KALYANASUNDARAM
& ASSOCIATES
CHARTERED ACCOUNTANTS

STATUTORY AUDIT
INTERNAL AUDIT
DIRECT TAXATION
INDIRECT TAXATION
START UP SERVICES
CONSULTING

Independent Auditor's Review report on Unaudited Standalone Financial Results of Tonbo Imaging India Limited for the quarter and half year ended September 30, 2026, pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

Review report to,
The Board of Directors of
Tonbo Imaging India Limited.

1. We have reviewed the accompanying unaudited standalone financial results (the "Statement") of Tonbo Imaging India Limited (the "Company") for the quarter ended September 30, 2026 and the year to date results for the period from April 01, 2026 to September 30, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and approved by Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS-34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and in compliance with the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement 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 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 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kalyanasundaram & Associates
Chartered Accountants
Firm Reg No. 005455S

KALYANASUNDARAM & ASSOCIATES CHARTERED ACCOUNTANTS

K M Ranjith
Partner
Membership No. 219645
UDIN: 26219645HEUM003032
Place: Bengaluru
Date: November 05, 2026

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TONBO IMAGING INDIA LIMITED
(Formerly known as Tonbo Imaging India Private Limited)
CIN: U26700KA2003PLC033043

Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2026

Amount in Rs. Lakhs

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from Operations	18,326.16	3,591.19	862.34	21,917.35	7,757.25	36,061.43
Other Income	188.44	131.59	201.56	320.03	402.61	729.05
Total Income	**18,514.60**	**3,722.78**	**1,063.91**	**22,237.38**	**8,159.86**	**36,790.48**
Expenses						
Cost of Materials Consumed	8,403.94	8,346.58	209.05	16,750.52	2,118.61	16,453.80
Changes in Inventories of Finished Goods	3,690.58	(6,103.22)	-	(2,412.64)	1,569.10	1,196.91
Employee Benefits Expenses	1,193.16	1,548.37	1,132.95	2,741.53	2,321.39	4,870.96
Finance Costs	484.44	363.51	244.03	847.95	453.78	1,059.71
Depreciation and Amortisation Expenses	976.68	836.62	712.62	1,813.30	1,426.70	3,128.13
Other expenses	627.00	1,113.13	(139.59)	1,740.13	601.35	3,194.65
Total expenses	**15,375.80**	**6,104.99**	**2,159.06**	**21,480.79**	**8,490.93**	**29,904.16**
Profit / (Loss) before exceptional and extraordinary items and tax	**3,138.80**	**(2,382.21)**	**(1,095.15)**	**756.59**	**(331.07)**	**6,886.32**
Exceptional items	-	-	-	-	-	-
Profit / (Loss) before tax	**3,138.80**	**(2,382.21)**	**(1,095.15)**	**756.59**	**(331.07)**	**6,886.32**
Tax expense						
Current tax	89.81	-	(88.00)	89.81	-	1,679.01
Deferred tax	699.98	(601.18)	(25.77)	98.80	112.22	201.63
Profit / (Loss) for the period / year, net of Tax	**2,349.01**	**(1,781.03)**	**(981.38)**	**567.98**	**(443.29)**	**5,005.68**
Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
Remeasurement of the Gain / (Loss) of defined benefit plans	19.06	6.28	(16.03)	25.34	(16.37)	(25.95)
(ii) Income tax relating to items that will not be reclassified to profit or loss						
Tax relating to remeasurement of defined benefit plans	(4.80)	(1.58)	4.04	(6.38)	4.12	6.53
Total Other Comprehensive Income / (Loss)	**14.26**	**4.70**	**(11.99)**	**18.96**	**(12.25)**	**(19.42)**
Total Comprehensive Income / (Loss) for the period	**2,363.27**	**(1,776.33)**	**(993.37)**	**586.94**	**(455.54)**	**4,986.26**

KALYANASUNDARAM & ASSOCIATES CHARTERED ACCOUNTANTS

Tonbo Imaging India Limited Bengaluru

TONBO IMAGING INDIA LIMITED
(Formerly known as Tonbo Imaging India Private Limited)
CIN: U26700KA2003PLC033043

Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2026

Amount in Rs. Lakhs

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Earnings per equity share						
Basic Earning per share of Face Value of Rs. 2 each	4.24	(3.22)	(1.58)	1.03	(0.59)	9.04
Diluted Earning per share of Face Value of Rs. 2 each	4.10	(3.22)	(1.58)	0.99	(0.59)	8.74

Notes

1 The financial results for the period ended September 30, 2026 were reviewed by the Audit committee and Board of Directors in their meetings held on November 5, 2026. The Statutory Auditors of the Company have conducted a Limited Review of the said financial results.

