



II Arunaya II Organics Limited

Date: May 30, 2026

To,
The Manager
Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza,
Plot no. C/1, G Block, Bandra-Kurla Complex
Bandra (E), Mumbai-400051

NSE SYMBOL: ARUNAYA

Sub: Outcome of Board Meeting held on 30th May, 2026 for the submission of Audited Financial Results for the half year and year ended March 31, 2026.

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

Dear Sir/Madam,

This is to bring to your kind notice that a meeting of the Board of Directors was held today i.e., Saturday, 30th May, 2026 as required under Regulation 30 (Schedule III Part A (4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended from time to time, please note that the Board of Directors of the company in its meeting held today has inter alia to considered and approved the following Agenda:

1. Financial Results

The Audited Financial Results for the half and year ended on March 31, 2026 along with the Auditor's Report on Financial Results of the Company issued by M/s. Abhishek Kumar & Associates, Chartered Accountants (Firm Registration Number -130052W), Statutory Auditor for the half and year ended on March 31, 2026 are enclosed herewith and the same will be made available on the website of the Company.

2. Other Matters:

i) Appointment of M/s. G R Shah & Associates, Practising Company Secretaries, as the Secretarial Auditors of the Company to conduct secretarial audit for the financial year 2025-26.

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

ii) Reconstitution of Stakeholder Relationship Committee.

Mr. Vinod Brijmohandas Agrawal is introduced as the member of Stakeholder Relationship Committee w.e.f. 30th May, 2026 and henceforth, the Stakeholder Relationship Committee be and is hereby reconstituted as enumerated in below table:

Sr. No.	Name	Designation	Nature of Directorship
1	Mr. Ashokbhai Divanchand Agrawal	Chairman	Non-Executive Director
2	Mr. Umesh Krishnankutty Menon	Member	Non-Executive Independent Director
3	Mrs. Amita Chhaganbhai Pragada	Member	Non-Executive Independent Director
4	Mr. Vinod Brijmohandas Agrawal	Member	Managing Director

The details as required under Regulation 30 of SEBI (Listing Obligations and 'Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 w.r.t. Appointment of Secretarial of Listed entity are enclosed in "**Annexure I**".

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 year ended March 31, 2026 is attached herewith.

The Board Meeting commenced at 03:30 p.m. and concluded at 09.00 p.m.

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

Thanking you,

Yours faithfully,

For, Arunaya Organics Limited

Vinod Brijmohanlal Agrawal
Managing Director
DIN: 02763617

Encl: as above

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Annexure I

Disclosure of Information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P /0155 dated November 11, 2024.		
A	Details which a listed entity needs to disclose for the events that are deemed to be material as specified in Para A of Part A of Schedule III of Listing Regulations	
7	Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), Auditor and Compliance Officer:	
Sr. No.	Details of Events	Information of Such Events
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	The Board on recommendation of Audit Committee has appointed M/s. G R Shah & Associates Practicing Company Secretaries as the Secretarial Auditor of the Company for Financial Year 2025-26.
2.	Date of appointment/ cessation (as applicable) & term of appointment;	30 th May, 2026
3.	Brief Profile (in case of appointment)	Name of Secretarial Auditor: M/s. G R Shah & Associates, Practicing Company Secretaries. Field of Experience: Mr. Gaurang Shah, Proprietor of M/s. G R Shah & Associates, Practicing Company Secretaries, Ahmedabad; is having vast experience in the field of Legal, Compliance, Secretarial Compliances, ROC under Companies Act, 2013, Listing Compliance, Corporate compliances, Secretarial Audit, Liaisoning with various authorities, FEMA Compliances, Management Consultancy, Compliance Reporting, and Advising.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

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CIN No. : L24100GJ2010PLC061794, **GST No.:** 24AAICA6804D122

Independent Auditor's Report on Audit of half yearly and yearly Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors
ARUNAYA ORGANICS LIMITED

Report on the audit of the Financial Results

We have audited the accompanying statement of Financial Results of ARUNAYA ORGANICS LIMITED (the "Company") for the half year and year ended 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 Financial Results for the year ended March 31, 2026:

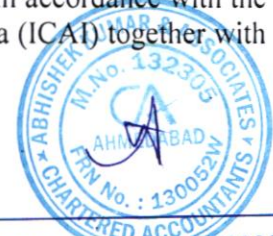
- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit after tax and other financial information of the Company for the half year and year ended March 31, 2026.

