AuSom Enterprise Limited

Ref. No.: **AEL/SEC/BM/2026-2027**
Date: **04/11/2026**

To,
The General Manager,
Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 001
Scrip Code: 509009

To,
The Manager,
Listing department,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block-G,
Bandra-Kurla Complex, Bandra(E),
Mumbai-400 051
Scrip Symbol: AUSOMENT

Dear Sir / Madam,

Sub.:- Outcome of Board Meeting of Ausom Enterprise Limited ***[Disclosureunder Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended]***

This is in reference to our intimation of meeting of Board of Directors of Ausom Enterprise Limited ('the Company') dated October 28, 2026.

The Board of Directors ('Board') of the Company at its meeting held today, i.e., November 04, 2026, *inter-alia*, transacted the following businesses:

1. **Financial Results for the Second Quarter & Half-Year Ended September 30, 2026:**

   Considered and Approved the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the Second Quarter & Half-Year Ended September 30, 2026.

   The financial information as required to be provided in terms of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('**SEBI Listing Regulations**') forms part of the Financial Results.

   M/s. C.R. Sharedalal & Co., Chartered Accountants, (Firm Registration No.: 109943W), Ahmedabad, Statutory Auditors of the Company have issued their Limited Review Report with an unmodified opinion on the Financial Results of the Company for the Second Quarter & Half-Year Ended September 30, 2026. Further, there are adverse remarks provided by the statutory auditors in their Limited Review Report on the consolidated financials which have no material impact on the interest payment / principal repayment capacity of the Company.

Please find enclosed a copy of the said Financial Results together with the Limited Review Report for the Second Quarter & Half-Year Ended September 30, 2026.

These are also being made available on the website of the Company at www.ausom.in.

The Board meeting commenced at 04:00 P.M. (IST) and concluded at 7:30 P.M. (IST).

These disclosures are being made pursuant to Regulation 30, 33 read with Schedule III and other applicable provisions of the SEBI Listing Regulations, as amended, along with applicable SEBI Circulars notified in this regard.

The above information is also made available on the Company's website at **www.ausom.in**.

This is for your information and records.

Thanking you,
For, Ausom Enterprise Limited

KISHOR PRANJIVANDAS MANDALIA

Ausom Enterprise Limited AHMEDABAD

Mr. Kishor Pranjivandas Mandalia
Managing Director
DIN: 00126209

Encl.: As above mentioned

304 & 305 - North Tower,
One42, Near Ashok Vatika,
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Gujarat, India.

Phone : +91-2717-452-372
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Web : www.crsharedalalco.com

C. R. Sharedalal & Co.
Chartered Accountants

LIMITED REVIEW REPORT

To
Board of Directors
AUSOM ENTERPRISE LIMITED

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **AUSOM ENTERPRISE LIMITED** ('the Company') for the quarter and half year ended 30th September 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the applicable Indian Accounting Standards and other accounting practices & policies 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For C.R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS,
(Registration No. 109943W)