2 The financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, as amended ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 The Company is primarily engaged in providing vision technology based products and solutions. As the basic nature of these activities are governed by the same set of risk, returns and internal business reporting system, accordingly these have been grouped as single segment in above disclosures as per Ind AS 108 dealing with "Operating Segment".

4 Provision for Taxation includes current tax expense and deferred tax expense

5 These results for the quarter and half year ended September 30, 2026 are available on the website of the Company (www.tonboimaging.com) and the website of the stock exchanges viz. BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com)

6 The figures for the previous quarter/period have been rearranged/regrouped, wherever considered necessary.

For Kalyanasundaram and Associates
Chartered Accountants
Firm Registration No. 005455S

K.M. RANJITH
Partner
Membership No: 219645

Place: Bangalore
Date:November 5 , 2026

For and on behalf of the Board of Directors

CECILIA D'SOUZA
Director
DIN: 06380429

Place: Bangalore
Date:November 5 , 2026

TONBO IMAGING INDIA LIMITED
(Formerly known as Tonbo Imaging India Private Limited)
CIN: U26700KA2003PLC033043

Standalone Statement of Assets and Liabilities

Amount in Rs. Lakhs

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,334.29	2,439.27
Right-of-use assets	602.77	757.43
Intangible assets	15,901.66	16,270.09
Capital work-in-progress	1,495.53	1,239.57
Financial assets		
Investments	0.10	0.10
Other financial assets	6,151.64	6,059.17
Other non-current assets	20.19	287.99
Total non-current assets	**26,506.18**	**27,053.62**
Current assets		
Inventories	26,537.29	21,903.17
Financial assets		
Trade receivables	23,490.66	21,025.13
Cash and bank balances	889.73	1,541.35
Other Bank Balances	1,517.22	2,245.35
Loans	44.11	72.62
Other financial assets	1,403.64	790.11
Other current assets	4,281.01	3,297.92
Total current assets	**58,163.66**	**50,875.65**
Total Assets	**84,669.84**	**77,929.27**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,145.64	1,145.64
Other equity	55,109.51	54,057.09
Total Equity	**56,255.15**	**55,202.73**
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	2,159.09	-
Lease Liabilities	514.11	685.36
Deferred Tax Liabilities (net)	1,104.92	999.74
Provisions	1,697.93	1,876.97
Total non-current liabilities	**5,476.05**	**3,562.07**

KALYANASUNDARAM & ASSOCIATES CHARTERED ACCOUNTANTS

Tonbo Imaging India Limited Bengaluru

TONBO IMAGING INDIA LIMITED
(Formerly known as Tonbo Imaging India Private Limited)
CIN: U26700KA2003PLC033043

Standalone Statement of Assets and Liabilities

Amount in Rs. Lakhs

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
Current liabilities		
Financial liabilities		
Borrowings	14,730.87	11,606.37
Lease Liabilities	205.15	184.97
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	1,107.02	610.65
Total outstanding dues of creditors other than micro enterprises and small enterprises	3,812.18	2,572.02
Other financial liabilities	1.50	9.00
Provisions	680.26	1,828.11
Other current liabilities	2,401.66	2,353.35
Total current liabilities	**22,938.64**	**19,164.47**
Total Liabilities	**28,414.69**	**22,726.54**
Total Equity and Liabilities	**84,669.84**	**77,929.27**

For Kalyanasundaram and Associates
Chartered Accountants
Firm Registration No. 005455S

K.M. RANJITH
Partner
Membership No: 219645

Place: Bangalore
Date:November 5 , 2026

For and on behalf of the Board of Directors

CECILIA D'SOUZA
Director
DIN: 06380429

Place: Bangalore
Date:November 5 , 2026

TONBO IMAGING INDIA LIMITED
(Formerly known as Tonbo Imaging India Private Limited)
CIN: U26700KA2003PLC033043

