AUDROC
LIMITED

November 03, 2026

To,
BSE Limited,
The Manager
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001

Script Code: 530889
ISIN: INE061B01038
Symbol: AUDROC

Subject: Outcome of the Board Meeting of FY 2026-2027 of the Board of Directors of the Company held on Tuesday, November 03, 2026

In continuation to the intimation dated October 29, 2026 and with reference to the captioned subject above, we hereby inform you that the Board of Directors of the Company at their Meeting held today i.e. Tuesday, November 03, 2026 has inter alia, noted and approved the following business:

1. Unaudited Standalone Financial Results of the Company for the second quarter and half year ended September 30, 2026 along with the Limited Review Report.

A copy of aforesaid Financial Results along with Limited Review Report as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Statement on Impact of Audit Qualification of Limited Review Report is enclosed herewith as **Annexure – I**, for your record and reference.

The said board meeting commenced at 03.30 PM and concluded at 04.15 PM.

Thanking you.

Yours faithfully,
For AUDROC limited
(Formerly Known as Alka India Limited)

KARNIK PILLAI

Karnik Pillai
Managing Director
DIN: 08529650

J. M. PATEL & BROS.
Chartered Accountants
E-mail : jmpatelca@yahoo.co.in

204, Harsh Avenue,
Navjivan Press Road,
Nr. Old High Court Crossing,
AHMEDABAD-380 014.
Phone : (079) 27541460

Ref. No. : 082/26-27 **Date :**

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

ON THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 SEPTEMBER 2026 AND YEAR-TO-DATE PERIOD FROM 1 APRIL 2026 TO 30 SEPTEMBER 2026 OF AUDROC LIMITED (FORMERLY KNOWN AS ALKA INDIA LIMITED) PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
THE BOARD OF DIRECTORS OF
AUDROC LIMITED
(Formerly known as Alka India Limited)
NEW CIN : L24200GJ1993PLC181918
OLD CIN: L24200MH1993PLC168521

Registered Office & Corporate Office: A-1115, Titanium Business Park, B/h Divyabhaskar Press, Makarba, Ahmedabad – 380051.

Introduction

1. We have reviewed the accompanying Statement of Unaudited Financial Results of AUDROC LIMITED (formerly known as Alka India Limited) ("the Company") for the quarter ended 30 September 2026 and the year-to-date period from 1 April 2026 to 30 September 2026 ("the Statement"), together with the related statement of assets and liabilities as at 30 September 2026, being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. It 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 read with the relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

We conducted our review 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 primarily of making inquiries 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.

Basis for Qualified Conclusion

A. We draw your attention to the following matter: **Direct Write-off of Subsidiary Investments, Loans, and Tax Balances against Director's Deposit (Quasi-Equity):** During the quarter ended 30th September 2026, the Company wrote off its investment in its subsidiary (M/s Vintage FZE India Private

J. M. PATEL & BROS. C.A. J. M. PATEL M. No. 30161 AHMEDABAD CHARTERED ACCOUNTANTS

Limited), outstanding loans/advances, and statutory tax balances (CGST, SGST, IGST) aggregating to Rs. 7,41,13,473/-. These amounts were directly adjusted against the 'Quasi-Equity' / 'Deposit' account of Director Mr. Jatinbhai R. Patel. In our opinion, this treatment is a departure from the measurement and recognition principles of Ind AS 109 (Financial Instruments) and Ind AS 1 (Presentation of Financial Statements), as these material losses should have been routed through the Statement of Profit and Loss. Consequently, the Loss for the quarter is understated and the Reserves & Surplus / Equity is overstated by Rs. 7,41,13,473/-.

Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matters described in paragraphs A under "Basis for Qualified Conclusion" 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 and other accounting principles generally accepted in India, 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.

The above is draft qualified-conclusion wording. The final form of conclusion must be determined after obtaining and evaluating sufficient appropriate review evidence and assessing whether the possible effects of the matters are material and pervasive. If the possible effects are pervasive, a disclaimer of conclusion or other appropriate modification may be necessary. The report must not be signed with unresolved scope limitations without evaluating the consequences under SRE 2410.