Place : Ahmedabad
Date : 04-11-2026

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

(V. M. Valiya)
Partner
Membership No.132033
UDIN- 26132033KXYUCI7219

AuSom Enterprise Limited

AuSom Enterprise Limited

ZAVERI HOUSE, FOURTH FLOOR, SANIDHYA, OPP PLANET LANDMARK HOTEL, BOPAL- AMBLI ROAD, BOPAL, AHMEDABAD - 380058, GUJARAT, INDIA.
CIN : L67190GJ1984PLC006746, Phone : +91 79 2642 1422-1499, E-mail: ausom.ael@gmail.com, Website: www. ausom.in
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2026 (Unaudited)	30/06/2026 (Unaudited)	30/09/2025 (Unaudited)	30/09/2026 (Unaudited)	30/09/2025 (Unaudited)	31/03/2026 (Audited)
1	**Income**						
	(a) Revenue from operations	49348.82	12.97	11910.26	49361.78	59015.20	79910.58
	(b) Other Income	172.25	206.03	183.42	378.28	378.33	1484.37
	Total Income	**49521.07**	**219.00**	**12093.68**	**49740.06**	**59393.53**	**81394.95**
2	**Expenses**						
	(a) Cost of materials consumed	2.47	0.00	801.12	2.47	46606.88	46613.91
	(b) Purchases of Stock-in-Trade	49105.10	286.18	11064.51	49391.27	11078.23	31929.15
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	67.60	(341.45)	31.06	(273.85)	(32.58)	104.12
	(d) Employee benefits expense	5.00	6.32	8.19	11.32	14.62	35.62
	(e) Finance costs	115.27	1.52	0.06	116.79	0.53	1.09
	(f) Depreciation and amortisation expense	12.66	12.66	4.93	25.32	9.85	56.75
	(g) Other expenses	83.71	10.17	18.83	93.88	118.84	164.69
	Total expenses	**49391.81**	**(24.60)**	**11928.70**	**49367.20**	**57796.37**	**78905.33**
3	**Profit before exceptional and extraordinary items and tax (1-2)**	**129.26**	**243.60**	**164.98**	**372.86**	**1597.16**	**2489.62**
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	**Profit before extraordinary items and tax (3 - 4)**	**129.26**	**243.60**	**164.98**	**372.86**	**1597.16**	**2489.62**
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7	**Profit before tax (5-6)**	**129.26**	**243.60**	**164.98**	**372.86**	**1597.16**	**2489.62**
8	**Tax expense:**						
	(1) Current tax	11.50	67.00	130.00	78.50	400.00	503.45
	(2) Deferred tax	(0.52)	(5.40)	(16.49)	(5.92)	9.82	(14.76)
9	**Profit for the period (7-8)**	**118.28**	**182.00**	**51.47**	**300.28**	**1187.34**	**2000.93**
10	**Other Comprehensive Income (After Tax)**						
	Items that will not be reclassified to profit or loss						
	Remeasurement gain / (loss) on defined benefit plans	0.00	0.00	0.00	0.00	0.00	(0.27)
	Income tax relating to above item	0.00	0.00	0.00	0.00	0.00	0.07
	Total other Comprehensive Income (After Tax)	0.00	0.00	0.00	0.00	0.00	(0.20)
11	**Total Comprehensive Income (9+10)**	**118.28**	**182.00**	**51.47**	**300.28**	**1187.34**	**2000.73**
12	Other Equity	0.00	0.00	0.00	0.00	0.00	**14814.27**
12	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36	1362.36	1362.36
13	**Earnings per equity share (of 10/- each) (not annualised)**						
	(a) Basic	0.87	1.34	0.38	2.20	8.72	14.69
	(b) Diluted	0.87	1.34	0.38	2.20	8.72	14.69

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

Ausom Enterprise Limited AHMEDABAD

AuSom Enterprise Limited

AuSom Enterprise Limited
STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER, 2026 (Rs. in Lakhs)

	Particulars	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
	ASSETS		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	5.53	6.29
	(b) Investment property	688.88	713.44
	(c) Financial Assets		
	(i) Investments	7352.35	7222.92
	(ii) Other non current financial assets	9.99	9.99
	(d) Income tax assets (net)	63.21	63.21
	(e) Deferred Tax Assets (net)	20.75	14.83
	Total Non-current Assets	**8140.71**	**8030.68**
2	**Current assets**		
	(a) Inventories	904.39	633.01
	(b) Financial Assets		
	(i) Trade receivables	3548.09	16.04
	(ii) Cash and cash equivalents	951.23	25.38
	(iii) Bank balances other than Cash and cash equivalents above	268.74	132.51
	(iv) Loans	4413.27	6884.13
	(v) Others current financial assets	321.20	634.20
	(c) Other current assets	8.17	14.34
	Total Current Assets	**10415.09**	**8339.61**
	Total Assets	**18555.80**	**16370.29**
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	1362.46	1362.46
	(b) Other Equity	14978.28	14814.24
	Total Equity	**16340.74**	**16176.70**
	LIABILITIES		
1	**Non-current liabilities**		
	(a) Non current provisions	4.20	9.45
	(b) Deferred tax liabilities (net)	0.00	0.00
	Total Non-current liabilities	**4.20**	**9.45**
2	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Current Borrowings	1550.82	19.25
	(ii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	0.00	0.35
	-Total outstanding dues of creditors other than micro enterprises and small enterprises	4.95	0.63
	(iii) Other current financial liabilities	484.17	35.02
	(b) Other current liabilities	46.39	1.16
	(c) Current provisions	7.56	6.54
	(d) Current tax liabilities (Net)	116.97	121.19
	Total Current liabilities	**2210.86**	**184.14**
	Total Equity and Liabilities	**18555.80**	**16370.29**