Standalone Cashflow Statement

Amount in Rs. Lakhs

Particulars	Half year ended September 30, 2026	Half year ended September 30, 2025
	(Unaudited)	(Unaudited)
Cash flow from Operating Activities:		
Profit before tax	756.59	(331.07)
Adjustments for:		
Depreciation and amortisation expense	1,813.30	1,426.70
Finance costs	552.48	148.25
Interest income	(273.48)	(390.59)
Transfer of Share Options Outstanding account	465.48	568.93
Other comprehensive income for the period, net of income tax	25.34	(16.37)
Operating Profit before Working Capital changes	**3,339.71**	**1,405.85**
Adjustments for changes in Working Capital :		
- (Increase)/decrease in other financial assets (non-current)	(92.48)	(1,833.05)
- (Increase)/decrease in other non-current assets	267.80	(3.62)
- (Increase)/decrease in inventories	(4,634.12)	(2,774.00)
- (Increase)/decrease in trade receivables	(2,465.54)	13,450.72
- (Increase)/decrease in other current assets	(983.08)	122.06
- (Increase)/decrease in other financial assets (current)	(613.53)	(161.26)
- (Increase)/decrease in loans	28.51	(9.24)
- Increase/(decrease) in trade payables	1,736.54	(1,161.93)
- Increase/(decrease) in other financial liabilities	(7.50)	-
- Increase/(decrease) in provisions (non current)	(179.04)	(62.30)
- Increase/(decrease) in current provisions	(818.03)	(1,307.70)
- Increase/(decrease) in other current liabilities	48.31	(5,698.92)
Cash generated from Operating Activities	**(4,372.45)**	**1,966.61**
- Income taxes paid (net)	(419.63)	(1,185.57)
Net Cash from Operating Activities	**(4,792.08)**	**781.04**
Cash flow from Investing Activities:		
Payments for purchase of property, plant and equipment and capital work in progress	(155.11)	(188.51)
Payments for purchase of intangible assets	(1,345.91)	(907.72)
Payments for purchase of Right of use of assets	59.84	(38.84)
Interest received	273.48	390.59
Net Cash from / (used in) Investing Activities	**(1,167.70)**	**(744.48)**

KALYANASUNDARAM & ASSOCIATES CHARTERED ACCOUNTANTS

Tonbo Imaging India Limited Bengaluru

TONBO IMAGING INDIA LIMITED
(Formerly known as Tonbo Imaging India Private Limited)
CIN: U26700KA2003PLC033043

Standalone Cashflow Statement

Amount in Rs. Lakhs

Particulars	Half year ended September 30, 2026	Half year ended September 30, 2025
	(Unaudited)	(Unaudited)
Cash flow from Financing Activities:		
Proceeds / (repayment) from short term borrowings	3,124.50	(2,273.60)
Proceeds / (Repayment) of long term borrowings	2,159.09	(1,578.95)
Principal repayment of lease liabilities	(151.08)	(37.06)
Finance cost paid	(552.48)	(148.25)
Buyback of Equity shares	-	(16.05)
Net Cash from / (used in) Financing Activities	**4,580.03**	**(4,053.91)**
Net Increase/(Decrease) in cash & cash equivalents	**(1,379.75)**	**(4,017.35)**
Cash and cash equivalents at the beginning of the period	3,786.70	10,128.47
Cash and cash equivalents at the end of the period	**2,406.95**	**6,111.12**

For Kalyanasundaram and Associates
Chartered Accountants
Firm Registration No. 005455S

K.M. RANJITH
Partner
Membership No: 219645

Place: Bangalore
Date:November 5 , 2026

For and on behalf of the Board of Directors

CECILIA D'SOUZA
Director
DIN: 06380429

Place: Bangalore
Date:November 5 , 2026

KALYANASUNDARAM
& ASSOCIATES
CHARTERED ACCOUNTANTS

STATUTORY AUDIT
INTERNAL AUDIT
DIRECT TAXATION
INDIRECT TAXATION
START UP SERVICES
CONSULTING

Independent Auditor's Review report on Unaudited Consolidated Financial Results of Tonbo Imaging India Limited for the quarter and half year ended September 30, 2026, pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

Review report to,
The Board of Directors of
Tonbo Imaging India Limited.

