

CONCORD\BSE\65\2025-26

November 05, 2025

The Secretary,
Listing Department,
BSE Limited,
1st Floor, Phiroze Jeejeebhoy
Towers, Dalal Street,
Mumbai-400001, Maharashtra.

Scrip Code: 543619; Symbol: CNCRD. ISIN: INE0N0J01014

Subject: Outcome of Board Meeting held on Wednesday, 05th November, 2025.

Ref: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

With reference to the captioned subject and in terms of Regulation 30 and 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of Concord Control Systems Limited ("Company") at their Meeting held today i.e., on **Wednesday, 05th November 2025**, has, inter-alia, considered and approved the following:

1. Financial Results (Standalone & Consolidated) (unaudited) for the half year ended September 30, 2025 along with the Limited Review Report thereon.

Accordingly, pursuant to the Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we are enclosing the following:

- i. Statements showing the Financial Results – Standalone for the half year ended September 30, 2025; Enclosed herewith as 'Annexure – A-1'.
- ii. Statements showing the Financial Results– Consolidated for the half year ended September 30, 2025; Enclosed herewith as 'Annexure –A- 2'.
- iii. Limited Review Report on the Financial Results – Standalone for the half year ended September 30, 2025; Enclosed herewith as 'Annexure – A-3'.
- iv. Limited Review Report on the Financial Results – Consolidated for the half year ended September 30, 2025; Enclosed herewith as 'Annexure – A-4'.

2. Appointment of M/s. Amit Gupta & Associates, Company Secretaries, as Secretarial Auditor of the Company for the Financial Year 2025-26.
3. Appointment of Ms. Avisha Sinha, Chartered Accountant, as Internal Auditor of the Company for the Financial Year 2025-26.
4. Adoption of Corporate Office of the Company: The Board decided to adopt the Corporate Office of the Company at the following address:

7th Floor, Shalimar Iridium, Shalimar Corporate Park, TC/G-1/1, Vibhuti Khand, Gomti Nagar, Lucknow, Uttar Pradesh – 226010

Tel: 7800008718

Email: cs@concordgroup.in

Website: www.concordgroup.in

The Board also decided to maintain the books of accounts and other relevant papers of the Company as prescribed under Section 128 and other applicable provisions of the Companies Act, 2013, read with Rule 2A of the Companies (Accounts) Rules, 2014, at the above Corporate Office of the Company.

Disclosure under Sub Para A of Part A of Schedule III pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, regarding the Secretarial Auditor and Internal Auditor is enclosed as **Annexure – B**.

The Board Meeting commenced at 4:30 P.M. and concluded at 5:30 P.M.

The above information is also available on the Company's website at www.concordgroup.in.

Thanking you,

Yours sincerely,

for Concord Control Systems Limited

PUJA
GUPTA

Digitally signed
by PUJA GUPTA
Date: 2025.11.05
17:44:27 +05'30'

Puja Gupta
Company Secretary & Compliance Officer
M. No. 28664

Encl: as above

Annexure-B

Disclosure under Sub Para A of Part A of Schedule III pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024:

Sr. No.	Particulars	Internal Auditor	Secretarial Auditor
1.	Name	Ms. Avisha Sinha, Chartered Accountant	Amit Gupta & Associates
2.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment	Re-appointment
3.	Effective Date of appointment/reappointment	November 05, 2025	November 05, 2025
4.	Term of Appointment	For FY 2025-26	For FY 2025-26
5.	Brief Profile	Ms. Avisha Sinha, Chartered Accountant has vast knowledge in the field of Accounts and Taxation.	Amit Gupta & Associates (AGA) is a firm of Practising Company Secretaries, established in May 2002 by Mr Amit Gupta, a fellow member of ICSI, a Science and Law Graduate and Diploma Holder in Banking & Finance from ICFAI, having diversified experience and providing out-of-the-box solutions on complex legal & strategic management issues. The firm is primarily engaged in areas of secretarial audit, corporate advisory services, transactional services, legal due diligence, compliance management, etc. for diverse entities, including the listed, unlisted, MSME and public sector. AGA is registered with the ICSI, and its partners are peer-reviewed in terms of the certificate issued by the Peer Review Board of ICSI. The firm has extensive experience in handling assignments for large, listed entities.

