

**3<sup>rd</sup> February, 2026**

To,  
Department of Corporate Services  
**BSE Limited,**  
P. J. Towers, Dalal Street,  
Mumbai - 400 001

**Security Code: 542460**  
**Security ID: ANUP**

To,  
Listing Department  
**National Stock Exchange of India Limited,**  
Exchange Plaza, 5<sup>th</sup> Floor Plot No. C/1,  
G. Block Bandra - Kurla Complex,  
Bandra (E), Mumbai - 400 051

**Symbol: ANUP**

Dear Sir/Madam,

**Sub.: Outcome of Meeting of the Board Meeting held on 3<sup>rd</sup> February, 2026**

**Ref.: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

With reference to the captioned subject, the Board of Directors of the Company in their meeting held today approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended on 31<sup>st</sup> December, 2025, along with the limited review reports of Auditors thereon pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ("SEBI LODR Regulations") as enclosed herewith.

The meeting of the Board of Directors of the Company commenced at 3:30 P.M. and concluded at 4:00 P.M.

Kindly take the same on your records.

Thanking you,

**Yours faithfully,**  
**For, The Anup Engineering Limited**

**Lay Desai**  
**Company Secretary**  
**Membership No.: A57117**

**Encl.: As Above**

**SORAB S. ENGINEER & CO. (Regd.)**  
**CHARTERED ACCOUNTANTS**

TELEPHONE : +91 79 48006782  
EMAIL : sbchokshi@sseco.in  
sseahm@hotmail.com  
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804-805, SAKAR-IX,  
BESIDE CITY GOLD,  
ASHRAM ROAD,  
AHMEDABAD-380 009

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

**TO THE BOARD OF DIRECTORS OF THE ANUP ENGINEERING LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **The Anup Engineering Limited** ("the Company") for the quarter and nine months ended December 31, 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.
2. 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"), 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 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. A review is limited primarily to inquiries of 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.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Sorab S. Engineer & Co.**  
Chartered Accountants  
Firm Registration No. 110417W

**CA. Chokshi Shreyas B.**  
Partner

Membership No. 100892  
UDIN: 26100892 XUGZUS8791

Ahmedabad  
February 03, 2026



**Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2025**

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income</b>						
(a) Revenue from operations	19,257.04	23,264.38	17,100.74	59,463.63	50,337.76	70,826.50
(b) Other Income	16.84	33.19	54.91	278.37	426.96	517.42
<b>Total Income</b>	<b>19,273.88</b>	<b>23,297.57</b>	<b>17,155.65</b>	<b>59,742.00</b>	<b>50,764.72</b>	<b>71,343.92</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	7,838.57	11,083.48	5,458.57	26,057.93	25,282.14	39,826.02
(b) Changes in inventories of work-in-progress	1,018.81	0.81	3,267.91	2,077.38	1,741.49	(1,174.01)
(c) Employee benefits expense	1,199.35	1,222.63	937.02	3,534.97	2,732.72	3,682.03
(d) Finance costs	325.50	207.22	68.37	617.50	262.04	319.44
(e) Depreciation and amortisation expense	687.02	653.53	599.91	1,976.70	1,714.68	2,339.27
(f) Other expenses	4,951.04	5,829.70	3,399.52	14,478.93	8,953.20	12,270.78
<b>Total Expenses</b>	<b>16,020.29</b>	<b>18,997.37</b>	<b>13,731.30</b>	<b>48,743.41</b>	<b>40,686.27</b>	<b>57,263.53</b>
<b>3 Profit before exceptional items and tax (1-2)</b>	<b>3,253.59</b>	<b>4,300.20</b>	<b>3,424.35</b>	<b>10,998.59</b>	<b>10,078.45</b>	<b>14,080.39</b>
<b>4 Exceptional items (Net of Taxes) (Refer Note 5)</b>	130.52	-	-	130.52	-	-
<b>5 Profit Before Tax (3-4)</b>	<b>3,123.07</b>	<b>4,300.20</b>	<b>3,424.35</b>	<b>10,868.07</b>	<b>10,078.45</b>	<b>14,080.39</b>
<b>6 Tax Expense</b>						
Current Tax	646.00	1,086.66	584.00	2,675.00	1,828.00	2,915.00
Short/(Excess) Provision of tax of earlier years	-	-	(345.66)	-	(345.66)	(345.66)
Deferred Tax Charge/(Credit)	5.19	10.95	49.17	(34.54)	(156.52)	(173.95)
<b>Total Tax Expense</b>	<b>651.19</b>	<b>1,097.61</b>	<b>287.51</b>	<b>2,640.46</b>	<b>1,325.82</b>	<b>2,395.39</b>
<b>7 Profit for the period/year (5-6)</b>	<b>2,471.88</b>	<b>3,202.59</b>	<b>3,136.84</b>	<b>8,227.61</b>	<b>8,752.63</b>	<b>11,685.00</b>
<b>8 Other Comprehensive Income/(Loss) (Net of Tax)</b>						
<b>Items that will not be classified to profit and loss</b>						
Re-measurement of defined benefit plans	(10.41)	(10.40)	(29.07)	(31.22)	(87.21)	(41.62)
Income Tax impact relating to above	2.62	2.62	7.32	7.86	21.95	10.47
<b>Items that will be reclassified to Profit and Loss</b>						
(i) Remeasurement income/(loss) of Cash flow hedge reserve	107.73	(379.36)	(636.15)	(104.66)	(596.51)	(56.66)
(ii) Income tax related to above item	(27.11)	95.47	160.11	26.34	150.13	14.26
(iii) Remeasurement income/(loss) of Debt Instrument	-	-	-	-	(0.78)	(0.78)
(iv) Income tax related to above item	-	-	-	-	0.20	0.20
<b>Total Other Comprehensive Income/ (Loss) (Net of Tax)</b>	<b>72.83</b>	<b>(291.67)</b>	<b>(497.79)</b>	<b>(101.68)</b>	<b>(512.22)</b>	<b>(74.13)</b>
<b>9 Total Comprehensive Income for the period (7+8)</b>	<b>2,544.71</b>	<b>2,910.92</b>	<b>2,639.05</b>	<b>8,125.93</b>	<b>8,240.41</b>	<b>11,610.87</b>
<b>10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share)</b>	2,003.15	2,002.65	2,002.65	2,003.15	2,002.65	2,002.65
<b>11 Other Equity</b>						59,047.31
<b>12 Earnings Per Share in ₹ (Not Annualised)</b>						
- Basic	12.34	15.99	15.69	41.08	43.88	58.52
- Diluted	12.31	15.95	15.66	40.96	43.77	58.32
<b>(See accompanying notes to the Standalone Unaudited Financial Results)</b>						