Ausom Enterprise Limited AHMEDABAD

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Website : www.ausom.in • CIN : L67190GJ1984PLC006746

AuSom Enterprise Limited

AuSom Enterprise Limited

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026 (Rs. in Lakhs)

			For the half year ended 30-Sep-26 (Unaudited)		For the half year ended 30-Sep-25 (Unaudited)
		Rupees	Rupees	Rupees	Rupees
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit before taxation and extraordinary items		372.86		1,597.16
	Adjustment for				
	Depreciation	25.32		9.85	
	Interest income	-313.80		-309.10	
	Interest expense	116.79		0.53	
	Sundry balance written back	0.81		0.11	
	Profit on sale of Investments	-14.31		-20.50	
			-185.19		-319.11
	Operating Profit before Working Capital Changes		187.67		1,278.05
	Decrease /(Increase) in Trade Receivable	-3,532.05		1,470.78	
	Decrease/ (Increase) in Inventories	-271.38		-37.14	
	Increase/(Decrease) in Non-current provision	-5.25		-2.55	
	Increase/(Decrease) in current provision	1.01		0.76	
	Increase/(Decrease) in other current liability	45.23		-3,146.07	
	Increase/(Decrease) in other current financial liability	449.15		136.58	
	Decrease/(Increase) in other current assets	6.17		1,434.71	
	Decrease/(Increase) in other current financial assets	312.19		166.06	
	Decrease/(Increase) in other non-current financial assets	0.00		-0.86	
	Decrease/(Increase) in other bank balance	-272.47		327.73	
	Increase/(Decrease) in Trade Payable	3.97		-1,045.47	
			-3,263.43		-695.47
	Cash Generated from Operations		-3,075.76		582.58
	Income tax		-82.72		-162.49
	Net cash from operating activities		**-3,158.48**		**420.09**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of Non current investment	-200.00		-9.80	
	Capital contribution in LLP	62.53		85.40	
	Purchase of Current Investment	-2,249.89		0.00	
	Movement in Loan given	2,470.87		-1,296.03	
	Proceeds from sale of Investments	10.62		52.50	
	Proceeds from sale of Current Investment	2,261.62		0.00	
	Interest Received	313.80		309.11	
	Net cash from investing activities		**2,669.55**		**-858.82**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds/(repayment) from / of current borrowings	1,550.82		0.00	
	Dividend Paid	0.00		-136.24	
	Interest Paid	-116.79		-0.53	
	Net cash used in financing activities		**1,434.03**		**-136.77**
	Net increase in cash & cash equivalents		**945.10**		**-575.50**
	Cash & Cash equivalents at beginning of the year		6.13		617.86
	Cash & Cash equivalents at end of the period		**951.23**		**42.36**

Note: Cash and Cash Equivalents included in the Cash Flow Statement comprises the following balances amounts :

	As at 30-09-2026	As at 30-09-2025
Cash On Hand	5.33	5.33
Bank Balance with Schedule Banks	945.90	49.36
Bank overdraft facility	0.00	-12.33
Total	**951.23**	**42.36**

Ausom Enterprise Limited AHMEDABAD

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AuSom Enterprise Limited

NOTES:-

1 Both the Standalone and Consolidated Financial Results have been prepared in accordance with Indian Accounting Standards ("Ind-AS") as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure requirements) Regulations 2015. The Consolidated Financial Results include the results of the Parent, its subsidiaries i.e. Amazo Solar Power Private Limited and IGR AuSom LLP and its Joint Venture i.e. Swadeshi Distributors LLP. The unaudited financial results of aforesaid joint venture are incorporated in the consolidated financial results using equity method of accounting.

2 Group's share of profit or loss as well as share of total comprehensive income or loss arising from a joint venture i.e. Bsafal Kz Estate LLP for the quarter and half year ended 30th September 2026 is not recognized in the consolidated financial results and hence the financial results of aforesaid joint venture is not included in the Consolidated Financial Results of the Group.