CONCORD CONTROL SYSTEMS LIMITED
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD 30-SEP-2025

Rupees in Lacs unless otherwise stated

Particulars	For the half year ended			For the year ended
	30-Sep-2025	30-Sep-2024	31-Mar-2025	31-Mar-2025
	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	2	3	4	5
I. Revenue from Operations	2,690.93	3,638.39	3,753.59	7,391.99
II. Other Income	283.70	108.03	283.97	392.00
III. Total Income (I+II)	2,974.63	3,746.42	4,037.56	7,783.99
IV. EXPENSES				
Cost of materials consumed	1,413.00	1,963.07	2,155.39	4,118.47
Purchase of Stock in Trade	0.00	0.00	0.00	0.00
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(96.14)	(91.55)	(54.74)	(146.28)
Other Direct Manufacturing Expenses	122.92	227.30	200.12	427.42
Employee benefit expenses	450.27	347.18	369.06	716.24
Finance Cost	1.76	6.59	7.09	13.67
Depreciation and amortization expense	43.48	25.06	31.61	56.67
Other expenses	261.92	240.43	367.12	607.55
Total expenses	2,197.21	2,718.08	3,075.65	5,793.74
V. Profit before exceptional and extraordinary items and tax	777.42	1,028.34	961.91	1,990.25
VI. Exceptional items	0.00	0.00	0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)	777.42	1,028.34	961.91	1,990.25
VIII. Extraordinary items	0.00	0.00	0.00	0.00
IX. Profit before tax (VII- VIII)	777.42	1,028.34	961.91	1,990.25
X. Tax expense				
(1) Current Tax				
for the Period	154.88	259.67	212.80	472.47
Tax relating to earlier years	0.00	0.00	3.59	3.59
Less MAT Credit entitlement	0.00	0.00	0.00	0.00
(2) Deferred Tax	(3.95)	18.17	(11.06)	7.11
Total of Tax Expense	150.93	277.84	205.33	483.17
XI. Profit (Loss) for the period from continuing operations (IX-X)	626.49	750.50	756.58	1,507.08
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)	626.49	750.50	756.58	1,507.08
XVI. Earnings per equity share:				
(1) Basic (Amount in Rs)	9.94	12.55	12.15	24.70
(2) Diluted (Amount in Rs)	9.94	12.55	12.15	24.70

Place: Lucknow
Date: 05-Nov-2025

Gaurav Lath
Joint Managing Director
& Chief Financial Officer
DIN: 00581405



Concord Control Systems Ltd

Notes forming part of the Standalone Unaudited Financial Results as on 30-09-2025

1. The Unaudited financial results for half year ended 30-09-2025 of Concord Control Systems Ltd ("The Company") have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 05th November, 2025.
2. The company is mainly engaged in the business of manufacturing electrical and electronic products for Indian railways and there is no other reportable business segment of the company as per accounting standard 17.
3. In accordance with regulation 33 of the SEBI (LODR) Regulations 2015, the above standalone financial results have been reviewed by the Statutory Auditors of the Company for the half year ended September 30, 2025.
4. The equity shares of the company are listed on SME Stock Exchange as referred in chapter XB of the SEBI (Issue of Capital and Disclosure requirements) Regulations, 2009 and hence exempted from compulsory adoption of Ind AS for preparation of Unaudited financial results vide notification dated 16th February, 2015 issued by the Ministry of Corporate Affairs.
5. The figures of the corresponding periods have been reclassified / regrouped wherever necessary.
6. The Unaudited financial results have been prepared to comply in all material respects with the mandatory Accounting Standards applicable under Rule 2 of Companies (Accounting Standards) Rules, 2021 to the extent applicable and the relevant provisions of the Companies Act, 2013. The Ind AS are not applicable to the company in terms of SEBI guidelines. The Unaudited financial results have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Company.
7. EPS has been calculated on weighted average basis for the shares outstanding and the EPS mentioned for half year have not been annualised.
8. The parent company has allotted 24681 equity shares to Mr. Sadasivan on 23-08-2025 as payment of consideration for acquisition of remaining 10% equity in "ADVANCED RAIL CONTROLS PRIVATE LIMITED". The said allotment was done on preferential basis which was duly approved in the extraordinary general meeting of members held on 27th June 2025.
9. As on September 30, 2025, the company has one subsidiary namely "ADVANCED RAIL CONTROLS PRIVATE LIMITED" and Two Associate Companies namely "Progota India Private Limited" and "Concord Lab to Market Innovations Private Limited."

