

GUJARAT POLY ELECTRONICS LIMITED

CIN NO:L21308GJ1989PLC012743

Regd. Office - E-188, Gandhinagar Electronic Estate, Gandhinagar-382028, Gujarat
Telephone: 7945951719, Email :gpe@kilachand.com

(Rs in Lakhs except EPS)

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Particulars	Quarter Ended			Year Ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	<i>Refer Note 3</i>	<i>Unaudited</i>	<i>Refer Note 3</i>	<i>Audited</i>	<i>Audited</i>
1 Income					
(a) Revenue from Operations	422.68	352.51	411.00	1,689.31	1,779.24
(b) Other Income	51.35	2,856.38	23.23	3,185.24	84.93
Total Income	474.03	3,208.89	434.23	4,874.55	1,864.17
2 Expenses :					
(a) Cost of materials consumed	-	-	-	0.18	0.66
(b) Purchases of stock-in-trade	262.96	212.96	239.30	1,063.49	1,129.32
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	15.10	19.16	16.00	24.32	(14.61)
(d) Employee benefits expense	77.14	80.55	83.86	324.69	320.69
(e) Finance costs	0.78	0.80	0.86	3.25	3.59
(f) Depreciation and amortisation expense	7.24	5.09	5.40	21.37	20.80
(g) Other expenses	72.77	93.13	34.88	248.86	151.61
Total Expenses	435.99	411.69	380.30	1,686.15	1,612.06
3 Profit before exceptional items & Tax (1-2)	38.04	2,797.20	53.93	3,188.40	252.11
4 Profit before Tax	38.04	2,797.20	53.93	3,188.40	252.11
5 Tax expenses					
Current Tax	48.37	284.57	(3.28)	356.86	8.44
Deferred Tax	(19.24)	47.90	(2.99)	32.59	29.19
(Excess) provision of earlier years	(3.27)			(3.27)	
6 Net Profit for the period after Tax(5-6)	12.19	2,464.73	60.20	2,802.22	214.48
7 Other Comprehensive Income (net of tax)					
(A) Items that will not be re-classified to Profit / (Loss)	-		-	-	
(i) Remeasurements of define benefit plans	8.74	(4.29)	(13.16)	(4.12)	(17.14)
(ii) Income tax relating to above items	(2.20)	1.08	3.31	1.04	4.31
Total Other Comprehensive Income/(Loss)	6.54	(3.21)	(9.85)	(3.08)	(12.83)
8 Total Comprehensive Income for the period (7+8)	18.73	2,461.52	50.35	2,799.14	201.65
9 Paid-up Equity Share Capital (Face value Rs. 10/- per share)	855.00	855.00	855.00	855.00	855.00
10 Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	3,072.23	273.07
11 Earning Per Share - (Basic, diluted and not annualised) (Rs.)	0.15	28.83	0.71	32.77	2.51

^ EPS is not annualised for the Quarter ended March 31, 2026, Quarter ended December 31, 2025 and Quarter ended March 31, 2025.

Notes to Results

1) The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 12, 2026. The Statutory Auditors have carried out audit of the results.

2) The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operations of the Company fall under "Manufacturing & Trading of Electronic capacitors" which is considered to be the only reportable business segment and the revenue is substantially derived from domestic market.

3) The financial figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures with respect to full financial year ended on March 31, 2026 and March 31, 2025 respectively and the published unaudited year to date figures upto the third quarter ended December 31, 2025 and December 31, 2024 respectively, which were subject to limited review.

For and On behalf of the Board of Directors



T.R. Kilachand
Executive Chairman
DIN 00006659

Place: Mumbai
Date: May 12, 2026

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Statement of Cash flow for the year ended March 31, 2026

(Rs. in 'lakhs)

