

AGARWAL TOUGHENED GLASS INDIA LIMITED
(FORMERLY KNOWN AS AGARWAL TOUGHENED GLASS INDIA PRIVATE LIMITED)
CIN: U26109RJ2009PLC030153

REGISTERED OFFICE: F-2264, RIICO INDUSTRIAL AREA, RAMCHANDRAPURA, SITAPURA (EXT.) JAIPUR - 302022 RAJASTHAN, INDIA
Email Id: atgipo@gmail.com Website: www.agarwaltuff.com Contact No.: 7230043212

Date: 25.06.2026

To,
National Stock Exchange of India Limited,
Listing Department
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex,
Bandra (E), Mumbai-400001

SCRIP NAME: AGARWALTUF

Kind Attn.: Ms. Reema Punjani, Listing Compliance-Senior Manager

Subject: Clarification on Financial Results Submitted on May 28, 2026.

Dear Madam,

With reference to your email dated June 25, 2026 regarding the Outcome of Board Meeting – Financial Results, submitted to the Exchange on May 28, 2026, please find below our response to the observations raised:

1. Limited Review Report/ Independent Auditor's Report is not in the format prescribed by SEBI - Incorrect header i.e. the Company has mentioned Auditor's Review Report instead of Auditors Report.

Reply: We have modified the heading 'Auditors Report'. The revised Auditor's Report has been obtained from the Statutory Auditor and is enclosed as Annexure-1. Except this, there are no changes in Auditors Report.

2. Financial results submitted in XBRL with discrepancies - Reserves excluding revaluation reserve not mentioned in XBRL.

Reply: The omission was due to an inadvertent error during the XBRL filing process. The necessary corrections have been made and the revised XBRL filing has been submitted. Acknowledgement enclosed as Annexure-2.

3. Segment details not submitted.

Reply: The Company is primarily engaged in the business of Manufacturing of Glasses and other allied activities. The company operates in only single segment; hence segment reporting is not applicable. The same is mentioned in XBRL in Disclosure Notes to Financial Results and Disclosure Notes on Segments.

We trust that the above clarifications satisfactorily addressed the observations raised and request you to kindly take the above clarifications on record.

For **AGARWAL TOUGHENED GLASS INDIA LIMITED**
(Formerly known as Agarwal Toughened Glass India Private Limited)

Anita Agarwal
(Managing Director)
DIN: 09740258

Enclosed: As above

INDEPENDENT AUDITOR'S REPORT ON THE HALF YEARLY AND YEAR TO DATE AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS 2015, AS AMENDED.

To The Board of Directors of

AGARWAL TOUGHENED GLASS INDIA LIMITED

(Formerly known as Agarwal Toughened Glass India Private Limited)

F-2264, RIICO Industrial Area,

Ramchandrapura, Sitapura (Ext.)

Jaipur – 302022.

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Audited Standalone Financial Results of **Agarwal Toughened Glass India Limited (Formerly known as Agarwal Toughened Glass India Private Limited)** - CIN: U26109RJ2009PLC030153) (the "Company") for the Half Year ended March 31, 2026 and year to date from April 1, 2025 to March 31, 2026 (the "Statement") 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- gives a true and fair view in conformity with the Accounting Standard 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 net profit and other financial information for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as 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 Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence, we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

This financial result has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Accounting Standard 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.





Jethani & Associates Chartered Accountants

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.

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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 SAs 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 these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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 the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Board of Directors 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 Company's ability 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 financial statements 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 financial statements, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate evidence regarding the financial information of the company to express an opinion on the statement.



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Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) 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 standalone financial statements.

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.

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.

Other Matters

The Statement includes the result for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year -to- date figures up to the first half of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For M/s Jethani & Associates
Chartered Accountants
FRN: 010749C

CA. Umesh Kumar Jethani
(Partner)
Membership Number-400485



UDIN: 26400485RJGVHD4349

Place of Signature: Jaipur
Date: 28.05.2026



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National Stock Exchange Of India Limited**Date of** 25-Jun-2026**NSE Acknowledgement**

Symbol :-	AGARWALTUF
Name of the Company :-	Agarwal Toughened Glass India Limited
Module :-	Integrated Filing- Non Ind As Non-Banking
Submission Type :-	Revision
Quarter/Period Ended :-	31-Mar-2026
Date of Submission :-	25-Jun-2026 17:50:51
NEAPS App. No :-	169555

Disclaimer :We acknowledge the receipt of your submission through NEAPS. The information provided by you has been disseminated on the website on as is basis.