1. We have reviewed the accompanying unaudited consolidated financial results of Tonbo Imaging India Limited (the "Company") and its subsidiaries (the Company and its subsidiaries together referred to as the 'Group') and its share of the net profit/(loss) after tax and total comprehensive income of its Subsidiaries for the quarter ended September 30, 2026 and the year to date results for the period from April 01, 2026 to September 30, 2026 (the "statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS-34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and in compliance with the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the Company and the following entities:

S.No.	Name of the Company	Country of Incorporation	Percentage Shareholding	Consolidated as
1	Tonbo LLC	Armenia	100%	Subsidiary
2	Tonbo Systems Pty Ltd.	Australia	100%	Subsidiary

KALYANASUNDARAM & ASSOCIATES CHARTERED ACCOUNTANTS

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5. Based on our review conducted and procedure performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters:
The Statement includes the Unaudited Financial Results of two (2) wholly owned subsidiaries, which are not required to be audited under the local laws of their respective jurisdictions. The financial statements, certified by the Management reflects total revenue from operations (before consolidation adjustments) of Rs.34.44 lakhs and Rs.69.89 lakhs respectively for the quarter and half year ended September 30, 2026, total net profit after tax (before consolidation adjustments) of Rs.4.43 lakhs and Rs.10.37 lakhs respectively for the quarter and half year ended September 30, 2026, total comprehensive income (before consolidation adjustments) of Rs.4.43 lakhs and Rs.10.37 lakhs respectively for the quarter and half year ended September 30, 2026, as considered in the Statement. These financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of our reliance on the financial results certified by the Management.

For Kalyanasundaram & Associates
Chartered Accountants
Firm Reg No. 005455S

KALYANASUNDARAM & ASSOCIATES
CHARTERED ACCOUNTANTS

K M Ranjith
Partner
Membership No. 219645
UDIN: 26219645OWRDZI2208

Place: Bengaluru
Date: November 05, 2026

TONBO IMAGING INDIA LIMITED
(Formerly known as Tonbo Imaging India Private Limited)
CIN: U26700KA2003PLC033043

Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2026

Amount in Rs. Lakhs

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-26 (Unaudited)	30-Jun-26 (Audited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
Revenue from Operations	18,329.40	3,600.78	888.37	21,930.18	7,756.06	36,264.83
Other Income	188.44	131.60	201.57	320.04	402.62	729.06
Total Income	**18,517.84**	**3,732.38**	**1,089.94**	**22,250.22**	**8,158.68**	**36,993.89**
Expenses						
Cost of Materials Consumed	8,403.77	8,346.16	209.05	16,749.93	2,118.61	16,555.37
Changes in Inventories of Finished Goods	3,690.59	(6,103.22)	11.32	(2,412.63)	1,569.10	1,196.91
Employee Benefits Expenses	1,203.71	1,559.38	1,188.74	2,763.09	2,384.77	4,958.31
Finance Costs	484.31	363.64	240.57	847.95	455.23	1,061.56
Depreciation and Amortisation Expenses	979.04	839.09	713.55	1,818.13	1,427.72	3,133.46
Other expenses	612.53	1,102.18	(199.29)	1,714.71	508.12	3,092.41
Total expenses	**15,373.95**	**6,107.23**	**2,163.94**	**21,481.18**	**8,463.55**	**29,998.02**
Profit / (Loss) before exceptional and extraordinary items and tax	**3,143.89**	**(2,374.85)**	**(1,074.00)**	**769.04**	**(304.87)**	**6,995.87**
Exceptional items	-	-	-	-	-	-
Profit / (Loss) before tax	**3,143.89**	**(2,374.85)**	**(1,074.00)**	**769.04**	**(304.87)**	**6,995.87**
Tax expense						
Current tax	89.81	-	(86.45)	89.81	1.55	1,706.22
Deferred tax	699.98	(601.18)	(25.77)	98.80	112.22	201.63
Profit / (Loss) for the period / year, net of Tax	**2,354.10**	**(1,773.67)**	**(961.78)**	**580.43**	**(418.64)**	**5,088.02**
Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
Remeasurement of the (Gain)/Loss of defined benefit plans	19.06	6.28	(16.03)	25.34	(16.37)	(25.95)
(ii) Income tax relating to items that will not be reclassified to profit or (loss)						
Tax relating to remeasurement of defined benefit plans	(4.80)	(1.58)	4.04	(6.38)	4.12	6.53
(iii)Items that will be reclassified to profit or loss						
Exchange Difference on Transalation of Foreign Reserves	(0.20)	10.15	1.66	9.95	(3.48)	21.58
Total Other Comprehensive Income / (Loss)	**14.06**	**14.85**	**(10.33)**	**28.91**	**(15.73)**	**2.16**
Total Comprehensive Income / (Loss) for the period	**2,368.16**	**(1,758.82)**	**(972.11)**	**609.34**	**(434.37)**	**5,090.18**

