

Registered Office:

A-1, Corporate House, Shivalik Business Center,
Opp. Epic Multi Speciality Hospital, Bh. Rajpath
Club, Off S. G. Highway, Ahmedabad -380059
CIN No. : L46909GJ2004PLC044011

☎ 079 40091111
✉ info@a1acid.com
✉ info@a-1limited.com
🌐 www.a-1limited.com



Date: 28.07.2026

To,
BSE LIMITED,
Compliance Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

SECURITY ID: A1L

SECURITY CODE: 542012

SUB: OUTCOME OF BOARD MEETING HELD ON 28TH JULY, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that Board of Directors in their meeting held on today, Tuesday, 28th July, 2026 at the registered office of the Company situated at Corporate House No. A-1, Shivalik Business Centre, B/h. Rajpath Club, S. G. Highway, Bodakdev, Ahmedabad, Gujarat, India, 380059 commenced at 11:00 a.m. and concluded at 11:50 a.m. has discussed, considered, approved and took on record following businesses:

1. Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board of Directors has approved Standalone unaudited financial results for the quarter ended on 30th June, 2026. The copy of unaudited Standalone financial results is enclosed herewith along with Limited review Report issued by M/s. Sorab S. Engineer & Co., Chartered Accountant, Statutory Auditor of the Company as reviewed by the Audit Committee and approved by the Board of Directors for the said period.
2. Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board of Directors has approved Consolidated unaudited financial results for the quarter ended on 30th June, 2026. The copy of unaudited Consolidated financial results is enclosed herewith along with Limited review Report issued by M/s. Sorab S. Engineer & Co., Chartered Accountant, Statutory Auditor of the Company as reviewed by the Audit Committee and approved by the Board of Directors for the said period.

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3. Took note compliances submitted with the stock exchange for the quarter ended on 30th June, 2026.

Please take the same on your record.

Thanking you.

Yours Faithfully,

For A-1 LIMITED,



Harshadkumar N. Patel
Chairman & Managing Director
DIN: 00302819

SORAB S. ENGINEER & CO. (Regd.)

CHARTERED ACCOUNTANTS

TELEPHONE : +91 79 48006782

EMAIL : sbchokshi@sseco.in
sseahm@hotmail.com

WEB : www.sseco.in



804-805, SAKAR-IX,
BESIDE CITY GOLD,
ASHRAM ROAD,
AHMEDABAD-380 009

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF A-1 LIMITED (FORMERLY KNOWN AS A-1 ACID LIMITED)

1. We have reviewed the accompanying unaudited standalone financial results of **A-1 Limited** (Formerly known as A-1 Acid Limited) ("the Company") for the quarter ended June 30, 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 ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone Statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the person 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 of Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in the audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting practices generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures year ended March 31, 2026 and the published unaudited figures for the nine months ended December 31, 2025.

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

For **Sorab S. Engineer & Co.**
Chartered Accountants
Firm Registration No. 110417W


CA. Chokshi Shreyas B.
Partner
Membership No.100892
UDIN: 26100892LCVPOH3043



Ahmedabad
July 28, 2026

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**A-1 LIMITED (FORMERLY KNOWN AS A-1 ACID LIMITED)****STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026**

