

February 07, 2026

BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street MUMBAI – 400 001.

Company Scrip Code: 500370

Sub:	<u>Outcome of 306th Board Meeting held on 07th February, 2026</u>
Ref:	<u>Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

Dear Sir,

The outcome of the 306th meeting of Board of Directors held today i.e. 07th February, 2026 is given as under:

1. Unaudited Financial Results for the Quarter ended 31st December 2025.

The Board has approved Unaudited Financial Results of the Company for the Quarter ended 31st December, 2025. The copy of the Financial Results is enclosed herewith.

2. The Limited Review Report on the Financial Results by the Independent Auditor.

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015 as amended from time to time; we do hereby confirm that the Statutory Auditors of the Company have issued a Limited Review Report with un-modified opinion on the Unaudited Financial Results of the Company for the Quarter ended 31st December 2025. The copy of the Report is enclosed herewith.

3. Related Party Transactions

The related party transactions for the period ended on 31st December, 2025 is enclosed herewith.

Please note that the meeting of the Board of Directors commenced at 12.00 Noon and resisted at 1:00 P.M. and restarted at 1:30 P.M. and concluded at 3:45 P.M.

Thanking you,

Yours faithfully,

for **Salora International Ltd.**


(Gopal Sitaram Jiwarajka)
Chairman & Managing Director
DIN: 00024325



Encl.: As above



O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

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B-225, Okhla Indl. Area, Phase - 1,
New Delhi - 110020
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**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
STANDALONE FINANCIAL RESULTS**

**TO BOARD OF DIRECTORS OF
SALORA INTERNATIONAL LTD.**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **SALORA INTERNATIONAL LTD.** ("the Company") for the quarter and nine months ended 31st December 2025 ("the Statement") attached herewith, 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").

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.

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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS
Firm Regn No. 000018N/N500091**

**PLACE : NEW DELHI
DATED : February 07, 2026**



**(ATUL BAGLA)
PARTNER
M No. 91885**

UDIN : 260918850SIUJB7667

SALORA INTERNATIONAL LIMITED

CINL74899DL1968PLC004962

Regd. office : D-13/4, Okhla Industrial Area, Phase-II, New Delhi-110020.

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. In lacs)

S.No.	Particulars	(Rs. In lacs)					
		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	
1	INCOME						
(a)	Revenue from operations	1,644.49	610.08	4,160.00	4,995.95	9,848.50	15,090.30
(b)	Other operating Income	-	-	21.03	5.69	44.86	75.05
(c)	Other Income	5.03	1.53	32.85	166.15	60.02	109.19
	Total Income	1,649.52	611.61	4,213.88	5,167.79	9,953.38	15,274.54
2	EXPENSES						
a)	Cost of materials consumed	1.42	1.54	4.34	3.64	27.95	28.56
b)	Purchases of stock in trade	1,323.06	843.11	4,029.83	4,779.07	9,509.24	14,639.87
c)	Changes in inventories of finished goods, Stock-In-Trade and work-in-progress	200.05	(298.37)	12.07	(76.03)	(43.38)	(49.12)
d)	Employee benefits expense	44.60	44.77	56.59	139.82	179.69	225.43
e)	Finance Costs	37.43	34.35	36.18	110.08	93.22	130.29
f)	Depreciation and Amortisation expense	4.57	5.91	5.59	16.12	16.27	22.18
g)	Other Expenses	101.90	84.27	103.76	357.02	314.52	449.12
	Total expenses	1,713.03	715.58	4,248.36	5,329.72	10,097.51	15,446.33
3	Profit/(loss) before exceptional item and tax	(63.51)	(103.97)	(34.48)	(161.93)	(144.13)	(171.79)
	Less : Exceptional Items	-	-	-	-	-	-
4	Profit/(loss) after exceptional item and before tax	(63.51)	(103.97)	(34.48)	(161.93)	(144.13)	(171.79)
5	Tax Expense :	(14.17)	(28.11)	(1.27)	(41.03)	(32.15)	(39.18)
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	(14.17)	(28.11)	(1.27)	(41.03)	(32.15)	(39.18)
6	Profit/(Loss) after Tax	(49.34)	(75.86)	(33.21)	(120.90)	(111.98)	(132.61)
7	Other comprehensive income						
	a) Items that will not be reclassified to profit and loss						
	i) Actuarial gain / (loss) on remeasurement of defined benefit plans	(1.00)	(1.00)	0.13	(3.00)	0.38	(4.00)
	ii) Income tax relating to the above	(0.25)	(0.25)	0.03	(0.76)	0.10	(1.01)
	Other comprehensive income (net of tax)	(0.75)	(0.75)	0.10	(2.24)	0.29	(2.99)
8	Total comprehensive income (net of tax)	(50.09)	(76.61)	(33.12)	(123.14)	(111.70)	(135.60)
9	Paid-up Equity Share Capital (face value Rs.10/-each)	880.73	880.73	880.73	880.73	880.73	880.73
10	Total Reserves (excluding revaluation reserves) as shown in the Balance Sheet	-	-	-	-	-	4,623.35
11	Earning Per Share (EPS)(not annualised)						
	Basic & diluted earning per share	(0.56)	(0.86)	(0.38)	(1.37)	(1.27)	(1.51)



