ALLIANCE INTEGRATED METALIKS LIMITED
A I M L
Regd.Office: DSC-236A, First Floor, DLF South Court, Saket, New Delhi-110017
Tel: +91-11-41049702, **E-mail:** companysecretary@aiml.in, **Website:** www.aiml.in
CIN: L65993DL1989PLC035409

Ref. No.: AIML/BSE/32/2026-27 **Date: November 13, 2026**

To

The Manager
Listing Department
BSE Limited,
Phiroze Jee Jee Bhoy Towers,
Dalal Street, Mumbai – 400001

Scrip code: 534064

Dear Sir/ Madam,

Sub.: Outcome of the Board Meeting held today i.e. November 13, 2026

Pursuant to the provisions of Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. **Friday, November 13, 2026** has inter-alia considered, noted and approved the following matters:

1. Un-audited Financial Results of the Company for the quarter and half year ended on September 30, 2026 (Copy Enclosed).
2. Limited Review Report on the un-audited financial results for the quarter and half year ended on September 30, 2026 (Copy Enclosed).

Un-audited Financial Results are being uploaded on the Company's website i.e. www.aiml.in and will also be available on the website of the Stock Exchange namely BSE Limited i.e. www.bseindia.com.

The Board Meeting was commenced at 12:45 P.M and concluded at 2.05 P.M.

You are requested to kindly take the same on record and oblige.

Thanking you

For **Alliance Integrated Metaliks Limited**

Daljit Singh Chahal
Digitally signed by Daljit Singh Chahal
Date: 2026.11.13 14:08:18 +05'30'

Daljit Singh Chahal
Director
DIN: 03331560

Enclosed: As above

CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

B.21/1, First Floor, Rathyatra Market
Rathyatra Crossing,
Varanasi-221010
Email: ca.ccvns@gmail.com

Independent Auditor's Review Report on the Unaudited Quarterly and Year to date Financial Results of Alliance Integrated Metaliks Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To
The Board of Directors
Alliance Integrated Metaliks Limited

1. Introduction

We have reviewed the accompanying statement of standalone unaudited financial results of Alliance Integrated Metaliks Limited ("the Company") for the quarter ended September 30, 2026 and the year to date results for the period April 01, 2026 to September 30, 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in the Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

2. 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.

Accordingly, we do not express an audit opinion.

(The space has been intentionally left blank)

3. Basis for Qualified Conclusion

As stated in note no. 4 to the accompanying statement, trade payables, trade receivables and other loans and advances given or taken continued to be subject to reconciliation and confirmation. Further term loan accounts with the banks and financial institutions are also subject to reconciliation/confirmation.

The opinion expressed by us on the standalone financial statements for the year ended March 31, 2026 vide our report dated May 26, 2026 and the conclusion expressed by us in the review report dated August 12, 2026 on standalone financial results for the quarter ended June 30, 2026 was also qualified in respect for the said matter.

4. Qualified Conclusion

Based on our review, with the exception of the matter described in the preceding paragraph, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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.

5. Material uncertainty related to going concern

As stated in note no. 5 to the accompanying statement, the Company has incurred a net loss of Rs. 2,643.46 lakhs and Rs. 4,941.87 lakhs for the quarter and period ended September 30, 2026 respectively resulting in erosion of its net worth, the same stands at Rs. 40,842.56 lakhs (debit balance) as on September 30, 2026. Further, the Company's current liabilities far exceeds its total current assets. The outstanding loan to the tune of Rs. 61,607.10 lakhs including interest accrued and due has been classified as non-performing assets (NPA). These events and conditions indicate that a material uncertainty exists which may cast significant doubt about the Company's ability to continue as a going concern.

Our report is not modified in respect of the above mentioned matter.

(The space has been intentionally left blank)

6. Emphasis of matter

a) We draw attention to note no. 6 to the accompanying statement, which describes that the outstanding loans amounting to Rs. 61,607.10 lakhs including interest accrued and due thereon from banks and financial institutions have been declared as non-performing assets (NPA) by the respective lenders in earlier financial years due to overdue repayments and interest obligations. The Company is in actively engaged in discussion with lenders for a resolution of the outstanding debts. As part of the One-time settlement (OTS) proposals submitted in previous financial years, the Company has deposited upfront amounts with all the concerned lender banks. Further, the Company has classified all its borrowings from Banks and Financial Institutions as Current liabilities.

b) We draw attention to note no. 7 to the accompanying statement, which describes that certain immovable properties held in the name of the Company and shares held by the promoter Company have been provisionally attached by the Deputy Director, Gurugram Zonal office, Directorate of Enforcement, New Delhi in alleged contravention of Violation under Prevention Laundering Act, 2002 vide order no. 09/2024 dated 13.09.2024.

