

**ADDI INDUSTRIES LIMITED**

Regd. Office : A - 104, 3rd Floor, DDA Shed,
Okhla Industrial Area Phase-II, New Delhi-110020

TEL. : 011-45025469

E-MAIL : addiind@gmail.com, atul.addi@gmail.com

WEB : www.addiindustries.com

CIN No.: L51109DL1980PLC256335

GSTIN : 07AAACA7660H1ZQ

May 26, 2025

The Listing Department
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort
Mumbai - 400 001

Scrip Code: 507852

Sub:-Outcome of Board Meeting held on 26th May, 2025 and forwarding of Audited Financial Results for the last quarter and financial year ended on 31st March, 2025.

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors at its meeting held today i.e 26th May, 2025 inter-alia, transacted the following business(s)

- 1) Considered, approved and adopted the Audited Financial results (Standalone and Consolidated) for the Financial year ended 31st March 2025.

A copy of duly signed Audited Financial Results along with the Statement of Assets & Liabilities, Cash Flow statement, Auditors Report and Declaration regarding Auditor's Report with unmodified opinion for the financial year ended 31st March 2025 is enclosed as **Annexure A.**

- 2) Considered and approved the re-appointment of M/s Rajeev Shagun Gupta & Co. Chartered Accountants as an Internal Auditor of the Company for the financial year 2025-26.

Brief profile of M/s Rajeev Shagun Gupta & Co. Chartered Accountants and other detail(s) required inter alia under Regulation 30 of SEBI (listing obligations and Disclosure Requirements) Regulations, 2015("SEBI LODR REGULATIONS") read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 is enclosed herewith as **Annexure B.**

The Board Meeting commenced at 4:30 P.M. and concluded at 5:35 P.M.

This is for your kind information and record.

Thanking you



FOR ADDI INDUSTRIES LIMITED


Chaman Lal Jain
Managing Director
Din: 00022903
B - 44, Maharani Bagh
New Delhi - 110065

EXTRACT OF STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(₹ in lakh)

