------|
| Cash and Cash Equivalents | 1.13 | 23.46 | 49.24 |
| Bank overdrafts | - | - | - |
| Balance as per statement of cash flows | 1.13 | 23.46 | 49.24 |

Notes:

1. Cash flow statement has been prepared under the 'Indirect Method' as set out in the Ind AS 7 -Cash flow statements
2. Cash and cash equivalents represent cash and bank balances.
3. Previous year's figures have been regrouped/reclassified wherever applicable.

The accompanying notes are an integral part of these financial statements

For and on behalf of the board of directors of HITTCO TOOLS LIMITED

For DTSB & ASSOCIATES

Chartered Accountants

Firm Registration No.329277E

Subham Bhandari

Subham Bhandari

Partner

Membership No.244023

Place: Bangalore



Surendra Bhandari
Managing Director
DIN : 00727912
Date: 14/11/2025

Madhu Bhandari
Director
DIN : 00353298