Basis for Qualified Opinion

During the course of our audit, we have observed that certain payments in respect of import transactions undertaken by the Company have remained outstanding for a period exceeding six months from the date they became due for payment. Similarly, we have noted that receivables from export transactions have also remained unpaid for a period exceeding six months from the due date of receipt.

The existence of such long-outstanding import payables and export receivables may have implications on the Company's compliance with the applicable provisions of the Foreign Exchange Management Act, 1999 (FEMA) and the rules and regulations framed thereunder. It also reflects on the Company's working capital management and may potentially impact its creditworthiness and business relationships with overseas suppliers and customers.

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the audit of the Financial Statements 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 (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 made thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Key Audit Matters

Key audit matter is the matter that, in our professional judgement, was of most significance in our audit of the Financial Statements of the current period. This matter was addressed in the context of our audit of the Financial Statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on this matter. As per the Object of offer in RHP filed to exchange, the company has earmarked Rs. 1178.95 Lakhs capex for setting up a new manufacturing facility located at Dahej, Bharuch, Gujarat out of IPO proceed Received. It was observed that the fund received for the capex has been not utilised for the said purpose as per time line stipulated in the RHP filed. The company has made FDR of Rs. 900.00 Lakhs and later on during the year on various occasion the Overdraft limit against FDR has been obtained from Indian Overseas Bank and the OD limit has utilised for general business activities and advance to corporate and partially for advance for machinery and construction activity.

Management's Responsibility for the financial results

The Statement, which includes the Annual Financial Results, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Statement has been compiled from the related audited financial statements for the year ended March 31, 2026. This responsibility includes the preparation and presentation of the Financial Results for the half year and year ended March 31, 2026 that give a true and fair view of the net profit and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

This responsibility also includes maintaining adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities. It involves the selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and the design, implementation, and maintenance of adequate internal financial controls that operate effectively to ensure the accuracy and completeness of the accounting records. This is relevant to the preparation and presentation of the Statements that give a true and fair view and are 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 is also responsible for overseeing the financial reporting process of the Company.



Auditor's Responsibilities for the Audit of the Financial Results for the half year and year ended March 31, 2026

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 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 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the 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 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 Statement of the Company to express an opinion on the Statement.



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 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 Statement.

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 Matter

The statement includes the financial results for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of the above matter.

For, Abhishek Kumar & Associates
Chartered Accountants
Firm Registration Number: 130052W



CA Abhishek Agrawal
Proprietor
Membership Number: 132305
UDIN: 26132305IAYVLM8397
Place: Ahmedabad
Date: May 30, 2026



ARUNAYA ORGANICS LIMITED

CIN : U24100GJ2010PLC061794

C-8, GIDC Phase-II Naroda, Ahmedabad, Gujarat, India, 382330

Website - <https://arunayaorganics.com> ; Email: info@arunayaorganics.com

STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2026

(AMOUNT IN LAKHS)

PARTICULARS		AS AT 31ST MARCH, 2026	AS AT 31ST MARCH, 2025
I.	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	1,753.84	1227.84
	(b) Reserves and Surplus	3,113.89	464.33
	(c) Money Received against Share Warrants	-	-
		4867.73	1692.17
2	Share Application Money Pending Allotment	-	-
3	Non-Current Liabilities		
	(a) Long-Term Borrowings	158.99	174.13
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Long-Term Liabilities	-	-
	(b) Long-Term Provisions	17.71	12.22
		176.71	186.34
4	Current Liabilities		
	(a) Short-Term Borrowings	1,999.54	1291.11
	(b) Trade Payables	1,352.83	2239.85
	(A) total outstanding dues of micro enterprises and small enterprises; and	240.49	786.41
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,112.34	1453.44
	(c) Short-Term Provisions	178.84	147.54
	(d) Other Current Liabilities	429.87	556.86
		3961.09	4235.36
	TOTAL	9,005.53	6113.88
II.	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment and Intangible Assets	346.68	340.68
	(i) Property, Plant & Equipment	346.56	340.68
	(ii) Intangible Assets	0.12	-
	(iii) Capital Work-in-Progress	-	-
	(iv) Intangible Assets under Development	-	-
	(b) Non-Current Investments	52.52	52.52
	(c) Deferred Tax Assets (Net)	18.08	16.95
	(d) Long-Term Loans and Advances	40.77	445.24
	(e) Other Non-Current Assets	-	-
		458.06	855.40
2	Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	4,367.66	3210.37
	(c) Trade Receivables	2,062.41	1440.81
	(d) Cash and Cash Equivalents	917.38	6.61
	(e) Short-Term Loans and Advances	1,113.43	530.66
	(f) Other Current Assets	86.58	70.03
		8547.47	5258.48
	TOTAL	9,005.53	6113.88