KALYANASUNDARAM & ASSOCIATES CHARTERED ACCOUNTANTS

Tonbo Imaging India Limited Bengaluru

TONBO IMAGING INDIA LIMITED
(Formerly known as Tonbo Imaging India Private Limited)
CIN: U26700KA2003PLC033043

Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2026

Amount in Rs. Lakhs

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-26 (Unaudited)	30-Jun-26 (Audited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
Earnings per equity share						
Basic Earning per share of Face Value of Rs. 2 each	4.25	(3.20)	(1.77)	1.05	(0.77)	9.19
Diluted Earning per share of Face Value of Rs. 2 each	4.11	(3.20)	(1.77)	1.01	(0.77)	8.88

Notes

1 The financial results for the period ended September 30, 2026 were reviewed by the Audit committee and Board of Directors in their meetings held on November 5, 2026. The Statutory Auditors of the Company have conducted a Limited Review of the said financial results.

2 The Consolidated Financial Statements of the Company along with its Subsidiaries ('Group') includes financial statements of the Company and its wholly owned subsidiaries, Tonbo LLC and Tonbo Systems Pty Ltd.

3 The financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, as amended ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India.

4 The Consolidated financial results include the results of the following companies:

Name of the Company	Country of Incorporation	Percentage shareholding of the Company
1) Tonbo LLC	Armenia	100%
2) Tonbo Systems Pty Ltd.	Australia	100%

5 The Company is primarily engaged in providing vision technology based products and solutions. As the basic nature of these activities are governed by the same set of risk, returns and internal business reporting system, accordingly these have been grouped as single segment in above disclosures as per Ind AS 108 dealing with "Operating Segment".

6 Provision for Taxation includes current tax expense and deferred tax expense

7 These results for the quarter and half year ended September 30, 2026 are available on the website of the Company (www.tonboimaging.com) and the website of the stock exchanges viz. BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com)

8 The figures for the previous quarter/period have been rearranged/regrouped, wherever considered necessary.

For Kalyanasundaram and Associates
Chartered Accountants
Firm Registration No. 005455S

K.M. RANJITH
Partner
Membership No: 219645

Place: Bangalore
Date:November 5 , 2026

For and on behalf of the Board of Directors

CECILIA D'SOUZA
Director
DIN: 06380429

Place: Bangalore
Date:November 5 , 2026

TONBO IMAGING INDIA LIMITED
(Formerly known as Tonbo Imaging India Private Limited)
CIN: U26700KA2003PLC033043

Consolidated Statement of Assets and Liabilities

Amount in Rs. Lakhs

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,372.30	2,480.35
Right-of-use assets	602.77	757.43
Intangible assets	15,901.68	16,270.09
Capital work-in-progress	1,495.53	1,239.57
Financial assets		
Other financial assets	6,151.64	6,059.17
Other non-current assets	20.19	287.99
Total non-current assets	**26,544.11**	**27,094.60**
Current assets		
Inventories	26,587.79	21,948.49
Financial assets		
Trade receivables	23,503.97	21,166.31
Cash and bank balances	916.28	1,617.92
Other Bank Balances	1,517.22	2,245.35
Loans	44.11	72.62
Other financial assets	1,404.69	792.14
Other current assets	4,321.92	3,312.33
Total current assets	**58,295.98**	**51,155.16**
Total Assets	**84,840.09**	**78,249.76**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,145.64	1,145.64
Other equity	55,245.12	54,170.31
Total Equity	**56,390.76**	**55,315.95**
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	2,159.09	-
Lease Liabilities	514.11	685.36
Deferred Tax Liabilities (net)	1,104.92	999.74
Provisions	1,697.93	1,876.97
Total non-current liabilities	**5,476.05**	**3,562.07**

KALYANASUNDARAM & ASSOCIATES CHARTERED ACCOUNTANTS

Tonbo Imaging India Limited Bengaluru

TONBO IMAGING INDIA LIMITED
(Formerly known as Tonbo Imaging India Private Limited)
CIN: U26700KA2003PLC033043

Consolidated Statement of Assets and Liabilities

Amount in Rs. Lakhs

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
Current liabilities		
Financial liabilities		
Borrowings	14,730.87	11,606.37
Lease Liabilities	205.15	184.97
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	1,107.02	610.65
Total outstanding dues of creditors other than micro enterprises and small enterprises	3,800.13	2,733.67
Other financial liabilities	1.50	9.00
Provisions	706.45	1,855.26
Other current liabilities	2,422.16	2,371.82
Total current liabilities	**22,973.28**	**19,371.74**
Total Liabilities	**28,449.33**	**22,933.81**
Total Equity and Liabilities	**84,840.09**	**78,249.76**

