



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

November 14, 2025

The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street fort
Mumbai – 400001

Ref: Addi Industries Limited (BSE: 507852)

Scrip code: 507852

Subject : Outcome of Board Meeting held today i.e Friday, November 14, 2025 – Unaudited financial results for the Second quarter and half year ended September 30, 2025

Dear Sir / Madam,

In Compliance of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are furnishing herewith the Un-audited Financial results of the Company for the second Quarter and half year ended September 30, 2025 together with Limited Review Report from our Auditors M/s. B R Gupta & Co. Chartered Accountants, New Delhi for your kind information and records.

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

This is for your kind information and record.

Thanking you



FOR ADDI INDUSTRIES LIMITED


Chaman Lal Jain
Managing Director
Din: 00022903

Encl. : As above

| S. No. | Particulars | Standalone | | | | | | Consolidated | | | | | |
|--------|--|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|
| | | Quarter Ended | | | Half Year Ended | | | Quarter Ended | | | Half Year Ended | | |
| | | 30-Sep-25 | 30-Jun-25 | 30-Sep-24 | 30-Sep-25 | 30-Sep-24 | 31-03-2025 | 30-Sep-25 | 30-Jun-25 | 30-Sep-24 | 30-Sep-25 | 30-Sep-24 | 31-03-2025 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| (I) | Revenue from Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| (II) | Other Income | 134.94 | 137.27 | 136.04 | 272.21 | 268.32 | 537.03 | 139.36 | 141.64 | 140.21 | 281.00 | 276.62 | 553.90 |
| (III) | Total Income (I+II) | 134.94 | 137.27 | 136.04 | 272.21 | 268.32 | 537.03 | 139.36 | 141.64 | 140.21 | 281.00 | 276.62 | 553.90 |
| (IV) | Expenses | | | | | | | | | | | | |
| | a. Employee Benefits Expense | 18.49 | 17.48 | 21.74 | 35.97 | 38.58 | 72.18 | 18.49 | 17.48 | 21.74 | 35.97 | 38.58 | 72.18 |
| | (b) Finance Cost | (0.00) | 0.27 | 0.37 | 0.27 | 0.77 | 1.55 | (0.00) | 0.27 | 0.37 | 0.27 | 0.77 | 1.55 |
| | c. Depreciation and Amortisation Expense | 2.23 | 2.63 | 3.48 | 4.86 | 6.96 | 13.93 | 2.23 | 2.63 | 3.48 | 4.86 | 6.96 | 13.93 |
| | d. Other Expenses | 18.55 | 10.89 | 8.55 | 29.44 | 19.71 | 35.39 | 18.69 | 10.98 | 8.61 | 29.67 | 19.81 | 35.93 |
| | Total Expenses | 39.27 | 31.27 | 34.14 | 70.54 | 66.02 | 123.05 | 39.41 | 31.36 | 34.20 | 70.77 | 66.12 | 123.59 |
