

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: 12.05.2026

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

SECURITY ID: A1L
SECURITY CODE: 542012

SUB: INTEGRATED FILING (FINANCIAL) FOR THE QUARTER AND YEAR ENDED MARCH 31,2026

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we are submitting herewith the Integrated Filing (Financial) for the quarter and year ended March 31,2026.

The above information is also available on the website of the company at <https://www.a-1limited.com/>.

Please take the same on your record.

Thanking you.

Yours Faithfully,

For A-1 LIMITED,
(Formerly known as A-1 acid Limited)



Harshadkumar N. Patel
Chairman & Managing Director
DIN: 00302819

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of Standalone Financial Results

Opinion

1. We have audited the accompanying standalone financial results of **A-1 Limited (Formerly known as A-1 Acid limited)** ("the Company") for the quarter and year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date ("standalone financial results"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") which has been initialled by us for identification purposes.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results for the quarter and year ended March 31, 2026:
 - i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the standalone financial results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial result.

Management's Responsibilities for the Audit of the Standalone Financial Results

4. These financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records



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in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
8. As part of an audit in accordance with SA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in standalone financial result made by the Board of Directors.
 - Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures in the standalone financial result made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on



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the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.
10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

12. The standalone financial results include the results for the quarter ended March 31, 2026, being 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 the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of this matter.

13. The standalone financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which the Company's shares are listed. These results are based on and should be read with the audited financial statement of the Company for the year ended March 31, 2026, on which we issued an unmodified audit opinion vide our report dated May 12, 2026.

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

Chartered Accountants

Firm Registration No. 110417W

Chokshi Shreyas B.

CA. Chokshi Shreyas B.

Partner

Membership No. 100892

UDIN: 26100892NAB8829836



May 12, 2026

Ahmedabad

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A-1 LIMITED (FORMERLY KNOWN AS A-1 ACID LIMITED)

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(INR in Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.3.2026 Refer Note 8	31.12.2025 Unaudited	31.3.2025 Refer Note 8	31.3.2026 Audited	31.3.2025 Audited
1	Income					
	(i) Revenue from Operations	14,526.55	6,980.76	10,961.97	34,290.92	33,149.42
	(ii) Other Income	12.26	17.13	4.75	45.33	48.08
	Total Income	14,538.81	6,997.89	10,966.72	34,336.25	33,197.50
2	Expenses					
	(i) Purchase of Stock-In-Trade	13,272.33	6,129.94	10,144.55	30,700.65	29,277.95
	(ii) Transport Expenses	460.36	472.83	396.87	1,706.49	2,140.37
	(iii) Changes in Inventory of Stock-In-Trade	(159.03)	(14.87)	(59.82)	(121.87)	(60.66)
	(iv) Employee Benefit Expenses (Refer Note 5)	93.33	99.75	80.92	384.96	330.51
	(v) Finance Costs	64.12	15.86	37.64	165.75	165.45
	(vi) Depreciation and Amortization Expense	76.14	71.61	91.89	286.60	358.88
	(vii) Other Expenses (Refer Note 3)	150.45	93.82	157.05	406.52	485.93
	Total Expenses	13,957.70	6,868.94	10,849.10	33,529.10	32,698.43
3	Profit Before Exceptional Items and Tax (1-2)	581.11	128.95	117.62	807.15	499.07
4	Exceptional Items	-	-	-	-	-
5	Profit Before Tax for the period/year (3+4)	581.11	128.95	117.62	807.15	499.07
6	Tax Expense					
	(i) Current Tax	154.82	33.02	41.04	224.86	163.62
	(ii) Deferred Tax Charge/ (Credit)	(9.88)	(0.37)	(7.75)	(16.92)	(29.26)
	(iii) Short/ (Excess) Provision of Tax of Earlier Years	-	-	-	-	(0.39)
	Total Tax Expenses	144.94	32.65	33.29	207.94	133.97
7	Profit After Tax for the Period/Year (5-6)	436.17	96.30	84.33	599.21	365.10
8	Other Comprehensive Income/ (Loss) Net of Tax					
	Remeasurement gain/(loss) of defined benefit plan (net of taxes)	12.98	(0.32)	(0.84)	12.02	(1.29)
9	Total Comprehensive Income for the Period/Year (7+8)	449.15	95.98	83.49	611.23	363.81
10	Paid up Equity Share Capital (Face value of INR 1 each) (Refer Note 7)	4,600.00	4,600.00	1,150.00	4,600.00	1,150.00
11	Other Equity				806.90	3,818.17
12	Earnings Per Share - Basic & Diluted (Not Annualised) (Refer Note 7)	0.09	0.02	0.73	0.13	0.08

