

Date: 26th October, 2026

To,

Listing / Compliance Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Tower, 16th Floor
Dalal Street, Mumbai - 400 023.

Script Code: 502015

Script Name: ASIIL

ISIN: INE 443A01030

Dear Sir,

Sub: Outcome of the Board Meeting

The Board of Directors of the Company at their meeting held today, have inter alia, approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2026 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Copy of the Financial Results along with Limited Review Report for the said financial results are enclosed herewith.

The meeting of the Board of Directors of the Company commenced at **17:00** Hours and concluded at **17:40** Hours.

Thanking you,

Yours truly,

For ASI Industries Limited

Manish

Prakash Kakrai

Digitally signed by
Manish Prakash Kakrai
Date: 2026.10.26
18:07:25 +05'30'

Manish P. Kakrai

Company Secretary

WORKS :

ASI House,
Kudayala Indl. Area, Ramganjmandi,
Kota – 326519, Rajasthan.
mail@asigroup.co.in
GST No.08AACCA3549F1ZU

REGISTERED OFFICE :

Marathon Innova, A Wing, 7th Floor,
Off G K Marg, Lower Parel,
Mumbai – 400 013, Maharashtra, India.
+91 22 40896100 | info@asigroup.co.in
CIN : L14101MH1945PLC256122

B. L. AJMERA & CO.

CHARTERED ACCOUNTANTS

MALJI CHHOGALAL TRUST BUILDING

MIRZA ISMAIL ROAD

JAIPUR - 302 001 (INDIA)

TEL. : 0141-2373433, 0141-4047533

E-mail : blajmeraco@ajmeragroup.net / blajmeraco@blajmeraco.in

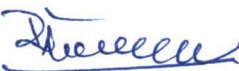
Website : www.blajmeraco.in

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
ASI Industries Ltd.

1. We have reviewed the accompanying statement of Standalone unaudited financial results ('the Statement') of ASI Industries Ltd. ('the Company') for the quarter ended 30th Sep, 2026 and the year to date standalone results for the period 1st April 2026 to 30th September 2026 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').
2. The Company's Management is responsible for the preparation of the Statement 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BL Ajmera & Co
Chartered Accountants
FRN : 001100C


(Rajendra Singh Zala)
Partner

Membership No. : 017184



UDIN : 26017184FCSSRG3008

Place: Mumbai
Date : October 26, 2026



ASI INDUSTRIES LIMITED

Registered Office: Marathon Innova, "A" Wing, 7th Floor, Off G.K.Marg, Lower Parel, Mumbai - 400013

Tel: 4089 6100; Fax No. 4089 6119; CIN No. L14101MH1945PLC256122

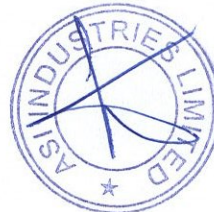
E-mail: investors@asigroup.co.in ; website: www.asigroup.co.in

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	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations (net)	2355.42	3953.14	2056.20	6308.56	5005.51	14941.44
2	Other income	466.71	446.60	437.84	913.31	909.17	1953.32
3	Total Revenue	2822.13	4399.74	2494.04	7221.87	5914.68	16894.76
4	Expenditure						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Change in inventories of finished goods, work-in-progress & stock-in-trade	16.75	156.76	30.25	173.51	45.11	(14.48)
	(d) Employee benefits expense	565.24	896.19	653.49	1461.43	1489.92	3416.60
	(e) Finance costs	15.60	33.82	45.27	49.42	110.94	228.06
	(f) Depreciation and amortization expenses	92.47	111.19	112.02	203.66	224.84	426.79
	(g) Power and fuel	625.43	859.18	569.29	1484.61	1266.10	2801.48
	(h) Other expenses	1190.27	1506.94	989.57	2697.21	2081.65	6716.49
	Total Expenses	2505.76	3564.08	2399.89	6069.84	5218.56	13574.94
5	Profit/(Loss) before exceptional items and tax (3-4)	316.37	835.66	94.15	1152.03	696.12	3319.82
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	316.37	835.66	94.15	1152.03	696.12	3319.82
8	Tax expense						
	(a) Current Tax	132.65	220.70	18.00	353.35	191.00	997.82
	(b) Mat Credit Utilized	-	-	-	-	-	-
	(c) Adjustment of tax relating to earlier periods	2.89	-	(114.43)	2.89	(114.43)	(114.43)
	(d) Deferred Tax	(50.82)	(29.89)	109.28	(80.71)	134.09	166.95
9	Profit/(Loss) for the period (7-8)	231.65	644.85	81.30	876.50	485.46	2269.48
10	Other Comprehensive Income						
	a) Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:						
	(i) Remeasurement of gains /(losses) on defined benefit plans	19.51	(13.91)	3.82	5.60	(24.86)	(21.27)
	(ii) Income tax effect	(5.68)	4.05	(1.11)	(1.63)	7.24	6.20
	(iii) Equity Instruments through Other Comprehensive Income	1.11	245.27	-	246.38	(1.56)	(729.58)
	(iv) Income tax effect	(0.16)	(57.14)	-	(57.30)	0.39	90.78
	b) Other Comprehensive income to be reclassified to profit and loss in subsequent periods:	-	-	-	-	-	-
11	Total Other Comprehensive Income for the year (net of tax)	14.78	178.27	2.71	193.05	(18.79)	(653.87)
12	Total Comprehensive Income for the period (net of tax) (9+11)	246.43	823.12	84.01	1069.55	466.67	1615.61
13	Paid-up equity share capital (Face Value of Re. 1/- per share)	900.75	900.75	900.75	900.75	900.75	900.75
14	Other Equity (Excluding Revaluation Reserve) as shown in the Audited Balance Sheet						27763.05
15	Earnings Per Share (Basic and Diluted)	0.26	0.72	0.09	0.97	0.54	2.52