Particulars	Year ended	Year ended
	March 31, 2026	March 31, 2025
	<i>Audited</i>	<i>Audited</i>
(A) Cash flow from operating activities		
Profit before income tax	3,188.40	252.11
Non-cash Adjustment to Profit Before Tax:		
Depreciation and amortization expense	21.37	20.80
Gain on Sale of PPE (Net)	(3,029.52)	(1.35)
Fair value changes in financial instruments	(117.27)	(75.19)
Gain on Redemption of Investments	(28.08)	-
Gratuity and Compensated Absences	17.47	20.69
Allowance for bad & doubtful Debts (Net)	4.97	0.82
Interest income	(4.67)	(3.14)
Finance cost on lease	3.25	3.59
Bonus provision	6.13	6.74
Amount no longer payable written back	0.12	0.75
Amount for Short provision	-	0.21
	62.17	226.04
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	107.80	(63.11)
Decrease/(increase) in inventories	50.92	(14.01)
Increase/(decrease) in trade payables	0.52	(83.30)
Decrease in other financial assets	0.66	1.09
Increase in other non-current assets	(0.01)	(0.03)
Decrease in other current assets	33.51	11.55
Decrease/(increase) in Loans	0.20	(1.82)
Decrease in provisions	(21.76)	(54.92)
Increase/(decrease) in other current liabilities	4.22	(2.84)
Cash generated from operations	238.23	18.63
Direct taxes paid (Net of Refund)	(383.95)	(22.25)
Net cash flow used in operating activities (A)	(145.72)	(3.62)
(B) Cash flow from investing activities		
Purchase of investments	(2,774.93)	-
Proceeds from sale of investments	1,075.50	0.17
Payments for acquisition of property, plant and equipment	(395.18)	(16.21)
Proceeds from sale of property, plant and equipment (net)	3,124.80	1.65
Interest income	4.67	3.27
Redemption of Fixed Deposit	5.00	10.00
Net cash flow from/(used in) investing activities (B)	1,039.86	(1.11)
(C) Cash flows from financing activities		
Payment of lease liabilities	(7.32)	(7.16)
Redemption of Preference Shares	(981.50)	-
Net cash flow used in financing activities (C)	(988.82)	(7.16)
Net decrease in cash and cash equivalents (A+B+ C)	(94.68)	(11.89)
Cash and cash equivalents at the beginning of the year	182.84	194.73
Cash and cash equivalents at the end of the year	88.16	182.84

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

Cash and cash equivalents	Year ended	Year ended
	March 31, 2026	March 31, 2025
Balances with banks:		
Cash on Hand	-	-
On current accounts	88.16	182.84
Balance as per the cash flow statement :	88.16	182.84

1) Above statement has been prepared by using Indirect method as per Ind AS 7 on Statement of Cash flows.

For and On behalf of the Board of Directors



T.R. Kilachand

Executive Chairman

DIN 00006659

Place: Mumbai

Date: May 12, 2026


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(Rs.in.Lakhs)

AUDITED STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2026		
Particulars	As at	
	March 31, 2026	March 31, 2025
	<i>Audited</i>	<i>Audited</i>
I ASSETS		
<u>1. Non-current assets</u>		
a. Property, plant and equipment	147.00	113.39
b. Other Intangible assets	8.61	11.11
c. Right to Use Asset	308.87	34.45
d. Financial assets		
i. Investments	2,911.79	1,067.01
ii Other financial assets	3.84	4.08
e. Deferred tax assets (Net)	-	8.06
f. Other non current assets	0.29	0.28
Total Non-Current Assets	3,380.40	1,238.38
<u>2. Current Assets</u>		
a. Inventories	248.70	299.63
b. Financial Assets		
i. Trade receivables	359.81	472.59
ii. Cash and cash equivalents	88.16	182.84
iii. Bank balances other than above	-	5.00
iv. Loans	5.42	5.62
v. Other financial assets	0.02	0.44
c. Current Tax Assets (Net)	8.77	13.81
d. Other current assets	8.83	10.18
Total Current Assets	719.71	990.11
Assets Held for Sale	-	27.00
Total Assets	4,100.11	2,255.49
<u>II EQUITY AND LIABILITIES</u>		
<u>1. EQUITY</u>		
a. Equity Share capital	855.00	855.00
b. Other Equity	3,072.23	273.07
Total Equity	3,927.23	1,128.07
<u>2. NON-CURRENT LIABILITIES</u>		
a. Lease Liabilities	28.53	33.86
b. Provisions	28.43	42.44
Total Non-Current Liabilities	56.96	76.30
<u>3. CURRENT LIABILITIES</u>		
Financial Liabilities		
Borrowings	-	981.50
Lease Liabilities	5.33	4.07
Trade payables		
Total outstanding dues of		
a) Micro-enterprises and small enterprises	0.25	0.26
b) Creditors other than micro-enterprises and small enterprises	0.55	0.02
Other financial liabilities	-	-
b. Other current liabilities	34.40	30.07
c. Provisions	51.90	35.20
c. Deferred Tax Liability (Net)	23.49	-
Total Current Liabilities	115.92	1,051.12
Total Equity and Liabilities	4,100.11	2,255.49

For and on Behalf of the Board of Directors



T.R. Kilachand
Executive Chairman
DIN 00006659

Place: Mumbai
Date: May 12, 2026