AMANAYA VENTURES LIMITED

CIN: L51101PB2009PLC032640
Regd. Office: 69-70, First Floor, Deep Complex, Court Road, Amritsar, Punjab, India – 143001
Email: info@amanaya.in **Website:** www.amanaya.in **Phone:** +91 98763 30890
GSTIN: 03AAHCA6047P1ZF **BSE Scrip Code:** 543804

Date: November 14, 2026.

To,
Corporate Relationship Department,
BSE Limited, P.J. Towers,
Dalal Street, Mumbai - 400 001.

Scrip Code: 543804
Scrip Symbol: AMANAYA

Subject: Standalone Unaudited Financial Results for the Half Year ended 30th September, 2026 along with Limited Review Report of the Statutory Auditor.

Dear Sir/Madam,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to enclose herewith the following:

1. Standalone Unaudited Financial Results for the Half Year ended 30th September, 2026 along with the Statement of Assets and Liabilities and Cash Flow Statement for the Half Year ended 30th September, 2026; and
2. Limited Review Report issued by the Statutory Auditor of the Company on the Unaudited Financial Results for the Half Year ended 30th September, 2026.

The Meeting of the Board of Directors of the Company held on Saturday, 14th November, 2026 commenced at 2:00 P.M. and concluded at 4:00 P.M.

Kindly take the same on your record and oblige.
Thanking You.

Yours faithfully,
For Amanaya Ventures Limited

Gurpreet Kaur
Digitally signed by Gurpreet Kaur
Date: 2026.11.14 16:02:39 +05'30'

Mrs. Gurpreet Kaur
Company Secretary & Compliance Officer
ACS: A41866

Encl.: As above

Amanaya Ventures Limited
CIN: L51101PB2009PLC032640
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Statement of Unaudited Standalone Financial Results for the Half Year ended 30th September, 2026

(₹ in Lakhs except EPS)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		30.09.2026	31.03.2026	30.09.2025	31.03.2026	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	Audited	Audited
I	Revenue from operations	1301.91	7002.58	1472.69	8475.27	3951.92
II	Other Income	0.05	1.27	1.54	2.81	2.10
III	**Total Income (I+II)**	**1301.97**	**7003.85**	**1474.23**	**8478.08**	**3954.02**
IV	**Expenses:** (a) Cost of materials consumed	-	1354.05	0.00	1354.05	486.40
	Purchases of Stock-in-trade	1350.94	5591.35	1456.26	7047.61	3366.03
	Changes in inventories of finished goods,	(87.31)	13.69	(40.30)	(26.61)	9.53
	work-in-progress and Stock in Trade	-	-	-	-	-
	Employee benefits expense	11.90	11.02	8.09	19.11	18.70
	Financial costs	0.00	1.20	0.00	1.20	0.18
	Depreciation and amortisation expenses	1.20	1.48	1.16	2.64	2.32
	Other expenses	10.58	24.81	26.38	51.19	30.57
	Total expenses (IV)	**1287.31**	**6997.60**	**1451.59**	**8449.19**	**3913.73**
V	**Profit/(Loss) before exceptional items and tax (III-IV)**	**14.66**	**6.25**	**22.64**	**28.89**	**40.29**
VI	Exceptional items	-	0.00	--	--	--
VII	**Profit/(Loss) before tax (V-VI)**	**14.66**	**6.25**	**22.64**	**28.89**	**40.29**
VIII	**Tax expense: (1) Current tax**	3.69	2.03	5.67	7.7	11.2
	(2) Deferred Tax	-	(0.04)	0.00	(0.04)	(0.09)
	(3) Taxation of earlier year	-		--	--	--
IX	**Profit/(Loss) for the period from continuing operations (VII-VIII)**	**10.97**	**4.26**	**16.97**	**21.23**	**29.18**
X	Profit/(Loss) from discontinued operations	-	--	--	--	--
XI	Tax expenses of discountinued operations	-	--	--	--	--
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	-	--	--	--	--
XIII	**Profit/(loss) for the period (IX+XII)**	**10.97**	**4.26**	**16.97**	**21.23**	**29.18**



XIV	**Other Comprehensive Income**					
	A(i) Items that will not be reclassified to profit or loss		-	--	--	--
	will not be reclassified to profit or loss		-	--	--	--
	B(i) Items that will be reclassified to profit or loss		-	--	--	--
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	--	--	--
	Total Other Comprehensive Income/Loss for the year	-	-	--	--	--
XV	**Total Comprehensive Income for the period (XIII+XIV)**	**10.97**	**4.26**	**16.97**	**21.23**	**29.18**
XVI	Paid-up Equity Share Capital (F.V. of Rs. 10 each)	**373.90**	**373.90**	**373.90**	**373.90**	**373.90**
XVII	Earning per equity share: (1) Basic	**0.29**	**0.11**	**0.46**	**0.57**	**0.78**
	(2) Diluted	**0.29**	**0.11**	**0.46**	**0.57**	**0.78**