(INR in Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended		Year Ended	
		30.06.26 Unaudited	31.03.26 Refer Note 5	30.06.25 Unaudited	31.3.2026 Audited
1	Income				
	(i) Revenue from Operations	17,501.28	14,526.55	6,469.30	34,290.92
	(ii) Other Income	11.85	12.26	9.22	45.33
	Total Income	17,513.13	14,538.81	6,478.52	34,336.25
2	Expenses				
	(i) Purchase of Stock-In-Trade	16,069.67	13,272.33	5,667.01	30,700.65
	(ii) Transport Expenses	487.81	460.36	405.86	1,706.49
	(iii) Changes in Inventory of Stock-In-Trade	146.40	(159.03)	28.38	(121.87)
	(iv) Employee Benefit Expenses	95.54	93.33	101.02	384.96
	(v) Finance Costs	97.77	64.12	42.43	165.75
	(vi) Depreciation and Amortization Expense	79.11	76.14	69.42	286.60
	(vii) Other Expenses (Refer Note 3)	106.66	150.45	80.78	406.52
	Total Expenses	17,082.96	13,957.70	6,394.90	33,529.10
3	Profit Before Exceptional Items and Tax (1-2)	430.17	581.11	83.62	807.15
4	Exceptional Items	-	-	-	-
5	Profit Before Tax for the period/year (3+4)	430.17	581.11	83.62	807.15
6	Tax Expense				
	(i) Current Tax	116.05	154.82	26.89	224.86
	(ii) Deferred Tax Credit	(2.32)	(9.88)	(3.05)	(16.92)
	Total Tax Expenses	113.73	144.94	23.84	207.94
7	Profit After Tax for the Period/Year (5-6)	316.44	436.17	59.78	599.21
8	Other Comprehensive Income/ (Loss) Net of Tax				
	Remeasurement gain/(loss) of defined benefit plan (net of taxes)	3.01	12.98	(0.32)	12.02
9	Total Comprehensive Income for the Period/Year (7+8)	319.45	449.15	59.46	611.23
10	Paid up Equity Share Capital (Face value of INR 1 each) (Refer Note 4)	4,600.00	4,600.00	4,600.00	4,600.00
11	Other Equity				806.90
12	Earnings Per Share - Basic & Diluted (Not Annualised) (Refer Note 4)	0.07	0.09	0.01	0.13

Notes to the Standalone Unaudited Financial Results:

- The above standalone unaudited financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- The above standalone unaudited financial results which have been subjected to limited review by the Statutory Auditors of the Company, were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on July 28, 2026 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an unmodified conclusion.
- Other Expenses includes share of Profit from Partnership Firm amounting to Rs. 1.07 Lakhs (quarter ended March 31, 2026: Profit of Rs. 8.29 Lakhs; quarter ended June 30, 2025: Loss of Rs. 8.78 Lakhs and year ended March 31, 2026: Profit of Rs. 1.16 Lakhs).
- During the quarter ended December 31, 2025, the Board of Directors has approved issue of 3,45,00,000 equity shares of Rs. 10/- each as fully paid up bonus equity shares in the proportion of 3:1; i.e. 3 (Three) bonus equity share of Rs. 10/- each for every 1 (One) existing equity share of Rs. 10/- each fully paid up. The authorised share capital of the Company has been increased from 2,00,00,000 equity shares of Rs. 10/- each to 4,60,00,000 equity shares of Rs. 10/- each. Also, the Board of directors has approved the split/sub-division of 1 (one) equity shares from face value of Rs. 10/- each to Rs. 1/- each fully paid-up with the record date of January 08, 2026. Earnings per share for the previous periods/year have been calculated/restated considering the above bonus issue and stock split.
- The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of that financial year which were subjected to limited review by the statutory auditors.
- Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.
- Refer Annexure - I for Standalone Segment Revenue, Results, Assets and Liabilities for the quarter ended June 30, 2026.

As per our report of even date
For **Sorab S. Engineer & Co.**
Chartered Accountants
Firm Registration No. 110417W

CA. Chokshi Shreyas B.
Partner
Membership No. 100892

Ahmedabad
July 28, 2026

For **A-1 Limited**

Harshadkumar N Patel
Chairman and Managing Director
DIN: 00302819

Ahmedabad
July 28, 2026

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079 40091111
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Annexure - I : Segment Revenue, Results, Assets and Liabilities (Standalone) for the Quarter Ended June 30, 2026

Particulars	Quarter Ended			Rs. In Lakhs
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Refer Note 5	Unaudited	Audited
Segment Revenue				
a) Acids and Chemicals	17,195.46	13,872.52	6,478.52	33,669.96
b) Sports Equipments	317.67	666.29	-	666.29
Total Sales	17,513.13	14,538.81	6,478.52	34,336.25
Less: Inter Segment Revenue	-	-	-	-
Net Sales	17,513.13	14,538.81	6,478.52	34,336.25
Segment Results				
Segment Results before Interest & Finance Cost				
a) Acids and Chemicals	514.86	623.21	126.05	950.88
b) Sports Equipments	13.08	22.02	-	22.02
Total Segment Results	527.94	645.23	126.05	972.90
Less: Interest & Finance Costs	97.77	64.12	42.43	165.75
Profit from Ordinary Activities	430.17	581.11	83.62	807.15
Exceptional items	-	-	-	-
Profit before Tax	430.17	581.11	83.62	807.15
Other Information				
Segment Assets				
a) Acids and Chemicals	11,099.00	9,312.40	6,432.70	9,312.40
b) Sports Equipments	461.93	1,217.01	-	1,217.01
Total Assets	11,560.93	10,529.41	6,432.70	10,529.41
Segment Liabilities				
a) Acids and Chemicals	5,552.35	4,292.35	1,405.05	4,292.35
b) Sports Equipments	166.17	830.16	-	830.16
Total Liabilities	5,718.52	5,122.51	1,405.05	5,122.51