Notes to the Standalone Financial Results:

- The above standalone audited 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 audited financial results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on May 12, 2026. The Statutory Auditors have expressed an unqualified opinion.
- Other Expenses includes share of profit from Partnership Firm amounting to Rs. 8.29 Lakhs (quarter ended December 31, 2025 : Profit of Rs. 1.85 Lakhs; quarter ended March 31, 2025 : Loss of Rs. 6.65 Lakhs; year ended March 31, 2026 : Profit of Rs. 1.16 Lakhs and year ended March 31, 2025 : Loss of Rs. 29.30 Lakhs).
- On April 12, 2025, a major fire broke out at the registered office of the Company. There were no injuries or loss of life and the safety of all the personnel was ensured. The said incident has an impact on part of Building, Plant & Machinery and other assets. The Company is adequately insured with the Insurance Company. The Company has received the claim amount and charged net loss due to fire of Rs. 2.41 Lakhs in Statement of Profit and Loss.
- Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the "New Labour Codes". However there is no significant impact in provision for employee benefits on account of recognition of past service costs. Upon notification of the related Rules to the New Labour Codes by the Government and any further clarification from the Government on other aspects of the New Labour Codes, the Company will evaluate and account for additional impact if any, determined in subsequent periods.
- During the quarter ended December 31, 2025, the Board of Directors has approved to increase its existing partnership interest/shareholding in A-1 Sureja Industries, a firm engaged in the manufacturing of battery-operated electric two-wheelers (EVs), from 45% to 51% making it a subsidiary entity.
- 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 with the record date of December 31, 2025. 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 and March 31, 2025 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 the respective financial years 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 Audited Statement of Assets and Liabilities as at March 31, 2026.
- Refer Annexure - II for Standalone Audited Statement of Cash Flows for the year ended March 31, 2026.
- Refer Annexure - III for Standalone Segment Revenue, Results, Assets and Liabilities for the year ended March 31, 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
May 12, 2026



For **A-1 Limited**

Harshadkumar N Patel
Chairman and Managing Director
DIN: 00302819

Ahmedabad
May 12, 2026

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ANNEXURE I : AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
I. Non-Current Assets		
(a) Property, plant and equipment	1,040.82	1,070.87
(b) Capital work-in-progress	22.68	-
(c) Intangible assets	31.00	31.00
(d) Financial assets		
(i) Investments	502.12	459.60
(ii) Other financial assets	116.54	108.73
(e) Deferred Tax Assets (Net)	35.71	22.83
Total Non-Current Assets (A)	1,748.87	1,693.03
II. Current Assets		
(a) Inventories	370.88	249.00
(b) Financial assets		
(i) Investments	10.73	35.04
(ii) Trade receivables	7,801.97	5,064.11
(iii) Cash and cash equivalents	10.04	4.12
(iv) Bank balance other than (iii) above	0.21	200.04
(v) Others financial assets	-	3.74
(c) Other current assets	586.71	113.61
Total Current Assets (B)	8,780.54	5,669.66
TOTAL ASSETS (A) + (B)	10,529.41	7,362.69
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	4,600.00	1,150.00
(b) Other equity	806.90	3,818.17
Total Equity (A)	5,406.90	4,968.17
LIABILITIES		
I. Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	57.23
(b) Provisions	55.40	65.16
Total Non-Current Liabilities (B)	55.40	122.39
II. Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	4,169.35	2,092.54
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	769.42	127.27
(iii) Other financial liabilities	0.21	0.04
(b) Provisions	1.91	2.36
(c) Other current liabilities	76.43	39.65
(d) Current tax liabilities (net)	49.79	10.27
Total Current Liabilities (C)	5,067.11	2,272.13
TOTAL EQUITY AND LIABILITIES (A) + (B) + (C)	10,529.41	7,362.69



