

# AURI GROW INDIA LIMITED

CIN: L68100MP2016PLC041592

Registered office - 36-D, Sector-B, Industrial Area, Sanwer Road, Indore – 452 006, India.

Corporate office: Unit No 833 - Block A 8th Floor West Bank, Opp City Gold Cinema Ashram Road,  
Ashram Road P.O, Ahmedabad, Gujarat, India, 380009

T. +91 9033300820 E. [compliance.godhacabcon@gmail.com](mailto:compliance.godhacabcon@gmail.com) W. <https://aurigrow.com/>

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**Date:** May 27, 2026

To,  
National Stock Exchange of India Ltd.,  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra, Mumbai - 400 051.

**Reference:** ISIN – INE925Y01036; Symbol- AURIGROW

**Subject: Outcome of the Meeting of the Board of Directors of Auri Grow India Limited held on Today i.e. Wednesday, 27<sup>th</sup> May, 2026.**

Dear Sir/Ma'am,

Pursuant to the Regulation 30 and other applicable regulations of the SEBI (Listing obligation & Disclosure requirements) Regulations, 2015 and in continuation of our earlier intimation of the Board Meeting dated 23<sup>rd</sup> May, 2026, we hereby inform you that the Board of Directors of the Company, at its Meeting held today i.e. Wednesday, 27<sup>th</sup> May, 2026, commenced at 05:30 pm (1730 Hours) and concluded at 8:15 pm (2015Hours) has inter-alia considered and approved the following businesses;

1. Audited Standalone Financial Results along with Auditor's Report of the Company for the quarter and year ended March 31, 2026 in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) 2015. Copy of the same is attached herewith for your reference.

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Statement on Impact of Audit Qualifications that the Statutory Auditors of the Company have issued an Audit Report with an modified opinion on the Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2026, is also attached for your ready reference.

2. Audited Standalone Financial Statements of the Company for the year ended 31<sup>st</sup> March, 2026 along with Auditor's Report thereon in terms of Section 134 of the Companies Act, 2013.

You are requested to please take the same in your record.

Thanking you,  
Yours Faithfully,

**FOR AURI GROW INDIA LIMITED**  
**(Formerly known as Godha Cabcon & Insulation Limited)**

**PATEL TILAK SATISHBHAI**  
**MANAGING DIRECTOR & CFO**  
**DIN: 10886310**

**Independent Auditor's Report on Audit of the Annual Standalone Financial Results of Auri Grow India Limited ("the Company") pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended**

To,  
The Board of Directors  
Auri Grow India Limited  
(Formerly known as Godha Cabcon & Insulation Limited)

**Report on the Audit of Standalone Financial Results**

**Disclaimer of Opinion**

I have audited the accompanying statement of quarterly and year to date standalone financial results of **Auri Grow India Limited** (the "company" ) for the year and quarter ended 31st March, 2026 and the year to date results for the period 1st April, 2025 to 31st March, 2026, ("Statement") 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").

**Because of the significance of the matters described in the disclaimers of this report**, I do not express an opinion on the accompanying standalone annual financial results.

I do not express an opinion as to whether the financial results **give a true and fair view**, in conformity with the **recognition and measurement principles** laid down in the applicable **Indian Accounting Standards (Ind AS)** and other accounting principles generally accepted in India, of the **net profit/loss, other comprehensive income**, and other **financial information** of the Company for the year ended 31st March, 2026.

**Basis for Disclaimer Opinion**

I conducted the audit in accordance with the auditing standards specified under **Section 143(10)** of the **Companies Act, 2013**, as amended. My responsibilities under those standards are further described in the section titled "**Auditor's Responsibilities for the Audit of the Standalone Financial Results**" of this report. I am **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 my audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules thereunder. I have also fulfilled my other ethical

responsibilities in accordance with these requirements and the Code of Ethics. However, despite my professional efforts, I was **unable to obtain sufficient and appropriate audit evidence**, data, workings, and documentation necessary to provide a basis for expressing an opinion on the standalone annual financial results. **Accordingly, I do not express an opinion on these financial results.**

The matters described below under the heading "disclaimers" have resulted in a Disclaimer opinion on the standalone financial results.