S. No.	Particulars	Standalone					Consolidated				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024	March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		(Audited) (Refer Note 3)	Unaudited	(Audited) (Refer Note 3)	(Audited)	(Audited)	(Audited) (Refer Note 3)	(Unaudited)	(Audited) (Refer Note 3)	(Audited)	(Audited)
(I)	Revenue from Operations	-	-	-	-	-	-	-	-	-	-
(II)	Other Income	136.14	264.86	337.37	537.03	726.89	140.47	273.22	341.38	553.90	742.64
(III)	Total Income (I+II)	136.14	264.86	337.37	537.03	726.89	140.47	273.22	341.38	553.90	742.64
(IV)	Expenses	-	-	-	-	-	-	-	-	-	-
	a. Purchases of Stock in Trade	-	-	-	-	-	-	-	-	-	-
	b. Employee Benefits Expense	16.66	33.78	18.18	72.18	55.34	16.66	33.78	18.18	72.18	55.34
	c. Finance Cost	0.44	0.74	0.39	1.55	1.91	0.44	0.74	0.39	1.55	1.91
	d. Depreciation and Amortisation Expense	3.45	6.99	3.46	13.93	13.93	3.45	6.99	3.45	13.93	13.93
	e. Other Expenses	7.16	19.68	8.39	35.39	38.23	7.30	20.02	8.45	35.93	38.49
	Total Expenses	27.71	61.19	30.42	123.05	109.41	27.85	61.53	30.47	123.59	109.67
(V)	Profit / (Loss) from Operations before exceptional items and Tax (III-IV)	108.43	203.67	306.95	413.98	617.48	112.62	211.69	310.91	430.31	632.97
(VI)	Exceptional Items	-	-	-	-	-	-	-	-	-	-
(VII)	Profit/ (Loss) before Tax (V + VI)	108.43	203.67	306.95	413.98	617.48	112.62	211.69	310.91	430.31	632.97
(VIII)	Tax Expense	-	-	-	-	-	-	-	-	-	-
	a. Current Tax	29.21	49.94	0.95	103.84	75.73	29.84	51.12	1.52	106.25	77.92
	b. Deferred Tax	(0.14)	(0.42)	75.14	(0.77)	74.72	(0.13)	(0.42)	75.14	(0.77)	74.72
	c. Tax adjustment for earlier years	-	0.02	13.71	0.02	13.71	-	0.02	13.71	0.02	13.71
	Total Tax Expenses	29.07	49.54	89.80	103.09	164.16	29.71	50.72	90.37	105.50	166.35
(IX)	Profit/(Loss) for the period (VII-VIII)	79.36	154.13	217.15	310.89	453.32	82.91	160.97	220.54	324.81	466.62
(X)	Other Comprehensive Income (OCI)	-	-	-	-	-	-	-	-	-	-
	A. (i) Items that will not be reclassified to Profit or Loss	2.47	(0.80)	(1.51)	1.27	(1.60)	2.47	(0.80)	(1.51)	1.27	(1.60)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(0.62)	0.20	0.38	(0.32)	0.40	(0.62)	0.20	0.38	(0.32)	0.40
	B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-
	Total Other Comprehensive Income, net of tax	1.85	(0.60)	(1.13)	0.95	(1.20)	1.85	(0.60)	(1.13)	0.95	(1.20)
(XI)	Total Comprehensive Income for the period (IX+X) (Comprising profit/(loss) and other comprehensive income for the period)	81.21	153.53	216.02	311.84	452.12	84.76	160.37	219.41	325.76	465.42
(XII)	Paid-up equity share capital (face value of ₹ 5/- each)	540.00	540.00	540.00	540.00	540.00	540.00	540.00	540.00	540.00	540.00
(XIII)	Other Equity (Excluding Revaluation Reserve)	-	-	-	7,224.58	7,047.70	-	-	-	7,389.00	7,198.20
(XIV)	Earnings per equity Share	-	-	-	-	-	-	-	-	-	-
	a) Basic (amount in ₹)	0.74	1.43	2.01	2.88	4.20	0.77	1.49	2.03	3.00	4.32
	b) Diluted (amount in ₹)	0.74	1.43	2.01	2.88	4.20	0.77	1.49	2.03	3.00	4.32

Notes:

1	These standalone and consolidated financial results have been prepared in accordance with the recognition and measurement principles of accounting standards generally accepted in India, including the Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules, issued thereunder, and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015.
2	The above standalone and consolidated financial results of the Company for the year ended March 31, 2025 which have been extracted from the audited financial statements have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 26, 2025. The Statutory auditor of the Company have expressed an unmodified audit opinion on these standalone financial results.
3	Figures for the quarter ended March 31, 2025 and March 31, 2024 represents balancing figures between the audited figures in respect of full financial year and published year to date reviewed figures upto the third quarter of the years ended March 31, 2025 and March 31, 2024 respectively.
4	The Board of Directors is in process of exploring the modalities to start new business venture, however the Company has not yet implemented the same. This situation indicates the existence of material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, in view of future business opportunities, having significant cash & bank balances with positive net worth and no borrowings, these accounts have been prepared on going concern basis.
5	The Standalone and Consolidated results of the Company are available on the website of BSE (www.bseindia.com).
6	There are no reportable segment as per IND AS 108 "Operating segment".
7	The figures for corresponding previous year period have been re-grouped/re-classified wherever necessary to make them comparable with the current year/period figures.



ADDI INDUSTRIES LIMITED

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STATEMENT OF ASSETS AND LIABILITIES

ADDI INDUSTRIES LTD.