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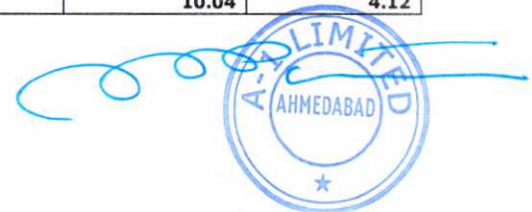
ANNEXURE II : AUDITED STANDALONE STATEMENT OF CASH FLOWS

(₹ in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A Cash Flow from Operating Activities		
Profit Before Tax	807.15	499.07
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation /Amortization	286.60	358.88
Interest income from financial assets	(41.12)	(38.35)
Change in fair valuation of investments	21.83	13.73
Dividend Income	(0.11)	(0.09)
Gain on sale of Investments	(1.29)	(1.40)
Finance Costs	165.75	165.45
Allowance for doubtful debts	12.77	2.71
Sundry Credit Balances appropriated	(2.04)	-
Share of Loss/(Gain) from Partnership Firm	(1.16)	29.30
Loss/(Profit) on sale of Property, Plant & Equipment	(2.81)	1.24
Loss on foreign exchange fluctuation	0.18	-
	438.60	531.47
Operating Profit before Working Capital Changes	1,245.75	1,030.54
Adjustments for changes in working capital :		
(Increase)/Decrease in inventories	(121.88)	(60.66)
(Increase)/Decrease in trade receivables	(2,750.63)	(1,992.97)
(Increase)/Decrease in other financial assets	(9.86)	133.15
(Increase)/Decrease in other assets	(473.10)	12.25
Increase/(Decrease) in trade payables	644.01	(5.46)
Increase/(Decrease) in other financial liabilities	0.17	(0.31)
Increase/(Decrease) in other current liabilities	36.78	(44.71)
Increase/(Decrease) in provisions	5.85	5.96
Net Changes in Working Capital	(2,668.66)	(1,952.75)
Cash Generated from Operations	(1,422.91)	(922.21)
Direct Taxes paid (Net of Tax refund)	(185.34)	(130.42)
Net Cash Flow from Operating Activities - (A)	(1,608.25)	(1,052.63)
B Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment (including Capital advances)	(310.39)	(183.32)
Proceeds from disposal of Property, Plant & Equipment	33.97	59.28
Investment in Partnership Firm	(41.36)	(65.00)
Purchase of Investments	-	(1.80)
Proceeds from Sale of Investments	3.77	2.13
Dividend Received	0.11	0.09
Changes in other bank balances not considered as cash and cash equivalents	201.88	247.50
Interest Received	44.86	38.58
Net Cash Flow used in Investing Activities - (B)	(67.16)	97.46
C Cash Flow from Financing Activities		
Repayment from Long Term Borrowings (Net)	(210.65)	(201.98)
Proceeds/(repayment) from Short Term Borrowings (Net)	2,230.23	1,277.74
Dividend paid	(172.50)	(172.50)
Interest Paid	(165.75)	(165.45)
Net Cash Flow used in Financing Activities - (C)	1,681.33	737.81
Net Increase in cash and cash equivalents - (A + B + C)	5.92	(217.36)
Cash and Cash equivalent at the beginning of the year	4.12	221.48
Cash and Cash equivalent at the end of the year	10.04	4.12

Reconciliation of cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents :		
Cash on Hand	1.13	2.80
Balances with Banks	8.91	1.32
Cash and cash equivalents as per Balance Sheet	10.04	4.12



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Annexure - III : Segment Revenue, Results, Assets and Liabilities (Standalone) for the Quarter and Year Ended March 31, 2026