**DISCLAIMERS:**

- a. The company has unsecured loans amounting to ₹6927.81 Lacs. Management has not charged interest on these loans, and relevant agreements along with cross-confirmations are not available. In the absence of valid agreements and necessary confirmations, the accuracy of the balances and their interest-free status could not be verified, potentially impacting the fair presentation of liabilities and interest expenses.
- b. Balance of GST Credit Receivables (net of payable) ₹279.29 Lacs pending for GST reconciliation. Reconciliation with the GST Online Portal has not been carried out due to unavailability of login credential, affecting the accuracy of GST Input Credit and the liability towards the government.
- c. The company has trade payables amounting to ₹9461.59 Lacs; however, the bifurcation of Micro, Small, and Medium Enterprises (MSME) creditors has not been provided. Non-disclosure of MSME classification contravenes the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, impacting regulatory compliance and financial transparency.
- d. Outstanding balances of ₹ 4725.65 Lacs with suppliers remain unconfirmed. Absence of confirmations from these suppliers affects the reliability of liabilities disclosed in the financial statements.
- e. Loan & advances amounting to ₹10033.80 Lacs remains unconfirmed from parties. The absence of loan confirmations impacts the reliability of assets and financial disclosures.
- f. An outstanding trade receivable balance of ₹10089.78 Lacs is reported with no transactions during the year, and balance confirmation is not available. In the absence of cross-confirmation, the balance may be misstated, affecting the fair representation of financial positions.



- g. Cash balance of ₹15.32 Lacs is recorded; however, a certificate of verification from management is pending. Absence of such verification may raise concerns over the existence and accuracy of reported cash holdings.**
- h. I am not in receipt of sales invoices, E-Way bills, Delivery Challans, or Transportation details. In the absence of these critical documents, I am unable to comment on the genuineness of the transactions.**
- j. The company has not maintained a Fixed Assets Register. The absence of a fixed asset register impairs my ability to verify the existence, condition, and valuation of the assets held by the company.**
- k. With respect to purchases, the company has not provided Goods Inward related documents. Further, the company does not own or lease any go-down facilities, raising concerns over the storage of inventory.**

**Management claims that the goods are traded directly from suppliers to customers without being held in the company's possession; however, in the absence of evidence, I am unable to verify this assertion.**

- l. The Company has not recognized any Deferred Tax Asset or Deferred Tax Liability during the year under review, as management represented that no timing differences existed requiring recognition in accordance with the applicable accounting standards.**

## **Managements and Board of Directors' Responsibilities for the Standalone Annual Financial Results**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in IND AS, 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 of 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 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Statement, 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.

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

### **Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**

My objectives are to obtain reasonable assurance about whether the standalone annual 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 my 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 annual financial results.

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

- Identify and assess the risks of material misstatement of the standalone annual 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 my 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, I am also responsible for expressing my opinion through a separate report on the complete set of financial statements 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



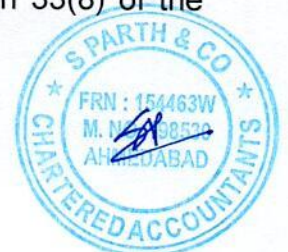
accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management and Board of Directors 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 appropriateness of this assumption. If I conclude that a material uncertainty exists, I required to draw attention in my auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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 annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
  
- Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement. Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. I consider quantitative materiality and qualitative factors in
  - i) planning the scope of our audit work and in evaluating the results of our work; and
  - ii) to evaluate the effect of any identified misstatements in the Statement

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

I also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.



## Other Matter(s)

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by me, as required under the Listing Regulations. My opinion on the Audit of the Financial Results for the year ended 31st March, 2026 is Disclaimer in respect of this matter.

**For, S Parth & Co**

**Chartered Accountants**

**Firm Registration Number: 154463W**

*Parth Shah*



**CA Parth Shah**

**Proprietor**

**Membership Number: 198530**

**UDIN: 26198530KDNCQW5096**

**Date: 27-5-2026**

**Place: Ahmedabad**

## AURI GROW INDIA LIMITED

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### STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31/03/2026