| (V) | Profit / (Loss) from Operations before exceptional Items and Tax (III-IV) | 95.67 | 106.00 | 101.90 | 201.67 | 202.30 | 413.98 | 99.95 | 110.28 | 106.01 | 210.23 | 210.50 | 430.31 |
| (VI) | Exceptional Items | - | - | - | - | - | - | - | - | - | - | - | - |
| (VII) | Profit/ (Loss) before Tax (V + VI) | 95.67 | 106.00 | 101.90 | 201.67 | 202.30 | 413.98 | 99.95 | 110.28 | 106.01 | 210.23 | 210.50 | 430.31 |
| (VIII) | Tax Expense | | | | | | | | | | | | |
| | a. Current Tax | 23.71 | 25.89 | 24.69 | 49.60 | 49.60 | 103.84 | 24.37 | 26.54 | 25.29 | 50.91 | 50.81 | 106.25 |
| | b. Deferred Tax | (0.56) | (0.22) | (0.21) | (0.78) | (0.43) | (0.77) | (0.56) | (0.22) | (0.21) | (0.78) | (0.43) | (0.77) |
| | (c) Income tax Adjustment for earlier year | - | - | - | - | - | 0.02 | - | - | - | - | - | 0.02 |
| | Total Tax Expenses | 23.15 | 25.67 | 24.48 | 48.82 | 49.17 | 103.09 | 23.81 | 26.32 | 25.08 | 50.13 | 50.38 | 105.50 |
| (IX) | Profit/(Loss) for the period (VII-VIII) | 72.52 | 80.33 | 77.42 | 152.85 | 153.13 | 310.89 | 76.14 | 83.96 | 80.93 | 160.10 | 160.12 | 324.81 |
| (X) | Other Comprehensive Income (OCI) | | | | | | | | | | | | |
| | A. (i) Items that will not be reclassified to Profit or Loss | (1.46) | 0.32 | (0.40) | (1.14) | (0.80) | 1.27 | (1.46) | 0.32 | (0.40) | (1.14) | (0.80) | 1.27 |
| | (ii) Income Tax relating to items that will not be reclassified to profit or loss | 0.37 | (0.08) | 0.10 | 0.29 | 0.20 | (0.32) | 0.37 | (0.08) | 0.10 | 0.29 | 0.20 | (0.32) |
| | 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 | (1.09) | 0.24 | (0.30) | (0.85) | (0.60) | 0.95 | (1.09) | 0.24 | (0.30) | (0.85) | (0.60) | 0.95 |
| (XI) | Total Comprehensive Income for the period (IX+X) (Comprising profit/(loss) and other comprehensive income for the period) | 71.43 | 80.57 | 77.12 | 152.00 | 152.53 | 311.84 | 75.05 | 84.20 | 80.63 | 159.25 | 159.52 | 325.76 |
| (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 | 540.00 | 540.00 |
| (XIII) | Other Equity (Excluding Revaluation Reserve) | - | - | - | - | - | 7,224.58 | - | - | - | - | - | 7,389.00 |
| (XIV) | Earnings per equity Share | | | | | | | | | | | | |
| | a) Basic (amount in ₹) | 0.67 | 0.74 | 0.72 | 1.42 | 1.42 | 2.88 | 0.71 | 0.78 | 0.75 | 1.48 | 1.48 | 3.00 |
| | b) Diluted (amount in ₹) | 0.67 | 0.74 | 0.72 | 1.42 | 1.42 | 2.88 | 0.71 | 0.78 | 0.75 | 1.48 | 1.48 | 3.00 |