CIN No.: L51109DL1980PLC256335

A-104, 3rd Floor, Okhla Industrial Area

Phase-II, New Delhi-110020

(₹ in lakh)

PARTICULARS	STANDALONE AS AT		CONSOLIDATED AS AT	
	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
	(Audited)	(Audited)	(Audited)	(Audited)
ASSETS				
(1) Non Current Assets				
(a) Property, Plant and Equipment	2.45	3.26	2.45	3.26
(b) Capital Work in Progress	-	-	-	-
(c) Right of Use Assets	0.41	5.35	0.41	5.35
(d) Investment Property	441.82	450.00	441.82	450.00
(e) Financial Assets				
(i) Investments	363.44	363.44	374.53	374.53
(ii) Other Financial Assets	276.98	664.10	276.98	664.10
(f) Deferred Tax Assets (Net)	8.49	8.04	8.49	8.04
(g) Non-Current Tax Assets (Net)	-	13.79	0.10	13.87
(h) Other Non-Current Assets	247.07	215.58	247.07	215.58
	1,340.66	1,723.56	1,351.85	1,734.73
(2) Current Assets				
(a) Financial Assets				
(i) Trade receivables	-	-	-	-
(ii) Cash and cash equivalents	7.18	26.23	8.53	26.90
(iii) Bank Balances other than (ii) above	6,180.11	5,576.04	6,332.12	5,714.87
(iv) Others financial assets	309.79	325.16	309.79	325.16
(b) Other Current Assets	1.56	1.61	1.72	1.61
	6,498.64	5,929.04	6,652.16	6,068.54
Total Assets	7,839.30	7,652.60	8,004.01	7,803.27
EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	540.00	540.00	540.00	540.00
(b) Other Equity	7,224.58	7,047.70	7,389.00	7,198.20
	7,764.58	7,587.70	7,929.00	7,738.20
Liabilities				
(1) Non-current liabilities				
(a) Financial Liabilities				
(i) Lease Liabilities	-	5.63	-	5.63
(ii) Other Financial Liabilities	-	11.44	-	11.44
(b) Provisions	13.26	23.80	13.26	23.80
	13.26	40.87	13.26	40.87
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Lease Liabilities	0.50	0.50	0.50	0.50
(ii) Trade Payables	8.75	9.40	9.05	9.57
(iii) Other Financial Liabilities	26.62	6.61	26.61	6.61
(b) Other current liabilities	2.11	1.45	2.11	1.45
(c) Provisions	20.14	6.07	20.14	6.07
(d) Current Tax Liabilities(Net)	3.34	-	3.34	-
	61.46	24.03	61.75	24.20
Total Equity and Liabilities	7,839.30	7,652.60	8,004.01	7,803.27

See accompany notes to the financial results



For and on behalf of the Board of Directors
Addi Industries Limited

Managing Director

New Delhi
Date : May 26, 2025

ADDI INDUSTRIES LTD.

CIN No.: L51109DL1980PLC256335

A-104, 3rd Floor, Okhla Industrial Area

Phase-II, New Delhi-110020

ADDI INDUSTRIES LIMITED**Cash Flow Statement for the year ended March 31, 2025**

(₹ in Lakh)

