



II Arunaya II Organics Limited

Date: 14th November, 2025

To,
The Manager – Listing Dept.,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No. C/1, G. Block,
Bandra - Kurla Complex, Bandra (E),
Mumbai – 400051

NSE SYMBOL: ARUNAYA

Subject: Outcome of Board Meeting held on 14th November, 2025 for the Submission of Unaudited Financial Results for the half year ended on September 30, 2025.

Ref :- Regulation 30 read with Schedule III and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am,

This is to bring to your kind notice that a meeting of the Board of Directors was held today i.e. Friday, 14th November, 2025 as required under Regulation 30 (Schedule III Part A (4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Board of Directors of the Company has considered and approved the following Agenda:

1. The Board of Directors of the company as its meeting held today has considered and approved the Unaudited Standalone Financial Results of the Company for the half year ended September 30, 2025 as reviewed and recommended by the Audit Committee.
2. The said Unaudited Standalone Financial Results for the half year ended September 30, 2025 are prepared in terms of the Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the Statement of Assets & Liabilities and Cash Flow Statement and Limited Review Report as issued by the Statutory Auditor of the Company for the half year ended September 30, 2025.
3. The Statement of Deviation and Variation for proceeds of Public Issue as required under the Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended September, 2025 is attached herewith.

The meeting of Board of Directors commenced at 04.30 P.M. and closed at around 07:15 P.M.

Registered Office & Factory : Plot No. C-8, Phase-II, GIDC, Naroda, Ahmedabad-382330, Gujarat, INDIA.

Corporate Office : 102, Shopper's Plaza-V, Opp. Municipal Market, C.G. Road, Navrangpura, Ahmedabad-380006, Gujarat, INDIA.

Factory-2 : Plot No. D-3/26/3, Dahej GIDC-III, Dist. Bharuch-392130, Gujarat, INDIA.

Tel.: +91 99250 07627 / 7779018165

E-mail : info@arunayaorganics.com, **Website :** www.arunayaorganics.com

CIN No. : L24100GJ2010PLC061794, **GST No.:** 24AAICA6804D1Z2



II Arunaya II

Organics Limited

Kindly take note of the same and update record of the Company accordingly.

Thanking you

Yours truly,

For, ARUNAYA ORGANICS LIMITED
(Formerly known as Arunaya Organics Private Limited)

Vinod Brijmohandas Agrawal
Managing Director
DIN: 02763617



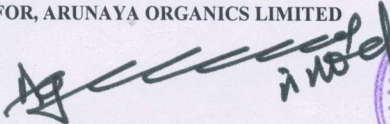
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ARUNAYA ORGANICS LIMITED
CIN: L24100GJ2010PLC061794
C-8, GIDC PHASE-II NARODA, AHMEDABAD, GUJARAT, INDIA, 382330
Website: <https://arunayaorganics.com> ; Email: info@arunayaorganics.com
BALANCE SHEET AS AT 30TH SEPTEMBER, 2025

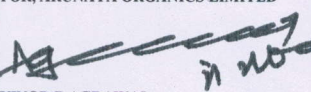
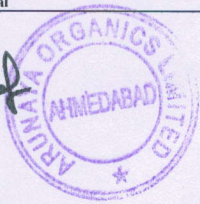
(AMOUNT IN LAKHS)

