

# AMIR CHAND JAGDISH KUMAR (EXPORTS) LIMITED

ISO 22000 : 2018 Certified Organization • Super Star Trading House • Rice Millers & Exporters  
CIN No.: U15312DL2003PLC121979, Website : www.aeroplanerice.com, E-mail : info@aeroplanerice.com

April 16, 2026

To,

**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai 400 001

**National Stock Exchange of India Limited**  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra-Kurla Complex,  
Bandra (East), Mumbai 400 051

**Scrip Code: 544743**

**Trading Symbol: AMIRCHAND**

**Subject: Outcome of Board Meeting pursuant to Regulations 30, 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir / Madam,

This is in furtherance to our letter dated April 11, 2026, intimating the date of Board Meeting for consideration and approval of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025.

Pursuant to Regulation 30 read with Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the meeting of the Board of Directors of the Company held today i.e. Thursday, 16th April 2026, commenced at 9:00 A.M. and concluded at 10:00 A.M.

The Board, inter alia, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025, along with Limited Review Report issued by Pramod K. Sharma & Co, Statutory Auditors on the aforesaid financial Results.

In this regard, please find enclosed herewith:

- Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2025; and
- Limited Review Report issued by the Statutory Auditors thereon.

The aforesaid financial results along with Limited Review Report shall also be made available on the website of the Company at <https://www.aeroplanerice.com/investors-relations/>

You are requested to take the same on your record.

Thanking you,

Yours faithfully

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

**SADHNA  
KHURANA**

Digitally signed by  
SADHNA KHURANA  
Date: 2026.04.16  
10:13:52 +05'30'



**Sadhna Khurana**  
**Company Secretary and Compliance Officer**  
**Membership Number: A24534**

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

Unit Delhi: 67/9, G.T. Karnal Road,  
Near Tata Telco Alipur, Delhi-110036  
Ph.: +91 8595912448  
GSTIN : 07AAECA9181D1ZQ

Unit Amritsar: Village Mehlanwala, Near Kukkeranwala  
Ajnala Road, Amritsar- 143001 (Punjab)  
Ph.: 09872881121  
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Unit Safidon: Jind Road, Safidon Distt.  
Jind- 126112 (Haryana)  
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## AMIR CHAND JAGDISH KUMAR (EXPORTS) LIMITED

CIN: U15312DL2003PLC121979

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2025

(Rs. In Millions)

Particulars	Unaudited			Unaudited		Audited
	Quarter Ended 31/12/2025	Quarter Ended 30/09/2025	Quarter Ended 31/12/2024	Nine Month Ended 31/12/2025	Nine Month Ended 31/12/2024	Year Ended 31/03/2025
<b>Incomes</b>						
(1) Revenue From Operations	5,055.82	5,067.59	4,234.58	13,915.83	12,227.09	17,125.40
(2) Other Income	(12.30)	30.06	4.87	18.21	19.73	23.82
<b>Total Income</b>	<b>5,043.52</b>	<b>5,097.65</b>	<b>4,239.45</b>	<b>13,934.04</b>	<b>12,246.82</b>	<b>17,149.22</b>
<b>(3) Expenses</b>						
(a) Cost Of materials consumed	4,990.56	4,215.35	2,825.94	12,213.26	10,310.26	14,705.27
(b) Purchases of Stock in trade	17.01	13.41	8.95	38.77	30.21	42.66
(c) Changes in inventories of work-in-progress	(903.48)	71.06	733.46	(689.02)	(36.36)	(388.01)
(d) Employee benefits expenses	37.51	31.18	31.47	98.45	83.75	133.98
(e) Finance costs	243.91	212.16	201.95	669.66	560.68	787.80
(f) Depreciation and Amortizations	15.87	12.63	16.80	47.60	53.47	69.99
(g) Other expenses	261.93	228.71	267.22	688.07	744.40	1,244.40
<b>Total Expenses</b>	<b>4,663.31</b>	<b>4,784.50</b>	<b>4,085.78</b>	<b>13,066.79</b>	<b>11,746.40</b>	<b>16,596.08</b>
<b>(4) Profit before Exceptional Item and tax (1 + 2 - 3)</b>	<b>380.21</b>	<b>313.14</b>	<b>153.67</b>	<b>867.25</b>	<b>500.42</b>	<b>553.14</b>
(5) Exceptional Items	-	-	-	-	-	-
<b>(6) Profit before tax (4 - 5)</b>	<b>380.21</b>	<b>313.14</b>	<b>153.67</b>	<b>867.25</b>	<b>500.42</b>	<b>553.14</b>
<b>(7) Tax expenses</b>						
(a) Current tax	95.62	78.81	38.73	218.20	126.00	150.00
(b) Deferred tax	(1.76)	(3.57)	(7.43)	(5.33)	(7.43)	(9.60)
(c) Short/Excess Payment of tax in previous periods	14.97	-	9.09	14.97	9.39	9.39
<b>(8) Profit from continuing operations (6 + 7)</b>	<b>271.38</b>	<b>237.90</b>	<b>113.28</b>	<b>639.41</b>	<b>372.45</b>	<b>403.34</b>
<b>B OTHER COMPREHENSIVE INCOME</b>						
Gain/losses on changes in actuarial assumptions	(0.24)	0.74	(0.08)	0.50	0.51	1.04
Deferred tax on above	0.06	(0.19)	0.02	(0.13)	(0.13)	(0.26)
<b>C TOTAL COMPREHENSIVE INCOME</b>	<b>271.20</b>	<b>238.45</b>	<b>113.22</b>	<b>639.78</b>	<b>372.83</b>	<b>404.11</b>
<b>Basic Earning per Equity Share</b>	<b>3.28</b>	<b>2.90</b>	<b>1.38</b>	<b>7.76</b>	<b>3.49</b>	<b>4.93</b>
<b>Diluted Earning per Equity Share</b>	<b>3.28</b>	<b>2.90</b>	<b>1.38</b>	<b>7.76</b>	<b>3.49</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>	<b>10</b>

