AN ISO 9001, 14001 & 45001 UNIT

Modern
INSULATORS LTD.

Registered Office & Works : Talheti, Village : Karoli,
Tehsil : Abu Road, Dist. : Sirohi - 307510 (Rajasthan) India
Phone : 02974 - 228044, 228045, 228046, 228047
www.moderninsulators.com CIN- L31300RJ1982PLC002460
Email : milabu@moderninsulators.com

Date: - **August 14th, 2025**

BSE Limited
Compliance Department,
P.J. Towers, Dalal Street,
Mumbai 400 001.

Scrip Code: 515008

Sub: - Outcome of Board Meeting held today i.e, August 14, 2025

Dear Sir/Madam,

Pursuant to regulation 30 of SEBI (LODR), 2015, we wish to inform you that Board of Directors at their meeting held today i,e, August 14th, 2025, has considered and approved the following.

a) Approval of Notice of 40th Annual General Meeting of the Members of the Company for the Financial Year 2024-25.

b) Approval of Report of Board of Directors, Annual Report and Annexure thereto for the Financial Year 2024-25.

c) The Unaudited Standalone & Consolidated Financial Results for the quarter ended 30th June, 2025 along with the Limited Review Report thereon issued by M/s R B Verma & Associates, Statutory Auditor of the Company which are enclosed.

d) Approval of appointment and payment of remuneration to M/s. Anshika & Associates, Practicing Company Secretaries as the Secretarial Auditors of the Company, subject to the approval of Shareholders at the ensuing AGM.

e) Approval of reclassification of holding of Kakunda Investment Private Limited under regulation 31A of SEBI (LODR) Regulation, 2015

The disclosures as required under SEBI Listing Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are enclosed herewith as **"Annexure – 1"**.

The meeting commenced at 11:00 A.M and concluded at 11:30 A.M.

This is for your information and record.

Thanking you,

For **Modern Insulators Limited**

Animesh Banerjee
Executive Director
DIN: 07905214

Modern Insulators Ltd.
307026
Abu Road

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"Annexure – 1"

Appointment of M/s Anshika and Associates, Practicing Company Secretaries, Jaipur as the Secretarial Auditor for 5 Consecutive Financial Years

Name of the Secretarial Auditor	M/s. Anshika and Associates, Company Secretaries
Membership No. & Certificate of Practice No.	FCS No.- 7733, CP. NO.- 8587
Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~	Appointment of M/s. Anshika and Associates, Company Secretaries, Jaipur as the Secretarial Auditor for 5 Consecutive Years commencing from the financial year 2025-26.
Date of appointment/~~cessation~~ (as applicable) & term of appointment;	Date of Board Approval: 14th August, 2025 Terms of Appointment: for a term of five consecutive years from FY 2025-26 till FY 2029-30, subject to approval of the members at the ensuing Annual General Meeting
Brief Profile (in case of appointment);	M/s. Anshika and Associates, Practicing Company Secretaries, specializes in providing high-quality services and solving complexity relating to Various Corporate Law Matters and is a multi-skilled, multi-disciplined firm, offering client's wide range of industry-focused business solutions such as Business Set Up, Company Law Management, Corporate Restructuring, Secretarial Audit and Due Diligence etc.
Disclosure of relationships between directors (in case of appointment of director)	Not Applicable

Modern Insulators Ltd.
307026
Abu Road

R B Verma & Associates
Chartered Accountants

Independent Auditor's Limited Review Report on Unaudited Standalone Quarterly Financial Results

To
The Board of Directors
Modern Insulators Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **Modern Insulators Limited** ("the Company") for the quarter ended **30 June 2025** being prepared and submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013. 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 Engagement (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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical procedures to financial data and thus provides less assurance than an audit. 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.

4. ***Basis for qualified report***
Provision for taxation including interest to the extent of Rs.261.93 lacs for the quarter ended 30 June 2025 (upto the quarter ended 30 June 2025 Rs.12106.12 lacs; upto the previous year ended 31 March 2025 Rs.11844.19 lacs) has not been made in accounts in view of the proposed amalgamation under the provisions of Companies Act, 2013 (Refer note no. 4).

