

General information about company			
Scrp code*			544134
NSE Symbol*			PLATIND
MFSEI Symbol*			NOTLISTED
ISIN*			INE0PT501018
Name of company			PLATINUM INDUSTRIES LIMITED
Type of company			Main Board
Class of security			Equity
Date of start of financial year			01-04-2025
Date of end of financial year			31-03-2026
Date of board meeting when results were approved			13-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange			07-11-2025
Description of presentation currency			INR
Level of rounding			Millions
Reporting Type			Quarterly
Reporting Quarter			Second quarter
Nature of report standalone or consolidated			Consolidated
Whether results are audited or unaudited for the quarter ended			Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended			Unaudited
Segment Reporting			Single segment
Description of single segment			Speciality Chemicals
Start date and time of board meeting			13-11-2025 16:00
End date and time of board meeting			13-11-2025 19:30
Whether cash flow statement is applicable on company			Yes
Type of cash flow statement			Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification			Statement on impact of audit qualification

zero shall be inserted in the said column.				
1	Income			
	Revenue from operations	983.78	2137.6	
	Other income	40.9	87.59	
	Total income	1024.68	2225.19	
2	Expenses			
(a)	Cost of materials consumed	525.63	1313.3	
(b)	Purchases of stock-in-trade	130.4	217.28	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	35.15	-7.75	
(d)	Employee benefit expense	60.33	112.06	
(e)	Finance costs	9.67	16.86	
(f)	Depreciation, depletion and amortisation expense	14.07	26.97	
(g)	Other Expenses			
1	Other Expenses	96.42	215.29	
	Total other expenses	96.42	215.29	
	Total expenses	871.67	1894.01	
3	Total profit before exceptional items and tax	153.01	331.18	
4	Exceptional items	-5.17	-5.17	
5	Total profit before tax	147.84	326.01	
6	Tax expense			
7	Current tax	41.34	85.14	
8	Deferred tax	-3.33	0.28	
9	Total tax expenses	38.01	85.42	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit/ Loss for the period from continuing operations	109.83	240.59	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	109.83	240.59	
17	Other comprehensive income net of taxes	11.37	11.26	
18	Total Comprehensive Income for the period	121.2	251.85	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	115.92	243.11	
	Total profit or loss, attributable to non-controlling interests	-6.09	-2.52	
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	127.29	254.37	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-6.09	-2.52	
21	Details of equity share capital			
	Paid-up equity share capital	549.25	549.25	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	2.11	4.43	
	Diluted earnings (loss) per share from continuing operations	2.11	4.43	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	2.11	4.43	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.11	4.43	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated

Non-current assets			
Property, plant and equipment			736.87
Capital work-in-progress			341.18
Investment property			206.84
Goodwill			0.02
Other intangible assets			92.45
Intangible assets under development			0
Biological assets other than bearer plants			0
Investments accounted for using equity method			0
Non-current financial assets			
Non-current investments			0
Trade receivables, non-current			0
Loans, non-current			197.86
Other non-current financial assets			21.64
Total non-current financial assets			219.5
Deferred tax assets (net)			4.31
Other non-current assets			37.67
Total non-current assets			1638.84
2	Current assets		
Inventories			685.8
Current financial asset			
Current investments			285.15
Trade receivables, current			917.47
Cash and cash equivalents			246.74
Bank balance other than cash and cash equivalents			1065.58
Loans, current			0
Other current financial assets			58.04
Total current financial assets			2572.98
Current tax assets (net)			0
Other current assets			253.49
Total current assets			3512.27
3	Non-current assets classified as held for sale		0
4	Regulatory deferral account debit balances and related deferred tax Assets		0
Total assets			5151.11
Total current assets		3512.27	
3	Non-current assets classified as held for sale		0
4	Regulatory deferral account debit balances and related deferred tax Assets		0
Total assets		5151.11	
Equity and liabilities			
1	Equity		
Equity attributable to owners of parent			
Equity share capital			549.25
Other equity			3542.66
Total equity attributable to owners of parent		4091.91	
Non controlling interest			125.05
Total equity		4216.96	
2	Liabilities		
Non-current liabilities			
Non-current financial liabilities			
Borrowings, non-current			35.22
Trade Payables, non-current			
(A) Total outstanding dues of micro enterprises and small enterprises			0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises			0
Total Trade payable		0	
Other non-current financial liabilities			53.96
Total non-current financial liabilities		89.18	
Provisions, non-current			0
Deferred tax liabilities (net)			4.57
Deferred government grants, Non-current			0
Other non-current liabilities			0
Total non-current liabilities		93.75	
Current liabilities			
Current financial liabilities			
Borrowings, current			153.59
Trade Payables, current			
(A) Total outstanding dues of micro enterprises and small enterprises			13.6
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises			515.71
Total Trade payable		529.31	
Other current financial liabilities			66.83
Total current financial liabilities		749.73	
Other current liabilities			34.73
Provisions, current			7.31
Current tax liabilities (Net)			48.63
Deferred government grants, Current			0
Total current liabilities		840.4	
3	Liabilities directly associated with assets in disposal group classified as held for sale		0
4	Regulatory deferral account credit balances and related deferred tax liability		0
Total liabilities		934.15	
Total equity and liabilities		5151.11	
Disclosure of notes on assets and liabilities		Textual Information(1)	

Other Comprehensive Income			
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Remeasurement of post employment benefit obligation	-0.04	-0.04
2	Exchange Difference on translating the financial statement of foreign operations	11.40	11.29
	Total Amount of items that will not be reclassified to profit and loss	11.36	11.25
2	Income tax relating to items that will not be reclassified to profit or loss	-0.01	-0.01
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	11.37	11.26

Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	326.01
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	5.5
	Adjustments for decrease (increase) in inventories	-276.51
	Adjustments for decrease (increase) in trade receivables, current	-122.59
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-18.36
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	102.03
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	9.05
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	26.97
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-7.7
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	2.42
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	52.29
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-7.53
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-339.01
	Net cash flows from (used in) operations	-13
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	62.94
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-75.94
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	297.72
	Other cash payments to acquire equity or debt instruments of other entities	359.99
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	197
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	22.5
	Cash receipts from repayment of advances and loans made to other parties	22.5
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	45.32
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	325.19
	Net cash flows from (used in) investing activities	111.24
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	96.53
	Repayments of borrowings	1.32
	Payments of lease liabilities	4.77
	Dividends paid	0
	Interest paid	4.12
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	86.32
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	121.62
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	-0.56
	Net increase (decrease) in cash and cash equivalents	121.06
	Cash and cash equivalents cash flow statement at beginning of period	125.68
	Cash and cash equivalents cash flow statement at end of period	246.74

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Statement on impact of audit qualification	
Auditor's opinion		Qualified opinion	
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015; The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results			
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	PKF SRIDHAR AND SANTHANAM LLP	Yes	31-10-2020

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Statement on impact of audit qualification	
Auditor's opinion		Qualified opinion	
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor's has issued an LODR Report with Unmodified opinion for the period on Consolidated results		Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	
	Audit firm's name	Yes	Certificate valid upto
1	PKF SRIDHAR AND SANTHANAM LLP		31-10-2028

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
1	Textual Information(1)	Qualified opinion	Whether appeared first time	Textual Information(2)	Textual Information(3)	Textual Information(4)	Textual Information(5)