Particulars	Quarter Ended			Rs. In Lakhs	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Refer Note 8	Unaudited	Refer Note 8	Audited	Audited
Segment Revenue					
a) Acids and Chemicals	13,860.26	6,980.76	10,961.97	13,860.26	33,149.41
b) Sports equipments and Others	666.29	-	-	666.29	-
Total Sales	14,526.55	6,980.76	10,961.97	34,290.92	33,149.42
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales	14,526.55	6,980.76	10,961.97	34,290.92	33,149.42
Segment Results					
Segment Results before Interest & Finance Cost					
a) Acids and Chemicals	614.92	142.96	161.91	949.72	693.82
b) Sports equipments and Others	30.31	1.85	(6.65)	23.18	(29.30)
Total Segment Results	645.23	144.81	155.26	972.90	664.52
Less: Interest & Finance Costs	64.12	15.86	37.64	165.75	165.45
Profit from Ordinary Activities	581.11	128.95	117.62	807.15	499.07
Exceptional items	-	-	-	-	-
Profit before Tax	581.11	128.95	117.62	807.15	499.07
Other Information					
Segment Assets					
a) Acids and Chemicals	9,312.40	5,590.19	7,362.69	9,312.40	7,362.69
b) Sports equipments and Others	1,217.01	736.50	-	1,217.01	-
Total Assets	10,529.41	6,326.69	7,362.69	10,529.41	7,362.69
Segment Liabilities					
a) Acids and Chemicals	4,292.35	1,243.86	2,394.52	4,292.35	2,394.52
b) Sports equipments and Others	830.16	125.56	-	830.16	-
Total Liabilities	5,122.51	1,369.42	2,394.52	5,122.51	2,394.52

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 Company has identified following as reportable segments in accordance with the requirements of Ind AS 108 - Operating Segments".

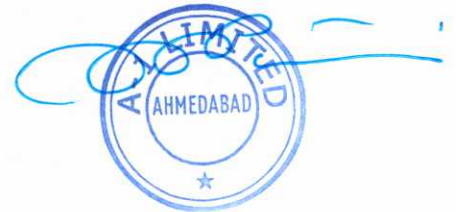
Classification of Business Segments :

- a) Acids and Chemicals
b) Sports equipments and Others*

* Other includes manufacturing of battery-operated electric two-wheelers (EVs)

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

Place : Ahmedabad
Date : May 12, 2026



SORAB S. ENGINEER & CO. (Regd.)
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the audit of the Consolidated Financial Results

Opinion

1. We have audited the accompanying consolidated financial results for the quarter and year ended March 31, 2026 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") and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date ("consolidated financial results"), attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 and of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results for the quarter and year ended March 31, 2026:

- i. includes the financial result of the following entities:

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

- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.



Management's Responsibilities for the Audit of the Consolidated Financial Results

4. These consolidated financial results have been prepared on the basis of the consolidated financial statements. The Parent's Board of Directors are responsible for the preparation and presentation of consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group and the statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.
8. As part of an audit in accordance with SA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



SORAB S. ENGINEER & CO. (Regd.)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Board of Directors.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Companies, included in the Group, ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.
10. We communicate with those charged with governance of the parent and such other entities included in the consolidated financial result of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
12. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

13. The consolidated financial results include the results for the quarter ended March 31, 2026, being 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 the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of this matter.



SORAB S. ENGINEER & CO. (Regd.)

14. Based on our review conducted and procedures performed as stated in paragraph 2 above, nothing has come to our attention that causes us to believe that the consolidated financial results 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Chokshi Shreyas B.

CA Chokshi Shreyas B.
Partner

Membership No. 100892
UDIN: 26100892PK FKOW3966



May 12, 2026
Ahmedabad

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A-1 LIMITED (FORMERLY KNOWN AS A-1 ACID LIMITED)