**Notes to the Standalone Unaudited Financial Results:**

- 1 The above standalone unaudited financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 2 The above standalone unaudited financial results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on February 03, 2026. The Statutory Auditors have expressed an unmodified audit conclusion.
- 3 The Company's business activity falls within a single operating business segment of Engineering products.
- 4 During the quarter, the Company has issued 5,000 equity shares (quarter ended September 30, 2025: Nil equity shares; quarter ended December 31, 2024: 24,000 equity shares; nine months ended December 31, 2025: 5,000 equity shares; nine months ended December 31, 2024: 1,25,500 equity shares; year ended March 31, 2025: 1,25,500 equity shares) under the Employees Stock Option Scheme.
- 5 Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, 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 'New Labour Codes'. The New Labour Codes has resulted in a one-time material increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements as per the of New Labour Codes and relevant Accounting Standard, the Company has assessed and accounted the estimated incremental impact as Exceptional Item in the standalone statement of profit and loss for the quarter and nine months ended December 31, 2025 amounting to 130.52 Lakhs (Net of taxes of Rs. 43.90 Lakhs). Upon notification of the related Rules to the New Labour Codes by the Government and any further clarification from the Government on other aspects of the New Labour Codes, the Company will evaluate and account for additional impact if any, determined in subsequent periods.

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Profit before tax (before exceptional items)	3,253.59	4,300.20	3,424.35	10,998.59	10,078.45	14,080.39
Tax Expense (before exceptional items)	651.19	1,097.61	287.51	2,640.46	1,325.82	2,395.39
<b>Profit after tax (before exceptional items)</b>	<b>2,602.40</b>	<b>3,202.59</b>	<b>3,136.84</b>	<b>8,358.13</b>	<b>8,752.63</b>	<b>11,685.00</b>
Impact of New Labour Codes (Net of taxes)	130.52	-	-	130.52	-	-
<b>Profit after tax (including impact of new labour codes)</b>	<b>2,471.88</b>	<b>3,202.59</b>	<b>3,136.84</b>	<b>8,227.61</b>	<b>8,752.63</b>	<b>11,685.00</b>

- 6 Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.