For and on behalf of Board of Directors of
Amanaya Ventures Limited

AMANAYA VENTURES LIMITED

(Manan Mahajan)
(Whole Time Director & CFO)
(Din: 02217914)

Date : 14-11-2026
Place : Amritsar

Amanaya Ventures Limited
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Statement of Standalone Assets and Liabilities as at September 30, 2026

(₹ in Lakhs)

Sr. No.	Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
1	**Assets**		
	Non- Current Assets		
	Property, Plant and Equipment	9.24	10.42
	Capital work in progress	-	-
	Other intangible assets	0.30	0.33
	Intangible assets under development	-	-
	Financial Assets		
	(i) Investment	-	-
	(ii) Loans	-	-
	(iii) Others	-	-
	Deferred tax assets (net)	0.56	0.56
	Other non- current assets	-	-
	Total Non Current Assets	10.10	11.31
2	**Current Assets**		
	Inventories	487.31	399.98
	Financial Assets		
	(1) Investments	-	-
	(ii) Trade Receivable	30.21	86.44
	(iii) Cash & Cash equivalents	25.55	11.24
	(iv) Bank Balances other than cash and cash equivalents	7.08	33.84
	(v) Loans	-	6.00
	(vi) Others	0.28	0.28
	Current tax assets (net)	-	-
	Other current assets	15.04	14.19
	Total Current Assets	**565.47**	**551.97**
	Total Assets	**575.57**	**563.28**
	Equity and Liabilities		
1	**Equity**		
	Equity Share Capital	373.90	373.90
	Other Equity	189.55	178.58
	Total Equity	**563.45**	**552.48**
2	**Liabilities**		
	Non-Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other financial liabilities	-	-
	Provisions	-	-
	Deferred Tax Liabilities (net)	-	-
	Other non current Liabilities	-	-
	Total non current Liabilities	-	-
	Current Liabilities		
	Financial Liabilities		
	(1) Borrowings	-	-

AMANAYA VENTURES LIMITED

	(2) Trade Payables		-
	Total outstanding dues of micro enterprises and small enterprises		
	total outstanding dues of creditors other than micro enterprises	0.02	
	and small enterprises		
	(3) other financial liabilities	1.82	0.62
	other current liabilities	3.97	2.48
	provision	-	-
	current tax liabilities (net)	6.31	7.70
	Total current Liabilities	**12.12**	**10.80**
	Total Liabilities	**12.12**	**10.80**
	Total Equity and Liabilities	**575.57**	**563.28**

For and on behalf of Board of Directors of
Amanaya Ventures Limited



(Manan Mahajan)
(Whole Time Director & CFO)
(Din: 02217914)

Date : 14.11.2026
Place : Amritsar

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Statement of Standalone Cash Flows for the Half Year ended 30th September, 2026

Particulars		(₹ in Lakhs) Half Year ended Unaudited 30.09.2026	(₹ in Lakhs) Year ended Audited 31.03.2026
Cash Flow from Operating Activities			
Net Profit Before Tax		**14.66**	28.89
Add	Depreciation and amortisation	1.20	2.64
	Interest & finance charges	0.00	-
Less	Interest income	(0.05)	(0.96)
Add	Loss on sale / write-off of fixed assets	0.01	-
Operating Profit before Working Capital Changes		**15.82**	**30.57**
Adjustment for Working Capital Changes			
	(Increase)/Decrease in inventories	(87.31)	(26.61)
	(Increase)/Decrease in trade receivables	56.23	(63.54)
	(Increase)/Decrease in short-term loans & advances	6.00	7.36
	(Increase)/Decrease in other financial assets	-	2.76
	(Increase)/Decrease in other current assets	(0.85)	(6.00)
	Increase/(Decrease) in trade payables	0.02	-
	Increase/(Decrease) in other financial liabilities	1.19	(0.72)
	Increase/(Decrease) in other current liabilities	1.48	2.07
	Increase/(Decrease) in current tax liabilities	(1.39)	(3.50)
	Cash generated from / (used in) operations	**(8.81)**	**(57.61)**
	Direct taxes paid (net)	(3.69)	(7.70)
	Add: Previous year tax adjustments (net)	-	0.04
Net Cash Flow from / (used in) Operating Activities (A)		**(12.50)**	**(65.27)**
Cash Flow from Investing Activities			
	Purchase of fixed assets	-	(2.51)
	Proceeds from sale of fixed assets	-	0.20
	Interest received	0.05	0.96
Net Cash from / (used in) Investing Activities (B)		**0.05**	**(1.35)**
Cash Flow from Financing Activities			
	Increase/(Decrease) in long-term borrowings	-	-
	Proceeds from issue of shares	-	-
	Share premium (net)	-	-
	Interest & finance charges paid	-	-