CONCORD CONTROL SYSTEMS LIMITED
UNAUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT 30 SEP-2025

Rupees in Lacs unless otherwise stated

Particulars	Figures as at the end of current reporting period (In 30-Sep-2025)		Figures as at the end of the previous reporting period (In Rs.) 31-Mar-2025	
	1	2	3	4
I. EQUITY AND LIABILITIES				
(1) SHAREHOLDER'S FUND				
(a) Share Capital		632.52		630.05
(b) Reserves & Surplus		11,493.42		10,519.41
(c) Money received against share warrants		0.00	12,125.94	0.00
				11,149.46
(2) Share application money pending allotment			0.00	0.00
(3) Non-Current Liabilities				
(a) Long-term borrowings		17.50		15.46
(b) Deferred tax liabilities (Net)		0.00		0.00
(c) Other Long term liabilities		0.00		0.00
(d) Long-term provisions		54.00	71.50	52.68
				68.14
(4) Current Liabilities				
(a) Short-term borrowings		108.11		18.79
(b) Trade payables				
(A) Total Outstanding dues of MSME		275.11		243.77
(B) Total Outstanding dues of creditors other than MSME		184.63		144.15
(c) Other current liabilities		121.55		539.35
(d) Short-term provisions		8.46	697.86	19.14
				965.20
TOTAL			12,895.30	12,182.80
II. ASSETS				
(1) Non-Current Assets				
(a) Property, Plant & Equipment and Intangible assets)				
(i) Property Plant and Equipment		373.47		307.04
(ii) Intangible Assets		28.43		14.42
(iii) Capital Work-in-Progress		91.41		82.68
(iv) Intangible assets under development		0.00		0.00
(b) Non-current investments		2,307.18		2,307.19
(c) Deferred Tax Assets (net)		26.71		22.76
(d) Long term loans and advances		6,334.59		5,754.59
(e) Other Non-current assets		71.23	9,233.02	67.40
				8,556.08
(2) Current Assets				
(a) Current investments		0.00		0.00
(b) Inventories		1,037.65		625.24
(c) Trade Receivables		747.26		2,077.29
(d) Cash and Bank Balances		1,389.22		779.11
(e) Short term loans and advances		416.29		105.38
(f) Other current assets		71.86	3,662.28	39.70
				3,626.72
TOTAL			12,895.30	12,182.80

 Place: Lucknow
 Date: 05-Nov-2025

 Gaurav Lath
 Joint Managing Director
 & Chief Financial Officer
 DIN: 00581405


CONCORD CONTROL SYSTEMS LIMITED
Statement of Standalone Cash Flow for the period ended

Half Year
30-Sep-2025

Full year
31-Mar-2025

A. CASH FLOW FROM OPERATING ACTIVITIES

Net Profit/(Loss) before tax as per Profit & Loss Account

777.42

1,990.25

Adjusted for:-

Add:- non cash Debits

Depreciation \ Amortisation \ Impairment

43.48

56.67

Interest Income

(280.93)

(390.34)

Interest and Finance Charge

1.76

9.28

(235.69)

(324.39)