Contd....2/-



STATEMENT OF ASSETS & LIABILITIES			
Sr. No.	Particulars	As At 30.09.2026 (Unaudited)	As At 31.03.2026 (Audited)
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	15445.71	15620.63
	(b) Capital Work-in-Progress	1633.25	1026.55
	(c) Other Intangible Assets	364.22	161.74
	(d) Intangible Assets under Development	257.47	257.47
	(e) Financial Assets		
	(i) Investments	10659.34	10016.66
	(ii) Loans	-	-
	(iii) Other Financial Assets	383.30	366.44
	(f) Deferred Tax Assets (Net)	393.00	369.59
	(g) Other Non-Current Assets	288.52	365.06
		29424.81	28184.14
2	Current assets		
	(a) Inventories	438.10	626.18
	(b) Financial Assets		
	(i) Investments	0.00	953.78
	(ii) Trade Receivables	3594.31	5103.39
	(iii) Cash and Cash Equivalents	86.62	90.59
	(iv) Bank Balances Other than (iii) above	250.02	236.25
	(v) Loans	4876.55	5207.86
	(vi) Other Financial Assets	5.23	14.88
	(c) Other Current Assets	2177.64	2288.00
		11428.47	14520.93
	TOTAL	40853.28	42705.07
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	900.75	900.75
	(b) Other Equity	35960.33	35257.41
		36861.08	36158.16
	Liabilities		
2	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	147.87	1340.11
	(b) Provisions	-	-
		147.87	1340.11
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	617.75	2795.64
	(ii) Trade Payables		
	Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
	Total Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	427.52	287.19
	(iii) Other Financial Liabilities	1073.74	921.02
	(b) Other Current Liabilities	1585.45	897.32
	(c) Provisions	128.46	116.51
	(d) Current Tax Liabilities (Net)	11.41	189.12
		3844.33	5206.80
	TOTAL	40853.28	42705.07

Contd....3/-



Standalone Cash Flow Statement for the half Year ended 30th September, 2026

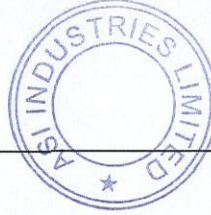
(Rs. in Lakhs)