PARTICULARS		AS AT 30TH SEPTEMBER, 2025	AS AT 31ST MARCH, 2025
I.	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	1753.84	1227.84
	(b) Reserves and Surplus	2978.24	464.33
	(c) Money Received against Share Warrants	0.00	0.00
		4732.09	1692.17
2	Share Application Money Pending Allotment	0.00	0.00
3	Non-Current Liabilities		
	(a) Long-Term Borrowings	496.44	567.07
	(b) Deferred Tax Liabilities (Net)	0.00	0.00
	(c) Other Long-Term Liabilities	0.00	0.00
	(b) Long-Term Provisions	14.87	12.22
		511.31	579.28
4	Current Liabilities		
	(a) Short-Term Borrowings	1315.05	898.16
	(b) Trade Payables	1824.95	2239.85
	(A) total outstanding dues of micro enterprises and small enterprises; and	348.28	786.41
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1476.66	1453.44
	(c) Other Current Liabilities	360.40	147.54
	(d) Short-Term Provisions	393.49	556.86
		3893.88	3842.42
TOTAL		9137.28	6113.88
II.	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment and Intangible Assets	346.00	340.68
	(i) Property, Plant & Equipment	345.86	340.68
	(ii) Intangible Assets	0.14	0.00
	(iii) Capital Work-in-Progress	0.00	0.00
	(iv) Intangible Assets under Development	0.00	0.00
	(b) Non-Current Investments	52.52	52.52
	(c) Deferred Tax Assets (Net)	9.26	16.95
	(d) Long-Term Loans and Advances	509.38	445.24
	(e) Other Non-Current Assets	0.00	0.00
		917.16	855.40
2	Current Assets		
	(a) Current Investments	0.00	0.00
	(b) Inventories	4090.99	3210.37
	(c) Trade Receivables	2015.63	1440.81
	(d) Cash and Cash Equivalents	1020.76	6.61
	(e) Short-Term Loans and Advances	982.87	530.66
	(f) Other Current Assets	109.87	70.03
		8220.12	5258.48
TOTAL		9137.28	6113.88

