July 17, 2026

To,
BSE Limited,
The Manager
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001

Script Code: 530889

ISIN: INE061B01038

Symbol: AUDROC

Subject: Outcome of the Board Meeting of FY 2026-2027 of the Board of Directors of the Company held on Friday, 17th July, 2026

In continuation to the intimation dated 10th July, 2026 and with reference to the captioned subject above, we hereby inform you that the Board of Directors of the Company at their Meeting held today i.e. Friday, 17th July, 2026 has inter alia, noted and approved the following business:

1. Unaudited Standalone Financial Results of the Company for the quarter ended June 30, 2026 along with the Limited Review Report thereon.

A copy of aforesaid Financial Results along with Limited Review Report as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Statement on Impact of Audit Qualification of Limited Review Report is enclosed herewith as **Annexure – I**, for your record and reference.

2. Change in category of director from Promoter to Professional Director

Based on the recommendation of the Nomination and Remuneration Committee, Board approved the change in the category of **Mr. Karnik Shasankan Pillai (DIN: 08529650)** from **'Promoter'** to **'Professional Director'**, with effect from **July 17, 2026**.

The Board noted that Mr. Karnik Shasankan Pillai shall continue to serve as the **Managing Director** of the Company on the existing terms and conditions of his appointment. The aforesaid approval is limited only to the change in his classification from **'Promoter'** to **'Professional Director'** and does not affect his office, tenure, powers, duties, responsibilities or terms of appointment as the Managing Director of the Company.

The said board meeting commenced at 03.30 PM and concluded at 04.00 PM.

Thanking you.

Yours faithfully,
For AUDROC limited
(Formerly Known as Alka India Limited)

HIMANI JHAMAR

Himani Jhamar
Company Secretary & compliance Officer

AUDROC Limited (Formerly known as Alka India Limited)

Reg. Office: Gala No. D- 3/4/5, Hatkesh Udyog Nagar-1, Off. Mira Bhayandar Road, GCC Road, Mira Near Hatkesh Substation Thane - 401 107, Maharashtra, India

Corporate Office: A-1115 Titanium Business Park, Nr Makarba Underpass, Jivraj Park, Ahmedabad- 380051, Gujarat, India

+91 70690 44322 info@alkaindia.in www.alkaindia.in CIN: L24200MH1993PLC168521

J. M. PATEL & BROS.
Chartered Accountants
E-mail : jmpatelca@yahoo.co.in

204, Harsh Avenue,
Navjivan Press Road,
Nr. Old High Court Crossing,
AHMEDABAD-380 014.
Phone : (079) 27541460

Ref. No. : 050/2026-27

Date :

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026 OF AUDROC LIMITED (FORMERLY ALKA INDIA LIMITED) PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To
THE BOARD OF DIRECTORS OF
AUDROC LIMITED
(Formerly known as Alka India Limited)
CIN: L24200MH1993PLC168521
OLD CIN: L46300MH1993PLC168521
OLD CIN: L46300MH1993PLC168521
ALKA INDIA LIMITED
OLD CIN: L99999MH1993PLC168521

Regd. Office: Gala No.
D-3/4/5, Hatkesh Udyog Nagar-1
Off. Mira Bhayandar Road, GCC Road,
Mira Near Hatkesh Substation Thane,
Vasai, Mumbai, Maharashtra - 401 107

Corporate Office:
A1115, TITANIUM BUSINESS PARK,
B/H DIVYABHASKAR PRESS, MAKARBA
AHMEDABAD – 380051

Introduction

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Audroc Limited** *(Formerly known as Alka India Limited)* ("the Company") for the Quarter ended 30th June, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Company's Management and has been approved by the 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

J. M. PATEL & BROS. F.R.No.: 107707W C.A. J. M. PATEL M. No. 30161 AHMEDABAD CHARTERED ACCOUNTANTS

Scope of Review
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion
We draw your attention to the following matter: **Direct Write-off of Subsidiary Investments, Loans, and Tax Balances against Director's Deposit (Quasi-Equity):** During the quarter ended 30th June 2026, the Company wrote off its investment in its subsidiary (M/s Vintage FZE India Private Limited), outstanding loans/advances, and statutory tax balances (CGST, SGST, IGST) aggregating to Rs. 7,41,13,473/-. These amounts were directly adjusted against the 'Quasi-Equity' / 'Deposit' account of Director Mr. Jatinbhai R. Patel. In our opinion, this treatment is a departure from the measurement and recognition principles of Ind AS 109 (Financial Instruments) and Ind AS 1 (Presentation of Financial Statements), as these material losses should have been routed through the Statement of Profit and Loss. Consequently, the Loss for the quarter is understated and the Reserves & Surplus / Equity is overstated by Rs. 7,41,13,473/-.