Notes:

- 1 Considering the nature of the Company's business and operations, as well as based on reviews performed by Chief operating decision maker regarding resource allocation and performance management, the Company has identified following as reportable segments in accordance with the requirements of Ind AS 108 - Operating Segments".

Classification of Business Segments :

- a) Acids and Chemicals
b) Sports Equipments

- 2 Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.

Ahmedabad
July 28, 2026



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF A-1 LIMITED (FORMERLY KNOWN AS A-1 ACID LIMITED)

1. We have reviewed the accompanying unaudited consolidated financial results of **A-1 Limited** (Formerly known as A-1 Acid limited) ("the Parent") and its associate (the Parent and its associate together referred to as "the Group") for the quarter ended June 30, 2026 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. 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 the Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Consolidated Statements are free of material misstatement. 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 Standard of Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in 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 Listing Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Parent Company	A-1 Limited (Formerly known as A-1 Acid limited)
Associate Entity	A-1 Sureja Industries

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting practices generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



SORAB S. ENGINEER & CO. (Regd.)

6. The Statement includes the Group's share of profit after tax and total comprehensive profit of Rs. 1.07 Lakhs for the quarter ended June 30, 2026 as considered in the Statement, in respect of one associate, whose interim financial information have not been reviewed by us. This interim financial information has been reviewed by the other auditors whose report has been furnished to us by the management, and our conclusion on the Statement, in so far as relates to the amounts and disclosures included in respect of this associate, is based solely on the reports of other auditors and the procedures performed by us as stated in paragraph 3 above.
7. The Statement includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures year ended March 31, 2026, and the published unaudited figures for the nine months ended December 31, 2025.

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

For **Sorab S. Engineer & Co.**

Chartered Accountants

Firm Registration No. 110417W

Chokshi Shreyas B.

CA. Chokshi Shreyas B.

Partner

Membership No.100892

UDIN: 26100892A6GTF84891



Ahmedabad

July 28, 2026

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**A-1 LIMITED (FORMERLY KNOWN AS A-1 ACID LIMITED)****STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026****(INR in Lakhs except per share data)**

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.26 Unaudited	31.03.26 Refer Note 4	30.06.25 Unaudited	31.3.2026 Audited
1	Income				
	(i) Revenue from Operations	17,501.28	14,526.55	6,469.30	34,290.92
	(ii) Other Income	11.85	12.26	9.22	45.33
	Total Income	17,513.13	14,538.81	6,478.52	34,336.25
2	Expenses				
	(i) Purchase of Stock-In-Trade	16,069.67	13,272.33	5,667.01	30,700.65
	(ii) Transport Expenses	487.81	460.36	405.86	1,706.49
	(iii) Changes in Inventory of Stock-In-Trade	146.40	(159.03)	28.38	(121.87)
	(iv) Employee Benefit Expenses	95.54	93.33	101.02	384.96
	(v) Finance Costs	97.77	64.12	42.43	165.75
	(vi) Depreciation and Amortization Expense	79.11	76.14	69.42	286.60
	(vii) Other Expenses	107.73	158.74	72.00	407.68
	Total Expenses	17,084.03	13,965.99	6,386.12	33,530.26
3	Profit Before Share of Profit/(Loss) of Associate, Exceptional Items and Tax (1-2)	429.10	572.82	92.40	805.99
4	Share of Profit/(Loss) of an Associate accounted using equity method	1.07	8.29	(8.78)	1.16
5	Profit Before Exceptional Items and Tax (3+4)	430.17	581.11	83.62	807.15
6	Exceptional Items	-	-	-	-
7	Profit Before Tax for the period/year (5+6)	430.17	581.11	83.62	807.15
8	Tax Expense				
	(i) Current Tax	116.05	154.82	26.89	224.86
	(ii) Deferred Tax Credit	(2.32)	(9.88)	(3.05)	(16.92)
	Total Tax Expenses	113.73	144.94	23.84	207.94
9	Profit After Tax for the Period/Year (7-8)	316.44	436.17	59.78	599.21
10	Other Comprehensive Income/ (Loss) Net of Tax				
	Remeasurement gain/(loss) of defined benefit plan (net of taxes)	3.01	12.98	(0.32)	12.02
11	Total Comprehensive Income for the Period/Year (9+10)	319.45	449.15	59.46	611.23
12	Paid up Equity Share Capital (Face value of INR 1 each) (Refer Note 4)	4,600.00	4,600.00	4,600.00	4,600.00
13	Other Equity				806.90
14	Earnings Per Share - Basic & Diluted (Not Annualised) (Refer Note 3)	0.07	0.09	0.01	0.13

