

May 16, 2026

To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai - 400051

Symbol: AARON

Subject: Outcome of the Board Meeting

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), this is to inform you that the Board of Directors of the Company at their Meeting held today i.e. **Saturday, May 16, 2026**, at the Registered Office of the Company situated at B-65 & 66, Jawahar Road No.4, Udhayog Nagar, Udhana, Surat-394210, Gujarat, *inter-alia*, transacted the following businesses:

- 1) Considered and approved the Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026, along with the Auditor's Report thereon;

A copy of the Financial Results along with the Auditor's Report and declaration regarding audit report with an unmodified opinion thereupon is enclosed herewith.

- 2) Recommended the final dividend at the rate of 5% i.e. Rs.0.50/- per equity share of the face value of Rs.10/- each for the Financial Year 2025-26, subject to the approval of members at the ensuing Annual General Meeting of the Company;

The above information is also available on the website of the Company at www.aaronindustries.net.

The Board Meeting commenced at 11:30 A.M. and concluded at 12:05 P.M.

This is for your information and record.

Thanking You.
Yours faithfully,
For **Aaron Industries Limited**

Nitinkumar Maniya
Company Secretary and Compliance Officer
Encl: As Above

Aaron Industries Limited

CIN:- L31908GJ2013PLC077306

Regd Office:- Plot No. B-65 & 66, Jawahar Road No.4, Udhayog Nagar,
Udhana, Surat-394210, Gujarat, India

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D C Jariwala & Co.

Chartered Accountants
1G, Siddh Shila Apt, B/s Jivan Bharti Rotary Hall,
Nanpura, Surat 395001.

Darshak Patel
B.com, FCA,
Dip IFRS (ACCA, UK),
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Independent Auditor's Report (Unmodified Opinion) on Audited Standalone Financial Results for the Quarter and Year to Date Results of M/s. Aaron Industries Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To
The Board of Directors of
AARON INDUSTRIES LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **Aaron Industries Limited** (the company) for the quarter ended March 31, 2026, and the year to date results for the period from April 01, 2025 to March 31, 2026, 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 ("Listing Regulations").

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

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act





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read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the 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 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 are 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 concerned, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 the 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 Company's ability to continue as a going concern. If we conclude that a





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material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 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 Matters

The statement includes the results for the quarter ended March 31, 2026, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the nine months of the current financial year which were subject to limited review by us as required under the Listing Regulations.

Place: Surat
Date : 16.05.2026



For D C JARIWALA & CO
Chartered Accountants
FRN No. 104063W

CA DARSHAK PATEL
Proprietor
M. No. 168005
UDIN: 26168005FYPJMX6527

AARON INDUSTRIES LIMITED

(CIN:L31908GJ2013PLC077306)

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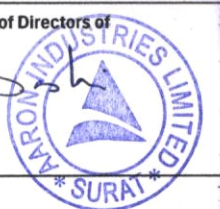
Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026