5. Based on our review conducted as stated in paragraph 3 above, except for the effects of the matter described in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results read with notes thereon, prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies generally accepted in India, 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.

RB VERMA & ASSOCIATES JAIPUR Chartered Accountants

B-12, Bhagirath Colony, Chomu House, C-Scheme, Jaipur – 302001 Rajasthan Bharat
Phone: 0141 3153975 E-mail: rbv_associates@yahoo.co.in

R B Verma & Associates
Chartered Accountants

6. The financial results includes results for the quarter ended 31 March 2025 being the balancing figure between the audited standalone figures in respect of full financial year ended 31 March 2025 and the unaudited published year to date figures upto 31 December 2024, which were subjected to limited review by us (Refer note no.6).

For R B Verma & Associates
Chartered Accountants
Firm Registration No.012650C

(Rajesh Verma)
Partner
Membership No.404029

RB VERMA & ASSOCIATES JAIPUR Chartered Accountants

Place – Abu Road
Date – 14 August 2025

UDIN – 25404029BMOTPC4234

B-12, Bhagirath Colony, Chomu House, C-Scheme, Jaipur – 302001 Rajasthan Bharat
Phone: 0141 3153975 E-mail: rbv_associates@yahoo.co.in

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Unaudited Standalone Financial Results for the Quarter Ended 30th June, 2025

(₹ in Lacs)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited) (See note 6)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1	**Income**				
	(a) Revenue from Operations	14137.27	15993.09	10382.45	50325.16
	(b) Other Income	536.40	(226.16)	506.33	1280.85
	Total Revenue	**14673.67**	**15766.93**	**10888.78**	**51606.01**
2	**Expenses**				
	(a) Cost of materials consumed	3990.89	4665.08	3521.02	16162.82
	(b) Purchase of stock in trade	4.58	13.04	6.90	40.52
	(c) Changes in inventories of finished goods, stock-in-trade & Stock-in- Progress	49.23	(240.89)	(536.84)	(2183.62)
	(d) Employee benefits expense	2229.88	2293.10	1803.75	7952.98
	(e) Finance cost	120.61	120.15	111.92	414.57
	(f) Depreciation and amortisation expense	217.68	215.95	207.93	851.59
	(g) Other Expenses	6531.83	7440.75	5054.89	24530.03
	Total Expenses	**13144.70**	**14507.18**	**10169.57**	**47768.89**
3	**Profit/(Loss) before exceptional items & tax (1-2)**	**1528.97**	**1259.75**	**719.21**	**3837.12**
4	**Exceptional Items (Interest on earlier years income tax refunds)**	-	72.69	70.73	692.23
5	**Profit/(Loss) before tax (3+4)**	**1528.97**	**1332.44**	**789.94**	**4529.35**
6	**Tax expense**				
	Current tax	363.52	634.68	-	763.25
	Deferred tax	(448.10)	(209.23)	10.21	(155.63)
		(84.58)	**425.45**	**10.21**	**607.62**
7	**Profit/(Loss) for the period (5-6)**	**1613.55**	**906.99**	**779.73**	**3921.73**
8	**Other Comprehensive Income**				
	(i) Items that will not be reclassified to profit or loss	(3.35)	(8.33)	(1.47)	(11.75)
	(ii) Income tax relating to above (i)	1.17	2.91	0.51	4.11
	Other Comprehensive Income for the period	**(2.18)**	**(5.42)**	**(0.96)**	**(7.64)**
9	**Total Comprehensive Income (7+8)**	**1611.37**	**901.57**	**778.77**	**3914.09**
10	**Paid up equity share capital (face value of ₹ 10/- each)**	**4714.39**	**4714.39**	**4714.39**	**4714.39**
11	**Earning per share**				
	Basic	**3.42**	**1.92**	**1.65**	**8.32**
	Diluted	**3.42**	**1.92**	**1.65**	**8.32**

Modern Insulators Ltd. Karoli, ABU ROAD

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Unaudited Standalone Segment Information for the Quarter Ended 30th June, 2025