The said order was confirmed by Adjudicating Authority as required under law. However, the Company has filed an appeal before the Appellate Authority which is pending for further proceedings. As per the information provided by the management, the proceeding as above is going on and does not affect the business operations or the ongoing activities of the Company. Therefore, no adjustments are required to be made to the financial results on account of this matter.

Our report is not modified in respect of above-mentioned matter.

For Chatterjee & Chatterjee
Chartered Accountants
Firm registration no: 001109C

BALDEO DAS GUJRATI
Digitally signed by BALDEO DAS GUJRATI
Date: 2026.11.13 13:52:47 +05'30'

BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: November 13, 2026

UDIN: 26010878SFOXRV4822

ALLIANCE INTEGRATED METALIKS LIMITED

CIN No.: L65993DL1989PLC035409
Regd. Off - DSC-236A, First Floor, DLF South Court, Saket, New Delhi – 110017
Phone: +91-11-40517610
E-mail:companysecretary@aiml.in; Website: www.aiml.in

Statement of unaudited financial results for the Quarter and half year ended September 30,2026

(Rupees In *Lakhs* except per share data)

S. No.	Particulars	Quarter ended			Half year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	**Income**						
(a)	Revenue from operations	1,537.09	2,279.04	2,043.74	3,816.13	3,648.10	7,550.41
(b)	Other income	9.67	0.01	0.34	9.68	2.18	30.70
	Total income (a+b)	**1,546.76**	**2,279.05**	**2,044.08**	**3,825.81**	**3,650.28**	**7,581.11**
2	**Expenses**						
(a)	Cost of Material consumed	29.28	62.62	722.15	91.90	723.00	1,043.18
(b)	Purchase of stock-in-trade	85.00	233.47	128.00	318.47	133.60	381.18
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade.	(239.45)	94.28	(393.57)	(145.17)	(497.91)	(248.62)
(d)	Employee Benefits Expense	679.36	696.18	536.60	1,375.54	1,002.36	2,119.19
(e)	Finance Costs	2,023.21	1,935.94	1,819.34	3,959.15	3,573.74	7,321.90
(f)	Depreciation & Amortization Expenses	716.16	707.70	716.80	1,423.86	1,425.86	2,845.90
(g)	Other Expenses	896.66	847.27	900.91	1,743.93	1,746.32	3,655.33
	Total expenses	**4,190.22**	**4,577.46**	**4,430.23**	**8,767.68**	**8,106.97**	**17,118.06**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	**(2,643.46)**	**(2,298.41)**	**(2,386.15)**	**(4,941.87)**	**(4,456.69)**	**(9,536.95)**
4	**Exceptional Items [Income/(Expense)]**	-	-	10.71	-	10.71	(7.19)
5	**Profit/(Loss) from before tax (3-4)**	**(2,643.46)**	**(2,298.41)**	**(2,375.44)**	**(4,941.87)**	**(4,445.98)**	**(9,544.14)**
6	**Tax expense**						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
	c) Earlier year's tax expense	-	-	-	-	-	-
	Total Tax expense	-	-	-	-	-	-
7	**Net Profit/(Loss) for the period (5-6)**	**(2,643.46)**	**(2,298.41)**	**(2,375.44)**	**(4,941.87)**	**(4,445.98)**	**(9,544.14)**
8	**Other Comprehensive Income**						
	i) Item that will not be reclassified to Profit and Loss ii) Income tax relating to item that will not be reclassified to Profit or Loss iii) Items that will be reclassified to Profit or Loss iv) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	2.63
	Other Comprehensive Income Total	-	-	-	-	-	**2.63**
9	**Total Comprehensive Income for the period (7+8)**	**(2,643.46)**	**(2,298.41)**	**(2,375.44)**	**(4,941.87)**	**(4,445.98)**	**(9,541.51)**
10	**Paid-up equity share capital (Face Value of Re.1 each)**	**3,949.50**	**3,949.50**	**3,949.50**	**3,949.50**	**3,949.50**	**3,949.50**
11	**Other equity**						(39,850.20)
12	**Earning per share:**						
	Basic	**(0.67)**	**(0.58)**	(0.60)	**(1.25)**	**(1.13)**	**(2.42)**
	Diluted	(0.67)	(0.58)	(0.60)	(1.25)	(1.13)	(2.42)

