ACROW INDIA LIMITED
www.acrowindia.com
CIN: L46411MH1960PLC011601

Registered Office Address:
Plot No. T-27, STPI Park,
M.I.D.C., Chikalthana,
Chhatrapati Sambhaji Nagar,
Maharashtra, India – 431001.
Phone: +91 7900181470
Email: csacrowindialtd@gmail.com

Date: November 13, 2026.

To,
The General Manager,
BSE Limited,
1st Floor, P. J. Towers,
Dalal Street, Fort, Mumbai – 400001.

Sub: Regulation 33 under Integrated Filing (Financials) for the quarter ended September 30, 2026.
Scrip Code: 513149
Script Symbol: ACROW

Dear Sir/Ma'am,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 & pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No. 20250102-4, we are submitting herewith the Unaudited Standalone Financial Statements along with the Limited Review Report under Integrated Filing (Financial) for the Quarter ended as on September 30, 2026.

This is for your information and records.

Thanking You.

Yours faithfully,
For Acrow India Limited
Digitally signed by ARVIND KUMAR MODI
Date: 2026.11.13 19:02:44 +05'30'
Arvind Kumar Modi
Company Secretary & Compliance Officer

Gautam N Associates
Chartered Accountants
30, GNA House, Behind ABC Complex,
Manmandir Travels Lane, Adalat Road, Aurangabad - 431 001

LIMITED REVIEW REPORT

To,
The Board of Directors,
Acrow India Limited,
T-27 Software Technology Park,
Chikalthana MIDC, Chhatrapati Sambhajinagar (MH)

1. We have reviewed the accompanying standalone statement of unaudited financial results of **Acrow India Limited** (CIN: L46411MH1960PLC011601) for the quarter ended 30th September 2026 and year to date results for the period 1st April 2026 to 30th September 2026 ('The Statement') being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as modified.

2. This standalone statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Ind-AS 34- 'Interim Financial Reporting' prescribed under section 133 of the Companies Act., 2013 read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.

3. We conducted our review of the standalone Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the standalone financial 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 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying standalone statement of unaudited financial results prepared in accordance with applicable accounting standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Gautam N Associates
Chartered Accountants
FRN: 103117W

GAUTAM N. ASSOCIATES CHARTERED ACCOUNTANTS M.No.32742 AURANGABAD

Gautam Nandawat
Partner
M No 32742
UDIN: 26032742WSLFXW9522

Place: Chhatrapati Sambhajinagar
Date: 13th November 2026

Mumbai Office : 404, Neelkanth Business Park, 'A' - Wing,
Vidyavihar Rly Station (W), Mumbai-86. : +91 97642 43800

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ACROW INDIA LIMITED

Reg. Off: T-27 Software Technology Park, Chikalthana, MIDC, Chhatrapati Sambhajinagar Maharashtra 431001

Email Id: csacrowindia@gmail.com ; CIN:L46411MH1960PLC011601

Statement of standalone unaudited financial results for the Quarter ended on 30th September, 2026

Rs. In Lakhs

	PARTICULARS	Quarter Ended			Half Year Ended		Year ended
		30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
I	Income						
	Revenue from operations	90.88	-	175.17	90.86	175.17	996.60
	Other income	40.29	40.20	40.29	80.49	80.14	159.85
	Total income from operations	131.17	40.20	215.46	171.37	255.31	1,156.45
II	Expenses						
	Purchases	94.44	-	199.52	94.44	199.52	986.50
	Change in inventories	-	-	-	-	-	-
	Employee benefit expenses	6.60	6.60	8.50	13.20	12.40	38.30
	Finance costs	-	-	-	-	-	-
	Depreciation and amortization expenses	5.86	5.86	5.86	11.71	11.71	23.42
	Other expenses	6.28	5.07	10.24	11.35	29.22	49.66
	Total expenses	113.18	17.52	224.52	130.70	252.85	1,097.18
III	Profit/(Loss) before exceptional items and tax	17.99	22.68	(9.06)	40.66	1.76	59.27
IV	Exceptional items- Prior Period Items	-	-	-	-	-	-
V	Profit/(Loss) before tax	17.99	22.68	(9.06)	40.66	1.76	59.27
VI	Tax expenses						
	a) Current tax	5.99	7.18	(0.83)	13.17	3.88	20.24
	b) Income tax prior year	-	-	3.62	-	1.62	1.62
	c) Deferred tax	(1.47)	(2.15)	(1.45)	(3.62)	(4.12)	(5.64)
	Total tax expenses	4.52	5.03	(5.65)	9.56	1.38	16.22
VII	Net Profit/(Loss) for the period/year	13.46	17.65	(3.40)	31.11	0.39	43.05
VIII	Other comprehensive income (net of tax)						
	Items that will not be reclassified to profit or loss:						
	i) Remeasurement of post employment benefit obligations	-	-	-	-	-	-
	ii Income-tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	-
IX	Total comprehensive income for the period/year (VII+VIII)	13.46	17.65	(3.40)	31.11	0.39	43.05
X	Paid-Up equity share capital (face value of Rs.10 per share)	64.00	64.00	64.00	64.00	64.00	64.00
XI	Other equity (excluding revaluation reserve)						2,018.68
XII	EPS in Rs. (Face Value of Rs.10/- each)*						
	-Basic	2.10	2.76	(1.31)	4.86	0.06	6.73
	-Diluted	2.10	2.76	(1.31)	4.86	0.06	6.73
	*not annualised						