For, ARUNAYA ORGANICS LIMITED

Ag
in

VINOD B AGRAWAL
MANAGING DIRECTOR
DIN : 02763617

Date: May 30, 2026

Place: Ahmedabad



ARUNAYA ORGANICS LIMITED

CIN : U24100GJ2010PLC061794

C-8, GIDC Phase-II Naroda, Ahmedabad, Gujarat, India, 382330

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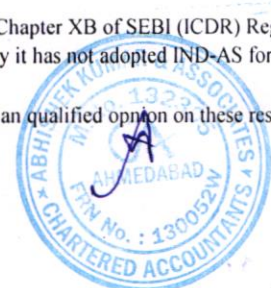
STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

(AMOUNT IN LAKHS)

PARTICULARS	HALF YEAR ENDED			YEAR ENDED	
	31/03/2026 AUDITED	30/09/2025 UNAUDITED	31/03/2025 AUDITED	31/03/2026 AUDITED	31/03/2025 AUDITED
I Revenue From Operations	4889.68	5435.10	5475.33	10324.78	8265.96
II Other Income	122.30	40.58	13.41	162.87	19.64
III Total Income	5011.97	5475.68	5488.74	10487.65	8285.60
Expenses					
a) Cost of Materials Consumed	4692.96	5079.93	4490.48	9772.88	7385.12
b) Purchase of Stock-in-Trade	286.21	8.30	88.58	294.51	219.93
IV c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-788.79	-298.56	330.25	-1087.34	-555.99
d) Finance Cost	100.01	61.29	82.39	161.29	157.21
e) Employee Benefits Expenses	77.83	93.81	83.14	171.64	161.34
f) Depreciation and Amortisation Expenses	3.85	17.27	2.09	21.11	19.22
g) Other expenses	296.17	242.95	151.42	539.12	344.04
Total Expenses	4668.22	5204.99	5228.35	9873.21	7730.86
V Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	343.75	270.69	260.39	614.44	554.74
VI Exceptional Items	-	-	-	-	-
VII Profit Before Extraordinary Items and Tax (V-VI)	343.75	270.69	260.39	614.44	554.74
VIII Extraordinary Items	-	-	-	-	-
IX Profit Before Tax (VII-VIII)	343.75	270.69	260.39	614.44	554.74
X Tax Expense	164.42	78.17	65.68	242.59	132.65
(1) Current Tax	102.43	70.47	69.24	172.90	143.32
(2) Deferred Tax	-8.82	7.70	-3.56	-1.13	-10.67
(3) Tax Expense of Earlier Years	70.82	-	-	70.82	-
XI Profit/ (Loss) for the Period from Continuing Operations	179.33	192.52	194.71	371.85	422.09
XII Profit/ (Loss) from Discontinuing Operations	-	-	-	-	-
XIII Tax Expense of Discontinuing Operations	-	-	-	-	-
XIV Profit/ (Loss) from Discontinuing Operations After Tax (XII-XIII)	-	-	-	-	-
XV Profit/ (Loss) for the Period (XI+XIV)	179.33	192.52	194.71	371.85	422.09
XVI Earnings per share:					
(a) Basic	1.02	1.17	1.59	2.18	3.48
(b) Diluted	1.02	1.17	1.59	2.18	3.48
XVII Paid-Up Equity Share Capital					
Total No. of Shares (Weighted Average)	17538432	16503678	12278432	17019637	12141280
Face Value Per Share	10.00	10.00	10.00	10.00	10.00