See accompanying notes to the standalone financial results

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

JAGDISH  
KUMAR  
SURI

Jagdish Kumar Suri  
Managing Director  
DIN: 00012690  
Place: Delhi  
Date: 16 April, 2026



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

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

**CIN: U15312DL2003PLC121979**

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

**Email Id- [info@aeroplanerice.com](mailto:info@aeroplanerice.com)**

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2025**

**Notes**

1. The above un-audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on April 16, 2026. These un-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 nine-month ended December 31, 2025 have been subject to limited review 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 limited review reports with unmodified conclusion 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 December 31, 2025, are the balancing figures between the nine month period ended results as on December 31, 2025, and the figures in respect of the six-month ended results year to date published figures as on September 30, 2025 at the time of public issue.
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 2nd 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 December 31, 2025	Unutilized amount up to December 31, 2025
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





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## AMIR CHAND JAGDISH KUMAR (EXPORTS) LIMITED (CONSOLIDATED)

CIN: U15312DL2003PLC121979

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2025

(Rs. In Millions)

Particulars	Unaudited			Unaudited		Audited
	Quarter Ended 31/12/2025	Quarter Ended 30/09/2025	Quarter Ended 31/12/2024	Nine Month Ended 31/12/2025	Nine Month Ended 31/12/2024	Year Ended 31/03/2025
<b>Incomes</b>						
(1) Revenue From Operations	5,712.12	5,932.98	4,965.69	15,924.58	14,213.06	20,016.47
(2) Other Income	(12.30)	30.06	4.87	18.21	19.73	23.82
<b>Total Income</b>	<b>5,699.82</b>	<b>5,963.04</b>	<b>4,970.56</b>	<b>15,942.79</b>	<b>14,232.79</b>	<b>20,040.29</b>
<b>(3) Expenses</b>						
(a) Cost Of materials consumed	5,542.34	4,966.36	3,464.37	13,961.45	12,141.31	17,313.49
(b) Purchases of Stock in trade	17.01	13.43	9.00	38.79	30.26	42.71
(c) Changes in inventories of work-in-progress	(903.48)	71.04	733.46	(689.04)	(36.36)	(388.01)
(d) Employee benefits expenses	39.59	32.81	35.22	103.60	88.04	140.19
(e) Finance costs	243.91	212.16	201.95	669.66	560.68	787.81
(f) Depreciation and Amortizations	16.07	12.96	17.04	48.20	53.73	70.26
(g) Other expenses	266.97	235.10	275.13	702.45	753.97	1,271.57
<b>Total Expenses</b>	<b>5,222.41</b>	<b>5,543.86</b>	<b>4,736.17</b>	<b>14,835.11</b>	<b>13,591.63</b>	<b>19,238.01</b>
<b>(4) Profit before Exceptional Item and tax (1 + 2 - 3)</b>	<b>477.41</b>	<b>419.17</b>	<b>234.39</b>	<b>1,107.68</b>	<b>641.16</b>	<b>802.28</b>
(5) Exceptional Items	-	-	-	-	-	-
<b>(6) Profit before tax (4 - 5)</b>	<b>477.41</b>	<b>419.17</b>	<b>234.39</b>	<b>1,107.68</b>	<b>641.16</b>	<b>802.28</b>
<b>(7) Tax expenses</b>						
(a) Current tax	112.50	97.05	52.60	259.70	150.17	193.00
(b) Deferred tax	(1.86)	(3.47)	(7.88)	(5.33)	(7.88)	(9.98)
(c) Short/Excess Payment of tax in previous periods	19.89	-	10.82	19.89	11.12	11.03
<b>(8) Profit from continuing operations (6 + 7)</b>	<b>346.88</b>	<b>325.59</b>	<b>178.84</b>	<b>833.42</b>	<b>487.75</b>	<b>608.23</b>
<b>B OTHER COMPREHENSIVE INCOME</b>						
Gain/losses on changes in actuarial assumptions	(0.24)	0.74	5.79	0.50	3.45	3.97
Deferred tax on above	0.06	(0.19)	(0.98)	(0.13)	(0.63)	(0.77)
<b>C TOTAL COMPREHENSIVE INCOME</b>	<b>346.70</b>	<b>326.14</b>	<b>183.65</b>	<b>833.79</b>	<b>490.57</b>	<b>611.43</b>
<b>Basic Earning per Equity Share</b>	<b>4.19</b>	<b>3.97</b>	<b>2.24</b>	<b>10.12</b>	<b>5.99</b>	<b>7.46</b>
<b>Diluted Earning per Equity Share</b>	<b>4.19</b>	<b>3.97</b>	<b>2.24</b>	<b>10.12</b>	<b>5.99</b>	<b>7.46</b>
<b>Face Value per Equity Share</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