Qualified Conclusion
Based on our review conducted as above, except for the effects of the matter described in the *Basis for Qualified Conclusion* paragraph, 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 Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter
Without modifying our qualified of conclusion above, we draw your attention to the following matters:

- **a) Change of Name & Object Clause:** Pursuant to a Special Resolution passed on March 23, 2026, and the Fresh Certificate of Incorporation issued by the ROC, the name of the Company was changed from "Alka India Limited" to "AUDROC LIMITED" effective April 21, 2026. The Company has also formally shifted its primary business focus from the textile sector to the agro-commodity sector.
- **b) Current Quarter Trading Activity & GST Exemption:** During the quarter, the Company executed agro-commodity trading (1121 Basmati Rice). Management has produced corresponding Bills of Supply and bank routing evidence via HDFC Bank. The

J. M. PATEL & BROS.
F.R.No.: 107707W
C.A. J. M. PATEL
M. No. 30161
AHMEDABAD
CHARTERED ACCOUNTANTS

Management has represented and declared on their invoices that they are dealing exclusively in exempted goods and are thus not liable to register for GST under Section 23 of the CGST Act, 2017.

- **c) NCLT Handover & Extinguishment of Dues:** In adherence to the Approved Resolution Plan, the management was formally handed over to the Resolution Applicant. Outstanding Central/State statutory dues continue to reflect on government portals but have been extinguished in the Company's books of accounts to the extent covered by the NCLT-approved Resolution Plan.

Our Conclusion is not modified in respect of the matters stated in the *Emphasis of Matter* paragraph.

For J.M. Patel & Bros.
Chartered Accountants
F.R.No. 107707W

J.M. PATEL & BROS.
F.R.No.: 107707W
C.A. J.M. PATEL
M. No. 30161
AHMEDABAD
CHARTERED ACCOUNTANTS

(CA J.M. Patel)
M.Com, F.C.A.
Proprietor
M. No. 030161
UDIN: 26030161XJSEJV4127
Date: 17/07/2026
Place: Ahmedabad

AUDROC LIMITED
(Formerly Known as Alka India Limited)
CIN: L24200MH1993PLC168521
Reg. Office: Gala No. D- 3/4/5, Hatkesh Udyog Nagar-1, Off. Mira Bhayandar Road, GCC Road, Mira Near Hatkesh Substation Thane - 401 107, Maharashtra, India

Standalone Unaudited financial results by company

(Rs. in Lakhs ecxcept face value of share and EPS)

Statement of Standalone Unaudited Results for the Quarter and Three Months Ended 30/06/2026

	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Previous year ended
		(30/06/2026)	(31/03/2026)	(30/06/2025)	(30/06/2026)	(31/03/2026)
	(Refer Notes Below)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue from Operation**	98.60	250.21	0.00	98.60	250.21
	Other income	0.00	0.00	0.00	0.00	0.00
	Total Revenue (I + II)	**98.60**	**250.21**	**0.00**	**98.60**	**250.21**
2	**Expenses**					
	(a) Cost of materials consumed	65.25	136.48	0.00	65.25	136.48
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	© Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	6.29	4.81	4.77	6.29	19.45
	(e) Finance Cost	0.10	0.00	0.00	0.10	0.00
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	22.62	26.93	36.92	22.62	76.47
	Total expenses	**94.26**	**168.22**	**41.69**	**94.26**	**232.40**
3	**Profit / (Loss)before exceptional and tax**	**4.34**	**81.99**	**-41.69**	**4.34**	**17.81**
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	**Profit / (Loss) before tax**	**4.34**	**81.99**	**-41.69**	**4.34**	**17.81**
6	**Tax expense**					
	Current Tax - Provision for taxation	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
7	**Net Profit / (Loss) for the period**	**4.34**	**81.99**	**-41.69**	**4.34**	**17.81**
8	**Other Comprehensive Income/(Loss) (net of**	0.00	0.00	0.00	0.00	0.00
9	**Total Comprehensive Income/(Loss) for the**	**4.34**	**81.99**	**-41.69**	**4.34**	**17.81**
10	**Paid up Equity Share Capital (Face value of Re. 1/- each)**	**65.00**	**50.00**	**50.00**	**65.00**	**50.00**
11	**Other Equity**					17.81
12	**Earnings per equity share:**					
	(1) Basic	0.07	1.64	-0.83	0.07	0.36
	(2) Diluted	0.07	1.64	-0.83	0.07	0.36