Note:-

1. The above unaudited standalone financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 13th November 2026 and have been subjected to limited review by the Statutory Auditors. The Auditors have expressed their unmodified opinion.
2. The above results for the quarter and half year ended on 30th September, 2026 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. The Company has carried out trading transactions of Cotton Bales during the Quarter.
4. The figures of the previous periods quarter/year have been regrouped/rearranged/recasted wherever considered necessary.

GAUTAM N. ASSOCIATES CHARTERED ACCOUNTANTS M.No.32742

GAUTAM N. ASSOCIATES CHARTERED ACCOUNTANTS

GAUTAM NAWALAWAT (Partner)

For and on behalf of Board of Directors

Shyam Agrawal
Whole-Time Director
DIN: 02152098

ACROW INDIA LTD.

Place: Chhatrapati Sambhajinagar
Date: 13-11-2026
UDIN: 26032742WSLFAW9522

ACROW INDIA LIMITED

Reg. Off: T-27 Software Technology Park, Chikalthana, MIDC, Chhatrapati Sambhajinagar Maharashtra 431001

Email Id: csacrowindialtd@gmail.com ; CIN:L46411MH1960PLC011601

Disclosure of standalone assets and liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30 September 2026

Assets and Liability Statement (Balance Sheet) as at 30th September, 2026

	As at 30th Sept, 2026	As at 31st March, 2026
	Rs. In Lakhs	Rs. In Lakhs
Assets	Unaudited	Audited
I) Non-Current Assets		
a) Property, plant and Equipment	203.11	214.82
b) Other Intangible assets	-	-
c) Financial Assets	-	-
d) Deferred Tax Assets (Net)	-	-
e) Other Non-current Assets	-	-
	203.11	214.82
II) Current Assets		
a) Inventories		
b) Financial Assets		
(i) Trade Receivables	104.37	8.95
(ii) Cash and cash equivalents	0.47	0.28
(iii) Loans	1,997.99	1,997.99
(iii) Other Financial Assets		
(iii) Investment		
c) Current Tax Assets (Net)	-	-
d) Other current assets	217.68	160.15
	2,320.51	2,167.36
Total Assets	2,523.63	2,382.19
Equity and Liabilities		
Equity		
a) Equity Share Capital	64.00	64.00
b) Other Equity	2,249.79	2,218.68
	2,313.79	2,282.68
Liabilities		
I) Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	-	-
b) Provisions	-	-
c) Deferred Tax Liability	50.45	54.06
d) Other Non-current liabilities		-
	50.45	54.06
II) Current Liabilities		
a) Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables to MSME	0.30	0.30
(iii) Trade Payables other than MSME	111.64	13.92
b) Other current liabilities	38.98	27.92
c) Provisions	-	-
d) Current Tax Liabilities (Net)	8.47	3.31
	159.39	45.44
Total Equity and Liabilities	2,523.63	2,382.19

GAUTAM N. ASSOCIATES CHARTERED ACCOUNTANTS N.No.32742 AURANGABAD

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

GAUTAM NANDAWAT
(Partner)

Place : Chhatrapati Sambhajinagar
Date: 13-11-2026
UDIN- 26032742WSLFXW9522

For and on behalf of the Board of Directors

ACROW INDIA LTD.