See accompanying notes to the consolidated financial results

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

JAGDISH  
KUMAR  
SURI

Jagdish Kumar Suri  
Managing Director  
DIN: 00012690  
Place: Delhi  
Date: 16 April, 2026



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**Email Id- [info@aeroplanerice.com](mailto:info@aeroplanerice.com)**

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2025**

**Notes**

1. The above un-audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on April 16, 2026. These un-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 nine-month ended December 31,2025 have been subject to limited review 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 limited review reports 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 December 31, 2025, are the balancing figures between the nine month period ended results as on December 31, 2025, and the figures in respect of the six-month ended results year to date published figures as on September 30, 2025 at the time of public issue.
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







# PRAMOD K. SHARMA & CO.

## Chartered Accountants

HEAD OFFICE : 11& 12, 11<sup>th</sup> Floor, Samath 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 Review Report on the Quarterly and Year to Date Unaudited 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 reviewed the accompanying statement of unaudited Consolidated financial results ('the Statement') of **Amir Chand Jagdish Kumar (Exports) Limited** ('the Holding Company') and its Wholly Owned Subsidiary (The Holding Company and its Subsidiary together referred to as "the Group") for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 attached herewith, being submitted by the Holding 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. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, 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 ('the Act') and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure 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. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the 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 statement is free from 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 the Standards on Auditing specified under Section 143(10) of the Act, 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. The Statement includes the results of the entities mentioned in Annexure I.

5. Based on our review conducted as 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 Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure



# PRAMOD K. SHARMA & CO.

## Chartered Accountants

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MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005,  
E-mail: pksharma\_com@rediffmail.com, pramod360p@gmail.com

Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

### Other Matter

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of Subsidiary, whose unaudited interim financial result includes the Group's share of net profit after tax of Rs.75.50 million & 194.01 million, for the quarter ended December 31, 2025 and period ended on that date respectively which has been reviewed by us and have been approved and by the Management.

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

Statutory Auditor

Firm's Registration No. 007857C

Pramod  
Kumar  
Sharma

Digitally signed by  
Pramod Kumar Sharma  
Date: 2026.04.16  
10:08:49 +05'30'

**CA Pramod Sharma**

**Partner**

Membership No.: 076883

UDIN: 26076883GGNSBK3248

Place: New Delhi

Date: 16<sup>th</sup> April, 2026



# PRAMOD K. SHARMA & CO.

## Chartered Accountants

HEAD OFFICE : 11 & 12, II<sup>nd</sup> Floor, Samath Complex, Opp. Board Office, Shivaji Nagar, Bhopal-462016  
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E-mail: pksharma\_com@rediffmail.com, pramod360p@gmail.com

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

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



# PRAMOD K. SHARMA & CO.

## Chartered Accountants

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E-mail: pksharma\_com@rediffmail.com, pramod360p@gmail.com

### **Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited 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 reviewed the accompanying statement of unaudited Consolidated financial results ('the Statement') of **Amir Chand Jagdish Kumar (Exports) Limited** ('the Holding Company') and its Wholly Owned Subsidiary (The Holding Company and its Subsidiary together referred to as "the Group") for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 attached herewith, being submitted by the Holding 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. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, 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 ('the Act') and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure 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. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the 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 statement is free from 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 the Standards on Auditing specified under Section 143(10) of the Act, 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. The Statement includes the results of the entities mentioned in Annexure I.

5. Based on our review conducted as 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 Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure



# PRAMOD K. SHARMA & CO.

## Chartered Accountants

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Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

### Other Matter

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of Subsidiary, whose unaudited interim financial result includes the Group's share of net profit after tax of Rs.75.50 million & 194.01 million, for the quarter ended December 31, 2025 and period ended on that date respectively which has been reviewed by us and have been approved and by the Management.

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

Statutory Auditor

Firm's Registration No. 007857C

Pramod  
Kumar  
Sharma

Digitally signed by  
Pramod Kumar Sharma  
Date: 2026.04.16  
10:08:49 +05'30'

**CA Pramod Sharma**

**Partner**

Membership No.: 076883

UDIN: 26076883GGNSBK3248

Place: New Delhi

Date: 16<sup>th</sup> April, 2026



# PRAMOD K. SHARMA & CO.

## Chartered Accountants

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

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