

Date: 10/11/2025

To,
National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G,
Bandra-Kurla Complex,
Bandra (East), Mumbai – 400 051.

NSE SYMBOL: POSITRON

Dear Sir/Madam,

Sub: Outcome of Board Meeting

Ref: Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir(s),

Pursuant to Regulation 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), we inform you that the Board of Directors of the Company at its meeting held today i.e. 10th November 2025, which commenced at 03.30 and concluded at 03.45, inter alia approved the Following:

1. Un-audited Financial Results (Standalone) of Positron Energy Limited ("**the Company**") for the half year ended September 30, 2025 along with the Limited review report dated November 10, 2025, issued by the Statutory Auditors of the Company.
2. Considered and approved CSR expenditure for the financial year 2025-26.

Please take the above information on record.

**Yours faithfully,
For Positron Energy Limited**

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Madhuri Niconkumar Mistry
Company Secretary & Compliance Officer
M. No: A37347



To,
The Board of Directors
Positron Energy Limited

Limited Review Report on Unaudited half year ended financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

We have reviewed the accompanying statement of unaudited financial results of **Positron Energy Limited** ("The Company") for the half year ended **30th September, 2025** which include Financial Results, Balance Sheet as on that date, Statement of Cash flows for the half year ended on that date together with the relevant notes thereon ("The Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with circular no. CIR/CFD/FAC/62/2 016 dated 05th July 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), 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 express a conclusion on the Statement based on our review

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of interim financial information performed by 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 financial statements are free of material misstatement. 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 an audit and accordingly, we do not express an audit opinion.

A review of interim financial information consists of making inquiries, primarily of 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed 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 read with SEBI 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 and material misstatement.

For, Abhishek Kumar & Associates
Chartered Accountants
Firm Reg No.: 130052W



CA Abhishek Agrawal
Proprietor
M. No.: 132305
UDIN: 25132305BMHWJN5801
Place: Ahmedabad
Date: 10th November, 2025

POSITRON ENERGY LIMITED

L01403GJ2008PLC052932

OFFICE NO. 3, IT TOWER-2, GROUND FLOOR, INFOCITY, SECTOR 7, GANDHINAGAR, GUJARAT, INDIA, 382007

Website - <https://www.positron-india.com/> ; Email :contact@positron-india.com

BALANCE SHEET AS AT 30TH SEPTEMBER, 2025

(AMOUNT IN LAKHS)

PARTICULARS		AS AT 30TH SEPTEMBER, 2025	AS AT 31ST MARCH, 2025
I.	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	760.04	760.04
	(b) Reserves and Surplus	7602.78	7102.68
	(c) Money Received against Share Warrants	0.00	0.00
		8362.82	7862.72
2	Share Application Money Pending Allotment	0.00	0.00
3	Non-Current Liabilities		
	(a) Long-Term Borrowings	71.58	71.58
	(b) Deferred Tax Liabilities (Net)	12.38	0.00
	(c) Other Long-Term Liabilities	0.00	0.00
	(b) Long-Term Provisions	17.62	13.57
		101.58	85.15
4	Current Liabilities		
	(a) Short-Term Borrowings	472.86	656.79
	(b) Trade Payables	2649.70	2426.39
	(A) total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2649.70	2426.39
	(c) Other Current Liabilities	601.35	374.74
	(d) Short-Term Provisions	299.00	119.55
		4022.91	3577.47
TOTAL		12487.30	11525.33
II.	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment and Intangible Assets	177.30	185.98
	(i) Property, Plant & Equipment	177.30	185.98
	(ii) Intangible Assets	0.00	0.00
	(iii) Capital Work-in-Progress	0.00	0.00
	(iv) Intangible Assets under Development	0.00	0.00
	(b) Non-Current Investments	0.00	0.00
	(c) Deferred Tax Assets (Net)	0.00	2.51
	(d) Long-Term Loans and Advances	0.00	0.00
	(e) Other Non-Current Assets	697.52	385.25
		874.82	573.74
2	Current Assets		
	(a) Current Investments	0.00	0.00
	(b) Inventories	604.45	538.45
	(c) Trade Receivables	3255.12	3208.31
	(d) Cash and Cash Equivalents	6697.60	6566.01
	(e) Short-Term Loans and Advances	793.32	467.26
	(f) Other Current Assets	261.99	171.55
		11612.49	10951.59
TOTAL		12487.30	11525.33

FOR, POSITRON ENERGY LIMITED

**RAJIV S
MENON**

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RAJIV MENON
MANAGING DIRECTOR

DIN: 01958636

DATE: 10TH NOVEMBER, 2025

PLACE: GANDHINAGAR



POSITRON ENERGY LIMITED

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STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025

(AMOUNT IN LAKHS)