As per our report of even date  
For **Sorab S. Engineer & Co.**  
Chartered Accountants  
Firm Registration No. 110417W

**CA. Chokshi Shreyas B.**  
Partner  
Membership No. 100892

Ahmedabad  
February 03, 2026



For **The Anup Engineering Limited**

**Reginaldo Dsouza**  
Managing Director  
DIN: 08590850

Ahmedabad  
February 03, 2026



**SORAB S. ENGINEER & CO. (Regd.)**

**CHARTERED ACCOUNTANTS**

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

**TO THE BOARD OF DIRECTORS OF THE ANUP ENGINEERING LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **The Anup Engineering Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred as "the Group") for the quarter and nine months ended December 31, 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.
2. This Statement which is the responsibility of the Parent'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"), 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 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 Consolidated Statements are free of material misstatement. A review is limited primarily to inquiries of Parent 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.
4. The Statement includes the results of the following entities:

**Parent Company:** The Anup Engineering Limited

**Wholly Owned Subsidiary Company:** Mabel Engineers Private Limited

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

For **Sorab S. Engineer & Co.**  
Chartered Accountants  
Firm Registration No. 110417W

**CA. Chokshi Shreyas B.**

Partner

Membership No. 100892

UDIN: 26100892YWHDEL5578

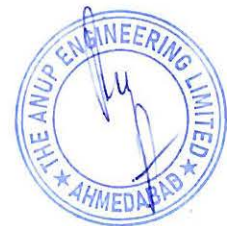


Ahmedabad  
February 03, 2026



**Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2025**

Sr. No.	Particulars	₹ in Lakhs except per share data					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	31.03.2025 Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from operations	20,691.58	23,227.98	17,173.76	61,442.80	51,108.37	73,278.60
	(b) Other Income	19.24	35.63	67.45	288.36	444.74	513.41
	<b>Total Income</b>	<b>20,710.82</b>	<b>23,263.61</b>	<b>17,241.21</b>	<b>61,731.16</b>	<b>51,553.11</b>	<b>73,792.01</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	9,144.48	11,205.21	5,949.46	27,830.44	26,120.05	40,998.13
	(b) Changes in inventories of work-in-progress	509.33	(407.28)	2,701.92	999.48	1,222.81	(1,231.33)
	(c) Employee benefits expense	1,304.78	1,280.06	1,050.56	3,833.44	3,037.21	4,185.24
	(d) Finance costs	350.69	210.46	74.43	648.45	270.49	333.89
	(e) Depreciation and amortisation expense	704.79	671.10	618.41	2,029.02	1,753.98	2,381.90
	(f) Other expenses	5,324.02	6,002.38	3,566.69	15,187.69	9,167.14	12,804.16
	<b>Total Expenses</b>	<b>17,338.09</b>	<b>18,961.93</b>	<b>13,961.47</b>	<b>50,528.52</b>	<b>41,571.68</b>	<b>59,471.99</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>3,372.73</b>	<b>4,301.68</b>	<b>3,279.74</b>	<b>11,202.64</b>	<b>9,981.43</b>	<b>14,320.02</b>
<b>4</b>	<b>Exceptional items (Net of Taxes) (Refer Note 5)</b>	<b>145.26</b>	<b>-</b>	<b>-</b>	<b>145.26</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Profit Before Tax (3-4)</b>	<b>3,227.47</b>	<b>4,301.68</b>	<b>3,279.74</b>	<b>11,057.38</b>	<b>9,981.43</b>	<b>14,320.02</b>
<b>6</b>	<b>Tax Expense</b>						
	Current Tax	679.04	1,085.67	551.51	2,728.45	1,807.47	3,006.92
	Short/(Excess) provision of tax of earlier years	-	-	(345.66)	-	(345.66)	(345.66)
	Deferred Tax Charge/(Credit)	(4.97)	10.72	52.50	(55.86)	(157.11)	(171.51)
	<b>Total Tax Expense</b>	<b>674.07</b>	<b>1,096.39</b>	<b>258.35</b>	<b>2,672.59</b>	<b>1,304.70</b>	<b>2,489.75</b>
<b>7</b>	<b>Profit for the period/year (5-6)</b>	<b>2,553.40</b>	<b>3,205.29</b>	<b>3,021.39</b>	<b>8,384.79</b>	<b>8,676.73</b>	<b>11,830.27</b>
<b>8</b>	<b>Other Comprehensive Income/(Loss) (Net of Tax)</b>						
	<b>Items that will not be classified to profit and loss</b>						
	Re-measurement of defined benefit plans	(10.20)	(10.21)	(29.07)	(30.62)	(87.21)	(40.84)
	Income Tax impact relating to above	2.57	2.57	7.32	7.71	21.95	10.27
	<b>Items that will be reclassified to Profit and Loss</b>						
	(i) Remeasurement income/(loss) of Cash flow hedge reserve	107.73	(379.36)	(636.15)	(104.66)	(596.51)	(56.66)
	(ii) Income tax related to above item	(27.11)	95.47	160.11	26.34	150.13	14.26
	(iii) Remeasurement income/(loss) of Debt Instrument	-	-	-	-	(0.78)	(0.78)
	(iv) Income tax related to above item	-	-	-	-	0.20	0.20
	<b>Total Other Comprehensive Income/ (Loss) (Net of Tax)</b>	<b>72.99</b>	<b>(291.53)</b>	<b>(497.79)</b>	<b>(101.23)</b>	<b>(512.22)</b>	<b>(73.55)</b>
<b>9</b>	<b>Total Comprehensive Income for the period/year (7+8)</b>	<b>2,626.39</b>	<b>2,913.76</b>	<b>2,523.60</b>	<b>8,283.56</b>	<b>8,164.51</b>	<b>11,756.72</b>
<b>10</b>	<b>Paid-up Equity Share Capital (Face Value ₹ 10/- per share)</b>	<b>2,003.15</b>	<b>2,002.65</b>	<b>2,002.65</b>	<b>2,003.15</b>	<b>2,002.65</b>	<b>2,002.65</b>
<b>11</b>	<b>Other Equity</b>						<b>59,193.48</b>
<b>12</b>	<b>Earnings Per Share in ₹ (Not Annualised)</b>						
	- Basic	12.75	16.01	15.11	41.87	43.50	59.25
	- Diluted	12.72	15.95	15.09	41.74	43.39	59.04
	<b>(See accompanying notes to the Consolidated Unaudited Financial Results)</b>						