Particulars	30.09.2026	30.09.2025
CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit before income tax:	1,152.03	696.12
Adjustments for:		
Depreciation and amortisation expense	203.66	224.84
Net Loss (Gain) on disposal of property, plant and equipments	(10.22)	(30.44)
Net Loss (Gain) on sale of investments	(51.26)	(32.38)
Impairment of Investment in Subsidiary	-	-
Allowance for loss on trade receivables	-	10.16
Income Distributed by Investment Fund	(25.01)	(0.15)
Interest income classified as investing cash flows	(783.68)	(799.05)
Finance Costs	49.42	110.95
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	1,509.08	930.75
(Increase)/Decrease in inventories	188.08	29.08
(Increase)/Decrease in other financial assets	(16.86)	120.24
(Increase)/Decrease in other assets	109.48	(690.70)
(Increase)/Decrease in other bank balances	(13.77)	(160.84)
Increase/(Decrease) in provisions	17.55	20.93
Increase/(Decrease) in trade payables	140.33	46.92
Increase/(Decrease) in other financial liabilities	153.02	417.45
Increase/(Decrease) in other liabilities	688.11	406.81
Cash generated from operations	3,309.96	1,300.69
Less: Income taxes paid	(453.40)	(361.46)
Net cash inflow (outflow) from operating activities	2,856.56	939.23
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment	(913.27)	(248.30)
Proceeds from sale of investments	1,531.32	684.65
Payments for purchase of investments	(922.57)	(558.29)
(Increase)/decrease in loans	331.31	597.33
Proceeds from sale of property, plant and equipment	74.49	198.76
Income Distributed by Investment Fund	25.01	0.15
Interest received	793.33	817.23
Net cash inflow (outflow) from investing activities	919.62	1,491.53
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from Issuance of Share Capital	-	-
Proceeds from borrowings	-	383.59
Repayment of borrowings	(3,370.13)	(1,983.10)
Finance costs paid	(49.72)	(111.31)
Dividends paid	(360.30)	(360.30)
Net cash inflow (outflow) from financing activities	(3,780.15)	(2,071.12)
Net increase (decrease) in cash and cash equivalents	(3.97)	359.64
Cash and Cash Equivalents at the beginning of the financial year	90.59	10.23
Cash and Cash Equivalents at end of the year	86.62	369.87
Reconciliation of cash and cash equivalents as per the cash flow statement:		
Cash and cash equivalents as per above comprise of the following:		
Balances with banks on current accounts	78.03	350.78
Cash on hand	8.59	19.09
Balances per statement of cash flows	86.62	369.87

Contd....4/-

Notes:

- 1 The above unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26th October, 2026.
- 2 Financial results for all the periods presented have been prepared in accordance with recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 3 The Statutory Auditors of the Company have carried out Limited Review of the Results for the quarter and half year ended 30th September, 2026.
- 4 The Company has only one reportable segment in Standalone Unaudited Financial Results i.e Mining & Processing of Natural Stone.
- 5 Previous period figures have been regrouped/reclassified wherever necessary.
- 6 Standalone Financial Results are available on the Company's website at www.asigroup.co.in and on BSE's website at www.bseindia.com.



For ASI Industries Limited

Deepak

Deepak Jatia

Chairman and Managing Director

DIN 01068689

Place: Mumbai

Date: 26th October, 2026

B. L. AJMERA & CO.

CHARTERED ACCOUNTANTS

MALJI CHHOGALAL TRUST BUILDING

MIRZA ISMAIL ROAD

JAIPUR - 302 001 (INDIA)

TEL. : 0141-2373433, 0141-4047533

E-mail : blajmeraco@ajmeragroup.net / blajmeraco@blajmeraco.in

Website : www.blajmeraco.in

Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors

ASI Industries Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results("the Statement") of ASI Industries Limited("the Holding Company") and its subsidiary (the Holding company and its subsidiary together referred to as "the Group") for the quarter ended 30th September 2026 and the consolidated year to date results for the period 01st April 2026 to 30th September 2026, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons 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.
4. The Statement includes the results of the following entities:
 - A. ASI Industries Limited (Holding Company)
 - B. ASI Steel and Energy Limited (Subsidiary Company) – incorporated on 26.06.2026
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the interim financial information/financial results of the subsidiary referred to in paragraph 6 below, 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.



6. The consolidated unaudited financial results include the interim financial information of a subsidiary which has not been reviewed by its auditor, whose interim financial information reflect total assets of Rs.191.19 Lakhs as at 30.09.2026 and total revenue of Rs._NIL and Rs._NIL, total net profit/(loss) after tax of Rs. NIL and Rs. NIL and total comprehensive income / loss of Rs. _Nil and Rs. _NIL for the quarter ended 30.09.2026_ and for the period from 01 April 2026to 30 September 2026, respectively, and net cash inflows of Rs.1.5 Lakhs for the period from 01 April 2026 to 30 September 2026, as considered in the consolidated unaudited financial results.

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

For B L Ajmera & Co
Chartered Accountants
FRN : 001100C



(Rajendra Singh Zala)
Partner
Membership No. : 017184



UDIN : 26017184ETXXMK3468

Place: Mumbai
Date :October 26, 2026



ASI INDUSTRIES LIMITED

Registered Office: Marathon Innova, "A" Wing, 7th Floor, Off G.K.Marg, Lower Parel, Mumbai - 400013