3 In the previous financial year i.e. 2025-26, the Parent with its subsidiary increased its ownership interest in its Joint venture i.e. IGR Ausom LLP from 50% to 100% with effect from 1 January 2026. Consequently, IGR Ausom LLP became a subsidiary of the Parent. Accordingly, the financial results of IGR Ausom LLP for the quarter ended 31 March 2026 have been consolidated with the financial results of the Group on a line-by-line basis in accordance with the provisions of Ind AS 110. Further, the Parent has reclassified its investment in the aforesaid LLP from "Investment in Joint Venture" to "Investment in Subsidiary" w.e.f. 1 January 2026. Hence the audited financial results of aforesaid LLP for the period from 1 April 2025 to 31 December 205, is incorporated in the consolidated financial results using equity method of accounting.

4 **Segment Reporting**

Standalone Financial Results

Based on the nature of the Company's business activities and the manner in which the operations are managed and reviewed by the management, the Company operates within a single primary business segment, namely, "Trading in Commodities, Bullions, Gold Jewellery, Diamonds, Derivatives, Shares and Securities." Accordingly, there are no separate operating segments requiring disclosure under Ind AS 108 – Operating Segments, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. Consequently, segment information has not been separately disclosed in the Standalone Financial Results.

Consolidated Financial Results

For the purpose of the Consolidated Financial Results, the Group has identified the following reportable operating segments in accordance with Ind AS 108 – Operating Segments, based on the nature of products and services, the risks and returns associated with the respective activities, and the manner in which the results of these activities are regularly reviewed by the Chief Operating Decision Maker (CODM):

1. Refining Segment – comprises manufacturing and refining of Gold Bars and Silver Bars at the refinery.
2. Bullion Segment – comprises trading in Gold Bars and Silver Bars.
3. Shares, Securities and Derivatives Segment – comprises trading in shares and securities and undertaking derivative transactions.
4. Power Segment – comprises generation of power through the Group's solar power plants.

Accordingly, segment information in respect of the above reportable operating segments has been disclosed in the Consolidated Financial Results in accordance with the requirements of Ind AS 108.

5 No Investor complaint was pending at the beginning of the quarter. During the quarter, No complaint received. Investor may send their complaint/grievance through email at:- investorcomplaints@gmail.com with facts of the case, if any.

6 The share of profit / loss in investment in LLP is recognised as income / expense in the statement of Standalone profit and loss as and when the right to receive its share of profit / loss is established by the Company.

7 The Audit Committee reviewed the above results. The Board of Directors in their meeting held on 4th November, 2026 approved the above results and its release. Limited Review of the unaudited financial results for the quarter and half year ended on 30th September, 2026 has been carried out by the Statutory Auditor.

FOR AUSOM ENTERPRISE LIMITED

KISHOR P. MANDALIA
MANAGING DIRECTOR

PLACE: AHMEDABAD
DATE: 04/11/2026

C.R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

Ausom Enterprise Limited AHMEDABAD

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C. R. Sharedalal & Co.
Chartered Accountants

LIMITED REVIEW REPORT

To
Board of Directors
AUSOM ENTERPRISE LIMITED

We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **AUSOM ENTERPRISE LIMITED** ('the Parent') which includes its subsidiaries ('the Parent and its subsidiaries together referred to as "the Group") and its share of net profit after tax and total comprehensive income of its joint ventures for the quarter and half year ended 30th September 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, amended.

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" 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. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of personnel 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
The Statement includes the results of the following entities:

Parent
Ausom Enterprise Limited

Subsidiary
a) Amazo Solar Power Private Limited
b) IGR Ausom LLP (w.e.f. 01-01-2026)



Joint venture
Swadeshi Distributors LLP

Basis for Qualified conclusion

We draw attention to note no. 2 of the consolidated financial results which describes that the Group's share of profit or loss as well as share of total comprehensive income or loss arising from a joint venture i.e. Bsafal KZ Estate LLP for the quarter and half year ended 30th September 2026 is not recognized in the consolidated financial results, which results into departure from the equity method of accounting as stated in para 10 of Ind AS 28 on Investment in Associates and Joint Ventures. Such departure may result into overstatement or understatement of consolidated profit of the Group as well as carrying value of investment in such joint venture, amount unascertained.