Net Cash from / (used in) Financing Activities (C)		-	-
	Net increase / (decrease) in cash and cash equivalents (A+B+C	(12.45)	(66.62)
	Cash and cash equivalents at the beginning of the period	45.08	111.70
	Cash and cash equivalents at the end of the period	32.63	45.08

For and on behalf of Board of Directors of
Amanaya Ventures Limited

Manan Mahajan

(Manan Mahajan)
(Whole Time Director & CFO)
(Din: 02217914)

AMANAYA VENTURES LIMITED

Date : 14-11-2026
Place : Amritsar

Aurel
Forever Yours!

Amanaya Ventures Limited

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Email: info@amanaya.in Website: www.amanaya.in GSTIN: 03AAHCA6047P1ZF,
IEC: AAHCA6047P Phone: +91 9876330890, +91 7814057878, +91 9915733578.

Notes to the Standalone Unaudited Financial Results for the Half Year ended 30th September, 2026

1. The above Standalone Unaudited Financial Results of Amanaya Ventures Limited ("the Company") for the half year ended 30th September, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 14th November, 2026.
2. The Statutory Auditors of the Company, M/s R K Dingliwal & Associates, Chartered Accountants (FRN: 010609N), have carried out a Limited Review of the above financial results for the half year ended 30th September, 2026 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and have issued an unmodified conclusion thereon.
3. These financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other recognised accounting practices and policies to the extent applicable.
4. The Company is primarily engaged in the business of trading in bullion (gold and silver), jewellery and securities. Accordingly, the Company has a single reportable business segment and no separate segment information is required to be disclosed in terms of Ind AS 108 "Operating Segments".
5. Inventories as at 30th September, 2026 amounting to ₹487.30 Lakhs have been valued at the lower of cost and net realisable value, as taken, valued and certified by the management.
6. Depreciation and amortisation for the half year has been provided on the straight-line method in accordance with Schedule II to the Companies Act, 2013. Provision for current tax has been made on an estimated basis for the half year; deferred tax shall be determined at the end of the financial year.
7. Other current liabilities include ₹1.56 Lakhs being advance received from Amanaya Precious Metals LLP, a Promoter Group entity. The transactions with the said entity have been undertaken in the ordinary course of business and on an arm's length basis.
8. No investor complaints were received during the half year and no investor complaints were pending as on 30th September, 2026.
9. The figures for the previous periods have been regrouped / reclassified wherever necessary to make them comparable with the current period classification. In particular, all balances with banks are presented within Cash and Cash Equivalents, consistent with the audited financial statements for the year ended 31st March, 2026.
10. The above financial results are available on the website of the Company at www.amanaya.in and on the website of BSE Limited at www.bseindia.com.

For and on behalf of the Board of Directors of
Amanaya Ventures Limited

Manan Mahajan
Whole Time Director & CFO
DIN: 02217914

AMANAYA VENTURES LIMITED

Place: Amritsar
Date: November 14, 2026

R.K.DINGLIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

C.A. R.K. DINGLIWAL
B.Com., F.C.A. D.IS.A. (ICA)

"BHAGWATI KRIPA"
38, SEHAJ ENCLAVE,
AMRITSAR-143001
PUNJAB- INDIA
Mobile : 9876976900
Email : rdingliwal@gmail.com

LIMITED REVIEW CERTIFICATE ON UNAUDITED FINANCIAL RESULTS OF AMANAYA VENTURES LIMITED FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

To
The Board of Directors of
AMANAYA VENTURES LIMITED,
AMRITSAR

We have reviewed the accompanying statement of Unaudited Financial Result of M/s **AMANAYA VENTURES LIMITED** for the half year ended and year to date results for the period from 1st April, 2026 to 30th September, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 R K DINGLIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS



CA R.K. Dingliwal
Proprietor
Membership number: 088922
Firm's registration number: 010609N
UDIN: 26088922RSYUYJ5676

Place: Amritsar
Date: 14-11-2026