Tel: 4089 6100; Fax No. 4089 6119; CIN No. L14101MH1945PLC256122

E-mail: investors@asigroup.co.in ; website: www.asigroup.co.in

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	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations (net)	2355.42	3953.14	2056.20	6308.56	5005.51	14941.44
2	Other income	466.71	446.60	437.84	913.31	909.17	1953.32
3	Total Revenue	2822.13	4399.74	2494.04	7221.87	5914.68	16894.76
4	Expenditure						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Change in inventories of finished goods, work-in-progress & stock-in-trade	16.75	156.76	30.25	173.51	45.11	(14.48)
	(d) Employee benefits expense	565.24	896.19	653.49	1461.43	1489.92	3416.60
	(e) Finance costs	15.60	33.82	45.27	49.42	110.94	228.06
	(f) Depreciation and amortization expenses	92.47	111.19	112.02	203.66	224.84	426.79
	(g) Power and fuel	625.43	859.18	569.29	1484.61	1266.10	2801.48
	(h) Other expenses	1190.27	1506.94	989.57	2697.21	2081.65	6716.49
	Total Expenses	2505.76	3564.08	2399.89	6069.84	5218.56	13574.94
5	Profit/(Loss) before exceptional items and tax (3-4)	316.37	835.66	94.15	1152.03	696.12	3319.82
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	316.37	835.66	94.15	1152.03	696.12	3319.82
8	Tax expense						
	(a) Current Tax	132.65	220.70	18.00	353.35	191.00	997.82
	(b) Mat Credit Utilized	-	-	-	-	-	-
	(c) Adjustment of tax relating to earlier periods	2.89	-	(114.43)	2.89	(114.43)	(114.43)
	(d) Deferred Tax	(50.82)	(29.89)	109.28	(80.71)	134.09	166.95
9	Profit/(Loss) for the period (7-8)	231.65	644.85	81.30	876.50	485.46	2269.48
10	Other Comprehensive Income						
	a) Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:						
	(i) Remeasurement of gains /(losses) on defined benefit plans	19.51	(13.91)	3.82	5.60	(24.86)	(21.27)
	(ii) Income tax effect	(5.68)	4.05	(1.11)	(1.63)	7.24	6.20
	(iii) Equity Instruments through Other Comprehensive Income	1.11	245.27	-	246.38	(1.56)	(729.58)
	(iv) Income tax effect	(0.16)	(57.14)	-	(57.30)	0.39	90.78
	b) Other Comprehensive income to be reclassified to profit and loss in subsequent periods:	-	-	-	-	-	-
11	Total Other Comprehensive Income for the year (net of tax)	14.78	178.27	2.71	193.05	(18.79)	(653.87)
12	Total Comprehensive Income for the period (net of tax) (9+11)	246.43	823.12	84.01	1069.55	466.67	1615.61
13	Paid-up equity share capital (Face Value of Re. 1/- per share)	900.75	900.75	900.75	900.75	900.75	900.75
14	Other Equity (Excluding Revaluation Reserve) as shown in the Audited Balance Sheet						27763.05
15	Earnings Per Share (Basic and Diluted)	0.26	0.72	0.09	0.97	0.54	2.52

Contd....2/-



STATEMENT OF ASSETS & LIABILITIES			
Sr. No.	Particulars	As At 30.09.2026 (Unaudited)	As At 31.03.2026 (Audited)
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	15445.71	15620.63
	(b) Capital Work-in-Progress	1633.25	1026.55
	(c) Other Intangible Assets	364.22	161.74
	(d) Intangible Assets under Development	257.47	257.47
	(e) Financial Assets		
	(i) Investments	10651.84	10016.66
	(ii) Loans	-	-
	(iii) Other Financial Assets	383.97	366.44
	(f) Deferred Tax Assets (Net)	393.00	369.59
	(g) Other Non-Current Assets	477.52	365.06
		29606.98	28184.14
2	Current assets		
	(a) Inventories	438.10	626.18
	(b) Financial Assets		
	(i) Investments	0.00	953.78
	(ii) Trade Receivables	3594.31	5103.39
	(iii) Cash and Cash Equivalents	88.12	90.59
	(iv) Bank Balances Other than (iii) above	250.02	236.25
	(v) Loans	4876.55	5207.86
	(vi) Other Financial Assets	5.23	14.88
	(c) Other Current Assets	2177.66	2288.00
		11429.99	14520.93
	TOTAL	41036.97	42705.07
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	900.75	900.75
	(b) Other Equity	35960.33	35257.41
	Total equity attributable to equity holders of the Company	36861.08	36158.16
	Non-controlling interests	2.50	-
	Total equity	36863.58	36158.16
	Liabilities		
2	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	328.87	1340.11
	(b) Provisions	-	-
		328.87	1340.11
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	617.75	2795.64
	(ii) Trade Payables		
	Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
	Total Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	427.52	287.19
	(iii) Other Financial Liabilities	1073.93	921.02
	(b) Other Current Liabilities	1585.45	897.32
	(c) Provisions	128.46	116.51
	(d) Current Tax Liabilities (Net)	11.41	189.12
		3844.52	5206.80
	TOTAL	41036.97	42705.07