(₹ in Lacs)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited) (See note 6)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1	**Segment Revenue**				
	(a) Insulators	12745.29	14272.86	9049.20	44638.05
	(b) Terry Towels	1391.98	1720.23	1333.25	5687.11
	Total Operating Income	**14137.27**	**15993.09**	**10382.45**	**50325.16**
2	**Segment Results - Profit/ (Loss) before finance cost and Tax**				
	(a) Insulators	1632.21	1347.57	995.39	4881.99
	(b) Terry Towels	17.37	105.02	(93.53)	61.93
	Total	**1649.58**	**1452.59**	**901.86**	**4943.92**
	Less: Finance Cost	120.61	120.15	111.92	414.57
	Total Profit before tax	**1528.97**	**1332.44**	**789.94**	**4529.35**
3	**Segment Assets**				
	(a) Insulators	50563.51	49433.55	46671.27	49433.55
	(b) Terry Towels	10685.98	10495.75	8889.24	10495.75
	Total	**61249.49**	**59929.30**	**55560.51**	**59929.30**
4	**Segment Liabilities**				
	(a) Insulators	11882.89	12207.43	11305.53	12207.43
	(b) Terry Towels	1151.80	1118.44	786.87	1118.44
	Total	**13034.69**	**13325.87**	**12092.40**	**13325.87**

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Notes:

1. The above unaudited financial results have been reviewed by the audit committee and approved by the Board of Directors at their respective meeting held on 14th August, 2025.

2. Company has given interest free unsecured loan Rs. 7124 lacs (previous year Rs. 6984 lacs) (maximum amount outstanding at any time during the quarter Rs. 7124 lacs) to a company covered under section 189 of the Companies Act, 2013 in view of proposed amalgamation under the provisions of Companies Act, 2013. Since the amount paid is in connection to proposed amalgamation, no terms have been specified for the repayment of loan and interest. In view of the likely advantage to the Company on such amalgamation, granting of such loan is not prejudicial to the interest of the Company.

3. Company has granted interest free unsecured loan Rs. 1130.50 lacs (previous year Rs. 843.50 lacs) to its wholly owned subsidiary company for its normal business requirements and the same has been utilised.

4. Provision for taxation including interest to the extent of Rs. 261.93 lacs for the quarter ended 30th June, 2025 (upto the quarter Rs.12106.12 lacs; upto the previous year Rs. 11844.19 lacs) has not been made in accounts in view of the proposed amalgamation under the provisions of Companies Act, 2013.

5. During the year, the Company has opted the concessional tax regime under section 115BAA of the Income tax Act, 1961 and consequently restated the deferred tax assets / liabilities on account of change in tax rates.

6. These financial results includes the results for the quarter ended 31st March, 2025 being the balancing figures between the audited standalone figures in respect of full financial year ended 31st March 2025 and the unaudited published year to date figures upto 31st December 2024,which were subjected to limited review.

7. Figures for previous periods have been regrouped or rearranged wherever necessary to make them comparable with the current period's classification.

For and on behalf of the Board of Directors
MODERN INSULATORS LIMITED

Place : Abu Road
Date : 14th August, 2025

Modern Insulators Ltd. Karoli, ABU ROAD

Animesh Banerjee
(Executive Director)
DIN: 07905214

Independent Auditor's Limited Review Report on Unaudited Consolidated Quarterly Financial Results

To
The Board of Directors
Modern Insulators Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of **Modern Insulators Limited** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') and its joint ventures for the quarter ended **30 June 2025** being prepared and submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical procedures to financial data and thus provides less assurance than an audit. 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.

4. The Statement include the financial results / information of the following other entities:
(i) Modern Composite Private Limited (wholly owned subsidiary company)
(ii) Shriji Designs - MIL JV (joint venture)
(iii) Modern Insulators JV Akhandalamani Electricals & Construction (joint venture)

5. ***Basis for qualified report***
Provision for taxation including interest to the extent of Rs.261.93 lacs for the quarter ended 30 June 2025 (upto the quarter ended 30 June 2025 Rs.12106.12 lacs; upto the previous year ended 31 March 2025 Rs.11844.19 lacs) has not been made in accounts of Holding Company in view of the proposed amalgamation under the provisions of Companies Act, 2013 (Refer note no. 4).