FOR, ARUNAYA ORGANICS LIMITED


VINOD B AGRAWAL
DIRECTOR
DIN: 02763617
DATE: 14TH NOVEMBER, 2025
PLACE: AHMEDABAD



<p style="text-align: center;"> ARUNAYA ORGANICS LIMITED CIN: L24100GJ2010PLC061794 C-8, GIDC PHASE-II NARODA, AHMEDABAD, GUJARAT, INDIA, 382330 Website: https://arunayaorganics.com ; Email: info@arunayaorganics.com STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025 </p>				
(AMOUNT IN LAKHS)				
PARTICULARS		HALF YEAR ENDED		YEAR ENDED
		30/09/2025 REVIEWED	31/03/2025 AUDITED	30/09/2024 REVIEWED
				31/03/2025 AUDITED
I	Revenue From Operations	5435.10	5475.33	2790.63
II	Other Income	40.58	13.41	6.23
III	Total Income	5475.68	5488.74	2796.86
	Expenses			
	a) Cost of Materials Consumed	5079.93	4490.48	7385.12
	b) Purchase of Stock-in-Trade	8.30	88.58	219.93
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-298.56	330.25	-555.99
IV	d) Finance Cost	61.29	82.39	157.21
	e) Employee Benefits Expenses	93.81	83.14	161.34
	f) Depreciation and Amortisation Expenses	17.27	2.09	19.22
	g) Other expenses	242.95	151.42	344.04
	Total Expenses	5204.99	5228.35	7730.86
V	Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	270.69	260.39	554.74
VI	Exceptional Items	0.00	0.00	0.00
VII	Profit Before Extraordinary Items and Tax (V-VI)	270.69	260.39	554.74
VIII	Extraordinary Items	0.00	0.00	0.00
IX	Profit Before Tax (VII-VIII)	270.69	260.39	554.74
X	Tax Expense	78.17	65.68	132.65
	(1) Current Tax	70.47	69.24	143.32
	(2) Deferred Tax	7.70	-3.56	-10.67
	(3) Tax Expense of Earlier Years	0.00	0.00	0.00
XI	Profit/ (Loss) for the Period from Continuing Operations (IX-X)	192.52	194.71	422.09
XII	Profit/ (Loss) from Discontinuing Operations	0.00	0.00	0.00
XIII	Tax Expense of Discontinuing Operations	0.00	0.00	0.00
XIV	Profit/ (Loss) from Discontinuing Operations After Tax (XII-XIII)	0.00	0.00	0.00
XV	Profit/ (Loss) for the Period (XI-XIV)	192.52	194.71	422.09
XVI	Earnings per share:			
	(a) Basic	1.16	1.59	3.48
	(b) Diluted	1.16	1.59	3.48
XVII	Paid-Up Equity Share Capital			
	Total No. of Shares (Weighted Average)	16532421	12278432	12004877
	Face Value Per Share	10.00	10.00	10.00
Notes: 1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2025 and are published in accordance with the SEBI (LODR) Regulations, 2015. 2. As the Company has only one business segment, disclosure under Accounting Standard 17 on "Segment Reporting" issued by the Institute of Chartered Accountants of India is not applicable. 3. Figures of half year ended 31st March, 2025 represent the difference between the audited figures in respect of full financial year and the published unaudited figures of six months ended 30th September, 2024. 4. Figures of the previous period/year have been regrouped/reclassified wherever necessary to make them comparable with figures of the current period/year ended on 30th September, 2025. 5. As per MCA notification dated 16th February, 2015, Companies whose shares are listed on SME platform as referred to in Chapter XB of SEBI (ICDR) Regulations, 2009 are exempted from compulsory requirement of adoption of IND AS. As the Company is covered under exempted category it has not adopted IND-AS for preparation of financial results. 6. The Statutory Auditors have carried out the limited review of the above financial results of the company and have expressed an unmodified opinion on these results. 7. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof 8. There are no investor complaints received/ pending as on 14th November, 2025. 9. Earning Per Share : Earning Per Share is calculated on the weighted average of the share capital received by the company. 10. Statement of Assets and Liabilities and Cashflow statement as on 30th September, 2025 is enclosed herewith. 11. The Company has issued 52,60,000 Equity shares of Rs.10/- each at a premium of Rs. 48/- each by way of Initial Public Offer ("IPO") and got listed on Emerge SME Platform of National Stock Exchange of India Limited on 7th May, 2025. 12. Details of proceeds and utilization of IPO funds :				
Sr. No.	Particulars	Amount Allotted for the Object	Amount Utilised till 30th September, 2025	Amount Unutilised till 30th September, 2025
1	Setting Up of New Manufacturing Facility	1178.95	202.00	976.95
2	To Meet Working Capital Requirements	900.00	900.00	0.00
3	Issue Related Expenses	298.98	294.77	4.21
4	General Corporate Purpose	672.87	566.94	105.93
	Total	3050.80	1963.71	1087.09
FOR, ARUNAYA ORGANICS LIMITED  VINOD B AGRAWAL DIRECTOR DIN: 02763617 DATE: 14TH NOVEMBER, 2025 PLACE: AHMEDABAD 				

ARUNAYA ORGANICS LIMITED
CIN: L24100GJ2010PLC061794
C-8, GIDC PHASE-II NARODA, AHMEDABAD, GUJARAT, INDIA, 382330
Website: <https://arunayaorganics.com> ; Email: info@arunayaorganics.com
CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025

(AMOUNT IN LAKHS)

PARTICULARS	AS AT 30TH SEPTEMBER, 2025	AS AT 31ST MARCH, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	270.69	554.74
Adjustments for:		
Depreciation	17.27	19.22
Finance Cost	61.29	157.21
Interest Income/ Dividend Income	23.11	-0.22
Operating profit before working capital changes	372.35	730.95
Movements in working capital :		
(Increase)/Decrease in Inventories	-880.62	-1452.33
(Increase)/Decrease in Trade Receivables	-574.83	633.04
(Increase)/Decrease in Loans & Advances	-452.21	-499.05
(Increase)/Decrease in Other Current Assets	-39.84	-25.06
Increase/(Decrease) in Trade Payables	-414.91	377.13
Increase/(Decrease) in Other Current Liabilities	-163.37	529.62
Increase/(Decrease) in Long Term Provisions	2.66	12.22
Increase/(Decrease) in Short Term Provisions	212.85	-8.10
Cash generated from operations	-1937.92	298.44
Adjustment on Account of Income Tax Expense	-70.47	-204.07
Net cash from operating activities (A)	-2008.39	94.37
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of Investments	0.00	0.00
Interest Income/ Dividend Income	-23.11	0.22
Sale/(Purchase) of Fixed Assets	-22.58	-52.57
(Increase)/Decrease in Long Term Loans and Advances	-64.14	-224.93
Net cash from investing activities (B)	-109.83	-277.29
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Long Term Borrowings	-70.63	215.45
Increase/(Decrease) in Short Term Borrowings	416.88	-80.13
Increase/(Decrease) in Capital including Premium	2847.40	200.24
Payment of Finance Cost	-61.29	-157.21
Net cash from financing activities (C)	3132.36	178.35
Net increase in cash and cash equivalents (A+B+C)	1014.15	-4.57
Cash and cash equivalents at the beginning of the year	6.61	11.18
Cash and cash equivalents at the end of the year	1020.76	6.61