Emphasis of Matter

Without modifying our qualified conclusion, we draw attention to the following matters:

(a) Change of name and object clause: Pursuant to the Special Resolution passed on 23 March 2026 and Fresh Certificate of Incorporation issued by the Registrar of Companies, the Company's name was changed from "Alka India Limited" to "AUDROC LIMITED" with effect from 21 April 2026. The Company has also changed its primary business focus from the textile sector to the agro-commodity sector.

Shifting of Registered Office: Pursuant to the requisite Special Resolution and the approval of the Regional Director vide order dated 27 July 2026, the Company has shifted its Registered Office from the State of Maharashtra to the State of Gujarat, thereby changing the jurisdiction of the Registrar of Companies from ROC Mumbai to ROC Ahmedabad. The change was registered by the Registrar of Companies, Ahmedabad, vide Certificate of Registration dated 6 August 2026. Accordingly, the registered office of the Company is now situated at Ahmedabad, Gujarat.

(b) Agro-commodity trading: During the quarter ended 30 June 2026, the Company reported trading in 1121 Basmati Rice. Management had represented that the relevant goods were exempted from GST and that the Company was relying upon Section 23 of the CGST Act, 2017. For the quarter ended 30 September 2026, the Company's records report trading in potatoes. The Company is responsible for determining and complying with the applicable GST registration, invoicing, return and other indirect tax requirements for its actual supplies.

(c) NCLT resolution plan and statutory dues: As stated in the previous limited review report, the Company's management was handed over to the Resolution Applicant pursuant to the approved Resolution Plan. Certain Central/State statutory dues continued to appear on government portals but were stated by management to have been extinguished in the Company's books to the extent covered by

J. M. PATEL & BROS. F.R.N. 108170W C.A. J. M. PATEL M. No. 30161 AHMEDABAD CHARTERED ACCOUNTANTS

the NCLT-approved Resolution Plan. The Company is required to retain and provide the approved plan, relevant orders and reconciliations supporting the treatment.

(d) Preferential issue proceeds: The Company has reported receipt of ₹70,39,35,000 through preferential issue and has represented that the entire amount has been utilised towards working capital requirements. Capital requirement by the way of advances to creditors which are subject to verification of purchases.

(e) Car purchased in the name of a director but accounted for by the Company: The Company's Trial Balance and Balance Sheet record a Toyota Fortuner under Fixed Assets at ₹54,40,000. The information provided states that the vehicle was purchased on 15 September 2026 in the name of Mr. Jatinbhai Ramanbhai Patel, whereas the purchase has been accounted for in the Company's books. Together with SBI Bank -Fortuner Car Loan of ₹47,65,000 as per board resolution. Any necessary adjustment to fixed assets, depreciation, borrowing, interest, director's account and related-party disclosures has not been quantified.

Our conclusion is not further modified in respect of the matters stated in this Emphasis of Matter paragraph.

For J. M. PATEL & BROS.
Chartered Accountants
Firm Registration No.: 107707W

J. M. PATEL & BROS. F.R.No.: 107707W C.A. J. M. PATEL M. No. 30161 AHMEDABAD CHARTERED ACCOUNTANTS

(CA J. M. PATEL)
M.Com., F.C.A.
Proprietor
Membership No.: 030161
UDIN: 26030161KKTFEQ2076
Place: Ahmedabad
Date: 03/11/2026

Standalone Unaudited Financial Results

Statement of Income and Expenses for the Quarter and Half Year Ended September 30, 2026