Operating Profit before Working Capital Changes

541.73

1,665.86

Adjusted for:-

(Increase)\Decrease in Trade receivables

1,330.03

(583.86)

(Increase)\Decrease in Inventories

(412.41)

(297.68)

(Increase)\Decrease in Loans and advances and other assets

(341.21)

462.67

Increase\Decrease in Trade Payable & other payable

(355.36)

(131.63)

221.05

(550.50)

Cash Generated from Operations

762.78

1,115.36

Taxes (Paid) \ Refund

(190.92)

(476.06)

Net Cash from Operating Activities

571.86

639.30

B. CASH FLOW FROM INVESTING ACTIVITIES

Increase in Fixed Assets / CWIP

(102.29)

(169.51)

Sale\Purchase of Investments (net)

0.01

(1,856.61)

Long Term Loans and advances

(580.00)

(5,345.80)

Interest Income

280.93

390.34

Net Cash from\used in Investing Activities

(401.35)

(6,981.58)

C. CASH FLOW FROM FINANCING ACTIVITIES

Increase in Share Capital and security premium

350.00

5,000.01

Increase\Decrease in Long Term Borrowings

2.04

3.23

Increase\Decrease in Short Term Borrowings

89.32

(242.53)

(Increase)\Decrease in Other Bank Balances

(604.15)

1,589.12

Interest and Finance Charge

(1.76)

(9.28)

Net Cash from\used in Financing Activities

(164.55)

6,340.55

Net Increase / (Decrease) in Cash and Cash Equivalents

5.96

(1.73)

Opening Balance of Cash & Cash Equivalents

1.38

3.11

Closing Balance of Cash & Cash Equivalents

7.34

1.38

Note: -

1. the above cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3 on cash flow statement

2. Figures in bracket indicate cash outflow and without brackets indicate cash inflow.

3. Fixed Deposit (excluding held as margin) having original maturities of three months or less from the date of purchase, were considered as cash equivalents.

Place: Lucknow

Date: 05-Nov-2025

Gaurav Lath
Joint Managing Director
& Chief Financial Officer
DIN: 00581405



CONCORD CONTROL SYSTEMS LIMITED

Rupees in Lacs unless otherwise stated

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT 30 SEP-2025

Particulars		Figures as at the end of current reporting period (In 30-Sep-2025)		Figures as at the end of the previous reporting period (In 31-Mar-2025)	
1	2	3		4	
I. EQUITY AND LIABILITIES					
(1) SHAREHOLDER'S FUND					
(a) Share Capital	632.52			630.05	
(b) Reserves & Surplus	13,238.14			11,288.42	
(c) Money received against share warrants	0.00	13,870.66		0.00	11,918.47
(2) Share application money pending allotment		0.00			0.00
(3) Non-Current Liabilities					
(a) Long-term borrowings	692.50			15.46	
(b) Deferred tax liabilities (Net)	0.00			0.00	
(c) Other Long term liabilities	0.00			23.24	
(d) Long-term provisions	154.32	846.82		153.74	192.44
(4) Current Liabilities					
(a) Short-term borrowings	1,153.82			18.79	
(b) Trade payables					
(A) Total Outstanding dues of MSME	1,092.63			723.68	
(B) Total Outstanding dues of creditors other than MSME	1,101.72			346.57	
(c) Other current liabilities	278.82			380.37	
(d) Short-term provisions	10.06	3,637.05		19.14	1,488.55
TOTAL		18,354.53			13,599.46
II. ASSETS					
(1) Non-Current Assets					
(a) Property, Plant & Equipment and Intangible assets)					
(i) Property Plant and Equipment	1,974.71			1,939.42	
(ii) Intangible Assets	338.49			319.06	
(iii) Capital Work-in-Progress	91.41			82.68	
(iv) Intangible assets under development	0.00			0.00	
(b) Non-current investments	606.04			711.22	
(c) Deferred Tax Assets (net)	79.29			79.00	
(d) Long term loans and advances	798.95			772.82	
(e) Other Non-current assets	102.87	3,991.76		99.16	4,003.36
(2) Current Assets					
(a) Current investments	0.00			0.00	
(b) Inventories	4,494.54			3,758.31	
(c) Trade Receivables	5,545.48			3,762.02	
(d) Cash and Bank Balances	2,532.03			1,490.70	
(e) Short term loans and advances	1,696.81			531.82	
(f) Other current assets	93.91	14,362.77		53.25	9,596.10
TOTAL		18,354.53			13,599.46