Notes:

- 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.
- The above standalone and consolidated financial results of the Company have been reviewed by Audit Committee and thereafter approved and taken on record by the Board of Directors at their respective meetings held on November 14, 2025 and have been reviewed by the Statutory Auditors.
- The board of directors are evaluating new business ventures and having positive network. They are hopeful of achieving better working results in the future. Therefore the accounts of the company have been prepared on
- There are no reportable segment as per Ind AS 108 "Operating segment.
- The Standalone and Consolidated results of the Company are available on the website of BSE (www.bseindia.com) and <http://www.addiindustries.com/>
- The figures for corresponding previous period have been re-grouped/re-classified wherever necessary to make them comparable with the current year figures.

New Delhi
Date : November 14, 2025



Addi Industries Limited
Managing Director

E-Mail : atul.addi@gmail.com & addiind@gmail.com

STATEMENT OF ASSETS AND LIABILITIES

(₹ in lakh)

| Particulars | Standalone As At | | | Consolidated As At | | |
|---|-------------------------------|-------------------------------|--------------------------|-------------------------------|-------------------------------|--------------------------|
| | Half year ended 30.09.2025 | Half year ended 30.09.2024 | Year ended 31.03.2025 | Half year ended 30.09.2025 | Half year ended 30.09.2024 | Year ended 31.03.2025 |
| | (Unaudited) | (Unaudited) | (Audited) | (Unaudited) | (Unaudited) | (Audited) |
| ASSETS | | | | | | |
| (1) Non Current Assets | | | | | | |
| (a) Property, Plant and Equipment | 2.39 | 2.85 | 2.45 | 2.39 | 2.85 | 2.45 |
| (b) Capital Work in Progress | - | - | - | - | - | - |
| (c) Right of Use Assets | - | 2.88 | 0.41 | - | 2.88 | 0.41 |
| (d) Investment Property | 437.74 | 445.91 | 441.82 | 437.74 | 445.91 | 441.82 |
| (e) Financial Assets | - | - | - | - | - | - |
| (i) Investments | 363.44 | 363.44 | 363.44 | 378.06 | 378.06 | 374.53 |
| (ii) Other Financial Assets | 3,039.95 | 2,894.24 | 276.98 | 3,039.95 | 2,894.24 | 276.98 |
| (f) Deferred Tax Assets (Net) | 9.55 | 8.67 | 8.49 | 9.55 | 8.67 | 8.49 |
| (g) Non-Current Tax Assets (Net) | - | 13.79 | - | - | 13.79 | 0.10 |
| (h) Other Non-Current Assets | 247.07 | 236.62 | 247.07 | 247.16 | 236.57 | 247.07 |
| | 4,100.14 | 3,968.40 | 1,340.66 | 4,114.85 | 3,982.97 | 1,351.85 |
| (2) Current Assets | | | | | | |
| (a) Financial Assets | | | | | | |
| (i) Cash and Cash Equivalents | 2.38 | 8.77 | 7.18 | 2.59 | 10.14 | 8.53 |
| (ii) Bank Balances other than Cash and Cash Equivalents | 3,618.05 | 3,732.54 | 6,180.11 | 3,774.80 | 3,874.33 | 6,332.12 |
| (iii) Others Financial Assets | 274.74 | 93.58 | 309.79 | 274.74 | 93.58 | 309.79 |
| (b) Other Current Assets | 3.24 | 3.30 | 1.56 | 3.43 | 3.30 | 1.72 |
| | 3,898.41 | 3,838.19 | 6,498.64 | 4,055.56 | 3,981.35 | 6,652.16 |
| Total Assets | 7,998.55 | 7,806.59 | 7,839.30 | 8,170.41 | 7,964.32 | 8,004.01 |
| EQUITY AND LIABILITIES | | | | | | |
| Equity | | | | | | |
| (a) Equity share capital | 540.00 | 540.00 | 540.00 | 540.00 | 540.00 | 540.00 |
| (b) Other Equity | 7,376.58 | 7,200.24 | 7,224.58 | 7,548.25 | 7,357.72 | 7,389.00 |
| | 7,916.58 | 7,740.24 | 7,764.58 | 8,088.25 | 7,897.72 | 7,929.00 |
| Liabilities | | | | | | |
| (1) Non-current liabilities | | | | | | |
| (a) Financial Liabilities | | | | | | |
| (i) Lease Liabilities | - | - | - | - | - | - |
| (ii) Other Financial Liabilities | - | - | - | - | - | - |
| (b) Provisions | 15.41 | 26.42 | 13.26 | 15.41 | 26.42 | 13.26 |
| | 15.41 | 26.42 | 13.26 | 15.41 | 26.42 | 13.26 |
| (2) Current Liabilities | | | | | | |
| (a) Financial Liabilities | | | | | | |
| (i) Lease Liabilities | - | 3.39 | 0.50 | - | 3.39 | 0.50 |
| (ii) Trade Payables | 13.13 | 8.92 | 8.75 | 13.32 | 9.17 | 9.05 |
| (iii) Other Financial Liabilities | 25.03 | 18.05 | 26.62 | 25.03 | 18.05 | 26.61 |
| (b) Other Current Liabilities | 1.22 | 1.54 | 2.11 | 1.22 | 1.54 | 2.11 |
| (c) Provisions | 22.54 | 6.76 | 20.14 | 22.54 | 6.76 | 20.14 |
| (d) Current Tax liabilities(Net) | 4.64 | 1.27 | 3.34 | 4.64 | 1.27 | 3.34 |
| | 66.56 | 39.93 | 61.46 | 66.75 | 40.18 | 61.75 |
| Total Equity and Liabilities | 7,998.55 | 7,806.59 | 7,839.30 | 8,170.41 | 7,964.32 | 8,004.01 |

See accompany notes to the financial results



New Delhi
Date : November 14, 2025

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

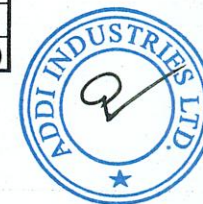
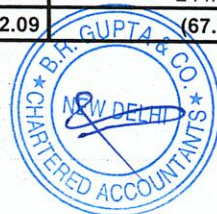