Notes:

1. The above Standalone Financial Results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on Friday, July 17, 2026. The statutory auditor have carried out limited review of these Standalone Financial Results and have issued an Modified report (Qualified Opinion) on these results.
2. The Company has only single Reportable Business Segment in terms of requirements of Ind AS 108.
3. Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
4. These unaudited financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to
5. Pursuant to the Bonus Issue in the meeting of Board of Directors dated 07-04-2026 and subsequent allotment of Bonus shares on 11-05-2026 as approved by the members in its Annual General Meeting held on 04-05-2026; the equity share capital has increased from Rs. 50,00,000/- (Fifty Lacs only) (Divided into 50,00,000 equity shares of Rs. 1/- each) to Rs. 65,00,000 (Sixty Five Lacs only) (Divided into 65,00,000 equity shares of Rs. 1/- each).

Place : Ahmedabad

Date : 17 July 2026

AUDROC Limited

For Audroc limited
(Formerly Known as Alka India Limited)

Karnik Shasankan Pillai
Managing Director
DIN : 08529650

ANNEXURE I

Statement on Impact of Audit Qualifications (for limited review report with Qualified Opinion) submitted along-with Quarterly Un-Audited Financial Results - (*Standalone)*

Statement on Impact of Audit Qualifications for the quarter ended June 30, 2026 **[*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]**				
I.	**Sr. No.**	**Particulars**	**Un-Audited Figures (In Lacs) (as reported before adjusting for qualifications)**	**Adjusted Figures (In Lacs) (un-audited figures after adjusting for qualifications)**
	1.	Turnover / Total income	98.60	98.60
	2.	Total Expenditure	94.26	94.26
	3.	Net Profit/(Loss)	4.34	4.34
	4.	Earnings Per Share	0.07	0.07
	5.	Total Assets	338.75	338.75
	6.	Total Liabilities	266.60	266.60
	7.	Net Worth	72.16	72.16
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	**Audit Qualification (each audit qualification separately):**			
	a. Details of Audit Qualification:		Refer Annexure A	
	b. Type of Audit Qualification : Qualified Opinion / ~~Disclaimer of Opinion / Adverse Opinion~~			
	c. Frequency of qualification: Whether appeared first time / ~~repetitive~~ / ~~since how long continuing~~			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA			
	e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**			
		(i) **Management's estimation on the impact of audit qualification: NA**		
		(ii) **If management is unable to estimate the impact, reasons for the same:** Refer Annexure 1		
		(iii) **Auditors' Comments on (i) or (ii) above:**	Refer Annexure A	
III.	**Signatories:**			
		• **Managing Director:**	KARNIK PILLAI Digitally signed by KARNIK PILLAI DN: c=IN, st=Gujarat, 2.5.4.20=0fe5a40e5780cd482f3720ab8ec3ccb41cebc1cc5e7cd3da096ac01d152eed41, postalCode=382470, street=Ahmedabad, pseudonym=2da4bc2b-a0f8-4d97-9d80-7ad7bd21803d, serialNumber=f1bf5b341bd7452ee2467600dc05e84925d39880fce1ff9816ac1ed7158406b1, o=Personal, cn=KARNIK PILLAI Date: 2026.07.17 17:09:29 +05'30'	