**Notes to the Consolidated Unaudited Financial Results:**

- The above Consolidated unaudited financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- The above Consolidated unaudited financial results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on February 03, 2026. The Statutory Auditors have expressed an unmodified conclusion.
- The Group's business activity falls within a single operating business segment of Engineering products.
- During the quarter, the Parent Company has issued 5,000 equity shares (quarter ended September 30, 2025: Nil equity shares; quarter ended December 31, 2024: 24,000 equity shares; nine months ended December 31, 2025: 5,000 equity shares; nine months ended December 31, 2024: 1,25,500 equity shares; year ended March 31, 2025: 1,25,500 equity shares) under the Employees Stock Option Scheme.
- Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, 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 "New Labour Codes". The New Labour Codes has resulted in a one-time material increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements as per the of New Labour Codes and relevant Accounting Standard, the Group has assessed and accounted the estimated incremental impact as Exceptional Item in the standalone statement of profit and loss for the quarter and nine months ended December 31, 2025 amounting to Rs. 145.26 Lakhs (Net of taxes of Rs. 48.86 Lakhs). Upon notification of the related Rules to the New Labour Codes by the Government and any further clarification from the Government on other aspects of the New Labour Codes, the Group will evaluate and account for additional impact if any, determined in subsequent periods.


Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Profit before tax (before exceptional items)	3,372.73	4,301.68	3,279.74	11,202.64	9,981.43	14,320.02
Tax Expense (before exceptional items)	674.07	1,096.39	258.35	2,672.59	1,304.70	2,489.75
<b>Profit after tax (before exceptional items)</b>	<b>2,698.66</b>	<b>3,205.29</b>	<b>3,021.39</b>	<b>8,530.05</b>	<b>8,676.73</b>	<b>11,830.27</b>
Impact of New Labour Codes (Net of taxes)	145.26	-	-	145.26	-	-
<b>Profit after tax (including impact of new labour codes)</b>	<b>2,553.40</b>	<b>3,205.29</b>	<b>3,021.39</b>	<b>8,384.79</b>	<b>8,676.73</b>	<b>11,830.27</b>

- Key numbers of standalone financial results of the Parent Company are as under:

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Revenue from operations	19,257.04	23,264.38	17,100.74	59,463.63	50,337.76	70,826.50
Profit Before Tax	3,123.07	4,300.20	3,424.35	10,868.07	10,078.45	14,080.39
<b>Profit for the period/year</b>	<b>2,471.88</b>	<b>3,202.59</b>	<b>3,136.84</b>	<b>8,227.61</b>	<b>8,752.63</b>	<b>11,685.00</b>
Other Comprehensive Income/(Loss) (Net of Tax)	72.83	(291.67)	(497.79)	(101.68)	(512.22)	(74.13)
<b>Total Comprehensive Income for the period/year</b>	<b>2,544.71</b>	<b>2,910.92</b>	<b>2,639.05</b>	<b>8,125.93</b>	<b>8,240.41</b>	<b>11,610.87</b>

- Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.

As per our report of even date  
For **Sorab S. Engineer & Co.**  
Chartered Accountants  
Firm Registration No. 110417W

  
**CA. Chokshi Shreyas B.**  
Partner  
Membership No. 100892  
Ahmedabad  
February 03, 2026



For **The Anup Engineering Limited**

  
**Reginaldo Dsouza**  
Managing Director  
DIN: 08590850  
Ahmedabad  
February 03, 2026