Particulars	Three Months	Three Months	Corresponding	Year to date	Previous
	Ended on	Ended on	Three Months	figures for	Year ended
	31.03.2026	31.12.2025	ended in the	current period	31.03.2025
			previous year	ended on	
			31.03.2025	31.03.2026	
	Audited	Unaudited	Unaudited	Audited	Audited
1. Revenue from operations	0.00	-	6915.51	1379.50	17555.38
2. Other Income	0.00	-	391.50	0.00	393.51
<b>3. Total Revenue (1+2)</b>	<b>0.00</b>	<b>0.00</b>	<b>7307.01</b>	<b>1379.50</b>	<b>17948.89</b>
<b>4. Expenses</b>					
Cost of Materials consumed	0.00	-			
Purchase of stock-in-trade	0.00	-	6953.08	1263.80	14478.49
Change in inventories of Finished Goods, Work-in-Process and Stock-in-Trade	0.00	-	(109.92)	0.00	1984.79
Employees benefits expenses	0.00	21.22	5.56	22.66	29.41
Finance Cost	0.01	12.25	25.64	44.35	61.25
Depreciation and Amortisation expense	2.20	4.27	3.28	8.81	36.96
Other Expenses	135.03	1.94	12.57	148.63	432.72
<b>Total Expenses</b>	<b>137.24</b>	<b>39.69</b>	<b>6890.20</b>	<b>1488.25</b>	<b>17023.62</b>
<b>5. Profit before exceptional and extraordinary items and tax (3 - 4)</b>	<b>(137.24)</b>	<b>(39.69)</b>	<b>416.81</b>	<b>(108.75)</b>	<b>925.27</b>
6. Exceptional Items		0.00			
<b>7. Profit before extraordinary items and tax (5 - 6)</b>	<b>(137.24)</b>	<b>(39.69)</b>	<b>416.81</b>	<b>(108.75)</b>	<b>925.27</b>
8. Extraordinary items		0.00			
<b>9. Profit before tax (7- 8)</b>	<b>(137.24)</b>	<b>(39.69)</b>	<b>416.81</b>	<b>(108.75)</b>	<b>925.27</b>
10. Tax Expenses		-			
a) Current Tax	(7.17)	(9.99)	98.29	0.00	234.43
b) Deferred tax	0.00	-	(5.54)	0.00	(26.30)
<b>11. Profit/(Loss) for the period from continuing operations (9 - 10)</b>	<b>(130.07)</b>	<b>(29.70)</b>	<b>324.07</b>	<b>(108.75)</b>	<b>717.14</b>
<b>12. Profit/(Loss) from discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13. Tax expense of discontinuing operations	-	-	-	-	-
14. Profit/(Loss) from Discontinuing operations (after tax) (12-13)	-	-	-	-	-
<b>15. Profit/(Loss) for the period (11 + 14)</b>	<b>(130.07)</b>	<b>(29.70)</b>	<b>324.07</b>	<b>(108.75)</b>	<b>717.14</b>
16. Other comprehensive income net of taxes					
<b>17. Total comprehensive income for the period (15+16)</b>	<b>(130.07)</b>	<b>(29.70)</b>	<b>324.07</b>	<b>(108.75)</b>	<b>717.14</b>
18. Paid -up equity share capital(Face Value of Rs.1/-Per Share)	14762.40	14762.40	9137.40	14762.40	9137.40
19.i Earing Per Share(EPS) (before extraordinary items)					
(Of Rs. 1/- each) (Not annualised except last coloumn)					
(a) Basic	(0.01)	(0.00)	0.04	(0.01)	0.08
(b) Diluted	(0.01)	(0.00)	0.04	(0.01)	0.08
ii Earing Per Share(EPS) (after extraordinary items)					
(Of Rs. 1/- each) (Not annualised except last coloumn)					
(a) Basic	(0.01)	(0.00)	0.04	(0.01)	0.08
(b) Diluted	(0.01)	(0.00)	0.04	(0.01)	0.08

Notes:

- The above Audited Financial Results for the quarter ended and year 31st March, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27th May, 2026. The statutory auditors of the company have carried out the limited review of these Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The aforesaid Financial Results for the quarter ended on March 31, 2026 have been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- In line with Ind AS - 108 - "Operating Segments", The Company operates only in one segment i.e. Trading of Agricultural Goods. As such reporting is done on a single segment basis.
- The figures of the Quarter ended 31st Mar. 2026 are the balancing figure between Audited figures in respect of the full financial year.
- Previous period's figures have been regrouped/rearranged wherever necessary, to confirm to the current period's classification.
- The Statutory Auditors of the Company have carried out "Statutory Audit" of the Audited Standalone Financial Results of the Company for the Quarter & Financial Year ended 31st March 2026. The Audit Report is annexed herewith. The Statutory Auditors have expressed an Modified opinion.

PLACE :- Ahmedabad  
DATE :- 27.05.2025

For Auri Grow India Ltd  
(Formally Known as Godha Cabcon & Insulation Limited)

**PATEL TILAK SATISHBHAI**  
Managing Director & CFO  
DIN: 10886310

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**STATEMENT OF ASSETS AND LIABILITIES AS AT 31-03-2026**