		• **CFO:**	HARSHKUMAR KALIDAS PATEL Digitally signed by HARSHKUMAR KALIDAS PATEL DN: c=IN, st=Gujarat, 2.5.4.20=68b50955b8adb86faacd6ec39321e6be9c4d79386239a09b7442e5feeece3d48, postalCode=383220, street=Sabarkantha, pseudonym=b6b47f50-fff2-4253-b046-472e80f6f19a, serialNumber=321211836b1471af18c77d5560cc46badf5f7cb743b187cef92be9c3cd53e4e2, o=Personal, cn=HARSHKUMAR KALIDAS PATEL Date: 2026.07.17 17:10:49 +05'30'
		• **Audit Committee Chairperson:**	SAGAR KUMAR Digitally signed by SAGAR KUMAR Date: 2026.07.17 17:14:37 +05'30'
		• **Statutory Auditor:**	JASWANT MANILAL PATEL Digitally signed by JASWANT MANILAL PATEL DN: c=IN, o=Personal, pseudonym=e77f7fb603944e1dbf5445626b9218bb, 2.5.4.20=42e4d48eea6d7c0da6ddeeea6fdeb0282fabf9569f92732e1d3dc3f345e0995c, postalCode=380061, st=Gujarat, serialNumber=dbb19add8a520ca4966ed796d799dbf93b547666d6717de0af115301b7388bf2, cn=JASWANT MANILAL PATEL Date: 2026.07.17 17:53:48 +05'30'
	Place:	Ahmedabad	
	Date:	17-07-2026	

Annexure- A

Sr No.	**Audit Qualification**	**Type of Audit Qualification**	**Frequency of Audit Qualification**	**Management's view where impact of Audit Qualification is quantified by the Auditors**	**Impact not quantified by Auditor, Management' s estimation on the impact of audit qualification (I)**	**If Management is unable to estimate the impact, reasons for the same (II)**	**Auditor's Comment on (I) and (II)**
1.	**Direct Write-off of Subsidiary Investments, Loans, and Tax Balances against Director's Deposit (Quasi-Equity):**	Qualified Opinion	Appeared for first time	NA	NA	The Management respectfully submits that during the quarter ended 30th June, 2026, the Company completed the disinvestment of its subsidiary, M/s Vintage FZE India Private Limited. Consequently, the investment in the subsidiary and the outstanding loans and	During the quarter ended 30th June 2026, the Company entirely wrote off its investment in its subsidiary (M/s Vintage FZE India Private Limited) amounting to Rs. 4.68 Crores, outstanding loans and advances to the same subsidiary amounting to Rs. 2.50 Crores, and various statutory tax

						advances extended thereto were written off. Further, the Company also wrote off certain statutory GST balances (CGST, SGST and IGST), as the GST registration had been cancelled and the Company is presently engaged in the business of exempted goods, rendering such balances no longer recoverable or utilizable. The adjustment was carried out pursuant to the duly approved Board Resolution and the irrevocable No Objection Certificate (NOC) provided by Mr. Jatinbhai R. Patel, Director of the Company, who voluntarily consented to the adjustment of the aggregate amount against the balance	balances (CGST, SGST, and IGST inputs/liabilities). The total written-off amount of Rs. 7,41,13,473/- was directly adjusted and set-off against the 'Quasi-Equity' / 'Deposit' account of Director Mr. Jatinbhai R. Patel, based on a Board Resolution and a No Objection Certificate (NOC) from the said Director. This direct adjustment of material losses and asset write-offs against a promoter's deposit/quasi-equity, rather than routing it through the Statement of Profit and Loss, is not in accordance with the presentation and measurement principles of Indian Accounting Standards (Ind AS).

						standing to his credit under the "Quasi-Equity/Deposit" account. The said financial support was extended by the Director as part of the Company's revival and restructuring efforts, and the adjustment was considered by the Management to appropriately reflect the commercial substance of the transaction. The aforesaid adjustment did not involve any cash outflow from the Company and was undertaken to facilitate the clean-up of legacy balances arising on account of the disinvestment of the subsidiary and the write-off of non-utilizable statutory balances,	

						thereby presenting the Company's financial position in a more realistic manner.	