Managing Director

ADDI INDUSTRIES LIMITED
Cash Flow Statement

ADDI INDUSTRIES LTD.
CIN No.: L51109DL1980PLC256335
A-104, 3rd Floor, DDA Shed,
Okhla Industrial Area,
Phase-II, New Delhi-110020
(₹ in Lakh)

| Particulars | Standalone | | | Consolidated | | |
|---|-------------------------------|-------------------------------|--------------------------|-------------------------------|-------------------------------|--------------------------|
| | Half Year Ended 30/09/2025 | Half Year Ended 30/09/2024 | Year ended 31/03/2025 | Half Year Ended 30/09/2025 | Half Year Ended 30/09/2024 | Year ended 31/03/2025 |
| | (Unaudited) | (Unaudited) | (Audited) | (Unaudited) | (Unaudited) | (Audited) |
| Cash Flows From Operating Activities | | | | | | |
| Profit Before Tax | 201.67 | 202.30 | 413.98 | 210.23 | 210.50 | 430.31 |
| Adjustments for: | | | | | | |
| Depreciation (Net) | 4.86 | 6.96 | 13.93 | 4.86 | 6.96 | 13.93 |
| Loss/(Profit) on sale of property, plant and equipment | - | - | - | - | - | - |
| Loss/(Profit) on sale of Investment | - | - | - | - | - | - |
| Excess liability written back | - | - | - | - | - | - |
| Finance cost | 0.27 | 0.77 | 1.55 | 0.27 | 0.77 | 1.55 |
| Unwinding of discount on deposits | (0.24) | (0.53) | (1.07) | (0.24) | (0.53) | (1.07) |
| Interest Income | (247.36) | (244.54) | (488.11) | (256.15) | (252.84) | (504.98) |
| Rental Income | (24.61) | (23.24) | (47.86) | (24.61) | (23.24) | (47.86) |
| Operating Profit Before Working Capital Changes | (65.41) | (58.28) | (107.57) | (65.64) | (58.38) | (108.10) |
| Movement In Working Capital: | | | | | | |
| Increase/(Decrease) in Trade Payables & Other Current Liabilities | 3.41 | (0.38) | 0.01 | 3.30 | (0.31) | 0.14 |
| Increase/(Decrease) in Financial Liabilities | (1.35) | (0.02) | 9.64 | (1.35) | (0.02) | 9.63 |
| Increase/(Decrease) in Provisions | 8.34 | 2.50 | 7.82 | 8.34 | 2.50 | 7.82 |
| (Increase)/Decrease in Other Current Assets | (1.68) | (1.69) | 0.05 | (1.68) | (1.69) | (0.11) |
| (Increase)/Decrease in Other Financial Assets | (2,727.92) | 180.25 | 402.49 | (2,732.68) | 177.30 | 402.49 |
| (Increase)/Decrease in Other Non-Current Assets | 0.00 | (21.04) | 0.01 | 0.01 | (20.96) | - |
| Cash Generated From Operations | (2,784.61) | 101.34 | 312.45 | (2,789.70) | 98.44 | 311.87 |
| Direct Tax paid (Net of Refunds) | (49.88) | (48.32) | (89.76) | (51.19) | (49.49) | (92.19) |
| Net Cash Inflow From/(Used In) Operating Activities (A) | (2,834.49) | 53.02 | 222.69 | (2,840.89) | 48.95 | 219.68 |
| Cash Flows From Investing Activities | | | | | | |
| Purchase of Property, Plant and Equipment | (0.32) | - | - | (0.32) | - | - |
| Sale of Property, Plant and Equipment | - | - | - | - | - | - |
| (Purchase) /Sale of Fixed Deposits (Net) | 2,560.44 | (338.27) | (604.07) | 2,556.91 | (341.80) | (617.26) |
| Purchase of Investment | - | - | - | - | - | - |
| Capital advance | - | (0.00) | (31.50) | - | - | (31.50) |
| Rent received | 24.61 | 26.20 | 47.86 | 24.61 | 26.20 | 47.86 |
| Interest Received | 247.36 | 244.54 | 488.11 | 256.15 | 252.84 | 504.98 |
| Net Cash From/ (Used In) Investing Activities (B) | 2,832.09 | (67.53) | (99.60) | 2,837.35 | (62.76) | (95.92) |