(₹ in Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	2732.69	2319.59	2411.36	9200.50	7793.05
II	Other Income	5.93	4.49	6.44	20.21	21.98
III	Total Income (I+II)	2738.62	2324.07	2417.80	9220.71	7815.03
IV	Expenses:					
	Cost of Materials Consumed	1870.23	1343.80	1238.96	6370.73	4985.84
	Purchases of Stock-in-Trade	-	-	63.86	-	72.41
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(63.53)	97.26	268.57	(532.00)	(7.76)
	Employee Benefits Expense	204.30	204.90	161.41	824.44	647.19
	Financial Costs	57.91	63.78	41.01	258.86	136.21
	Depreciation and Amortisation Expenses	95.25	99.55	44.63	387.92	180.68
	Other Expenses	213.82	190.53	175.13	768.63	614.10
	Total Expenses (IV)	2377.98	1999.82	1993.57	8078.59	6628.67
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	360.63	324.25	424.23	1142.12	1186.36
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) Before Tax (V-VI)	360.63	324.25	424.23	1142.12	1186.36
VIII	Tax Expense:					
	(1) Current Tax	59.56	53.57	108.00	189.53	301.02
	(2) Deferred Tax	68.67	68.52	40.51	272.64	60.64
	(3) Taxation of earlier year	0.20	-	0.38	0.20	0.38
IX	Net Profit/(Loss) for the period from Continuing Operations (VII-VIII)	232.20	202.17	275.34	679.74	824.32
X	Profit/(Loss) from Discontinued Operations before Tax	-	-	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-	-	-
XII	Net Profit/(Loss) from Discontinued Operations after Tax (X-XI)	-	-	-	-	-
XIII	Total Profit/(Loss) for the period (IX+XII)	232.20	202.17	275.34	679.74	824.32
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	5.43	-	2.13	5.90	(1.25)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.58	-	0.58	1.72	(0.36)
	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/Loss for the year	3.85	-	1.55	4.18	(0.89)
XV	Total Comprehensive Income for the period (XIII+XIV)	236.05	202.17	276.89	683.93	823.44
XVI	Paid-up Equity Share Capital (F.V. of Rs.10/- each)	2094.65	2094.65	1047.32	2094.65	1047.32
XVII	Earning per Equity Share (restated):					
	(1) Basic	1.13	0.97	1.32	3.27	3.93
	(2) Diluted	1.13	0.97	1.32	3.27	3.93

For and on behalf of Board of Directors of
Aaron Industries Limited


Karan Doshi
Whole-Time Director
DIN: 06690242



Date: May 16, 2026
Place: Surat

AARON INDUSTRIES LIMITED

(CIN:L31908GJ2013PLC077306)

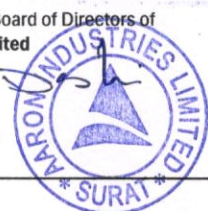
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Statement of Standalone Assets and Liabilities		(₹ in Lakhs)	
Sr. No.	Particulars	As at year ended 31.03.2026	As at year ended 31.03.2025
		Audited	Audited
(1)	ASSETS		
	Non-Current Assets		
	Property, Plant and Equipment	5528.41	2481.72
	Capital Work-in-Progress	-	3252.16
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	4.62	6.66
	Intangible Assets under Development	-	-
	Biological Assets other than bearer plants	-	-
	Financial Assets		
	(i) Investment	-	-
	(ii) Loans	-	-
	(iii) Others	24.79	24.37
	Deferred Tax Assets (Net)	-	-
	Other Non-Current Assets	-	-
	Total Non-Current Assets	5557.82	5764.91
(2)	Current Assets		
	Inventories	2442.12	1599.33
	Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	701.46	522.48
	(iii) Cash and Cash Equivalents	1.15	13.09
	(iv) Bank balances other than cash and cash equivalents	314.96	244.37
	(v) Loans	6.28	10.13
	(vi) Others	-	-
	Current Tax Assets (Net)	-	-
	Other Current Assets	94.05	128.12
	Total Current Assets	3560.02	2517.51
	Total Assets	9117.84	8282.42
	EQUITY AND LIABILITIES		
(1)	Equity		
	Equity Share Capital	2094.65	1047.32
	Other Equity	2766.57	3255.65
	Total Equity	4861.22	4302.97
(2)	Liabilities		
	Non-Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	1185.27	1807.95
	(ia) Lease Liabilities	-	-
	(ii) Other Financial Liabilities	-	-
	Provisions	-	-
	Deferred Tax Liabilities (Net)	476.95	202.58
	Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	1662.22	2010.54
	Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	1589.49	1377.72
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables:		
	- Total outstanding dues of micro enterprises and small enterprises	169.19	188.36
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	*597.72	115.17
	(iii) Other Financial Liabilities	74.95	60.48
	Other Current Liabilities	159.69	158.04
	Provisions	-	-
	Current Tax Liabilities (Net)	3.35	69.15
	Total Current Liabilities	2594.40	1968.91
	Total Liabilities (Non-Current and Current)	4256.61	3979.44
	Total Equity and Liabilities	9117.84	8282.42

For and on behalf of Board of Directors of
Aaron Industries Limited


Karan Doshi
Whole-Time Director
DIN: 06690242



Date: May 16, 2026
Place: Surat

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(CIN:L31908GJ2013PLC077306)

