

# AMIR CHAND JAGDISH KUMAR (EXPORTS) LIMITED

ISO 22000 : 2018 Certified Organization • Super Star Trading House • Rice Millers & Exporters  
CIN No.: L15312DL2003PLC121979, Website : [www.aeroplanerice.com](http://www.aeroplanerice.com), E-mail : [info@aeroplanerice.com](mailto:info@aeroplanerice.com)

June 16, 2026

To,  
**National Stock Exchange of India Ltd.**  
Exchange Plaza, 5th Floor, Plot C/1, G Block,  
Bandra - Kurla Complex, Bandra (E),  
Mumbai - 400 051.  
**NSE Symbol: AMIRCHAND**

Dear Sir(s) / Madam(s),

**Sub: Reply to the query raised vide email dated June 15, 2026**

We would like to inform that we have received the below queries, with respect to the Outcome of Board Meeting-Financial Results submitted to the Exchange on May 18, 2026 of AMIRCHAND, vide email dated June 15, 2026:

**Query 1: Segment details not submitted**

Reply: We would like to humbly submit that the Company is engaged in single segment business of Rice and FMCG products and the same is also mentioned while filing XBRL. Accordingly, segment reporting is not applicable to the Company.

**Query 2: Machine readable form / Legible copy of Financial Results not submitted**

Reply: We would like to humbly submit that the financial results submitted are legible. A machine-readable PDF version of the financial results is enclosed herewith for your reference and records.

We request you to kindly take the same on record.

Thanking you,  
Yours faithfully,

For **Amir Chand Jagdish Kumar (Exports) Limited**

SADHNA  
KHURANA

Digitally signed by  
SADHNA KHURANA  
Date: 2026.06.16  
12:38:03 +05'30'

**Sadhna Khurana**  
Company Secretary and Compliance Officer  
Mem. No. A24534

Encl. A/a

Regd. Off.: 2735/9, Mohan Lal Palace, Naya Bazar, Delhi-110006 (INDIA)

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**PRAMOD K. SHARMA & CO.**  
Chartered Accountants

HEAD OFFICE : 11 & 12, 11<sup>th</sup> Floor, Sarnath Complex, Opp. Board Office, Shivaji Nagar, Bhopal-462016  
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005,  
E-mail: pksharma\_com@rediffmail.com, pramod360p@gmail.com

**Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,  
The Board of Directors  
Amir Chand Jagdish Kumar (Exports) Limited  
2735, Shop No.9, Mohan Lal Palace,  
Naya Bazar, Delhi, Delhi, India, 110006

1. We have audited the accompanying statement of Standalone financial results ('the Statement') of **Amir Chand Jagdish Kumar (Exports) Limited** ('the Company') for the quarter ended March 31, 2026 and year ended March 31, 2026 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
  - Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and
  - gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company year ended 31 March 2026.

**Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Statement**

4. This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors

Branches : Agra, Ahmedabad, Barwani, Delhi, Gwalior, Jalandhar, Ranchi, Rewa, Rudrapur, Shahdol



1/1/20



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are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit or loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS 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 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is 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 is also responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under Section 143(10) of the Act, 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the Statement, 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, but not for the purpose of expressing an opinion on the effectiveness of such controls. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operation of such

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effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
  - Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of the Listing Regulations.
  - Conclude on the appropriateness of the management's 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 ability of the company 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
  - Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.
9. Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors (i) in 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 Statement.
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.



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### Other Matter

12. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the 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 conclusion on the statement in respect of matter stated above in para 6 is not modified with respect to the financial result certified by the management.

**For Pramod K. Sharma & Co**  
Chartered Accountants  
Firm's Registration No. 007857C



**CA Pramod Sharma**  
**Partner**

Membership No.: 076883

UDIN: 26076883AXIVN V9212

Place: New Delhi

Date: May 18, 2026



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## AMIR CHAND JAGDISH KUMAR (EXPORTS) LIMITED

CIN: U15312DL2003PLC121979

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

(Rs. In Millions)

Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	Year Ended
	31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
	(Unaudited)			(Audited)	
<b>Incomes</b>					
(1) Revenue From Operations	6,384.36	5,055.82	4,898.31	20,300.19	17,125.40
(2) Other Income	27.12	(12.30)	4.09	45.33	23.82
<b>Total Income</b>	<b>6,411.48</b>	<b>5,043.52</b>	<b>4,902.40</b>	<b>20,345.52</b>	<b>17,149.22</b>
<b>(3) Expenses</b>					
(a) Cost Of materials consumed	4,636.49	4,990.56	4,395.00	16,849.75	14,705.26
(b) Purchases of Stock in trade	16.01	17.01	12.45	54.78	42.66
(c) Changes in inventories of work-in-progress	960.88	(903.48)	(351.65)	271.86	(388.01)
(d) Employee benefits expenses	45.12	37.51	50.23	143.57	133.98
(e) Finance costs	190.71	243.91	227.12	860.37	787.80
(f) Depreciation and Amortizations	16.07	15.87	16.52	63.67	69.99
(g) Other expenses	371.07	261.93	500.00	1,059.14	1,244.40
<b>Total Expenses</b>	<b>6,236.34</b>	<b>4,663.31</b>	<b>4,849.68</b>	<b>19,303.13</b>	<b>16,596.08</b>
<b>(4) Profit before Exceptional Item and tax (1 + 2 - 3)</b>	<b>175.14</b>	<b>380.21</b>	<b>52.72</b>	<b>1,042.39</b>	<b>553.14</b>
(5) Exceptional Items	-	-	-	-	-
<b>(6) Profit before tax (4 - 5)</b>	<b>175.14</b>	<b>380.21</b>	<b>52.72</b>	<b>1,042.39</b>	<b>553.14</b>
<b>(7) Tax expenses</b>					
(a) Current tax	51.89	95.62	24.00	270.09	150.00
(b) Deferred tax	(2.17)	(1.76)	(2.17)	(7.50)	(9.60)
(c) Short/Excess Payment of tax in previous periods	-0.00	14.97	-	14.97	9.39
<b>(8) Profit from continuing operations (6 + 7)</b>	<b>125.42</b>	<b>271.38</b>	<b>30.89</b>	<b>764.83</b>	<b>403.34</b>
<b>B OTHER COMPREHENSIVE INCOME</b>					
Gain/losses on changes in actuarial assumptions	0.29	(0.24)	0.53	0.79	1.04
Deferred tax on above	-0.07	0.06	(0.13)	(0.20)	(0.26)
<b>C TOTAL COMPREHENSIVE INCOME</b>	<b>125.65</b>	<b>271.20</b>	<b>31.28</b>	<b>765.43</b>	<b>404.11</b>
<b>Basic Earning per Equity Share</b>	<b>1.49</b>	<b>3.28</b>	<b>0.38</b>	<b>9.26</b>	<b>4.93</b>
<b>Diluted Earning per Equity Share</b>	<b>1.49</b>	<b>3.28</b>	<b>0.38</b>	<b>9.26</b>	<b>4.93</b>
<b>Face Value per Equity Share</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

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**AMIR CHAND JAGDISH KUMAR (EXPORTS) LIMITED**  
CIN: U15312DL2003PLC121979