Place: Lucknow
Date: 05-Nov-2025

Gaurav Lath
Joint Managing Director
& Chief Financial Officer
DIN: 00581405



Concord Control Systems Limited (Consolidated)

Notes forming part of the Unaudited Consolidated Financial Results as on 30-09-2025

1. The Unaudited Consolidation financial results for half year ended 30-09-2025 of Concord Control Systems Ltd ("Parent Company") have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 05th November, 2025.
2. The group is mainly engaged in the business of manufacturing electrical and electronic products for Indian railways and there is no other reportable business segment of the company as per accounting standard 17.
3. In accordance with regulation 33 of the SEBI (LODR) Regulations 2015, the above Consolidation financial results have been reviewed by the Statutory Auditors of the group for the half year ended September 30, 2025.
4. The equity shares of the parent company are listed on SME Stock Exchange as referred in chapter XB of the SEBI (Issue of Capital and Disclosure requirements) Regulations, 2009 and hence exempted from compulsory adoption of Ind AS for preparation of financial results vide notification dated 16th February, 2015 issued by the Ministry of Corporate Affairs.
5. The figures of the corresponding periods have been reclassified / regrouped wherever necessary.
6. The Unaudited Consolidated financial results have been prepared to comply in all material respects with the mandatory Accounting Standards applicable under Rule 2 of Companies (Accounting Standards) Rules, 2021 to the extent applicable and the relevant provisions of the Companies Act, 2013. The Ind AS are not applicable to the company in terms of SEBI guidelines. The Unaudited Consolidated financial Results have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Company.
7. EPS has been calculated on weighted average basis for the shares outstanding and the EPS mentioned for half year have not been annualised.
8. As on Sept. 30, 2025, the parent company has one subsidiary namely "ADVANCED RAIL CONTROLS PRIVATE LIMITED" and Two Associate Companies namely "Progota India Private Limited" and "Concord Lab to Market Innovations Private Limited" whose Unaudited financial results have been consolidated as on the reporting date.
9. The parent company has allotted 24681 equity shares to Mr. Sadasivan on 23-08-2025 as payment of consideration for acquisition of remaining 10% equity in "ADVANCED RAIL CONTROLS PRIVATE LIMITED". The said allotment was done on preferential basis which was duly approved in the extraordinary general meeting of members held on 27th June 2025.

CONCORD CONTROL SYSTEMS LIMITED
Consolidated Statement of Cash Flow for the period ended

Half Year
30-Sep-2025

Full Year
31-Mar-2025

A. CASH FLOW FROM OPERATING ACTIVITIES

Net Profit/(Loss) before tax as per Profit & Loss Account	2,157.37	2,896.50
Adjusted for:-		
Add:- non cash Debits		
Depreciation \ Amortisation \ Impairment	108.59	166.01
Liabilities / provisions no longer required written back	(0.91)	(99.02)
Interest Income	(329.98)	(187.53)
Interest and Finance Charge	53.63	283.52
	(168.67)	162.98
Operating Profit before Working Capital Changes	1,988.70	3,059.48
Adjusted for:-		
(Increase)\Decrease in Trade receivables	(1,783.46)	(1,807.48)
(Increase)\Decrease in Inventories	(736.23)	(1,377.22)
(Increase)\Decrease in Loans and advances and other assets	(1,167.45)	76.89
Increase\Decrease in Trade Payable & other payable	991.72	(85.98)
	(2,695.42)	(3,193.79)
Cash Generated from Operations	(706.72)	(134.31)
Taxes (Paid) \ Refund	(472.76)	(563.50)
Net Cash from Operating Activities	(1,179.48)	(697.82)