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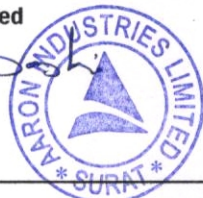
Cash Flow Statement for the Year ended March 31, 2026

(₹ in Lakhs)

Particulars	Year ended	
	Audited	Audited
	31.03.2026	31.03.2025
Cash Flow from Operating Activities		
Net Profit Before Tax	1142.12	1186.36
Add: Depreciation	387.92	180.68
Loss on sale of Fixed Asset	10.29	2.70
Interest/Dividend	249.29	123.90
	1789.62	1493.65
Less: Investment Income	19.31	13.64
Operating Profit before Working Capital Changes	1770.32	1480.01
Adjustment for Working Capital Changes		
Cash Inflow		
Increase/(Decrease) in Other Current Liabilities	1.65	(20.25)
(Increase)/Decrease in Other Current Assets	39.97	(62.50)
Increase/(Decrease) in Other Current Financial Liabilities	14.48	(80.10)
Decrease/(Increase) Current Loan (Asset)	3.85	(7.55)
	59.95	(170.40)
Cash Outflow		
Decrease/(Increase) in Trade Payables	(463.39)	(37.29)
Increase/(Decrease) in Inventories	842.80	(40.40)
Increase/(Decrease) in Trade Receivable	178.98	169.34
	558.39	91.66
Cash From Operations	1271.87	1217.94
Interest Paid	249.29	123.90
Direct Taxes Paid	255.53	230.79
	504.83	354.69
Net Cash Flow from Operating Activities	767.04	863.25
	A	
Cash Flow from Investing Activities		
Net Purchases of Property, Plant and Equipments	(190.70)	(798.89)
Decrease/(Increase) in Other Financial Non Current Assets	(0.42)	(1.54)
Interest Income received	19.31	13.64
Net Cash Used in Investing Activities	(171.81)	(786.80)
	B	
Cash Flow from financing Activities		
Increase/(Decrease) in Non-Current Borrowings	(622.68)	(357.73)
Dividend paid	(125.68)	(104.73)
(Increase)/Decrease in other bank balances	(70.59)	3.24
Increase/(Decrease) in Current Borrowings	211.78	387.15
Net Cash inflow from Financing Activities	(607.17)	(72.07)
	C	
Net Cash Changes	(11.94)	4.39
Cash and Cash equivalents Opening	13.09	8.70
Cash and Cash equivalents Closing	1.15	13.09

For and on behalf of Board of Directors of
Aaron Industries Limited


Karan Doshi
Whole-Time Director
DIN: 06690242



Date: May 16, 2026
Place: Surat

AARON INDUSTRIES LIMITED

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Segment wise Revenue, Results and Capital Employed

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue					
	(1) Elevator Division	1901.08	1594.53	1751.57	6899.01	6200.27
	(2) Steel Polishing Division	831.60	725.06	659.79	2301.49	1592.78
	(3) Unallocated	-	-	-	-	-
	Total Segment Revenue	2732.69	2319.59	2411.36	9200.50	7793.05
	Less: Inter Segment Revenue	-	-	-	-	-
	Net Sales from Operations	2732.69	2319.59	2411.36	9200.50	7793.05
2	Segment Results					
	(1) Elevator Division	890.10	536.82	1007.39	2918.69	3013.12
	(2) Steel Polishing Division	(440.93)	(127.36)	(482.45)	(1427.32)	(1505.84)
	(3) Unallocated	(67.07)	(62.60)	(72.72)	(251.03)	(242.17)
	Total	382.11	346.86	452.22	1240.34	1265.11
	Less: Unallocated Items					
	(a) Finance Cost	22.49	29.73	30.94	112.73	88.88
	(b) Finance Income	1.02	7.13	2.96	14.50	10.13
	Total Profit Before Tax	360.63	324.25	424.23	1142.12	1186.36
3	Capital Employed					
	(Segment Assets – Segment Liabilities)	4861.22	4625.17	4302.97	4861.22	4302.97
	Segment Assets					
	(1) Elevator Division	5417.06	5441.10	5235.88	5417.06	5235.88
	(2) Steel Polishing Division	3430.88	3481.93	2731.18	3430.88	2731.18
	(3) Unallocated	269.90	317.20	315.35	269.90	315.35
	Total Segment Assets	9117.84	9240.23	8282.42	9117.84	8282.42
	Segment Liabilities					
	(1) Elevator Division	1872.33	1961.86	2118.74	1872.33	2118.74
	(2) Steel Polishing Division	709.84	793.58	480.38	709.84	480.38
	(3) Unallocated	1674.44	1859.61	1380.32	1674.44	1380.32
	Total Segment Liabilities	4256.61	4615.05	3979.44	4256.61	3979.44