**NOTES TO THE STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026**

**Standalone Statement of Assets and Liabilities**

Particulars	As at March 31, 2026	As at March 31, 2025
	(₹) in Millions (Audited)	(₹) in Millions (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	866.92	915.44
(b) Capital work-in-progress	16.96	16.96
(c) Investment Property	12.74	13.14
(d) Goodwill	12.74	12.74
(e) Financial Assets		
- Investments	10.00	10.00
- Security Deposit	0.47	0.49
(f) Other Non-Current Assets	10.48	10.48
<b>Total Non Current Assets</b>	<b>930.30</b>	<b>979.23</b>
<b>Current assets</b>		
(a) Inventories	10,236.01	9,276.67
(b) Financial Assets		
- Investments	7.72	14.47
- Trade receivables	3,884.26	3,282.88
- Cash and cash equivalents	14.48	45.37
- Bank balances other than Cash and cash equivalents	2,537.35	136.10
- Other Financial Assets	2,255.29	436.60
(c) Other Current Assets	109.17	77.58
<b>Total Current Assets</b>	<b>19,044.26</b>	<b>13,269.67</b>
<b>Total Assets</b>	<b>19,974.57</b>	<b>14,248.90</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	1,035.52	820.41
(b) Other Equity	7,587.54	2,621.34
<b>Total Equity</b>	<b>8,623.05</b>	<b>3,441.75</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial liabilities		
- Borrowings	6.39	11.07
(b) Provisions	5.80	3.82
(c) Deferred Tax liabilities	30.93	38.23
<b>Total Non Current Liabilities</b>	<b>43.11</b>	<b>53.13</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
- Borrowings	7,574.46	7,829.51
- Trade Payables-		
(A) total outstanding dues of micro and small enterprises		
(B) total outstanding dues of creditors other than micro and small enterprises	593.95	612.91
- Other financial liabilities (other than those specified above)	2,835.27	2,162.51
(b) Provisions	0.79	0.13
(c) Other current liabilities	89.37	48.85
(d) Current Tax Liabilities (Net)	214.57	100.12
<b>Total Current Liabilities</b>	<b>11,308.40</b>	<b>10,754.03</b>
<b>Total Liabilities</b>	<b>19,974.57</b>	<b>14,248.90</b>



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*AMIR CHAND JAGDISH KUMAR (EXPORTS) LIMITED*  
CIN: U15312DL2003PLC121979

*NOTES TO THE STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026*  
*Standalone Statement of Cash Flows*

Particulars	As at March 31, 2026		As at March 31, 2025	
	(₹) in Millions	(₹) in Millions	(₹) in Millions	(₹) in Millions
	(Audited)		(Audited)	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>				
Net Profit Before Tax		1,042.39		553.13
<b>Add/Less: Adjustments:</b>				
Exceptional items				-
Gratuity Provision	2.92		0.49	
Depreciation And Amortisation	63.67		69.99	
Net Interest & Hire Charges On Vehicle Loan	780.09	846.68	690.90	761.37
ii) Profit on Sale of Fixed Assets	5.56		11.25	
Interest On Fdr & Deposits	9.16	14.72	10.82	22.07
<b>Operating Profit Before Working Capital Changes</b>		<b>1,874.34</b>		<b>1,292.43</b>
<b>Adjustment On Account Of Working Capital Changes</b>				
Decrease / (Increase) In Trade Receivables	(1,250.46)		40.38	
Decrease / (Increase) In Financial & Other Assets	(1,850.25)		(120.43)	
Decrease / (Increase) In Inventories	(959.34)		(1,334.33)	
Increase / (Decrease) In Trade Payables	(18.96)		220.00	
Increase / (Decrease) In Liabilities & Provisions	613.15		886.18	
Cash Reduced Before Extraordinary Items		(3465.86)		(308.21)
Less: Income Tax Paid		70.49		59.28
<b>Cash Generated From Operating Activities (A)</b>		<b>(1662.00)</b>		<b>924.95</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Net Sales Of Property, Plant & Equipments	6.13		12.35	
Net Purchase Of Property, Plant & Equipments	(15.33)		(8.88)	
Net (Purchase)/Sales Of Portfolio Investments	7.26		(2.49)	
Interest Received On Fdr & Deposits	9.16		10.82	
<b>Net Cash Reduced From Investing Activities (B)</b>		<b>7.23</b>		<b>11.81</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>				
Capital Introduction (Along With Securities Premium)	4,530.00		70.00	
Fresh Issue Expense	(114.12)			
Increase / (Decrease) In Secured Loans	389.34		(312.11)	
Increase / (Decrease) In Other Loans & Term Liabilities				
Hire Charges On Vehicle Loan	(1.17)		(1.22)	
Payment Of Interest	(778.93)		(689.68)	
<b>Net Cash Generated From Financing Activities (C)</b>		<b>4,025.13</b>		<b>(933.01)</b>

Particulars	As at September 30, 2025		As at March 31, 2025	
	(₹) in Millions	(₹) in Millions	(₹) in Millions	(₹) in Millions
Net Increase In Cash & Cash Equivalents		2,370.35		3.75
Cash & Cash Equivalent At Beginning		181.48		177.73
<b>Cash &amp; Cash Equivalent At The End Of The Year</b>		<b>2,551.83</b>		<b>181.48</b>
<b>BREAK-UP OF CASH AND CASH EQUIVALENT AT THE END OF THE YEAR ENDED</b>				
CASH	1.11		1.16	
BANK INCLUSIVE OTHER BANK	2,550.72		180.32	
<b>TOTAL</b>	<b>2,551.83</b>		<b>181.48</b>	