PART I (Rs. in Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Previous year ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue from Operation**	328.15	98.60	0.00	426.75	0.00	250.21
	Other income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Revenue (I + II)	**328.15**	**98.60**	**0.00**	**426.75**	**0.00**	**250.21**
2	**Expenses**						
	(a) Cost of materials consumed	299.06	65.25	0.00	364.31	0.00	136.48
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods,	0.00	0.00	0.00	0.00	0.00	0.00
	work-in-progress and stock-in-trade						
	(d) Employee benefits expense	5.00	6.29	5.30	11.29	10.07	19.45
	(e) Finance Cost	0.00	0.10	0.00	0.10	0.00	0.00
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	13.67	22.62	5.93	36.29	42.85	76.47
	Total expenses	**317.73**	**94.26**	**11.23**	**411.99**	**52.92**	**232.40**
3	**Profit / (Loss)before exceptional and tax**	**10.42**	**4.34**	**(11.23)**	**14.76**	**(52.92)**	**17.81**
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	**Profit / (Loss) before tax**	**10.42**	**4.34**	**(11.23)**	**14.76**	**(52.92)**	**17.81**
6	Tax expense						
	Current Tax - Provision for taxation	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
7	**Net Profit / (Loss) for the period**	**10.42**	**4.34**	**(11.23)**	**14.76**	**(52.92)**	**17.81**
8	**Other Comprehensive Income/(Loss) (net of tax) (Refer Not No. 5)**	**0.00**	0.00	0.00	0.00	0.00	0.00
9	**Total Comprehensive Income/(Loss) for the period**	**10.42**	**4.34**	**(11.23)**	**14.76**	**(52.92)**	**17.81**
10	**Paid up Equity Share Capital (Face value of Rs. 1/- each)**	**65.00**	**65.00**	**50.00**	**65.00**	**50.00**	**50.00**
11	**Other Equity**						17.81
12	**Earnings per equity share:**						
	(1) Basic	**0.16**	**0.07**	**(0.22)**	**0.23**	**(1.06)**	**0.36**
	(2) Diluted	**0.16**	**0.07**	**(0.22)**	**0.23**	**(1.06)**	**0.36**

For Audroc Limited
(Formerly Known as Alka India Limited)

Karthik Shasankan Pillai
Managing Director
DIN : 08529650

AUDROC Limited

Place : Ahmedabad
Date : November 03, 2026

Notes:

1 The above Standalone Financial Results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on November 03, 2026. The statutory auditor have carried out limited review of these Standalone Financial Results and have issued a modified report (Qualified Opinion) on these results.

2 The Company has only single Reportable Business Segment in terms of requirements of Ind AS 108.

3 Previous quarter's figures have been re-grouped / re-arranged wherever necessary.

4 These unaudited financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

5 During the quarter ended September 30, 2026, the company has allotted 20,00,00,000 warrants convertible into equity shares of Re. 1/- each, pursuant to receipt of in-principle approval received from Exchange dated August 07, 2026 and resolution passed by shareholders in the Extra-Ordinary General Meeting of the compny held on June 27, 2026

For Audroc Limited
(Formerly Known as Alka India Limited)

Place : Ahmedabad
Date : November 03, 2026

Karnik Shasankan Pillai
Managing Director
DIN : 08529650

AUDROC Limited

Statement of Assets and Liabilities

Particulars	Standalone (Rs. in Lakh)	
	As at 30th Sep. 2026 Unaudited	As at 31st March, 2026 Audited
A) Assets		
Non Current Assets		
Property Plant and Equipement	54.40	-
Capital Work In Progress	-	-
Other Intangible Assets	-	-
Intangible assets under Development	-	-
Financial Assets	-	-
i) Investment	0.00	469.34
ii) Loan	0.00	0.00
iii) Other Financial Assets	0.00	0.00
Deferred Tax Assets (net)	0.00	0.00
Other non current Assets	0.00	0.00
Total Non Current Assets	**54.40**	**469.34**
Current Assets		
Inventories	943.01	0.00
Financial Assets		
i) Trade Receivable	746.69	250.21
ii) Cash and Cash Equivalents	2.60	2.62
iii) Loans & Advances	5,657.25	250.48
Other Current Assets	0.00	19.28
Total Curent Assets	**7,349.55**	**522.59**
Total Assets	**7,403.95**	**991.93**
B) Equity and Liabilities		
Equity Share Capital	65.00	50.00
Other Equity	17.58	17.81
Share Application Money	7,039.35	0.00
Total Equity	**7,121.93**	**67.81**
Non Current Liabilities		
Financial Liabilities		
i) Borrowings	134.09	780.45
Defered Tax Liabilities	0.00	0.00
Total Non Current Liabilities	**134.09**	**780.45**
Current Liabilities		
Financial Liabilities		
i) Borrowings	0.00	0.00
ii) Trade Payables	136.48	138.48
iii) Other Financial Liabilities	0.00	0.00
Provisions	0.00	0.00
Other Current Liabilities	11.45	5.19
Total Current Liabilities	**147.93**	**143.67**
Total Equity and Liabilities	**7,403.95**	**991.93**