Particulars	Standalone		Consolidated	
	Year Ended on		Year Ended on	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Cash Flows From Operating Activities				
Profit Before Tax	413.98	617.48	430.31	632.97
Adjustments for:				
Depreciation (Net)	13.93	13.93	13.93	13.93
Loss/(Profit) on sale of property, plant and equipment	-	-	-	-
Loss/(Profit) on sale of Investment	-	-	-	-
Excess liability written back	-	(205.08)	-	(205.08)
Finance cost	1.55	1.91	1.55	1.91
Unwinding of discount on deposits	(1.07)	(1.07)	(1.07)	(1.07)
Interest Income	(488.11)	(460.58)	(504.98)	(476.33)
Rental Income	(47.86)	(60.16)	(47.86)	(60.16)
Operating Profit Before Working Capital Changes	(107.57)	(93.57)	(108.10)	(93.86)
Movement In Working Capital:				
Increase/(Decrease) in Trade Payables & Other Current Liabilities	0.01	208.23	0.14	208.27
Increase/(Decrease) in Financial Liabilities	9.64	6.56	9.63	6.57
Increase/(Decrease) in Provisions	7.82	5.44	7.82	5.43
(Increase)/Decrease in Other Current Assets and other bank balances	0.05	(0.02)	(0.11)	(0.02)
(Increase)/Decrease in Other Financial Assets	402.49	(704.17)	402.49	(704.16)
(Increase)/Decrease in Other Non-Current Assets	0.01	(205.08)	-	(205.08)
Cash Generated From Operations	312.45	(782.61)	311.87	(782.82)
Direct Tax paid (Net of Refunds)	(89.76)	(89.43)	(92.19)	(91.69)
Net Cash Inflow From/(Used In) Operating (A)	222.69	(872.04)	219.68	(874.51)
Cash Flows From Investing Activities				
Capital advance	(31.50)	(10.50)	(31.50)	(10.50)
Purchase of Fixed Deposits(Net)	(604.07)	514.18	(617.26)	499.79
Rent received	47.86	60.16	47.86	60.16
Interest Income	488.11	460.58	504.98	476.33
Net Cash From/ (Used In) Investing Activities (B)	(99.60)	1,024.42	(95.92)	1,025.78
Cash Flows From Financing Activities				
Payment of lease liability	(5.63)	(4.85)	(5.62)	(4.85)
Interest on lease liability	(0.30)	(0.80)	(0.30)	(0.80)
Interest on security deposit	(1.12)	(1.02)	(1.12)	(1.02)
Interest of delay in payment of statutory dues	-	(0.09)	-	(0.09)
Interest on shortfall in advance tax	(0.14)	-	(0.14)	-
Dividend paid during the year	(134.96)	(134.96)	(134.96)	(134.96)
Net cash inflow from/(used in) Financing Activities (C)	(142.14)	(141.71)	(142.13)	(141.72)
Net Increase (Decrease) In Cash And Cash Equivalents (A+B+C)	(19.05)	10.67	(18.37)	9.55
Cash and Cash Equivalents at the beginning of the	26.23	15.57	26.90	17.35
Total Cash And Cash Equivalent at the end of the period	7.18	26.23	8.53	26.90
Components Of Cash And Cash Equivalents				
Cash on hand	0.02	0.36	0.13	0.46
With banks - on current account and deposits with	7.16	25.87	8.40	26.44
Total Cash and Cash Equivalent	7.18	26.23	8.53	26.90



Independent Auditor's Report on Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015

To The Board of Directors of Addi Industries Limited

Opinion

We have audited the accompanying standalone financial results of Addi Industries Limited (hereinafter referred to as "the Company") for the year ended March 31, 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- gives a true and fair view in conformity with recognition and measurement principles laid down in the Indian Accounting Standards under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income and other financial information for the year ended March 31, 2025).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to Note 4 to the standalone financial results, which specify that the Company is in process of exploring the modalities to start new business venture, however the Company has not yet implemented the same. This situation indicates the existence of material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, in view of future business opportunities, having significant cash & bank balances with positive net worth and no borrowings, the Management is of the view that going concern basis of accounting is appropriate for preparation of the accompanying standalone financial results. Our opinion is not modified in respect of this matter.

Management's Responsibility for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible the preparation and presentation of these standalone financial results that give a true and fair view of the net profit (including other comprehensive income) and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.



In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter

The standalone financial results include the results for the quarter ended March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For B.R. Gupta & Co.

Chartered Accountants,

Firm Registration Number 008352N



(Shikha Aggarwal)

Partner

Membership Number 509191

UDIN: 25509191BMUJBO 6371



Place of Signature: New Delhi

Date: 26 MAY 2025

Independent Auditor's Report on Consolidated Financial Results of The Company Pursuant to The Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To The Board of Directors of Addi Industries Limited

Opinion

We have audited the accompanying consolidated financial results of **Addi Industries Limited** (hereinafter referred to as "Holding Company") and its subsidiary (the holding company and its subsidiary collectively referred as the Group) for the year ended March 31, 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiary, the aforesaid consolidated financial results:

- a. include the annual financial information of one subsidiary company namely Aum Texfab Private Limited.
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. gives a true and fair view in conformity with recognition and measurement principles laid down in the Indian Accounting Standards under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Material Uncertainty Related to Going Concern

We draw attention to Note 4 to the financial results, which specify that the Holding Company is in process of exploring the modalities to start new business venture, however the Holding Company has not yet implemented the same. This situation indicates the existence of material uncertainty that may cast significant doubt about the Holding Company's ability to continue as a going concern. However, in view of future business opportunities, having significant cash & bank balances with positive net worth and no borrowings, the Management is of the view that going concern basis of accounting is appropriate for preparation of the accompanying consolidated financial results. Our opinion is not modified in respect of this matter.

Management's Responsibility for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit (including other comprehensive income) and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing



Regulations. The respective Board of Directors of the Companies of the Holding Company and its subsidiary are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the respective Board of Directors of the Holding Company and its subsidiary are responsible for assessing the ability of the Group, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Holding Company and its subsidiary are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and board of directors.
- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the financial results of the entities or business activities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial results of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors are responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matters

- (a) We did not audit the financial results of one subsidiary included in the consolidated financial results, whose financial results reflect total assets (before eliminating of inter-company transaction of ₹ Nil) of ₹ 239.95 lakh as at March 31, 2025, total revenues (before eliminating of inter-company transaction of ₹ Nil & ₹ Nil) of ₹ 4.34 lakh & ₹ 16.87 lakh, total net profit after tax (before eliminating of inter-company transaction of ₹ Nil & ₹ Nil) of ₹ 3.57 lakh & ₹ 13.92 lakh and total comprehensive income (before eliminating of inter-company transaction of ₹ Nil & ₹ Nil) of ₹ 3.57 lakh & ₹ 13.92 lakh for the quarter & year ended March 31, 2025 respectively, as considered in the consolidated financial results. These financial results has been audited by other auditor whose report has been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of such subsidiary, and our report in terms of sub section (3) of the Section 143 of the Act, in so far as it relates to the aforesaid subsidiary, is based solely on the report of other auditor.

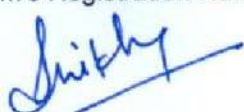
Our opinion on the consolidated financial results is not modified in respect of the above matter with respect to our reliance on the work done and the report of the other auditor

- (b) The consolidated financial results include the results for the quarter ended March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For B.R. Gupta & Co.

Chartered Accountants,

Firm's Registration Number 008352N



(Shikha Aggarwal)

Partner

Membership Number 509191

UDIN: 25509191BMUJBP 3560



Place of Signature: New Delhi

Date: 26 MAY 2025

ADDI INDUSTRIES LTD.
CIN No.: L51109DL1980PLC256335
A-104, 3rd Floor, Okhla Industrial Area
Phase-II, New Delhi-110020

Annexure B

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD/CIR/P/0155 dated 11th November, 2024

S.No.	Particulars	Information about the change
		Appointment of M/S Rajeev Shagun Gupta & Co. Internal Auditor Re-appointment
1	Reason for change viz. Appointment/re-appointment, resignation, removal, death or otherwise.	
2	Date of appointment /re-appointment/cessation (as applicable) & term of appointment.	01.04.2025 (Appointment for a period of One year)
3	Brief profile (in case of appointment).	Rajeev Shagun Gupta & Co., established in 2002, is a Chartered Accountancy firm registered with the Institute of Chartered Accountants of India (ICAI) under firm registration number 018530N. It is a peer-reviewed firm, committed to maintaining high standards of professional excellence and quality control as per ICAI guidelines. The firm offers a comprehensive range of professional services including Statutory Audits and Internal Audits under various Acts, consultancy in Income Tax and Goods & Services Tax (GST), Company Law matters, and accounting services for both corporate and non-corporate clients.
4	Disclosure of relationships between directors (in case of appointment of a Director).	Nil