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31,2026

(INR in Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.3.2026 Refer Note 7	31.12.2025 Unaudited	31.3.2025 Refer Note 7	31.3.2026 Audited	31.3.2025 Audited
1	Income					
	(i) Revenue from Operations	14,526.55	6,980.76	10,961.97	34,290.92	33,149.42
	(ii) Other Income	12.26	17.13	4.75	45.33	48.08
	Total Income	14,538.81	6,997.89	10,966.72	34,336.25	33,197.50
2	Expenses					
	(i) Purchase of Stock-In-Trade	13,272.33	6,129.94	10,144.55	30,700.65	29,277.95
	(ii) Transport Expenses	460.36	472.83	396.87	1,706.49	2,140.37
	(iii) Changes in Inventory of Stock-In-Trade	(159.03)	(14.87)	(59.82)	(121.87)	(60.66)
	(iv) Employee Benefit Expenses (Refer Note 4)	93.33	99.75	80.92	384.96	330.51
	(v) Finance Costs	64.12	15.86	37.64	165.75	165.45
	(vi) Depreciation and Amortization Expense	76.14	71.61	91.89	286.60	358.88
	(vii) Other Expenses	158.74	95.67	150.40	407.68	456.63
	Total Expenses	13,965.99	6,870.79	10,842.45	33,530.26	32,669.13
3	Profit Before Share of Profit/(Loss) of Associate, Exceptional Items and Tax (1-2)	572.82	127.10	124.27	805.99	528.37
4	Share of Profit/(Loss) of an Associate accounted using equity method	8.29	1.85	(6.65)	1.16	(29.30)
5	Profit Before Exceptional Items and Tax (3+4)	581.11	128.95	117.62	807.15	499.07
6	Exceptional Items	-	-	-	-	-
7	Profit Before Tax for the Period/Year (5+6)	581.11	128.95	117.62	807.15	499.07
8	Tax Expense					
	(i) Current Tax	154.82	33.02	41.04	224.86	163.62
	(ii) Deferred Tax Charge/ (Credit)	(9.88)	(0.37)	(7.75)	(16.92)	(29.26)
	(iii) Short/ (Excess) Provision of Tax of Earlier Years	-	-	-	-	(0.39)
	Total Tax Expenses	144.94	32.65	33.29	207.94	133.97
9	Profit After Tax for the Period/Year (5-6)	436.17	96.30	84.33	599.21	365.10
10	Other Comprehensive Income/ (Loss) Net of Tax					
	Remeasurement gain/(loss) of defined benefit plan (net of taxes)	12.98	(0.32)	(0.84)	12.02	(1.29)
11	Total Comprehensive Income for the Period/Year (7+8)	449.15	95.98	83.49	611.23	363.81
12	Paid up Equity Share Capital (Face value of INR 1 each) (Refer Note 6)	4,600.00	4,600.00	1,150.00	4,600.00	1,150.00
13	Other Equity				806.90	3,818.17
14	Earnings Per Share - Basic & Diluted (Not Annualised) (Refer Note 6)	0.09	0.02	0.73	0.13	0.08

Notes to the Consolidated Financial Results:

- The above consolidated audited 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 audited financial results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on May 12, 2026. The Statutory Auditors have expressed an unqualified opinion.
- On April 12, 2025, a major fire broke out at the registered office of the Company. There were no injuries or loss of life and the safety of all the personnel was ensured. The said incident has an impact on part of Building, Plant & Machinery and other assets. The Company is adequately insured with the Insurance Company. The Company has received the claim amount and charged net loss due to fire of Rs. 2.41 Lakhs in Statement of Profit and Loss.
- Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the "New Labour Codes". However there is no significant impact in provision for employee benefits on account of recognition of past service costs. Upon notification of the related Rules to the New Labour Codes by the Government and any further clarification from the Government on other aspects of the New Labour Codes, the Group will evaluate and account for additional impact if any, determined in subsequent periods.
- During the quarter ended December 31, 2025, the Board of Directors of the Parent Company has approved to increase its existing partnership interest/shareholding in A-1 Sureja Industries, a firm engaged in the manufacturing of battery-operated electric two-wheelers (EVs), from 45% to 51% making it a subsidiary entity.
- During the quarter ended December 31, 2025, the Board of Directors of the Parent Company 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 with the record date of December 31, 2025. The authorised share capital of the Parent Company has been increased from Rs. 2,00,00,000 equity shares of Rs. 10/- each to Rs. 4,60,00,000 equity shares of Rs. 10/- each. Also, the Board of directors of the Parent Company 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 and March 31, 2025 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 the respective financial years 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 Audited Statement of Assets and Liabilities as at March 31, 2026.
- Refer Annexure - II for Consolidated Audited Statement of Cash Flows for the year ended March 31, 2026.
- Refer Annexure - III for Consolidated Segment Revenue, Results, Assets and Liabilities for the year ended March 31, 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
May 12, 2026