FOR, ARUNAYA ORGANICS LIMITED

[Signature]
VINOD B AGRAWAL
DIRECTOR
DIN: 02763617
DATE: 14TH NOVEMBER, 2025
PLACE: AHMEDABAD



To,
The Board of Directors
Arunaya Organics Limited

Limited Review Report on Unaudited half year ended financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

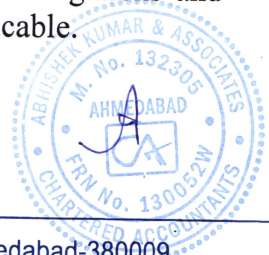
We have reviewed the accompanying statement of unaudited financial results of **Arunaya Organics Limited** ("The Company") for the half year ended **30th September, 2025** which include Financial Results, Balance Sheet as on that date, Statement of Cash flows for the half year ended on that date together with the relevant notes thereon ("The Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with circular no. CIR/CFD/FAC/62/2 016 dated 05th July 2016.

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.

This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of interim financial information performed by 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.

A review of interim financial information consists of making inquiries, primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



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 recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains and material misstatement.

For, Abhishek Kumar & Associates
Chartered Accountants
FRN: 130052W



CA Abhishek Agrawal
Proprietor
M. No.: 132305
UDIN: 25132305BMHWKA1990
Place: Ahmedabad
Date: 14th November, 2025



To,
The Board of Directors,
Arunaya Organics limited
C-8, GIDC Phase-II Naroda,
Ahmedabad, Gujarat, India, 382330

Independent Practitioners Certificate for Utilization of the Issue Proceeds as at the period ended 30th September, 2025.

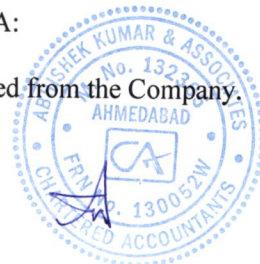
1. The accompanying statement (Annexure A) contains details of manner of the Utilization of funds as stated in the final "Prospectus" dated 03rd May, 2025, a document issued by Arunaya Organics Limited as at period ended **30th September, 2025**. The Company has issued 52,60,000 Equity shares of Rs.10/- each at a premium of Rs. 48/- each by way of Initial Public Offer ("IPO") raising Rs. 3050.80 Lakhs and got listed on Emerge SME Platform of National Stock Exchange of India Limited on 7th May, 2025.

Managements Responsibility

2. The accompanying Statement, including the creation and maintenance of all accounting and other records supporting its contents, is solely the responsibility of the Management of the Company. The Management is responsible for the designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
3. The Management is also responsible for ensuring that the Company complies with the requirements of the SEBI and for providing all relevant information to the Securities Exchange Board of India. The Company is also responsible to comply with the requirements of the various Lenders, Banks & Financial institutions.