ALLIANCE INTEGRATED METALIKS LTD.

Notes to financial result:	
1	The Financial Results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015, as specified in Section 133 of the Companies Act, 2013.
2	As the Company has only one Operating Segment, disclosure under Ind AS 108-Operating Segment is not applicable.
3	The above results were reviewed by the audit committee and approved by the Board of Directors in their meeting held on November 13, 2026 and the Statutory Auditors of the Company have carried out limited review of said financial results for the quarter and six months ended Septeber 30, 2026.
4	Trade Payables, Trade Receivables and other Loans and Advances given or taken continued to be subject to reconciliation and confirmation. Further Term Loan Accounts with the banks and financial institutions are also subject to reconciliation / confirmation.
5	The Company's financial statements are prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of obligations in the normal course of business. It has to be noted that the company has accumulated losses and negative net worth as on 30/09/2026. The current liabilities are exceeding the current assets due to the reason that the Term/Working Capital loans including interest accrued which has been classified by the lenders as NPA are accounted under the head Current liabilities. The Company is in active discussion with the lenders for resolution of the debt. Considering the continuity of the operations, positive EBITDA, Central Government thrust on the development of Infrastructure projects in the country and the encouraging order book of the company, maintaining a going concern basis of accounting is appropriate.
6	The loan amounting to ₹61607.10 lakhs, including accrued and due interest, from Banks and Financial Institutions has been classified as Non-Performing Assets (NPA) by the respective lenders in earlier financial years due to overdue repayments and interest obligations. The Company is actively engaged in discussions with the lenders for resolution of the outstanding debts. As part of the One-Time Settlement (OTS) proposals submitted in earlier financial years, the Company has deposited upfront amounts with all the concerned lender banks in accordance with the terms of the OTS proposals. Since the OTS process is still under negotiation and pending final approval, the Company continues to provide for interest on such borrowings in accordance with the terms and conditions specified in the original sanction letters. Further, considering the classification of the borrowings as NPA and the ongoing settlement process, the Company has classified all borrowings from Banks and Financial Institutions as current liabilities in the financial statements.
7	A Provisional Attachment Order No. 09/2024, issued via email dated 13.09.2024 by the Deputy Director posted at the Gurugram Zonal Office, Directorate of Enforcement, New Delhi, has been passed against the Company. This order pertains to the provisional attachment of immovable properties held in the Company's name,vide reference number F.No.ECIR/GNZO/14/2024, dated 05.09.2024, and includes the attachment of shares held by the promoter company. The said order was confirmed by Adjudicating Authority as required under law. However, the Company has filled an appeal before the Appellate Authority which is pending for further proceedings. The said order under challenge before Appellate Authority is now sub-judice. The proceedings as above are going on and does not affect the business operations or the ongoing activities of the Company. Therefore, no adjustments are required to be made to the financial results on account of this matter.
8	The unaudited Financial Results for the Quarter and half year ended September 30, 2026 is available on the website of the Company https://aiml.in and the website of BSE i.e. www.bseindia.com.

For Alliance Integrated Metaliks Ltd.