For Kalyanasundaram and Associates
Chartered Accountants
Firm Registration No. 005455S

K.M. RANJITH
Partner
Membership No: 219645

Place: Bangalore
Date:November 5 , 2026

For and on behalf of the Board of Directors

CECILIA D'SOUZA
Director
DIN: 06380429

Place: Bangalore
Date:November 5 , 2026

TONBO IMAGING INDIA LIMITED
(Formerly known as Tonbo Imaging India Private Limited)
CIN: U26700KA2003PLC033043

Consolidated Cashflow Statement

Amount in Rs. Lakhs

Particulars	Half year ended September 30, 2026 (Unaudited)	Half year ended September 30, 2025 (Unaudited)
Cash flow from Operating Activities:		
Profit before tax	769.04	(304.87)
Adjustments for:		
Depreciation and amortisation expense	1,818.13	1,427.72
Finance costs	552.48	455.23
Interest income	(273.50)	(390.59)
Transfer to Share Options Outstanding account	465.48	568.93
Other comprehensive income for the period , net of income tax	25.34	(16.37)
Translation reserve	9.93	(3.48)
Operating Profit before Working Capital changes	**3,366.90**	**1,736.57**
Adjustments for changes in Working Capital :		
- (Increase)/decrease in other financial assets (non-current)	(92.48)	(1,833.05)
- (Increase)/decrease in other non-current assets	267.80	(3.62)
- (Increase)/decrease in inventories	(4,639.29)	(2,774.00)
- (Increase)/decrease in trade receivables	(2,337.66)	13,478.76
- (Increase)/decrease in other current assets	(1,009.60)	225.01
- (Increase)/decrease in other financial assets (current)	(612.55)	(161.44)
- (Increase)/decrease in loans	28.51	(9.24)
- Increase/(decrease) in trade payables	1,562.83	(1,161.67)
- Increase/(decrease) in other financial liabilities	(7.50)	-
- Increase/(decrease) in provisions (non current)	(179.04)	(74.48)
- Increase/(decrease) in current provisions	(816.82)	(1,300.47)
- Increase/(decrease) in other current liabilities	50.36	(5,702.57)
Cash generated from Operating Activities	**(4,418.54)**	**2,419.80**
- Income taxes paid (net)	(421.80)	(1,192.14)
Net Cash from Operating Activities	**(4,840.34)**	**1,227.66**
Cash flow from Investing Activities:		
Payments for purchase of property, plant and equipment and capital work in progress	(156.89)	(187.76)
Payments for purchase of intangible assets	(1,345.91)	(907.72)
Payments for purchase of Right of use of assets	59.84	(38.84)
Interest received	273.50	390.59
Net Cash from / (used in) Investing Activities	**(1,169.46)**	**(743.73)**

KALYANASUNDARAM & ASSOCIATES CHARTERED ACCOUNTANTS

Tonbo Imaging India Limited Bengaluru

TONBO IMAGING INDIA LIMITED
(Formerly known as Tonbo Imaging India Private Limited)
CIN: U26700KA2003PLC033043

Consolidated Cashflow Statement

Amount in Rs. Lakhs

Particulars	Half year ended September 30, 2026 (Unaudited)	Half year ended September 30, 2025 (Unaudited)
Cash flow from Financing Activities:		
Proceeds / (repayment) from short term borrowings	3,124.50	(2,170.97)
Proceeds / (Repayment) of long term borrowings	2,159.09	(1,578.95)
Principal repayment of lease liabilities	(151.08)	(37.06)
Finance cost paid	(552.48)	(455.23)
Buyback of Equity shares	-	(16.05)
Net Cash from / (used in) Financing Activities	**4,580.03**	**(4,258.26)**
Net Increase/(Decrease) in cash & cash equivalents	**(1,429.77)**	**(3,774.33)**
Cash and cash equivalents at the beginning of the period	3,863.27	10,192.40
Cash and cash equivalents at the end of the period	**2,433.50**	**6,418.07**

For Kalyanasundaram and Associates
Chartered Accountants
Firm Registration No. 005455S

K.M. RANJITH
Partner
Membership No: 219645

Place: Bangalore
Date:November 5 , 2026

For and on behalf of the Board of Directors

CECILIA D'SOUZA
Director
DIN: 06380429

Place: Bangalore
Date:November 5 , 2026