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**CIN: L15312DL2003PLC121979**

**REGISTERED OFFICE: 2735, SHOP NO.9, MOHAN LAL PALACE, NAYA BAZAR, DELHI 110006**

**Email Id- info@aeroplanerice.com**

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

**Notes**

1. The above Audited Financial Results were Audited by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 18, 2026. These audited Financial Result have been prepared in accordance with the Indian Accounting Standard ("IND AS") as specified 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) and the provisions of the Companies Act, 2013.
2. The results for the year ended March 31,2026 have been subject to audit by the Statutory Auditor of the Company, under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The Statutory Auditor, Pramod K. Sharma & Co. has issued audit report with unmodified conclusions on the Standalone financial results.
3. Previous period figures have been regrouped/ reclassified, wherever necessary to conform to current period classification.
4. The figures for the Quarter ended March 31,2026, are the balancing figures between the year ended results as on March 31,2026, and the figures in respect of the nine-month ended results year to date published figures as on December 31, 2025.
5. The Government of India has consolidated 29 existing labour legislations into four Labour Codes, namely the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "New Labour Codes"), which have been made effective from November 21, 2025.

Based on management's assessment, including an actuarial valuation, the implementation of the New Labour Codes has not resulted in any material incremental impact on the Company's gratuity obligations. Accordingly, no adjustment has been made in the financial results for the quarter. The Company is evaluating the impact of the New Labour Codes on



other areas, including the contract workforce. Management does not expect any material impact. The Company continues to monitor the issuance of relevant Central and State Rules and clarifications and will recognize the impact, if any, in the financial statements.

6. The Company has completed its Initial Public Offer ("IPO") of 20,754,716 equity shares of face value Rs. 10 each at an issue price of Rs. 212 per share, resulting in equity shares of company being listed on National Stock Exchange ("NSE") and BSE Limited (BSE) on 2<sup>nd</sup> April 2026.
7. Rs. 4111.14 million has been received in the Escrow account (net off estimated offer expenses Rs. 288.86 million) from the proceeds of the Fresh issue of the equity shares. The utilization of the net proceeds is summarized as follows:

Objects of the Issue as per Prospectus	Amount to be utilized as per Prospectus	Utilization up to March 31, 2026	Unutilized amount up to March 31, 2026
Funding working capital requirements of our Company	4,000.00	-	4,000.00
General Corporate Purposes	111.14	-	111.14
Total	4,111.14	-	4,111.14

8. The above is an extract of the detailed format of the financial results for the year and quarter ended March 31, 2026. The filled with Stock Exchange, under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('(Results)'). The complete format of the results is available on [www.bseindia.com](http://www.bseindia.com), [www.nseindia.com](http://www.nseindia.com) and on the company's website at [www.aeroplanerice.com](http://www.aeroplanerice.com).

For and on behalf of the Board of Directors of,  
(Amir Chand Jagdish Kumar (Exports) Limited)

JAGDISH  
KUMAR  
SURI

Mr. Jagdish Kumar Suri  
Managing Director  
DIN: 00012690  
Place: Delhi  
Date: May 18, 2026





# PRAMOD K. SHARMA & CO.

## Chartered Accountants

HEAD OFFICE : 11 & 12, 11<sup>th</sup> Floor, Sarnath Complex, Opp. Board Office, Shivaji Nagar, Bhopal-462016  
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005,  
E-mail: pksharma\_com@rediffmail.com, pramod360p@gmail.com

### Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,  
The Board of Directors  
Amir Chand Jagdish Kumar (Exports) Limited  
2735, Shop No.9, Mohan Lal Palace,  
Naya Bazar, Delhi, Delhi, India, 110006

1. We have audited the accompanying statement of Consolidated financial results ('the Statement') of **Amir Chand Jagdish Kumar (Exports) Limited** ('the Company') for the quarter ended March 31, 2026 and year ended March 31, 2026 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
  - Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and
  - gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the Consolidated net profit after tax and other comprehensive income and other financial information of the Company year ended 31 March 2026.

#### Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the Consolidated annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors

Branches : Agra, Ahmedabad, Barwani, Delhi, Gwalior, Jalandhar, Ranchi, Rewa, Rudrapur, Shahdol



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are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit or loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS 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 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is 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 is also responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under Section 143(10) of the Act, 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the Statement, 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, but not for the purpose of expressing an opinion on the effectiveness of such controls. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operation of such

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effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
  - Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of the Listing Regulations.
  - Conclude on the appropriateness of the management's 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 ability of the company 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
  - Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results of the Company to express an opinion on the Consolidated Financial Results.
9. Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors (i) in 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 Statement.
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.



Branches : Agra, Ahmedabad, Barwani, Delhi, Gwalior, Jalandhar, Ranchi, Rewa, Rudrapur, Shahdol



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### Other Matter

12. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the 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.
13. The Statement includes the results of the entities mentioned in Annexure I.

Our conclusion on the statement in respect of matter stated above in para 6 is not modified with respect to the financial result certified by the management.

For Pramod K. Sharma & Co  
Chartered Accountants  
Firm's Registration No. 007857C



CA Pramod Sharma  
Partner

Membership No.: 076883

UDIN: 260768830PRBBV6928

Place: New Delhi

Date: May 18, 2026

### Annexure I - List of entities included in the consolidated financial results

Branches : Agra, Ahmedabad, Barwani, Delhi, Gwalior, Jalandhar, Ranchi, Rewa, Rudrapur, Shahdol



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Sr No.	Particulars	Stake	Relation
1	Amir Chand Jagdish Kumar (Exports) Ltd	100%	100% Wholly owned Subsidiary



# AMIR CHAND JAGDISH KUMAR (EXPORTS) LIMITED

ISO 22000 : 2018 Certified Organization • Super Star Trading House • Rice Millers & Exporters

CIN No.: LI5312DL2003PLC121979, Website : www.aeroplanerice.com, E-mail : info@aeroplanerice.com

## AMIR CHAND JAGDISH KUMAR (EXPORTS) LIMITED

CIN: U15312DL2003PLC121979

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

(Rs. In Millions)

Particulars	Quarter Ended 31/03/2026	Quarter Ended 31/12/2025	Quarter Ended 31/03/2025	Year Ended 31/03/2026	Year Ended 31/03/2025
	(Unaudited)			(Audited)	
<b>Incomes</b>					
(1) Revenue From Operations	6,946.80	5,712.12	5,803.41	22,871.38	20,016.47
(2) Other Income	27.12	(12.30)	4.09	45.33	23.82
<b>Total Income</b>	<b>6,973.93</b>	<b>5,699.82</b>	<b>5,807.50</b>	<b>22,916.72</b>	<b>20,040.29</b>
<b>(3) Expenses</b>					
(a) Cost Of materials consumed	5,098.16	5,542.34	5,172.18	19,059.61	17,313.49
(b) Purchases of Stock in trade	16.01	17.01	12.44	54.80	42.70
(c) Changes in inventories of work-in-progress	960.90	(903.48)	(351.65)	271.86	(388.01)
(d) Employee benefits expenses	47.16	39.59	52.15	150.76	140.19
(e) Finance costs	190.71	243.91	227.13	860.37	787.81
(f) Depreciation and Amortizations	16.30	16.07	16.52	64.50	70.25
(g) Other expenses	379.75	266.97	517.61	1,082.20	1,271.58
<b>Total Expenses</b>	<b>6,708.99</b>	<b>5,222.41</b>	<b>5,646.38</b>	<b>21,544.10</b>	<b>19,238.01</b>
(4) Profit before Exceptional Item and tax (1 + 2 - 3)	264.93	477.41	161.12	1,372.61	802.28
(5) Exceptional Items	-	-	-	-	-
(6) Profit before tax (4 - 5)	264.93	477.41	161.12	1,372.61	802.28
(7) Tax expenses					
(a) Current tax	67.32	112.50	42.83	327.02	193.00
(b) Deferred tax	(1.97)	(1.86)	(2.10)	(7.30)	(9.98)
(c) Short/Excess Payment of tax in previous periods	-0.00	19.89	(0.09)	19.89	11.03
(8) Profit from continuing operations (6 + 7)	199.59	346.88	120.47	1,033.01	608.23
<b>B OTHER COMPREHENSIVE INCOME</b>					
Gain/losses on changes in actuarial assumptions	0.29	(0.24)	0.52	0.79	3.97
Deferred tax on above	(0.07)	0.06	(0.14)	(0.20)	(0.77)
<b>C TOTAL COMPREHENSIVE INCOME</b>	<b>199.81</b>	<b>346.70</b>	<b>120.85</b>	<b>1,033.60</b>	<b>611.43</b>
Basic Earning per Equity Share	2.36	4.19	1.46	12.51	7.46
Diluted Earning per Equity Share	2.36	4.19	1.46	12.51	7.46
Face Value per Equity Share	10	10	10	10	10