For A-1 Limited



Harshadkumar N Patel
Chairman and Managing Director
DIN: 00302819

Ahmedabad
May 12, 2026

Registered Office:

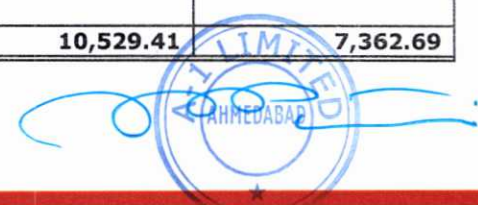
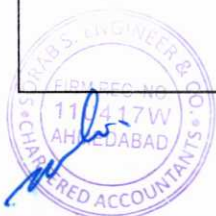
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**A-1 LIMITED (FORMERLY KNOWN AS A-1 ACID LIMITED)****ANNEXURE I : AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
I. Non-Current Assets		
(a) Property, plant and equipment	1,040.82	1,070.87
(b) Capital work-in-progress	22.68	-
(c) Intangible assets	31.00	31.00
(d) Financial assets		
(i) Investments	502.12	459.60
(ii) Other financial assets	116.54	108.73
(e) Deferred Tax Assets (Net)	35.71	22.83
Total Non-Current Assets (A)	1,748.87	1,693.03
II. Current Assets		
(a) Inventories	370.88	249.00
(b) Financial assets		
(i) Investments	10.73	35.04
(ii) Trade receivables	7,801.97	5,064.11
(iii) Cash and cash equivalents	10.04	4.12
(iv) Bank balance other than (iii) above	0.21	200.04
(v) Others financial assets	-	3.74
(c) Other current assets	586.71	113.61
Total Current Assets (B)	8,780.54	5,669.66
TOTAL ASSETS (A) + (B)	10,529.41	7,362.69
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	4,600.00	1,150.00
(b) Other equity	806.90	3,818.17
Total Equity (A)	5,406.90	4,968.17
LIABILITIES		
I. Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	57.23
(b) Provisions	55.40	65.16
Total Non-Current Liabilities (B)	55.40	122.39
II. Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	4,169.35	2,092.54
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	769.42	127.27
(iii) Other financial liabilities	0.21	0.04
(b) Provisions	1.91	2.36
(c) Other current liabilities	76.43	39.65
(d) Current tax liabilities (net)	49.79	10.27
Total Current Liabilities (C)	5,067.11	2,272.13
TOTAL EQUITY AND LIABILITIES (A) + (B) + (C)	10,529.41	7,362.69



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A-1 LIMITED (FORMERLY KNOWN AS A-1 ACID LIMITED)