PARTICULARS		HALF YEAR ENDED			YEAR ENDED
		30/09/2025 REVIEWED	31/03/2025 AUDITED	30/09/2024 REVIEWED	31/03/2025 AUDITED
I	Revenue From Operations	15688.20	26703.26	6978.65	33681.91
II	Other Income	416.26	239.36	19.52	258.88
III	Total Income	16104.45	26942.62	6998.17	33940.79
	Expenses				
	a) Cost of Materials Consumed	0.00	0.00	0.00	0.00
	b) Purchase of Stock-in-Trade	14827.69	24750.20	5885.98	30636.18
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-66.00	-178.43	-91.41	-269.84
IV	d) Employee Benefits Expenses	362.90	413.03	201.92	614.95
	e) Finance Cost	35.33	79.35	32.19	111.54
	f) Depreciation and Amortisation Expenses	14.38	15.30	11.83	27.13
	g) Other expenses	235.70	301.26	321.33	622.59
	Total Expenses	15410.01	25380.72	6361.84	31742.56
V	Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	694.44	1561.91	636.33	2198.24
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	Profit Before Extraordinary Items and Tax (V-VI)	694.44	1561.91	636.33	2198.24
VIII	Extraordinary Items	0.00	0.00	0.00	0.00
IX	Profit Before Tax (VII-VIII)	694.44	1561.91	636.33	2198.24
X	Tax Expense	194.34	257.99	161.81	419.80
	(1) Current Tax	179.44	258.82	163.03	421.85
	(2) Deferred Tax	14.90	-0.83	-1.22	-2.05
	(3) Tax Expense of Earlier Years	0.00	0.00	0.00	0.00
XI	Profit/ (Loss) for the Period from Continuing Operations (IX-X)	500.10	1303.92	474.51	1778.43
XII	Profit/ (Loss) from Discontinuing Operations	0.00	0.00	0.00	0.00
XIII	Tax Expense of Discontinuing Operations	0.00	0.00	0.00	0.00
XIV	Profit/ (Loss) from Discontinuing Operations After Tax (XII-XIII)	0.00	0.00	0.00	0.00
XV	Profit/ (Loss) for the Period (XI+XIV)	500.10	1303.92	474.51	1778.43
XVI	Earnings per share:				
	(a) Basic	6.58	17.16	8.48	23.40
	(b) Diluted	6.58	17.16	8.48	23.40
XVII	Paid-Up Equity Share Capital				
	Total No. of Shares (Weighted Average)	7600400	7600400	6809100	7600400
	Face Value Per Share	10.00	10.00	10.00	10.00

Notes:

- The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 10th November, 2025.
- The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof
- As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.
- The Company has a single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting"
- There are no investor complaints received/pending as on 10th November, 2025.
- Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the company.
- Figures of half year ended 31st March, 2025 represent the difference between the audited figures in respect of full financial year and the published unaudited figures of six months ended 30th september, 2024.
- The Statutory Auditors have carried out the limited review of the above financial results of the company and have expressed an unmodified opinion on these results.
- Previous year/s/ period figures have been regrouped/ reclassified/ restated, wherever necessary to conform to classification of current.
- Statement of Assets and Liabilities and Cashflow statement as on 30th September, 2025 is enclosed herewith.

FOR, POSITRON ENERGY LIMITED

**RAJIV S
MENON**

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**RAJIV MENON
MANAGING DIRECTOR
DIN: 01958636**

DATE: 10TH NOVEMBER, 2025

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CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025

(AMOUNT IN LAKHS)

PARTICULARS	AS AT 30TH SEPTEMBER, 2025	AS AT 31ST MARCH, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	694.44	2198.24
Adjustments for:		
Depreciation	14.38	27.13
Finance Cost	35.33	111.54
Interest Income/ Dividend Income	-211.54	-258.73
Operating profit before working capital changes	532.62	2078.18
Movements in working capital :		
(Increase)/Decrease in Inventories	-66.00	-269.84
(Increase)/Decrease in Trade Receivables	-46.81	-1750.26
(Increase)/Decrease in Loans & Advances	-326.06	-139.95
(Increase)/Decrease in Other Current Assets	-90.44	-169.87
Increase/(Decrease) in Trade Payables	223.31	1916.50
Increase/(Decrease) in Other Current Liabilities	226.61	-361.10
Increase/(Decrease) in Long Term Provisions	4.05	5.93
Increase/(Decrease) in Short Term Provisions	179.45	-185.37
Cash generated from operations	636.74	1124.22
Adjustment on Account of Income Tax Expense	-179.44	-421.85
Net cash from operating activities (A)	457.29	702.37
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of Investments	0.00	0.00
Interest Income/ Dividend Income	211.54	258.73
Sale/(Purchase) of Fixed Assets	-5.71	-21.07
(Increase)/Decrease in Other Non Current Assets	-312.27	-301.00
Net cash from investing activities (B)	-106.44	-63.34
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Long Term Borrowings	0.00	-26.57
Increase/(Decrease) in Short Term Borrowings	-183.93	-272.97
Increase/(Decrease) in Capital	0.00	204.84
Increase/(Decrease) in Reserves	0.00	0.00
Increase/(Decrease) in Security Premium	0.00	4388.50
Payment of Finance Cost	-35.33	-111.54
Net cash from financing activities (C)	-219.26	4182.26
Net increase in cash and cash equivalents (A+B+C)	131.59	4821.29
Cash and cash equivalents at the beginning of the year	6566.01	1744.72
Cash and cash equivalents at the end of the year	6697.60	6566.01

FOR, POSITRON ENERGY LIMITED

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**RAJIV MENON
MANAGING DIRECTOR**

DIN: 01958636

DATE: 10TH NOVEMBER, 2025

PLACE: GANDHINAGAR