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# AMIR CHAND JAGDISH KUMAR (EXPORTS) LIMITED

ISO 22000 : 2018 Certified Organization • Super Star Trading House • Rice Millers & Exporters

CIN No.: L15312DL2003PLC121979, Website : [www.aeroplanerice.com](http://www.aeroplanerice.com), E-mail : [info@aeroplanerice.com](mailto:info@aeroplanerice.com)

<u>AMIR CHAND JAGDISH KUMAR (EXPORTS) LIMITED</u>			
<u>CIN: U15312DL2003PLC121979</u>			
<b>NOTES TO THE STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED</b>			
<b>31 MARCH 2026</b>			
<u>Consolidated Statement of Assets and Liabilities</u>			
Particulars	Note	As at March 31, 2026	As at March 31, 2025
		(₹) in Millions	(₹) in Millions
		(Audited)	(Audited)
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	1	878.99	926.08
(b) Capital work-in-progress	2	16.96	16.96
(c) Investment Property	3	12.74	13.14
(d) Goodwill	4	12.74	12.74
(e) Financial Assets			
- Security Deposit	6	0.70	0.49
(f) Other Non-Current Assets	7	10.48	10.48
<b>Total Non Current Assets</b>		<b>932.61</b>	<b>979.87</b>
<b>Current assets</b>			
(a) Inventories	8	10,394.68	9,279.52
(b) Financial Assets	9		
- Invesments	9A	7.72	14.47
- Trade receivables	9B	4,952.12	4,505.39
- Cash and cash equivalents	9C	24.51	59.37
- Bank balances other than Cash and cash equivalents	9D	2,537.35	136.10
- Other Financial Assets	9E	2,255.75	438.01
(c) Other Current Assets	10	109.18	77.58
<b>Total Current Assets</b>		<b>20,281.31</b>	<b>14,510.43</b>
<b>Total Assets</b>		<b>21,213.93</b>	<b>15,490.31</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	11	1,035.52	820.41
(b) Other Equity	12	8,205.80	2,971.42
<b>Total Equity</b>		<b>9,241.32</b>	<b>3,791.83</b>
<b>Liabilities</b>			
<b>Non Current Liabilities</b>			
(a) Financial liabilities	13		
- Borrowings	13A	6.39	11.07
(b) Provisions	14	5.80	3.82
(c) Deferred Tax liabilities	15	31.27	38.38
<b>Total Non Current Liabilities</b>		<b>43.46</b>	<b>53.27</b>
<b>Current liabilities</b>			
(a) Financial liabilities	17		
- Borrowings	17A	7,574.46	7,829.51
- Trade Payables -	17B		
(A) total outstanding dues of micro and small enterprises		-	-
(B) total outstanding dues of creditors other than micro and		1,160.41	1,458.54
- Other financial liabilities (other than those specified above)	17C	2,840.96	2,170.53
(b) Provisions	18	0.79	0.13
(c) Other current liabilities	19	89.52	49.86
(d) Current Tax Liabilities (Net)	20	263.01	136.64
<b>Total Current Liabilities</b>		<b>11,929.15</b>	<b>11,645.21</b>
<b>Total Liabilities</b>		<b>21,213.93</b>	<b>15,490.31</b>