	Particulars	As at 31-03-2026	As at 31-03-2025
<b>I.</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(iv) Other financial assets		
	(i) Deferred tax assets (net)	3.81	3.81
	(j) Other non-current assets	6.44	6.44
		44.90	53.71
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	1210.85	1210.85
	(i) Investments		
	(ii) Trade receivables	10089.78	8813.00
	(iii) Cash and cash equivalents	26.02	32.75
	(iv) Other Bank balances	968.38	1040.37
	(v) Loans	10033.80	13288.09
	(vi) Other financial assets	69.03	69.03
	(c) Current tax assets (Net)	50.33	30.92
	(d) Other current assets	4725.65	2743.80
		27173.84	27228.79
	<b>Total Assets</b>	<b>27218.74</b>	<b>27282.51</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share capital	14762.40	9137.40
	(b) Other Equity	702.06	810.81
		15464.46	9948.21
	<b>Liabilities</b>		
<b>1</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(iii) Other financial liabilities		
	(b) Provisions		
	(c) Deferred tax liabilities (Net)	0.00	0.00
	(d) Other non-current liabilities		
		1302.81	6938.00
<b>2</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	962.89	922.02
	(ii) Trade payables		
	Total outstanding due of		
	(A) Micro enterprises and small enterprises		
	(B) Creditors other than micro enterprises and	9461.59	9466.27
	(iii) Other financial liabilities		
	(b) Other current liabilities	21.74	7.26
	(c) Provisions	5.25	0.75
	(d) Current tax liabilities (Net)		
		10451.47	10396.30
	<b>Total Equity and Liabilities</b>	<b>27218.74</b>	<b>27282.51</b>

Date 27th May, 2026  
Place Ahmedabad

For Auri Grow India Ltd  
(Formally Known as Godha Cabcon & Insulation Limited)

PATEL TILAK SATISHBHAI  
Managing Director & CFO  
DIN: 10886310

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## CASH FLOW STATEMENT FOR THE YEAR ENDING ON 31st March, 2026

Particulars	31st march 2026		31st march 2025	
<b>A: CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit/(Loss) before Tax		(108.75)		717.14
Add/(Less) : Adjustments for non cash items				
Depreciation	8.81		36.96	
Provision for tax	0.00		(26.30)	
Written off Capital Work-in-progress	0.00		0.00	
<i>Add/(Less) : Other adjustments</i>				
(Profit)/Loss on Sale of Tangible/Intangible assets	0.00		1.90	
Interest Income	0.00		(1.69)	
Interest and Other Borrowing Cost Paid	0.00		12.67	
Preliminary expenses transferred to reserve	89.72		(89.88)	
Re-measurement gains/loss on defined benefits plan	-	98.53	-	
Operating Profit Before Working Capital changes :		(10.22)		(66.33)
<i>Add/(Less) : Adjustments for working capital changes</i>				
<b>Changes in Current Assets</b>				
Decrease / (Increase) in Inventory	0.00		1984.79	
Decrease / (Increase) in Trade Receivables	(1276.78)		(6872.37)	
Decrease / (Increase) in Other bank balances	71.99		(997.28)	
Decrease / (Increase) in loans and other financial assets	3254.29		(12049.86)	
Decrease / (Increase) in Current tax assets	(19.42)		(26.02)	
Decrease / (Increase) in Other current assets	(1981.85)		(2743.80)	
<b>Changes in Current Liabilities</b>				
(Decrease) / Increase in Trade Payables	(4.68)		9463.13	
(Decrease) / Increase in Other Current Liabilities	14.48		7.26	
(Decrease) / Increase in Other Current Financial Liabilities	-		-	
(Decrease) / Increase in Provisions	4.50		(1.85)	
				(11236.00)
<b>Net Cash from Operating Activities</b>		62.52		(10585.19)
<b>B: NET CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of property, plant & equipment/intangible assets	0.00		(3.39)	
Sale of property, plant & equipment	0.00		150.00	
Change in other non current assets	0.00		316.76	
Interest Income	0.00		1.69	
<b>Net Cash from Investment Activities</b>		0.00		465.05
<b>C: CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from issue of shares	5625.00		2475.00	
Changes in current borrowings	40.87		0.00	
Changes in non current borrowings	(5635.19)		6746.67	
Capital Expenses	0.00		0.00	
Interest and Other Borrowing Cost Paid	0.00		(12.67)	
Dividend paid including Corporate dividend tax	-		-	
<b>Net Cash from Financing Activities</b>		30.68		9209.00
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		82.99		(911.14)
CASH AND CASH EQUIVALENTS AS AT APRIL 1, 2025		32.75		21.87
CASH AND CASH EQUIVALENTS AS AT MARCH 31, 2026		26.02		32.75

Date : 27th May,2026  
Place : Ahmedabad

For Auri Grow India Ltd  
(Formerly Known as Godha Cabcon & Insulation Limited)