Practitioner's Responsibility

4. It is our responsibility to obtain reasonable assurance and form an opinion as to whether the Statement is in agreement with the manner of utilization of funds as stated in the final "Prospectus" document as at period ended **30th September, 2025**.
5. We have verified and relied on the following documents/details:
 1. The proposed proceeds from Public Issue and proposed utilization of proceeds as per the final "Prospectus" document;
 2. The bank statements with regards to the receipt of the total proceeds from the Public Issue.
 3. The bank statements with regards to the utilization of the proceeds as per the final "Prospectus" document.
 4. Below are abbreviations used in the Annexure A:
 5. Such other documents/ details and MRL received from the Company.



6. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

8. Based on the information and explanation provided to us, in our opinion, a) the accompanying statement (Annexure A) is in agreement with the manner of utilization of funds as stated in the "Prospectus" issued by the Company and b) there are no deviations in the use of proceeds from the objects stated in the Prospectus.
9. We further certify that as on 30th September, 2025, the Company has utilized Rs. 1963.71 Lakhs as stated in the "Prospectus " and there is balance of Rs. 1087.09 Lakhs pending for utilization.

Restriction on Use

10. This certificate is addressed to and provided to the management of the company solely for the purpose of submitting it to SEBI/Exchange and should not be used for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For ABHISHEK KUMAR & ASSOCIATES

Chartered Accountants

Firm Reg. No.: 130052W



CA. Abhishek Agrawal

Proprietor

Membership No.: 132305

UDIN: 25132305BMHWJX3173

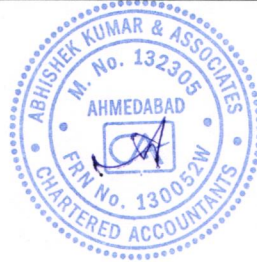
Date: 14th November, 2025

Place: Ahmedabad



Annexure 1

S.N.	Original Object of issue	Modified Object	Original Allocation (Rs. In Lakhs)	Modified allocation, if any	Funds utilized (Rs. In Lakhs)	Funds Unutilized (Rs. In Lakhs)	Remarks
1	Setting Up of New Manufacturing Facility		1178.95		202.00	976.95	NA
2	To Meet Working Capital Requirements		900.00		900.00	0.00	NA
3.	Issue Related Expenses		298.98		294.77	4.21	NA
4.	General Corporate Purpose		672.87		566.94	105.93	NA
TOTAL			3050.80		1963.71	1087.09	





II Arunaya II Organics Limited

Statement of Deviation / Variation in utilisation of funds raised (Rs. in Lakhs)	
Name of listed entity	ARUNAYA ORGANICS LIMITED
Mode of Fund Raising	Initial Public Issue (IPO)
Date of Raising Funds	07/05/2025
Amount Raised	Rs. 3,050.80
Report filed for Quarter ended	September 30, 2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	The Committee has noted that there is no deviation.
Comments of the auditors, if any	No Comment
Objects for which funds have been raised and where there has been a deviation, in the following table	





II Arunaya II Organics Limited

Original Object	Modified Object, if any	Original Allocation (Rs. in Lakhs)	Modified allocation, if any	Funds Utilized till March (Rs. in Lakhs)	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if
Setting up of a new manufacturing facility located at D-3/26/3, Dahej III, Industrial Estate, Dahej-392 130, Vagra, Bharuch, Gujarat ("Proposed Greenfield Project")	Not Applicable	1,178.95	Not Applicable	202.00	Not Applicable	Not Applicable
Funding working capital requirements of our company	Not Applicable	900.00	Not Applicable	900.00	Not Applicable	Not Applicable
General Corporate Purpose	Not Applicable	672.87	Not Applicable	566.94	Not Applicable	Not Applicable



II Arunaya II Organics Limited

Issue Related Expenses	Not Applicable	298.98	Not Applicable	294.77	Not Applicable	Not Applicable
Total		3050.80		1963.71		

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or**
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or**
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc**

For, ARUNAYA ORGANICS LIMITED
(Formerly known as Arunaya Organics Private Limited)

Vinod Brijmohandas Agrawal
Managing Director
DIN: 02763617