Daljit Singh Chahal
Chairman Cum Whole Time Director
DIN:03331560

Date: 13/09/2026
Place: New Delhi

ALLIANCE TEGRATED METALIKS LIMITED
BALANCE SHEET AS AT 30th September, 2026

Amt. Rs. In Lakhs

	PARTICULARS		September, 30,2026	March 31,2026
(A)	**Assets**			
1	**Non current assets**			
	(a)	Property, plant and equipment	14,639.06	16,027.76
	(b)	Other financial assets	29.36	69.13
	(c)	Deferred tax assets(net)	6,581.69	6,581.69
		Sub total	**21,250.11**	**22,678.58**
2	**Current assets**			
	(a)	Inventories	3,921.85	3,166.17
	(b)	Financial assets		
	(i)	Trade receivables	2,631.06	2,276.52
	(ii)	Cash and cash equivalents	404.92	901.11
	(iii)	Bank Balance other than above	1.06	1.03
	(c)	Current Tax Assets (Net)	138.48	216.02
	(d)	Other current assets	2,134.63	2,166.57
		Sub total	**9,232.00**	**8,727.42**
		Total- assets	**30,482.11**	**31,406.00**
(B)	**Equity and liabilities**			
1	**Equity**			
	(a)	Equity share capital	3,949.50	3,949.50
	(b)	Other equity	(44,792.06)	(39,850.20)
		Sub total	**(40,842.56)**	**(35,900.70)**
2	**Liabilities**			
	Non-current liabilities			
	(a)	Financial liabilities		
	(i)	Borrowings	2,910.35	2,913.44
	(ii)	Other financial liabilities	2,741.88	2,497.23
	(b)	Long term Provisions	110.06	113.71
		Sub total	**5,762.29**	**5,524.38**
	Current Liabilities			
	(a)	Financial liabilities		
	(i)	Borrowings	21,067.46	21,263.62
	(ii)	Trade payables		
		Total Outstanding Dues of Micro & Small e	397.82	421.66
		Total Outstanding Dues other than Micro &	3,267.93	2,893.94
	(iii)	Other financial liabilities	40,547.98	36,862.70
	(b)	Other current liabilities	266.04	325.25
	(c)	Short term Provisions	15.15	15.15
		Sub total	**65,562.38**	**61,782.32**
		Total equity and liabilities	**30,482.11**	**31,406.00**

ALLIANCE INTEGRATED METALIKS LTD.

ALLIANCE INTEGRATED METALIKS LIMITED

Cash Flow Statement for Half year ended September 30, 2026

	Particulars	September 30,2026	September 30,2025
A	**Cash flow from operating activities:**		
	Profit/(loss) before tax	**(4,941.87)**	**(4,445.98)**
	Adjustment to reconcile profit before tax to net cash flows:		
	Depreciation of property, plant & equipment (including right to use asset)	1,423.86	1,425.86
	Interest on lease liability	-	7.90
	Finance costs	3,959.15	3,565.84
	Interest income on financial assets	(9.66)	(1.94)
	Net gain on foreign currency transaction	(0.02)	(0.24)
	Exceptional Items	-	(10.71)
	Operating profit before working capital changes	**431.46**	**540.73**
	Movement in working capital:		
	Increase/(decrease) in trade payable	350.15	2,092.55
	Increase/(decrease) in other current liabilities	(59.21)	273.47
	(Increase)/decrease in trade receivables	(354.54)	694.02
	(Increase)/decrease in inventories	(755.69)	(2,258.33)
	(Increase)/decrease in other financial assets	39.77	-
	(Increase)/decrease in current financial assets	31.94	(637.87)
	Increase/(decrease) in provisions	(3.65)	(2.65)
	Cash generation from operations activities	**(319.76)**	**701.92**
	Direct tax (paid)/ refund	77.54	(31.92)
	Cash flow before extraordinary items	**(242.22)**	**670.00**
	Cash flow from extraordinary items		
	Net cash from operating activities	**(242.22)**	**670.00**
B	**Cash flow from investing activities**		
	Purchase of property,plant & equipment	(35.16)	(15.80)
	Interest received	9.66	1.78
	Net cash from investing activities	**(25.50)**	**(14.02)**
C	**Cash flow from financing activities**		
	Repayment of lease liability	-	(3.25)
	Interest charges on lease liability	-	(7.90)
	Repayment of borrowings	(199.22)	(387.56)
	Interest Paid	(29.22)	(46.41)
	Net cash from financing activities	**(228.44)**	**(445.12)**
	Net cash flows during the year (A+B+C)	**(496.16)**	**210.86**
	Cash & cash equivalents at the beginning of the year	902.14	504.38
	Cash & cash equivalents at the end of the year	**405.98**	**715.24**

ALLIANCE INTEGRATED METALIKS LTD.