By Order of the Board of Directors
For Audroc Limited
(Formerly Known as Alka India Limited)

Place Ahmedabad
Date November 03, 2026

Karnik Shasankan Pillai
Managing Director
DIN : 08529650

AUDROC Limited

Standalone Cash Flow Statement

	Particulars	Period ended 30.09.2026 Unaudited	Period ended 31.03.2026 Audited
(A)	**Cash Flow from operating Activities**		
	Profit for the financial year (Profit Before Tax)	**14.76**	**17.81**
	Adjustments for:		
	Tax on profit	-	-
	Depriciation and amortisation	-	-
	Deferred Tax Assets	-	-
	Increase / (Decrease) in provisions	-	-
	Prior Period Adjustments	-	-
	Operating cash flows before movements in working capital	**14.76**	**17.81**
	Decrease/(Increase) in Inventories	(943.01)	-
	Decrease/(Increase) in Trade Receivables	(496.48)	(250.21)
	(Increase)/Decrease in Long term loans and advances	(5,406.77)	-
	Decrease/(Increase) in other current assets	19.28	(9.09)
	Other Non current Assets	-	5,013.55
	Increase/(Decrease) in Other Current liabilities	6.26	-
	Increase/(Decrease) in trade payables	(2.00)	138.48
	Increase/(Decrease) in Other Financial liabilities	-	39.62
	Cash generated by operation	**(6,822.72)**	**4,932.35**
	Taxes paid		
	Net cash inflow from operating activities (A)	**(6,807.96)**	**4,950.16**
(B)	**Cash Flow from Investing activities**		
	Proceeds of disposal of fixed assests	-	-
	Proceeds of disposal of Investments	469.35	-
	(Purchase)/Sale of fixed assests	(54.40)	-
	(Purchase)/Sale of investments		
	Net cash used in investing activities (B)	**414.95**	-
(C)	**Cash Flow from Financing activities**		
	Proceeds from issue of share capital	7,039.35	(4,950.00)
	Reserve & Surplus disposed off		
	Proceeds from Borrowings	(646.36)	-
	Net cash used in investing activities (C)	**6,392.99**	**(4,950.00)**
(D)	**Net (decrease)/increase in cash and cash equivalents**	**(0.02)**	**0.16**
	Cash and cash equivalents at beginning of year	**2.62**	**2.46**
	Cash and cash equivalents at end of year	**2.60**	**2.62**
	Cash and cash equivalents		
	Cash in Hand		
	Balances with banks	2.60	2.62

By Order of the Board of Directors
For Audroc Limited
(Formerly Known as Alka India Limited)

Karnik Shasankan Pillai
Managing Director
DIN : 08529650

Place : Ahmedabad
Date : November 03, 2026

AUDROC Limited

ANNEXURE I

Statement on Impact of Audit Qualifications (for limited review report with Qualified Opinion) submitted along-with Quarterly Un-Audited Financial Results - (*Standalone)*