| | | | | | | |
|---|-------------------------------|-------------------------------|--------------------------|-------------------------------|-------------------------------|--------------------------|
| Particulars | Standalone | | | Consolidated | | |
| | Half Year Ended 30/09/2025 | Half Year Ended 30/09/2024 | Year ended 31/03/2025 | Half Year Ended 30/09/2025 | Half Year Ended 30/09/2024 | Year ended 31/03/2025 |
| | (Unaudited) | (Unaudited) | (Audited) | (Unaudited) | (Unaudited) | (Audited) |
| Cash Flows From Financing Activities | | | | | | |
| Payment of lease liability | (0.50) | (2.95) | (5.63) | (0.50) | (2.95) | (5.62) |
| Interest on lease liability | | | (0.30) | | | (0.30) |
| Interest on security deposit | (0.27) | | (1.12) | (0.27) | | (1.12) |
| Interest of delay in payment of statutory dues | - | (0.00) | - | - | (0.00) | - |
| Interest on shortfall in advance tax | | | (0.14) | | | (0.14) |
| Dividend paid during the year | (1.63) | - | (134.96) | (1.63) | - | (134.96) |
| Net cash inflow from/(used in) Financing Activities (C) | (2.40) | (2.95) | (142.14) | (2.40) | (2.95) | (142.13) |
| Net Increase (Decrease) In Cash And Cash Equivalents (A+B+C) | (4.80) | (17.46) | (19.05) | (5.94) | (16.76) | (18.37) |
| Cash and Cash Equivalents at the beginning of the period | 7.18 | 26.23 | 26.23 | 8.53 | 26.90 | 26.90 |
| Total Cash And Cash Equivalent at the end of the period | 2.38 | 8.77 | 7.18 | 2.59 | 10.14 | 8.53 |
| Components Of Cash And Cash Equivalents | | | | | | |
| Cash on hand | 0.17 | 0.21 | 0.02 | 0.27 | 0.31 | 0.13 |
| With banks - on current account and deposits with banks | 2.21 | 8.56 | 7.16 | 2.32 | 9.83 | 8.40 |
| Total Cash and Cash Equivalent | 2.38 | 8.77 | 7.18 | 2.59 | 10.14 | 8.53 |

See accompany notes to the financial results



New Delhi
Date : November 14, 2025



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


Managing Director

Independent Auditor's Review Report on Unaudited Quarterly and Year To Date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors of Addi industries limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **Addi industries limited** ("the Company") for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation"), including relevant circulars issued by SEBI from time to time ("the Circulars").
2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. The Statement 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 ("the Act"), as amended read with relevant rules issued thereunder, the Circulars and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review 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 are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to Note 3 in the 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, the management is of the view that going concern basis of accounting is appropriate for preparation of the accompanying standalone financial results. Our conclusion is not modified in respect of this matter.

For B.R. Gupta & Co.

Chartered Accountants,

Firm Registration Number 008352N


(Shikha Aggarwal)
Partner

Membership Number 509191

UDIN: 25509191BMUJCZ 1082

Place of Signature: New Delhi

Date: 14.11.2025

Independent Auditor's Review Report on Unaudited Quarterly And Year To Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of Addi industries limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of **Addi industries limited** ("the Parent") and its Subsidiary (the Parent and its Subsidiary together referred to as "the Group") for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), including relevant circulars issued by SEBI from time to time ("the Circulars").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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, as amended read with relevant rules issued thereunder, the Circulars and other accounting principles generally accepted in India. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Regulation, to the extent applicable.
4. The Statement includes the result of one Subsidiary namely Aum Texfab Private Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 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 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw attention to Note 3 in the financial results, which specify that the Parent is in process of exploring the modalities to start new business venture, however the Parent has not yet implemented the same. This situation indicate the existence of material uncertainty that may cast significant doubt about the Parent's ability to continue as a going concern. However, in view of future business opportunities, 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.



7. The consolidated unaudited financial results of the Parent includes the financial statements of one Subsidiary which have not been reviewed by their auditor, whose financial statement reflects total assets (before eliminating inter-company balances ₹ Nil) of ₹ 247.10 lakh as at September 30, 2025 and total revenue (before eliminating inter-company transaction ₹ Nil) of ₹ 4.42 lakh and ₹ 8.79 lakh, total net profit after tax (before eliminating inter-company transaction ₹ Nil) of ₹ 3.63 lakh and ₹ 7.25 lakh and total comprehensive income (before eliminating inter-company transaction ₹ Nil) of ₹ 3.63 lakh and ₹ 7.25 lakh for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025, respectively, and Cash flow (net) of ₹ (1.14) lakh for the period April 01, 2025 to September 30, 2025, as considered in the consolidated unaudited financial results. According to the information and explanation given to us by the management, these interim financial statements are not material to the Group. Our conclusion on the statement is not modified in respect of this matter.

For B.R. Gupta & Co.

Chartered Accountants,

Firm Registration Number 008352N



(Shikha Aggarwal)

Partner

Membership Number 509191

UDIN: 25509191BMUJDA9916



Place of Signature: New Delhi

Date: 14.11.2025