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<b>AMIR CHAND JAGDISH KUMAR (EXPORTS) LIMITED</b>				
<b>CIN: U15312DL2003PLC121979</b>				
<b>NOTES TO THE STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED</b>				
<b>31 MARCH 2026</b>				
<b>Consolidated Statement of Cash Flows</b>				
Particulars	As at March 31, 2026		As at March 31, 2025	
	(₹) in Millions	(₹) in Millions	(₹) in Millions	(₹) in Millions
	(Audited)		(Audited)	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>				
Net Profit Before Tax		1,372.61		802.28
Add/Less: Adjustments:				
Gratuity Provision	2.92		0.49	
Depreciation And Amortisation	64.50		70.25	
Net Interest & Hire Charges On Vehicle Loan	780.09	847.51	690.90	761.64
Less: Adjustments:				
Profit on Sale of Fixed Assets	5.56		11.25	
Interest On Fdr & Deposits	9.16		10.82	
		14.72		22.08
<b>Operating Profit Before Working Capital Changes</b>		<b>2,205.40</b>		<b>1,541.84</b>
<b>Adjustment On Account Of Working Capital Changes:</b>				
Decrease / (Increase) In Trade Receivables	(1,095.81)		(886.88)	
Decrease / (Increase) In Financial & Other Assets	(1,849.55)		(120.83)	
Decrease / (Increase) In Inventories	(1,115.16)		(1,314.13)	
Increase / (Decrease) In Trade Payables	(298.14)		905.88	
Increase / (Decrease) In Liabilities & Provisions	573.46		879.84	
Cash Reduced Before Extraordinary Items		(3785.20)		(536.12)
Less: Income Tax Paid		83.90		67.39
<b>Cash Generated From Operating Activities (A)</b>		<b>(1663.70)</b>		<b>938.32</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>				
Net Sales Of Property, Plant & Equipments	6.13		12.36	
Net Purchase Of Property, Plant & Equipments	(17.59)		(17.72)	
Net (Purchase)/Sales Of Portfolio Investments	7.26		5.44	
Interest Received On Fdr & Deposits	9.16		10.82	
<b>Net Cash Reduced From Investing Activities (B)</b>		<b>4.97</b>		<b>10.90</b>

Particulars	As at March 31, 2026		As at March 31, 2025	
	(₹) in Millions	(₹) in Millions	(₹) in Millions	(₹) in Millions
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>				
Capital Introduction (Along With Securities Premium)	4,530.00		70.00	
Fresh Issue Expense	(114.12)			
Increase / (Decrease) In Secured Loans	389.34		(312.11)	
Increase / (Decrease) In Other Loans & Term Liabilities	-		-	
Hire Charges On Vehicle Loan	(1.17)		1.22	
Payment Of Interest	(778.93)		(692.12)	
<b>Net Cash Generated From Financing Activities (C)</b>		<b>4,025.13</b>		<b>(933.01)</b>
<b>Net Increase In Cash &amp; Cash Equivalents</b>		<b>2,366.40</b>		<b>16.21</b>
<b>Cash &amp; Cash Equivalent At Beginning</b>		<b>195.47</b>		<b>179.26</b>
<b>Cash &amp; Cash Equivalent At The End Of The Year</b>		<b>2,561.87</b>		<b>195.47</b>
<b>BREAK-UP OF CASH AND CASH EQUIVALENT AT THE END OF THE YEAR ENDED</b>				
CASH	1.46		1.61	
<b>BANK INCLUSIVE OTHER BANK BALANCES</b>	<b>2,560.41</b>		<b>193.86</b>	
<b>TOTAL</b>	<b>2,561.87</b>		<b>195.47</b>	



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**AMIR CHAND JAGDISH KUMAR (EXPORTS) LIMITED**