6. **Other matters**
The Statement includes interim financial results / financial information of one subsidiary company and two joint ventures, which has not been reviewed by their auditors, whose financial results / information (before eliminating intercompany balances/transactions) reflects total assets of Rs.2173.42 lacs as at 30 June 2025, total revenue of Rs.1.59 lacs and net loss after tax Rs.90.80 lacs for the quarter ended 30 June 2025, as considered in the financial results. These interim financial statements has been furnished to us by the Holding Company's Board of Directors, and our opinion, in so far as it relates to the amounts and disclosures included in respect of the subsidiary company and joint ventures, is based solely on such unreviewed interim

financial results / information. According to the information and explanations given to us by the Holding Company's Board of Directors, these interim financial statements are not material to the Group.

7. Based on our review conducted as stated in paragraph 3 above, except for the effects of the matter described in paragraph 5 above, and based on the consideration of the unreviewed financial results / information referred to in paragraph 6 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results read with notes thereon, prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies generally accepted in India, 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.

8. The financial results includes results for the quarter ended 31 March 2025 being the balancing figure between the audited standalone figures in respect of full financial year ended 31 March 2025 and the unaudited published year to date figures upto 31 December 2024, which were subjected to limited review by us (Refer note no. 6).

For R B Verma & Associates
Chartered Accountants
Firm Registration No.012650C

(Rajesh Verma)
Partner
Membership No.404029

RB VERMA & ASSOCIATES JAIPUR Chartered Accountants

Place – Abu Road
Date – 14 August 2025

UDIN – 25404029BMOTPB6725

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Unaudited Consolidated Financial Results for the Quarter Ended 30th June, 2025

(₹ in Lacs)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited) (See note 6)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1	**Income from Operations**				
	(a) Revenue from Operations	14137.52	15995.71	10380.88	50327.17
	(b) Other Income	528.92	(228.19)	497.22	1256.12
	Total Revenue	**14666.44**	**15767.52**	**10878.10**	**51583.29**
2	**Expenses**				
	(a) Cost of materials consumed	3991.14	4667.75	3521.09	16166.76
	(b) Purchase of stock in trade	4.58	27.60	8.62	55.08
	(c) Changes in inventories of finished goods, stock-in-trade & Stock-in-Progress	49.23	(258.04)	(536.84)	(2200.77)
	(d) Employee benefits expense	2251.33	2302.34	1806.47	7975.11
	(e) Finance cost	137.78	130.34	111.92	429.10
	(f) Depreciation and amortisation expense	237.84	230.57	210.31	873.36
	(g) Other Expenses	6552.25	7430.89	5063.08	24495.78
	Total Expenses	**13224.15**	**14531.45**	**10184.65**	**47794.42**
3	**Profit/(Loss) before exceptional items & tax (1-2)**	**1442.29**	**1236.07**	**693.45**	**3788.87**
4	**Exceptional Items(Interest on earlier years income tax refunds)**	-	72.69	70.73	692.23
5	**Profit/(Loss) before tax (3+4)**	**1442.29**	**1308.76**	**764.18**	**4481.10**
6	**Tax expense**				
	Current tax	363.52	634.68	-	763.25
	Deferred tax	(443.67)	(194.76)	8.76	(140.36)
		(80.15)	**439.92**	**8.76**	**622.89**
7	**Profit/(Loss) for the period (5-6)**	**1522.44**	**868.84**	**755.42**	**3858.21**
8	**Other Comprehensive Income**				
	(i) Items that will not be reclassified to profit or loss	(3.35)	(8.33)	(1.47)	(11.75)
	(ii) Income tax relating to above (i)	1.17	2.61	0.51	4.11
	Other Comprehensive Income for the year	**(2.18)**	**(5.72)**	**(0.96)**	**(7.64)**
9	**Total Comprehensive Income (7+8)**	**1520.26**	**863.12**	**754.46**	**3850.57**
10	**Paid up equity share capital (face value of ₹ 10/- each)**	**4714.39**	**4714.39**	**4714.39**	**4714.39**
11	**Earning per share (₹)**				
	Basic	**3.23**	**1.84**	**1.60**	**8.18**
	Diluted	**3.23**	**1.84**	**1.60**	**8.18**