B. CASH FLOW FROM INVESTING ACTIVITIES

Increase in fixed Assets / CWIP / Capital Advances	(172.04)	(262.45)
Sale\Purchase of Investments (net)	0.01	(994.72)
Long Term Loans and advances	(45.58)	(363.99)
Interest Income	329.98	187.53
Net Cash from\used in Investing Activities	112.37	(1,433.63)

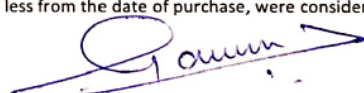
C. CASH FLOW FROM FINANCING ACTIVITIES

Increase in Share Capital and Security Premium	350.00	5,000.01
Increase in Share Application Money Pending Allotment	0.00	0.00
Increase\Decrease in Long Term Borrowings	677.04	3,733.82
Increase\Decrease in Short Term Borrowings	1,135.03	(7,294.01)
(Increase)\Decrease in Other Bank Balances	(848.01)	990.96
Interest and Finance Charge	(53.63)	(283.52)
Net Cash from\used in Financing Activities	1,260.43	2,147.26
Net Increase / (Decrease) in Cash and Cash Equivalents	193.32	15.81
Opening Balance of Cash & Cash Equivalents	20.83	5.02
Closing Balance of Cash & Cash Equivalents	214.15	20.83

Note: -

1. the above cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3 on cash flow statement
2. Figures in bracket indicate cash outflow and without brackets indicate cash inflow.
3. Fixed Deposit (excluding held as margin) having original maturities of three months or less from the date of purchase, were considered as cash equivalents.

Place: Lucknow
Date: 05-Nov-2025



Gaurav Lath
Joint Managing Director
& Chief Financial Officer
DIN: 00581405



CONCORD CONTROL SYSTEMS LIMITED
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT 30-SEP-2025

Rupees in Lacs unless otherwise stated

Figures as at the
end of current
reporting period (In
30-Sep-2025

Figures as at the end
of the previous
reporting period (In
31-Mar-2025

Particulars

CONCORD CONTROL SYSTEMS LIMITED
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD

Rupees in Lacs unless otherwise stated

Particulars	For the half year ended			For the year ended
	30-Sep-2025	30-Sep-2024	31-Mar-2025	31-Mar-2025
	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	2	3	4	5
I. Revenue from Operations	8,154.55	4,975.29	7,470.80	12,446.10
II. Other Income	146.19	117.02	232.37	349.39
III. Total Income (I+II)	8,300.74	5,092.31	7,703.17	12,795.49
IV. EXPENSES				
Cost of materials consumed	2,813.47	3,086.12	4,341.50	7,427.63
Purchase of Stock in Trade	0.00	0.00	0.00	0.00
Changes in Inventories of finished goods, work-in-progress and Stock-in-Trade	1,383.48	(746.33)	(323.20)	(1,069.53)
Other Direct Manufacturing Expenses	214.68	253.23	261.84	515.06
Employee benefit expenses	989.95	607.71	668.13	1,275.84
Finance Cost	53.63	232.57	20.37	252.95
Depreciation and amortization expense	108.59	76.82	89.20	166.02
Other expenses	579.57	354.41	976.62	1,331.02
Total expenses	6,143.37	3,864.53	6,034.46	9,898.99
V. Share of Profit/(Loss) from Associate Enterprises as per equity method	(124.61)	(16.61)	(35.92)	(52.54)
VI. Profit before exceptional and extraordinary items and tax (III-IV+V)	2,032.76	1,211.17	1,632.79	2,843.96
VII. Exceptional items	0.00	0.00	0.00	0.00
VIII. Profit before extraordinary items and tax (VI - VII)	2,032.76	1,211.17	1,632.79	2,843.96
IX. Extraordinary items	0.00	0.00	0.00	0.00
X. Profit before tax (VIII- IX)	2,032.76	1,211.17	1,632.79	2,843.96
Tax expense				
(1) Current Tax				
for the Period	430.87	259.67	308.94	568.61
Tax relating to earlier years	0.00	0.00	(30.01)	(30.01)
Less MAT Credit entitlement	0.00	0.00	0.00	0.00
(2) Deferred Tax	(0.29)	84.97	(45.10)	39.87
XI. Total tax Expense	430.58	344.64	233.83	578.47
XII. Profit (Loss) for the period from continuing operations (X-XI)	1,602.18	866.53	1,398.96	2,265.49
XIII. Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00
XIV. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00
XV. Profit/(loss) from Discontinuing operations (after tax) (XIII-XIV)	0.00	0.00	0.00	0.00
XVI. Less: Profit (Loss) transferred to Minority Interest	0.00	15.02	(15.02)	0.00
XVII. Less: Pre-Acquisition Profits attributable to Parent transferred to Cost of Control	0.00	23.63	(23.63)	0.00
XVIII. Profit (Loss) for the period (XII+ XV - XVI - XVII) transferred to Reserve & Surplus	1,602.18	827.88	1,437.61	2,265.49
XIX. Earnings per equity share: (not annualised)				
(1) Basic - Amount in Rs	25.41	14.49	22.64	37.13
(2) Diluted - Amount in Rs	25.41	14.49	22.64	37.13