Qualified conclusion

Based on our review conducted *with exception of the matter described in the above paragraph* and procedures performed as stated in above paragraph and based on the consideration referred to in below 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 Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The consolidated unaudited financial results include the Group's share of net profit after tax of Rs. 284.50 Lakhs and Rs. 423.17 Lakhs and total comprehensive income of Rs. 284.50 Lakhs and Rs. 423.17 Lakhs for the quarter and half year ended 30th September 2026 respectively as considered in the consolidated unaudited financial results, in respect of a joint venture, whose interim financial results have not been reviewed by us. This interim financial result has been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this joint venture, is based solely on the report of the other auditor and the procedures performed by us as stated in above mentioned paragraph.

Our conclusion on the Statement is not modified in respect of the above matter.

For C.R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS,
(Registration No. 109943W)

Place : Ahmedabad
Date : 04-11-2026

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

(V. M. Valiya)
Partner
Membership No.132033
UDIN : 26132033NSGVZW7910

AuSom Enterprise Limited

AuSom Enterprise Limited

ZAVERI HOUSE, FOURTH FLOOR, SANIDHYA, OPP PLANET LANDMARK HOTEL, BOPAL- AMBLI ROAD, BOPAL, AHMEDABAD - 380058, GUJARAT, INDIA.
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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2026 (Unaudited)	30/06/2026 (Unaudited)	30/09/2025 (Unaudited)	30/09/2026 (Unaudited)	30/09/2025 (Unaudited)	31/03/2026 (Audited)
1	**Income**						
	(a) Revenue from operations	84883.58	278373.14	11910.26	363256.72	59015.20	208493.00
	(b) Other Income	143.61	198.20	163.46	341.81	348.52	818.85
	Total Income	**85027.19**	**278571.34**	**12073.72**	**363598.53**	**59363.72**	**209311.85**
2	**Expenses**						
	(a) Cost of materials consumed	32001.91	250478.22	801.12	282480.13	46606.88	174226.77
	(b) Purchases of Stock-in-Trade	52193.03	25279.95	11064.51	77472.98	11078.23	31931.08
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	396.18	(613.96)	31.06	(217.78)	(32.58)	287.04
	(d) Employee benefits expense	54.53	58.27	8.19	112.80	14.62	94.56
	(e) Finance costs	116.44	1.97	(0.31)	118.41	0.53	1.58
	(f) Depreciation and amortisation expense	39.68	36.75	4.93	76.43	9.85	84.48
	(g) Other expenses	145.67	476.58	18.97	622.25	119.61	581.20
	Total expenses	**84947.44**	**275717.78**	**11928.47**	**360665.22**	**57797.14**	**207206.71**
3	**Profit /(Loss) before exceptional and extraordinary items and tax (1-2)**	**79.75**	**2853.56**	**145.25**	**2933.31**	**1566.58**	**2105.14**
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	**Profit /(Loss) before extraordinary items and tax (3 - 4)**	**79.75**	**2853.56**	**145.25**	**2933.31**	**1566.58**	**2105.14**
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7	**Profit /(Loss) before share of Joint Venture and tax (5 - 6)**	**79.75**	**2853.56**	**145.25**	**2933.31**	**1566.58**	**2105.14**
8	Share of profit / (loss) from Joint Venture (net)	284.50	138.67	148.99	423.17	502.13	455.99
9	**Profit /(Loss) before tax (7+8)**	**364.25**	**2992.23**	**294.24**	**3356.48**	**2068.71**	**2561.13**
10	**Tax expense:**						
	(1) Current tax	5.15	992.00	130.00	997.15	400.00	649.22
	(2) Deferred tax	(12.06)	(12.51)	(16.49)	(24.57)	9.82	(36.17)
11	**Profit /(Loss) for the period (9-10)**	**371.16**	**2012.74**	**180.73**	**2383.90**	**1658.89**	**1948.08**
12	**Other Comprehensive Income (After Tax)**						
	Items that will not be reclassified to profit or loss						
	Remeasurement gain / (loss) on defined benefit plans	0.00	0.00	0.00	0.00	0.00	(0.27)
	Income tax relating to above item	0.00	0.00	0.00	0.00	0.00	0.07
	Total other Comprehensive Income (After Tax)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.20)**
13	**Total Comprehensive Income/ (Loss) (11+12)**	**371.16**	**2012.74**	**180.73**	**2383.90**	**1658.89**	**1947.88**
14	**Profit for the year attributable to:**						
	- Owners of the Company	371.16	2011.03	180.73	2382.19	1658.89	1948.08
	- Non-controlling interest	0.00	1.71	0.00	1.71	0.00	0.00
15	**Other comprehensive income/(loss) for the year attributable to:**						
	- Owners of the Company	0.00	0.00	0.00	0.00	0.00	(0.20)
	- Non-controlling interest	0.00	0.00	0.00	0.00	0.00	0.00
16	**Total comprehensive income for the year attributable to:**						
	- Owners of the Company	371.16	2011.03	180.73	2382.19	1658.89	1947.88
	- Non-controlling interest	0.00	1.71	0.00	1.71	0.00	0.00
17	Other Equity	0.00	0.00	0.00	0.00	0.00	**14734.15**
18	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36	1362.36	1362.36
19	**Earnings per equity share (of Rs. 10/- each) (not annualised)**						
	(a) Basic	2.72	14.76	2.60	17.50	12.18	14.30
	(b) Diluted	2.72	14.76	2.60	17.50	12.18	14.30