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Unaudited Consolidated Segment Information For the Quarter Ended 30th June, 2025

(₹ in Lacs)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited) (See note 6)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1	**Segment Revenue**				
	(a) Insulators	12745.29	14272.86	9049.20	44638.05
	(b) Terry Towels	1391.98	1720.23	1333.25	5687.11
	(c) Others	0.68	24.49	0.16	60.91
	(d) Inter segment revenue	(0.43)	(21.87)	(1.73)	(58.90)
	Total Operating Income	**14137.52**	**15995.71**	**10380.88**	**50327.17**
2	**Segment Results - Profit/ (Loss) before finance cost and Tax**				
	(a) Insulators	1623.39	1343.56	984.24	4899.75
	(b) Terry Towels	17.37	105.02	(93.53)	61.93
	(c) Others	(60.69)	(9.48)	(14.61)	(51.48)
	Total	**1580.07**	**1439.10**	**876.10**	**4910.20**
	Less: Finance Cost	137.78	130.34	111.92	429.10
	Total Profit before tax	**1442.29**	**1308.76**	**764.18**	**4481.10**
3	**Segment Assets**				
	(a) Insulators	48746.63	47911.49	45300.45	47911.49
	(b) Terry Towels	10685.98	10495.75	8889.24	10495.75
	(c) Others	2164.52	1948.46	1226.68	1948.46
	Total	**61597.13**	**60355.70**	**55416.37**	**60355.70**
4	**Segment Liabilities**				
	(a) Insulators	11882.89	12207.43	11305.53	12207.43
	(b) Terry Towels	1151.80	1118.44	786.87	1118.44
	(c) Others	709.83	697.48	87.73	697.48
	Total	**13744.52**	**14023.35**	**12180.13**	**14023.35**

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Notes:

1. The above unaudited financial results have been reviewed by the audit committee and approved by the Board of Directors at their respective meeting held on 14th August, 2025.

2. Modern Insulators Limited (The Holding Company) has given interest free unsecured loan Rs. 7124 lacs (previous year Rs. 6984 lacs) (maximum amount outstanding at any time during the quarter Rs. 7124 lacs) to a company covered under section 189 of the Companies Act, 2013 in view of proposed amalgamation under the provisions of Companies Act, 2013. Since the amount paid is in connection to proposed amalgamation, no terms have been specified for the repayment of loan and interest. In view of the likely advantage to the Holding Company on such amalgamation, granting of such loan is not prejudicial to the interest of the Holding Company.

3. Modern Insulators Limited (The Holding Company) has granted interest free unsecured loan Rs. 1130.50 lacs (previous year Rs. 843.50 lacs) to its wholly owned subsidiary company for its normal business requirements and the same has been utilised.

4. Provision for taxation including interest to the extent of Rs. 261.93 lacs for the quarter ended 30th June, 2025 (upto the quarter Rs. 12106.12 lacs; upto the previous year Rs. 11844.19 lacs) has not been made in accounts of Holding Company in view of the proposed amalgamation under the provisions of Companies Act, 2013.

5. During the year, Modern Insulators Limited (The Holding Company) has opted the concessional tax regime under section 115BAA of the Income tax Act, 1961 and consequently restated the deferred tax assets / liabilities on account of change in tax rates.

6. These financial results includes the results for the quarter ended 31st March, 2025 being the balancing figures between the audited consolidated figures in respect of full financial year ended 31st March 2025 and the unaudited published year to date figures upto 31st December 2024,which were subjected to limited review.

7. Figures for previous periods have been regrouped or rearranged wherever necessary to make them comparable with the current period's classification.

For and on behalf of the Board of Directors
MODERN INSULATORS LIMITED

Modern Insulators Ltd. Karoli, ABU ROAD

Animesh Banerjee
(Executive Director)
DIN: 07905214

Place : Abu Road
Date : 14th August,2025