Place: Lucknow
Date: 05-Nov-2025

Gaurav Lath
Joint Managing Director
& Chief Financial Officer
DIN: 00581405



SETH & ASSOCIATES

Chartered Accountants

Office - 90 - Pirpur Square, Lucknow 226 001

Telephone:- (+91) (522) 4073356, 4002161 (O)

E- Mail- dhruv@sethspro.com

Website - www.sethspro.com

Independent Auditor's Review Report on standalone condensed unaudited for the half year ended 30th Sept, 2024 of the company pursuant to the regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015

**Review Report to
The Board of Directors
Concord Control Systems Limited**

- 1 We have reviewed the accompanying statement of standalone condensed unaudited financial results of Concord Control Systems Ltd for the half year ended 30-Sep-2025 attached herewith. This statement is the responsibility of company's management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
- 2 We conducted our review 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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3 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 applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Lucknow

Date: 05-Nov-2025

UDIN: 25404028BMIJCI1778

**SETH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No 001167C**



**Dhruv Seth (M. No 404028)
Partner**

SETH & ASSOCIATES

Chartered Accountants

Office - B3 - Puri Square, Lucknow 226 001

Telephone:- (+91) (522) 4073356, 4002161 (O)

E-Mail- dhruv@sethspro.com

Website - www.sethspro.com

Independent Auditor's Review Report on Consolidated condensed unaudited for the half year ended 30th Sept, 2025 of the company pursuant to the regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015

Review Report to
The Board of Directors
Concord Control Systems Limited

1 We have reviewed the accompanying statement of Consolidated condensed unaudited financial results of Concord Control Systems Limited (the company) for the half year ended 30-Sep-2025 attached herewith. This statement is the responsibility of company's management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

2 The accompanying statement of Consolidated condensed unaudited financial results of the following entities:

S. No.	Name of the Entity	Relationship	Consolidation Method
1	Advanced Rail Controls Pvt Ltd	Company in which the company holds 100 % Equity Shares	As per Accounting Standard-21
2	Progota India Private Limited	Company in which the company holds 26 % Equity Shares	As per Accounting Standard-23 following Equity Method
3	Concord Lab to Market Innovations Private Limited	Company in which the company holds 49 % Equity Shares	As per Accounting Standard-23 following Equity Method

3 We conducted our review 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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4 Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Lucknow
Date: 05-Nov-2025
UDIN : 25404028BMJCH6474

SETH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 001167C



Dhruv Seth (M. No 404028)
Partner