Note:
Stainless Steel Polishing and Finishing Division also has done internal jobwork for Elevator Division at Udhana. As the inter-segment transfer of semi-finished goods from Stainless Steel Division to Elevator Division is done on challan basis and not yet properly measured, the same is not included in the segment reporting as inter-segment revenue.

For and on behalf of Board of Directors of
Aaron Industries Limited


Karan Doshi
Whole-Time Director
DIN: 06690242



Date: May 16, 2026
Place: Surat

AARON INDUSTRIES LIMITED

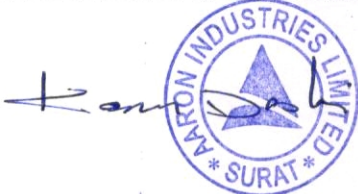
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Notes:

1. The above Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their Meeting held on **Saturday, May 16, 2026**, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The above financials results have been prepared in accordance with the Indian Accounting Standard (referred to as "**Ind AS**") as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, and relevant amendment rules issued thereafter.
3. The Statutory Auditor has provided a Standalone Audit Report for the Quarter and Year ended March 31, 2026, with an unmodified opinion.
4. The figures for the quarter ended on March 31, 2026, are the balancing figures between the Audited figures in respect of the full Financial Year ended March 31, 2026, and the published unaudited figures of the Year to date (Nine Months) ended December 31, 2025, which were subjected to limited review report.
5. The Board of Directors in their Meeting held on Saturday, May 16, 2026, has recommended a final dividend at the rate of 5% i.e. Rs. 0.50/- per equity share of the face value of Rs.10/- each for the Financial Year 2025-26, subject to the approval of Members at the ensuing Annual General Meeting of the Company.
6. Figures of financial results and segment information pertaining to the previous period/year have been regrouped/rearranged, reclassified, and restated wherever considered necessary to make them comparable with those of the current period/year.
7. Earnings per share have been calculated on the weighted average of the share capital outstanding during the period/year.
8. During the quarter ended September 30, 2025, the Company has issued bonus shares in the ratio of 1:1 i.e. 1 (One) fully paid-up bonus equity share of ₹10/- each for every 1 (One) existing fully paid-up equity share of ₹10/- each. Accordingly, the Earning Per Share for all periods have been restated and adjusted in accordance with the IND AS-33 – "Earning Per Share"
9. The Company does not have any subsidiary, associate, or joint venture; therefore, it has prepared only standalone results, as the consolidation requirement does not apply to the Company.
10. The aforesaid Financial Results are available on the website of the Company at **www.aaronindustries.net** and also available on the website of the National Stock Exchange of India Limited at **www.nseindia.com**.



May 16, 2026

To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai - 400051

Symbol: AARON

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.


I, Monish Doshi, Director and Chief Financial Officer (CFO) of the Company, hereby declare that M/s. D C Jariwala & Co., Chartered Accountants (Firm Registration No.104063W), Statutory Auditor of the Company, has issued an Audit Report with an Unmodified Opinion on the Annual Audited Standalone Financial Results for Financial Year ended March 31, 2026.

This declaration is given pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this on your record.

Thanking you.

Yours faithfully,
For **Aaron Industries Limited**


Monish Doshi
Director and Chief Financial Officer
DIN:06690246



Aaron Industries Limited

CIN:- L31908GJ2013PLC077306

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