ANNEXURE II : AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS

(₹ in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A Cash Flow from Operating Activities		
Profit Before Tax	807.15	499.07
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation /Amortization	286.60	358.88
Interest income from financial assets	(41.12)	(38.35)
Change in fair valuation of investments	21.83	13.73
Dividend Income	(0.11)	(0.09)
Gain on sale of Investments	(1.29)	(1.40)
Finance Costs	165.75	165.45
Allowance for doubtful debts	12.77	2.71
Sundry Credit Balances appropriated	(2.04)	-
Share of Loss/(Gain) from Partnership Firm	(1.16)	29.30
Loss/(Profit) on sale of Property, Plant & Equipment	(2.81)	1.24
Loss on foreign exchange fluctuation	0.18	-
	438.60	531.47
Operating Profit before Working Capital Changes	1,245.75	1,030.54
Adjustments for changes in working capital :		
(Increase)/Decrease in inventories	(121.88)	(60.66)
(Increase)/Decrease in trade receivables	(2,750.63)	(1,992.97)
(Increase)/Decrease in other financial assets	(9.86)	133.15
(Increase)/Decrease in other assets	(473.10)	12.25
Increase/(Decrease) in trade payables	644.01	(5.46)
Increase/(Decrease) in other financial liabilities	0.17	(0.31)
Increase/(Decrease) in other current liabilities	36.78	(44.71)
Increase/(Decrease) in provisions	5.85	5.96
Net Changes in Working Capital	(2,668.66)	(1,952.75)
Cash Generated from Operations	(1,422.91)	(922.21)
Direct Taxes paid (Net of Tax refund)	(185.34)	(130.42)
Net Cash Flow from Operating Activities - (A)	(1,608.25)	(1,052.63)
B Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment (Including Capital advances)	(310.39)	(183.32)
Proceeds from disposal of Property, Plant & Equipment	33.97	59.28
Investment in Partnership Firm	(41.36)	(65.00)
Purchase of Investments	-	(1.80)
Proceeds from Sale of Investments	3.77	2.13
Dividend Received	0.11	0.09
Changes in other bank balances not considered as cash and cash equivalents	201.88	247.50
Interest Received	44.86	38.58
Net Cash Flow used in Investing Activities - (B)	(67.16)	97.46
C Cash Flow from Financing Activities		
Repayment from Long Term Borrowings (Net)	(210.65)	(201.98)
Proceeds/(repayment) from Short Term Borrowings (Net)	2,230.23	1,277.74
Dividend paid	(172.50)	(172.50)
Interest Paid	(165.75)	(165.45)
Net Cash Flow used in Financing Activities - (C)	1,681.33	737.81
Net Increase in cash and cash equivalents - (A + B + C)	5.92	(217.36)
Cash and Cash equivalent at the beginning of the year	4.12	221.48
Cash and Cash equivalent at the end of the year	10.04	4.12

Reconciliation of cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents :		
Cash on Hand	1.13	2.80
Balances with Banks	8.91	1.32
Cash and cash equivalents as per Balance Sheet	10.04	4.12



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Annexure - III : Segment Revenue, Results, Assets and Liabilities (Consolidated) for the Quarter and Year Ended March 31, 2026

Particulars	Quarter Ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Refer Note 7	Unaudited	Refer Note 7	Audited	Audited
Segment Revenue					
a) Acids and Chemicals	13,860.26	6,980.76	10,961.97	13,860.26	33,149.41
b) Sports equipments and Others	666.29	-	-	666.29	-
Total Sales	14,526.55	6,980.76	10,961.97	34,290.92	33,149.42
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales	14,526.55	6,980.76	10,961.97	34,290.92	33,149.42
Segment Results					
Segment Results before Interest & Finance Cost					
a) Acids and Chemicals	614.92	142.96	161.91	949.72	693.82
b) Sports equipments and Others	30.31	1.85	(6.65)	23.18	(29.30)
Total Segment Results	645.23	144.81	155.26	972.90	664.52
Less: Interest & Finance Costs	64.12	15.86	37.64	165.75	165.45
Profit from Ordinary Activities	581.11	128.95	117.62	807.15	499.07
Exceptional items	-	-	-	-	-
Profit before Tax	581.11	128.95	117.62	807.15	499.07
Other Information					
Segment Assets					
a) Acids and Chemicals	9,312.40	5,590.19	7,362.69	9,312.40	7,362.69
b) Sports equipments and Others	1,217.01	736.50	-	1,217.01	-
Total Assets	10,529.41	6,326.69	7,362.69	10,529.41	7,362.69
Segment Liabilities					
a) Acids and Chemicals	4,292.35	1,243.86	2,394.52	4,292.35	2,394.52
b) Sports equipments and Others	830.16	125.56	-	830.16	-
Total Liabilities	5,122.51	1,369.42	2,394.52	5,122.51	2,394.52

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 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 and Others*

* Other includes manufacturing of battery-operated electric two-wheelers (EVs)

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

Place : Ahmedabad
Date : May 12, 2026



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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: There is no default on loans and debt securities during the Quarter ended March 31,2026.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) – : Submitted in XBRL mode.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing I.e., 4th quarter) - Submitted in XBRL mode