AuSom Enterprise Limited AHMEDABAD

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

AuSom Enterprise Limited

AUSOM ENTERPRISE LIMITED
CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2026 (Rs. in Lakhs)

	Particulars	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
	ASSETS		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	1412.10	1431.92
	(b) Capital work-in-progress	1981.91	1344.83
	(c) Right of Use Assets	1013.01	933.59
	(d) Investment in Joint ventures	5078.75	4760.44
	(e) Financial Assets		
	(i) Investments	880.73	688.76
	(ii) Other non current financial assets	189.18	1682.18
	(f) Deferred tax assets (net)	46.42	21.85
	(g) Income tax assets (net)	286.19	162.97
	Total Non-current Assets	**10888.29**	**11026.54**
2	**Current assets**		
	(a) Inventories	2006.96	1804.26
	(b) Financial Assets		
	(i) Investments	405.30	0.00
	(ii) Trade receivables	3198.55	80.58
	(iii) Cash and cash equivalents	1032.08	65.40
	(iv) Bank balances other than Cash and cash equivalents above	268.74	132.51
	(v) Loans	3829.00	5978.13
	(vi) Others current financial assets	309.06	623.55
	(c) Other current assets	912.46	119.86
	Total Current Assets	**11962.15**	**8804.29**
	Total Assets	**22850.44**	**19830.83**
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	1362.46	1362.46
	(b) Other Equity	17000.78	14754.83
	(c) Non Controlling Interest	3.45	0.00
	Total Equity	**18366.69**	**16117.29**
	LIABILITIES		
1	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Non current Borrowings	48.14	12.76
	(ii) Lease liabilities	913.23	785.46
	(b) Non current provisions	4.20	9.45
	Total Non-current liabilities	**965.57**	**807.67**
2	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Current Borrowings	1565.36	25.00
	(ii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	0.22	1.07
	-Total outstanding dues of creditors other than micro enterprises and small enterprises	722.08	10.58
	(iii) Other current financial liabilities	500.16	2737.00
	(b) Laese Liabilities	63.49	62.04
	(c) Other current liabilities	62.45	40.61
	(d) Current provisions	10.97	29.57
	(e) Current tax liabilities (Net)	593.45	0.00
	Total Current liabilities	**3518.18**	**2905.87**
	Total Equity and Liabilities	**22850.44**	**19830.83**

Ausom Enterprise Limited AHMEDABAD

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Website : www.ausom.in • CIN : L67190GJ1984PLC006746

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CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025 (Rs. in Lakhs)