Contd....3/-



Consolidated Cash Flow Statement for the half Year ended 30th September, 2026

Particulars	(Rs. in Lakhs)	
	30.09.2026	30.09.2025
CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit before income tax:	1,152.03	696.12
Adjustments for:		
Depreciation and amortisation expense	203.66	224.84
Net Loss (Gain) on disposal of property, plant and equipments	(10.22)	(30.44)
Net Loss (Gain) on sale of investments	(51.26)	(32.38)
Impairment of Investment in Subsidiary	-	-
Allowance for loss on trade receivables	-	10.16
Income Distributed by Investment Fund	(25.01)	(0.15)
Interest income classified as investing cash flows	(783.68)	(799.05)
Finance Costs	49.42	110.95
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	1,509.08	930.75
(Increase)/Decrease in inventories	188.08	29.08
(Increase)/Decrease in other financial assets	(17.53)	120.24
(Increase)/Decrease in other assets	109.46	(690.70)
(Increase)/Decrease in other bank balances	(13.77)	(160.84)
Increase/(Decrease) in provisions	17.55	20.93
Increase/(Decrease) in trade payables	140.33	46.92
Increase/(Decrease) in other financial liabilities	153.21	417.45
Increase/(Decrease) in other liabilities	688.11	406.81
Cash generated from operations	3,309.46	1,300.69
Less: Income taxes paid	(453.40)	(361.46)
Net cash inflow (outflow) from operating activities	2,856.06	939.23
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment	(1,102.27)	(248.30)
Proceeds from sale of investments	1,531.32	684.65
Payments for purchase of investments	(915.07)	(558.29)
(Increase)/decrease in loans	331.31	597.33
Proceeds from sale of property, plant and equipment	74.49	198.76
Income Distributed by Investment Fund	25.01	0.15
Interest received	793.33	817.23
Net cash inflow (outflow) from investing activities	738.12	1,491.53
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from Issuance of Share Capital	2.50	-
Repayment of borrowings	(3,370.13)	(1,983.10)
Proceeds from borrowings	181.00	383.59
Finance costs paid	(49.72)	(111.31)
Dividends paid	(360.30)	(360.30)
Net cash inflow (outflow) from financing activities	(3,596.65)	(2,071.12)
Net increase (decrease) in cash and cash equivalents	(2.47)	359.64
Cash and Cash Equivalents at the beginning of the financial year	90.59	10.23
Cash and Cash Equivalents at end of the year	88.12	369.87
Reconciliation of cash and cash equivalents as per the cash flow statement:		
Cash and cash equivalents as per above comprise of the following:		
Balances with banks on current accounts	79.53	350.78
Cash on hand	8.59	19.09
Balances per statement of cash flows	88.12	369.87

Contd....4/-

Notes:

- 1 The above Consolidated unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26th October, 2026.
- 2 Financial results for all the periods presented have been prepared in accordance with recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 3 The Statutory Auditors of the Company have carried out Limited Review of the Results for the quarter and half year ended 30th September, 2026.
- 4 **The consolidated results of the Company includes results of subsidiary ASI Steel and Energy Limited. This has been consolidated as per IND AS 110 - Consolidated Financial Statements.**

The Company has prepared Consolidated Financial Results for the first time for the quarter and half year ended 30th September, 2026 in compliance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with applicable Indian Accounting Standards ("Ind AS").

Accordingly, the figures pertaining to the Balance Sheet, Statement of Profit and Loss Account and Statement of Cash Flows for the Quarter ended 30th June, 2026, for the Quarter and half year ended 30th September, 2025, and for the year ended 31st March, 2026 represent the standalone financial figures of the Holding Company, Consequently, such figures are not comparable to that extent.

- 5 As Subsidiary Company has not yet commenced its business activities, hence presently, the Company has only one reportable segment i.e Mining & Processing of Natural Stone. Accordingly Segmental reporting is not required.
- 6 Previous period figures have been regrouped/reclassified wherever necessary.
- 7 Consolidated Financial Results are available on the Company's website at www.asigroup.co.in and on BSE's website at www.bseindia.com.

Place: Mumbai
Date: 26th October, 2026



For ASI Industries Limited


Deepak Jatia
Chairman and Managing Director
DIN 01068689