Statement on Impact of Audit Qualifications for the quarter and half year ended September 30, 2026 **[*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]**				
			Un-Audited Figures (In Lacs)	**Adjusted Figures (In Lacs)**
I.	**Sr. No.**	**Particulars**	**(as reported before adjusting for qualifications)**	**(un-audited figures after adjusting for qualifications)**
	1.	Turnover / Total income	328.15	328.15
	2.	Total Expenditure	317.73	317.73
	3.	Net Profit/(Loss)	10.42	10.42
	4.	Earnings Per Share	0.16	0.16
	5.	Total Assets	7403.95	7403.95
	6.	Total Liabilities	282.02	282.02
	7.	Net Worth	7121.93	7121.93
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	**Audit Qualification (each audit qualification separately):**			
		a. Details of Audit Qualification:	Refer Annexure A	
		b. Type of Audit Qualification : Qualified Opinion / ~~Disclaimer of Opinion / Adverse Opinion~~		
		c. Frequency of qualification: ~~Whether appeared first time~~ / repetitive / ~~since how long continuing~~		
		d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA		
		e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**		
		(i) **Management's estimation on the impact of audit qualification: NA**		
		(ii) **If management is unable to estimate the impact, reasons for the same:** Refer Annexure 1		
		(iii) **Auditors' Comments on (i) or (ii) above:**	Refer Annexure A	
III.	**Signatories:**			
		• **Managing Director:**	KARNIK PILLAI	

	• **CFO:**	HARSHKUMAR KALIDAS PATEL
	• **Audit Committee Chairperson:**	
	• **Statutory Auditor:**	JASWANT MANILAL PATEL
Place:	Ahmedabad	
Date:	03-11-2026	

Annexure- A

Sr No.	Audit Qualification	Type of Audit Qualification	Frequency of Audit Qualification	Management's view where impact of Audit Qualification is quantified by the Auditors	Impact not quantified by Auditor, Management's estimation on the impact of audit qualification (I)	If Management is unable to estimate the impact, reasons for the same (II)	Auditor's Comment on (I) and (II)
1.	**Direct Write-off of Subsidiary Investments, Loans, and Statutory Tax Balances against Director's Deposit (Quasi-Equity):**	Qualified Opinion	Repetitive	NA	NA	The Management respectfully submits that during the half year ended 30th September, 2026, the Company completed the disinvestment of its subsidiary, M/s Vintage FZE India Private Limited. Consequently, the investment in the subsidiary and the outstanding	During the quarter and ended 30th September 2026, the Company wrote off its investment in its subsidiary (M/s Vintage FZE India Private Limited), outstanding loans/advances, and statutory tax balances (CGST, SGST, IGST) aggregating to Rs. 7,41,13,473/-. These amounts were directly

						loans and advances extended thereto were written off. Further, the Company also wrote off certain statutory GST balances (CGST, SGST and IGST), as the GST registration had been cancelled and the Company is presently engaged in the business of exempted goods, rendering such balances no longer recoverable or utilizable. The adjustment was carried out pursuant to the duly approved Board Resolution and the irrevocable No Objection Certificate (NOC) provided by Mr. Jatinbhai R. Patel, Director of the Company, who voluntarily consented to the adjustment of the aggregate amount against the	adjusted against the 'Quasi-Equity' / 'Deposit' account of Director Mr. Jatinbhai R. Patel. In our opinion, this treatment is a departure from the measurement and recognition principles of Ind AS 109 (Financial Instruments) and Ind AS 1 (Presentation of Financial Statements), as these material losses should have been routed through the Statement of Profit and Loss. Consequently, the Loss for the quarter is understated and the Reserves & Surplus / Equity is overstated by Rs. 7,41,13,473/-

						balance standing to his credit under the "Quasi-Equity/Deposit" account. The said financial support was extended by the Director as part of the Company's revival and restructuring efforts, and the adjustment was considered by the Management to appropriately reflect the commercial substance of the transaction. The aforesaid adjustment did not involve any cash outflow from the Company and was undertaken to facilitate the clean-up of legacy balances arising on account of the disinvestment of the subsidiary and the write-off of non-utilizable statutory balances, thereby	

						presenting the Company's financial position in a more realistic manner.	