**CIN: L15312DL2003PLC121979**

**REGISTER OFFICE: 2735, SHOP NO.9, MOHAN LAL PALACE, NAYA BAZAR, DELHI 110006**

**Email Id- info@aeroplanerice.com**

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

**Notes**

1. The above Audited Financial Results were Audited by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 18, 2026. These audited Financial Result have been prepared in accordance with the Indian Accounting Standard ("IND AS") as specified 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) and the provisions of the Companies Act, 2013.
2. The results for the year ended March 31,2026 have been subject to audit by the Statutory Auditor of the Company, under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The Statutory Auditor, Pramod K. Sharma & Co. has issued audit report with unmodified conclusions on the consolidated financial results.
3. The Consolidated Financial Results include M/s ACJK Foods Private Limited (Wholly owned Subsidiary of Amir Chand Jagdish Kumar (Exports) Ltd).
4. Previous period figures have been regrouped/ reclassified, wherever necessary to conform to current period classification.
5. The figures for the Quarter ended March 31,2026, are the balancing figures between the year ended results as on March 31,2026, and the figures in respect of the nine-month ended results year to date published figures as on December 31, 2025.
6. The Government of India has consolidated 29 existing labour legislations into four Labour Codes, namely the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "New Labour Codes"), which have been made effective from November 21, 2025.

Based on management's assessment, including an actuarial valuation, the implementation of the New Labour Codes has not resulted in any material incremental impact on the Company's gratuity obligations. Accordingly, no adjustment has been made in the financial results for the quarter. The Company is evaluating the impact of the New Labour Codes on



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other areas, including the contract workforce. Management does not expect any material impact. The Company continues to monitor the issuance of relevant Central and State Rules and clarifications and will recognize the impact, if any, in the financial statements.

7. The Company has completed its Initial Public Offer ("IPO") of 20,754,716 equity shares of face value Rs. 10 each at an issue price of Rs. 212 per share, resulting in equity shares of company being listed on National Stock Exchange ("NSE") and BSE Limited (BSE) on 2<sup>nd</sup> April 2026.
8. Rs. 4111.14 million has been received in the Escrow account (net off estimated offer expenses Rs. 288.86 million) from the proceeds of the Fresh issue of the equity shares. The utilization of the net proceeds is summarized as follows:

Objects of the Issue as per Prospectus	Amount to be utilized as per Prospectus	Utilization up to March 31, 2026	Unutilized amount up to March 31, 2026
Funding working capital requirements of our Company	4,000.00	-	4,000.00
General Corporate Purposes	111.14	-	111.14
Total	4,111.14	-	4,111.14

9. The above is an extract of the detailed format of the financial results for the year and quarter ended March 31, 2026. The filled with Stock Exchange, under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('(Results)'). The complete format of the results is available on [www.bseindia.com](http://www.bseindia.com), [www.nseindia.com](http://www.nseindia.com) and on the company's website at [www.aeroplanerice.com](http://www.aeroplanerice.com).

For and on behalf of the Board of Directors of,  
(Amir Chand Jagdish Kumar (Exports) Limited)

JAGDISH  
KUMAR  
SURI

Mr. Jagdish Kumar Suri  
Managing Director  
DIN: 00012690  
Place: Delhi  
Date: May 18, 2026



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# AMIR CHAND JAGDISH KUMAR (EXPORTS) LIMITED

ISO 22000 : 2018 Certified Organization • Super Star Trading House • Rice Millers & Exporters  
CIN No.: L15312DL2003PLC121979, Website : [www.aeroplanerice.com](http://www.aeroplanerice.com), E-mail : [Info@aeroplanerice.com](mailto:Info@aeroplanerice.com)

May 18, 2026

To,

**BSE Limited,**

Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai - 400 001.

**BSE Scrip Code: 544743**

**National Stock Exchange of India Ltd.,**

Exchange Plaza, 5th Floor, Plot C/1, G Block,  
Bandra - Kurla Complex, Bandra (E),  
Mumbai - 400 051.

**NSE Symbol: AMIRCHAND**

Dear Sir(s) / Madam(s),

**Sub: Declaration in respect of Unmodified Opinion on the Audited Financial Results of the Company for the financial year ended March 31, 2026**

Pursuant to regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that the Statutory Auditors of the Company, M/s. Pramod K. Sharma & Co., Chartered Accountants, have issued the Audit reports on the consolidated and standalone audited financial results of the Company for the financial year ended March 31, 2026, with unmodified opinion.

Kindly take the same on record.

Thanking you,

For Amir Chand Jagdish Kumar (Exports) Limited

**Anuj Verma**

Chief Financial Officer



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