PATEL TILAK SATISHBHAI  
Managing Director & CFO  
DIN: 10886310

ANNEXURE I

**Statement on Impact of Audit Qualifications (for audit report with modified opinion)  
submitted along-with Annual Audited Financial Results - (Standalone and  
Consolidated separately)**

(Amount Rs. in Lakhs)

<b>Statement on Impact of Audit Qualifications for the Half Year ended March 31, 2026</b>				
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
<b>I.</b>	<b>Sl. No.</b>	<b>Particulars</b>	<b>Audited Figures (as reported before adjusting for qualifications)</b>	<b>Adjusted Figures (audited figures after adjusting for qualifications)</b>
	1.	Turnover / Total income	1379.5	1379.5
	2.	Total Expenditure	1488.25	1488.25
	3.	Net Profit/(Loss)	(108.75)	(108.75)
	4.	Earnings Per Share		
	5.	Total Assets	27218.74	27218.74
	6.	Total Liabilities	11754.28	11754.28
	7.	Net Worth	15464.46	15464.46
	8.	Any other financial item(s) (as felt appropriate by the management)		
<b>II.</b>	<b><u>Audit Qualification (each audit qualification separately):</u></b>			
	List of Audit Qualification:			
	a.	The company has unsecured loans amounting to ₹6927.81 Lacs. Management has not charged interest on these loans, and relevant agreements along with cross-confirmations are not available. In the absence of valid agreements and necessary confirmations, the accuracy of the balances and their interest-free status could not be verified, potentially impacting the fair presentation of liabilities and interest expenses.		
	b.	Balance of GST Credit Receivables (net of payable) ₹279.29 Lacs pending for GST reconciliation. Reconciliation with the GST Online Portal has not been carried out due to unavailability of login credential, affecting the accuracy of GST Input Credit and the liability towards the government.		
	c.	The company has trade payables amounting to ₹9461.59 Lacs; however, the bifurcation of Micro, Small, and Medium Enterprises (MSME) creditors has not been provided. Non-disclosure of MSME		



classification contravenes the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, impacting regulatory compliance and financial transparency.

- d. Outstanding balances of ₹ 4725.65 Lacs with suppliers remain unconfirmed. Absence of confirmations from these suppliers affects the reliability of liabilities disclosed in the financial statements.
- e. Loan & advances amounting to ₹ 10033.80 Lacs remains unconfirmed from parties. The absence of loan confirmations impacts the reliability of assets and financial disclosures.
- f. An outstanding trade receivable balance of ₹10089.78 Lacs is reported with no transactions during the year, and balance confirmation is not available. In the absence of cross-confirmation, the balance may be misstated, affecting the fair representation of financial positions.
- g. Cash balance of ₹15.32 Lacs is recorded; however, a certificate of verification from management is pending. Absence of such verification may raise concerns over the existence and accuracy of reported cash holdings.
- h. I am not in receipt of sales invoices, E-Way bills, Delivery Challans, or Transportation details. In the absence of these critical documents, I am unable to comment on the genuineness of the transactions.
- i. The company has not maintained a Fixed Assets Register. The absence of a fixed asset register impairs my ability to verify the existence, condition, and valuation of the assets held by the company.
- j. With respect to purchases, the company has not provided Goods Inward related documents. Further, the company does not own or lease any go-down facilities, raising concerns over the storage of inventory.

Management claims that the goods are traded directly from suppliers to customers without being held in the company's possession; however, in the absence of evidence, I am unable to verify this assertion.



k. The Company has not recognized any Deferred Tax Asset or Deferred Tax Liability during the year under review, as management represented that no timing differences existed requiring recognition in accordance with the applicable accounting standards.

b. Type of Audit Qualification : Disclaimer of Opinion

c. Frequency of qualification: repetitive

d. For Audit Qualification(s) where the Impact is quantified by the auditor, Management's Views:  
This is regards to just non accessibility of the documents for time being, It does not have any impact on financial results.

e. For Audit Qualification(s) where the Impact is not quantified by the auditor:

(i) Management's estimation on the Impact of audit qualification: This is regards to just non accessibility of the documents for timebeing, it does not have any impact on financial results

(ii) If management is unable to estimate the Impact, reasons for the same:

(iii) Auditors' Comments on (i) or (ii) above:  
We cannot comment in absence of relevant Information

III.

Signatories:

*T.S. Patel*

- PATEL TILAK SATISHBHAI  
CEO/Managing Director



*A. Patel*

- AYUSH PATEL  
Audit Committee Chairman

*Jayesh Shah*

- Statutory Auditor



Place: Ahmedabad

Date: 27-05-2026