Shyam Agrawal
Whole-Time Director
DIN: 02192098

ACROW INDIA LIMITED

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Email Id: csacrowindialtd@gmail.com ; CIN:L46411MH1960PLC011601

Disclosure of standalone Statement of Cash Flows as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September, 2026

Cash Flow Statement for the year ended 30th September 2026

	Half Year ended Sept 30, 2026	Year ended March 31, 2026
	Rs. In Lakhs	Rs. In Lakhs
	Unaudited	Audited
A. **Cash flow from operating activities**		
Net profit before tax	40.66	59.27
Adjustments for:		
Depreciation expense	11.71	23.42
Interest income	(80.14)	(159.84)
Operating profit before working capital changes	(27.76)	(77.15)
Adjustments for changes in working capital:		
(Increase)/ Decrease in Receivables	(95.42)	331.07
(Increase)/ Decrease in current - non current other assets	(57.53)	(136.77)
Increase/ (Decrease) in Payables	97.72	(327.53)
Increase/ (Decrease) in other current liabilities	11.06	(83.32)
Operating profit after working capital changes	(71.94)	(293.70)
Income refund received / (Tax paid)	(8.01)	(53.29)
Net cash from operating activities (A)	(79.95)	(346.99)
B. **Cash flow from investing activities**		
Proceeds from sale	-	2.08
Interest income	80.14	159.84
Intercorporate deposit	-	178.71
Net cash used in investing activities (B)	80.14	340.63
C. **Cash flow from financing activities**		
Proceeds from /(Payment to) Non-current Term Loan	-	-
Net cash used in financing activities (C)	-	-
Net Decrease in Cash and Cash Equivalents (A+B+C)	0.19	(6.37)
Cash and cash equivalents at the beginning of the year	0.28	6.65
Cash and cash equivalents at the end of the year	0.47	0.28
Net Decrease in Cash and Cash Equivalents (A+B+C)	0.19	(6.37)

Note: 01. The statement of cash flow have been prepared as per Indirect Method according to Indian Accounting Standard - 7 "Statement of Cash Flow".
02. Figures in bracket denotes cash outflow.
03. Previous year figures have been regrouped, rearranged and re-casted wherever necessary.

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS

GAUTAM N. ASSOCIATES * AURANGABAD * CHARTERED ACCOUNTANTS M.No.32742

GAUTAM NANDAWAT
(Partner)

For and on behalf of the Board of Directors

ACROW INDIA LTD.

Shyam Agrawal
Whole-Time Director
DIN: 02192098

Place : Chhatrapati Sambhajinagar
Date: 13-11-2026
UDIN- 26032742WSLFXW9522

ACROW INDIA LIMITED
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CIN: L46411MH1960PLC011601

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Chhatrapati Sambhaji Nagar,
Maharashtra, India – 431001.
Phone: +91 7900181470
Email: csacrowindialtd@gmail.com

Date: November 13, 2026

To,

Department of Corporate Services,

BSE Limited,

1st Floor, P. J. Towers, Dalal Street,

Fort, Mumbai – 400001.

Sub: Declaration in respect of Unmodified Opinion on Unaudited Standalone Financial Statements for the Quarter ended as on September 30, 2026

Ref: Acrow India Limited

Scrip Code: 513149

Script Symbol: ACROW

Dear Sir / Madam,

Pursuant to Regulation 33(3)(c) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and pursuant to SEBI Circular CIR/CFD/CMD/56/2016 dated May 26, 2016, we hereby declare and confirm that the Statutory Auditors of the Company, M/s. Gautam N Associates, Chartered Accountants, have issued an Unmodified Limited Review Report on the Unaudited Standalone Financial Statements of the Company for the Quarter ended September 30, 2026.

Kindly take the same on records.

Thanking you,

For Acrow India Limited

ACROW INDIA LTD.

Shyam Agrawal
Whole Time Director
DIN: 02192098

ACROW INDIA LIMITED
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ADDITIONAL DISCLOUSURES

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 **Not Applicable**

Sr No.	Particulars	Rs. In Lakhs
1	**Loans / revolving facilities like cash credit from banks / financial institution**	-
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date -	-
		-
2	**Unlisted debt securities i.e. NCDs and NCRPS -**	-
A	Total amount outstanding as on date -	-
B	Of the total amount outstanding, amount of default as on date -	-
		-
3	**Total financial indebtedness of the listed entity including short-term and long-term debt**	-

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS **Not Applicable**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) **Not Applicable**