		For the half year ended 30-Sep-26 (Unaudited)		For the half year ended 30-Sep-25 (Unaudited)
	Rupees	Rupees	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before taxation and extraordinary items		3356.48		2068.71
Adjustment for				
Depreciation	76.43		9.85	
Interest income	(313.70)		(279.30)	
Interest expense	118.41		0.53	
Share of Loss/(Profit) from Joint ventures	(423.17)		(502.13)	
Profit on sale of Investment	(14.31)		(20.50)	
Sundry balance written back	0.81		(0.11)	
Change in fair value of investments	(5.32)		0.00	
		(560.85)		(791.66)
Operating Profit before Working Capital Changes		2795.63		1277.05
Decrease /(Increase) in Trade Receivable	(3117.97)		1470.78	
Decrease/ (Increase) in Inventories	(202.70)		(37.14)	
Increase/(Decrease) in Non-current provision	(5.25)		(2.55)	
Increase/(Decrease) in current provision	(18.60)		0.96	
Increase/(Decrease) in other current liability	21.84		(3146.07)	
Increase/(Decrease) in other current financial liability	(2373.07)		136.68	
Decrease/(Increase) in other current assets	(792.59)		1412.67	
Decrease/(Increase) in other current financial assets	313.68		198.20	
Decrease/(Increase) in other non-current financial assets	1493.00		(1660.86)	
Decrease/(Increase) in other bank balance	(136.24)		327.73	
Increase/(Decrease) in Trade Payable	710.65		(1045.25)	
		(4107.25)		(2344.85)
Cash Generated from Operations		(1311.62)		(1067.80)
Income tax		(526.92)		(162.71)
Net cash from operating activities		**(1838.54)**		**(1230.51)**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Non current investment	(200.00)		(9.80)	
Capital (contribution in)/ withdrawal from LLP	104.86		85.40	
Purchase of Property, plant & equipment	(56.62)		0.00	
Movement in Capital Work-in-progress	(637.08)		(1.38)	
Purchase of current Investment	(2649.87)		0.00	
Movement in Loan given	2149.13		391.97	
Proceeds from sale of Investments	2272.23		52.50	
Interest Received	313.70		279.30	
Net cash from investing activities		**1296.35**		**797.99**
C. CASH FLOW FROM FINACING ACTIVITIES				
Movement in current borrowings	1559.61		0.00	
Movement in non current borrowings	35.38		0.00	
Non-controliing interest	1.74		0.00	
Payment of Lease Liability	49.80		0.00	
Dividend paid	0.00		(136.23)	
Interest Paid	(118.41)		(0.53)	
Net cash used in financing activities		**1528.12**		**(136.76)**
Net increase in cash & cash equivalents		**985.93**		**(569.28)**
Cash & Cash equivalents at beginning of the year		46.15		617.95
Cash & Cash equivalents at end of the period		**1032.08**		**48.67**

Note: Cash and Cash Equivalents included in the Cash Flow Statement comprises the following balances amounts :

	As at 30-09-2026	As at 30-09-2025
Cash On Hand	8.08	5.33
Bank Balance with Schedule Banks	1024.00	55.67
Bank overdraft facility	0.00	(12.33)
Total	**1032.08**	**48.67**

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ZAVERI HOUSE, FOURTH FLOOR, SANIDHYA, OPP PLANET LANDMARK HOTEL, BOPAL- AMBLI ROAD, BOPAL, AHMEDABAD - 380058, GUJARAT, INDIA.
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CONSOLIDATED SEGMENT INFORMATION

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended 30-09-2026 (Unaudited)	Quarter Ended 30-06-2026 (Unaudited)	Half year ended 30-09-2026 (Unaudited)
1	**Segment Revenue**			
	Refining	32,805.95	2,52,778.78	2,85,584.73
	Bullion	52,796.48	25,581.41	78,377.89
	Shares & Securities and derivatives	-718.85	12.95	-705.90
	Power	0.00	0.00	0.00
	Total	**84,883.58**	**2,78,373.14**	**3,63,256.72**
2	**Segment Results**			
	Refining	179.14	2,573.07	2,752.21
	Bullion	901.93	587.63	1,489.56
	Shares & Securities and derivatives	-788.60	68.22	-720.38
	Power	0.00	0.00	0.00
	Sub-total	292.47	3,228.92	3,521.39
	Less: -			
	Unallocable Finance Costs	116.44	1.97	118.41
	Unallocable Other expenses (Net of Income)	96.28	373.39	469.67
	Add:-			
	Share of Profit from Joint venture	284.50	138.67	423.17
	Profit before tax	**364.25**	**2,992.23**	**3,356.48**
	Less: -			
	Current tax	5.15	992.00	997.15
	Deferred tax	-12.06	-12.51	-24.57
	Profit after tax	**371.16**	**2,012.74**	**2,383.90**
3	**Segment Assets**			
	Refining	5,104.24	5,799.01	5,104.24
	Bullion	13,100.78	11,017.59	13,100.78
	Shares & Securities and derivatives	1,105.33	971.46	1,105.33
	Power	3,540.08	4,257.86	3,540.08
	Total	**22,850.44**	**22,045.92**	**22,850.44**
4	**Segment Liabilities**			
	Refining	1,285.62	2,345.75	1,285.62
	Bullion	2,215.05	369.31	2,215.05
	Shares & Securities and derivatives	0.00	0.00	0.00
	Power	983.07	1,199.10	983.07
	Total	**4,483.74**	**3,914.16**	**4,483.74**

Note -

Segment reporting has been identified as applicable from the current period only. Accordingly, the corresponding figures for the previous period are not applicable and, therefore, have not been presented.