[Handwritten Signature]

- Notes: 1. The above financial results have been reviewed by the Audit Committee and approved thereafter by the Board of Directors in the meeting held on 7 February 2026 & these results have been reviewed by the Statutory Auditors of the company.
2. On the last hearing dated 23rd January 2026, the SLP in the Honourable Supreme Court has been admitted on merits and the stay on the matter continues. The appeals in the Honourable Supreme Court of India are admitted when the court finds strong merit in the case. The contingent liability in this matter shall stand as it is.
3. Deferred tax assets Rs.2258.22 lacs as at 31st December, 2025 is expected to be realized, as the company strongly believes that it has reasonably certainty of realization. The company has enhanced its product portfolio and the new business strategy of deeper penetration, greater operational efficiency, thereby the company expects to start absorbing the losses gradually.
4. In accordance with IND AS-108 "Operating Segment", the company has only one reportable segment i.e " Consumer Electronic Division".
5. The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes, collectively referred to as the New Labour Codes. The New Labour Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The incremental impact of these changes, assessed by the Company, on the basis of the information available, is not material and has been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. Once Central/ State Rules are notified by the Government on all aspects of the Codes, the Company will re-evaluate impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment.
6. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.

Place : New Delhi.
Date : 7th February, 2026



GOPAL SITARAM JIWARAJKA

CHAIRMAN & MANAGING DIRECTOR



M/s Salora International Ltd.
D-13/4 Okhla Industrial Area, Phase-II
New Delhi - 110020

CERTIFICATE

We have examined the Books of Accounts of M/s. Salora International Limited having its registered office at D-13/4, Okhla Industrial Area, Phase-II, New Delhi-110020, relating to transactions with related parties, as defined under section 2(76) of the Companies Act, 2013, during the period of 1st April, 2025 to 31st December, 2025. The particular of those transactions are as per accounting standard Ind AS 24 Related Party Disclosures.

S. No.	Name of the Associated Party	Billing/ Regd. Address	Nature of Transactions	Amount (Rs.)
1	Devi Electronics Pvt. Ltd	D-13/4, Okhla Ind. Area, Phase-II, New Delhi-110020	Sale of Finished Goods	90971279
			Expenses/Payment on their behalf	29550
			Rent Income	94500

Further, it is certified that the above transactions have been made in the **Ordinary Course of Company's business** and on **Arm's Length Price** as per representation/ disclosures given from the Management of the Company, enquiry made under auditing of those transactions and after perusing the records maintained, for above transactions.

Sale, Purchase or supply of Goods: All the transactions were made at the price equivalent or similar to the prices of the products sold to unrelated parties in the same period being reviewed, except with minor differences depending upon the quantity, which can be arrived through proper formulation.

Other reimbursement paid and Amount Paid on behalf of related parties: It is stated that the company has made various payments with respect to GST, TDS and other statutory dues or other petty amount on behalf of Related parties which are to be recovered later us.

For **UBS & Company**
Chartered Accountants
Firm Registration number: **012351N**

UMA
SHANKE
R GOEL

Digitally signed
by UMA
SHANKER GOEL
Date: 2026.02.04
16:15:52 +05'30'

CA Uma Shanker Goel
Partner
Membership No. 094574
UDIN: 26094574TKYPPFW5662

Place: Delhi
Date: 04.02.2026