Notes to the Consolidated Unaudited Financial Results:

- The above consolidated unaudited financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- The above consolidated unaudited financial results which have been subjected to limited review by the Statutory Auditors of the Company, were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on July 28, 2026 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an unmodified conclusion.
- During the quarter ended December 31, 2025, the Board of Directors has approved issue of 3,45,00,000 equity shares of Rs. 10/- each as fully paid up bonus equity shares in the proportion of 3:1; i.e. 3 (Three) bonus equity share of Rs. 10/- each for every 1 (One) existing equity share of Rs. 10/- each fully paid up. The authorised share capital of the Company has been increased from 2,00,00,000 equity shares of Rs. 10/- each to 4,60,00,000 equity shares of Rs. 10/- each. Also, the Board of directors has approved the split/sub-division of 1 (one) equity shares from face value of Rs. 10/- each to Rs. 1/- each fully paid-up with the record date of January 08, 2026. Earnings per share for the previous periods/year have been calculated/restated considering the above bonus issue and stock split.
- The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of that financial year which were subjected to limited review by the statutory auditors.
- Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.
- Refer Annexure - I for Consolidated Segment Revenue, Results, Assets and Liabilities for the quarter ended June 30, 2026.

As per our report of even date
For **Sorab S. Engineer & Co.**
Chartered Accountants
Firm Registration No. 110417W
CA. Chokshi Shreyas B.
Partner
Membership No. 100892

Ahmedabad
July 28, 2026

For **A-1 Limited**

Harshadkumar N Patel
Chairman and Managing Director
DIN: 00302819

Ahmedabad
July 28, 2026

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Annexure - I : Segment Revenue, Results, Assets and Liabilities (Consolidated) for the Quarter Ended June 30, 2026

Particulars	Quarter Ended			Rs. In Lakhs
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Refer Note 4	Unaudited	Audited
Segment Revenue				
a) Acids and Chemicals	17,195.46	13,872.52	6,478.52	33,669.96
b) Sports Equipments	317.67	666.29	-	666.29
Total Sales	17,513.13	14,538.81	6,478.52	34,336.25
Less: Inter Segment Revenue	-	-	-	-
Net Sales	17,513.13	14,538.81	6,478.52	34,336.25
Segment Results				
Segment Results before Interest & Finance Cost				
a) Acids and Chemicals	514.86	623.21	126.05	950.88
b) Sports Equipments	13.08	22.02	-	22.02
Total Segment Results	527.94	645.23	126.05	972.90
Less: Interest & Finance Costs	97.77	64.12	42.43	165.75
Profit from Ordinary Activities	430.17	581.11	83.62	807.15
Exceptional items	-	-	-	-
Profit before Tax	430.17	581.11	83.62	807.15
Other Information				
Segment Assets				
a) Acids and Chemicals	11,099.00	9,312.40	6,432.70	9,312.40
b) Sports Equipments	461.93	1,217.01	-	1,217.01
Total Assets	11,560.93	10,529.41	6,432.70	10,529.41
Segment Liabilities				
a) Acids and Chemicals	5,552.35	4,292.35	1,405.05	4,292.35
b) Sports Equipments	166.17	830.16	-	830.16
Total Liabilities	5,718.52	5,122.51	1,405.05	5,122.51

Notes:

- 1 Considering the nature of the Group's business and operations, as well as based on reviews performed by Chief operating decision maker regarding resource allocation and performance management, the Group has identified following as reportable segments in accordance with the requirements of Ind AS 108 - Operating Segments".

Classification of Business Segments :

- a) Acids and Chemicals
b) Sports Equipments

- 2 Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.

Ahmedabad
July 28, 2026