Ausom Enterprise Limited AHMEDABAD

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

NOTES:-

1 Both the Standalone and Consolidated Financial Results have been prepared in accordance with Indian Accounting Standards ("Ind-AS") as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure requirements) Regulations 2015. The Consolidated Financial Results include the results of the Parent, its subsidiaries i.e. Amazo Solar Power Private Limited and IGR AuSom LLP and its Joint Venture i.e. Swadeshi Distributors LLP. The unaudited financial results of aforesaid joint venture are incorporated in the consolidated financial results using equity method of accounting.

2 Group's share of profit or loss as well as share of total comprehensive income or loss arising from a joint venture i.e. Bsafal Kz Estate LLP for the quarter and half year ended 30th September 2026 is not recognized in the consolidated financial results and hence the financial results of aforesaid joint venture is not included in the Consolidated Financial Results of the Group.

3 In the previous financial year i.e. 2025-26, the Parent with its subsidiary increased its ownership interest in its Joint venture i.e. IGR Ausom LLP from 50% to 100% with effect from 1 January 2026. Consequently, IGR Ausom LLP became a subsidiary of the Parent. Accordingly, the financial results of IGR Ausom LLP for the quarter ended 31 March 2026 have been consolidated with the financial results of the Group on a line-by-line basis in accordance with the provisions of Ind AS 110. Further, the Parent has reclassified its investment in the aforesaid LLP from "Investment in Joint Venture" to "Investment in Subsidiary" w.e.f. 1 January 2026. Hence the audited financial results of aforesaid LLP for the period from 1 April 2025 to 31 December 205, is incorporated in the consolidated financial results using equity method of accounting.

4 **Segment Reporting**

Standalone Financial Results

Based on the nature of the Company's business activities and the manner in which the operations are managed and reviewed by the management, the Company operates within a single primary business segment, namely, "Trading in Commodities, Bullions, Gold Jewellery, Diamonds, Derivatives, Shares and Securities." Accordingly, there are no separate operating segments requiring disclosure under Ind AS 108 – Operating Segments, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. Consequently, segment information has not been separately disclosed in the Standalone Financial Results.

Consolidated Financial Results

For the purpose of the Consolidated Financial Results, the Group has identified the following reportable operating segments in accordance with Ind AS 108 – Operating Segments, based on the nature of products and services, the risks and returns associated with the respective activities, and the manner in which the results of these activities are regularly reviewed by the Chief Operating Decision Maker (CODM):

1. Refining Segment – comprises manufacturing and refining of Gold Bars and Silver Bars at the refinery.
2. Bullion Segment – comprises trading in Gold Bars and Silver Bars.
3. Shares, Securities and Derivatives Segment – comprises trading in shares and securities and undertaking derivative transactions.
4. Power Segment – comprises generation of power through the Group's solar power plants.

Accordingly, segment information in respect of the above reportable operating segments has been disclosed in the Consolidated Financial Results in accordance with the requirements of Ind AS 108.

5 No Investor complaint was pending at the beginning of the quarter. During the quarter, No complaint received. Investor may send their complaint/grievance through email at:- investorcomplaints@gmail.com with facts of the case, if any.

6 The share of profit / loss in investment in LLP is recognised as income / expense in the statement of Standalone profit and loss as and when the right to receive its share of profit / loss is established by the Company.

7 The Audit Committee reviewed the above results. The Board of Directors in their meeting held on 4th November, 2026 approved the above results and its release. Limited Review of the unaudited financial results for the quarter and half year ended on 30th September, 2026 has been carried out by the Statutory Auditor.

FOR AUSOM ENTERPRISE LIMITED

KISHOR P. MANDALIA
MANAGING DIRECTOR

PLACE: AHMEDABAD
DATE: 04/11/2026

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

Ausom Enterprise Limited AHMEDABAD