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 30, 2026 and are published in accordance with the SEBI (LODR) Regulations, 2015.
- 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.
- Figures of half year ended March 31, 2026 and March 31, 2025 represent the difference between the audited figures in respect of full financial year and the published unaudited figures of six months ended September 30, 2025 and September 30, 2024 respectively.
- 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 March 31, 2026.
- 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.
- The Statutory Auditors have carried out the limited review of the above financial results of the company and have expressed an qualified 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 May 30, 2026.
9. Earning Per Share is calculated on the weighted average share capital of the company.
10. Statement of Assets and Liabilities and Cashflow statement as on March 31, 2026 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 Alloted for the Object	Amount Utilised till March 31, 2026	Amount Unutilised till March 31, 2026
1	Setting Up of New Manufacturing Facility	1178.95	278.95	900.00
2	To Meet Working Capital Requirements	900.00	900.00	-
3	Issue Related Expenses	298.98	298.98	-
4	General Corporate Purpose	672.87	672.87	-
Total		3050.80	2150.80	900.00

For, ARUNAYA ORGANICS LIMITED



VINOD B AGRAWAL
MANAGING DIRECTOR

DIN : 02763617

Date: May 30, 2026

Place: Ahmedabad



ARUNAYA ORGANICS LIMITED

CIN : U24100GJ2010PLC061794

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STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(AMOUNT IN LAKHS)

PARTICULARS	AS AT 31ST MARCH, 2026	AS AT 31ST MARCH, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	614.44	554.74
Adjustments for:		
Depreciation	21.11	19.22
Finance Cost	161.29	157.21
Interest Income/ Dividend Income	-54.95	-0.22
Operating profit before working capital changes	741.90	730.95
Movements in working capital :		
(Increase)/Decrease in Inventories	-1157.29	-1452.33
(Increase)/Decrease in Trade Receivables	-621.60	633.04
(Increase)/Decrease in Loans & Advances	-582.77	-499.06
(Increase)/Decrease in Other Current Assets	-16.56	-25.06
Increase/(Decrease) in Trade Payables	-887.02	377.13
Increase/(Decrease) in Other Current Liabilities	-126.99	529.62
Increase/(Decrease) in Long Term Provisions	5.49	12.22
Increase/(Decrease) in Short Term Provisions	31.30	-8.10
Cash generated from operations	-2613.54	298.44
Adjustment on Account of Income Tax Expense	-243.72	-204.07
Net cash from operating activities (A)	-2857.26	94.37
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of Investments	-	-
Interest Income/ Dividend Income	54.95	0.22
Sale/(Purchase) of Fixed Assets	-27.11	-52.57
(Increase)/Decrease in Long Term Loans and Advances	404.47	-224.93
Net cash from investing activities (B)	432.30	-277.28
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Long Term Borrowings	-15.13	-18.77
Increase/(Decrease) in Short Term Borrowings	708.44	154.09
Proceeds From Issue of Share Capital including Premium	3338.80	200.24
Utilisation of reserves	-535.09	-
Payment of Finance Cost	-161.29	-157.21
Net cash from financing activities (C)	3335.73	178.35
Net increase in cash and cash equivalents (A+B+C)	910.77	-4.56
Cash and cash equivalents at the beginning of the year	6.61	11.18
Cash and cash equivalents at the end of the year	917.38	6.61

For, ARUNAYA ORGANICS LIMITED



VINOD B AGRAWAL
MANAGING DIRECTOR

DIN : 02763617

Date: May 30, 2026

Place: Ahmedabad





II Arunaya II Organics Limited

ANNEXURE - I

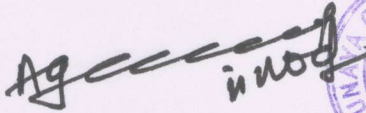

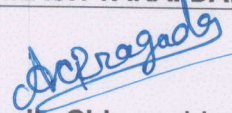
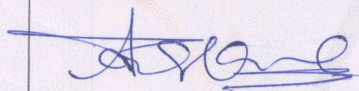
Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results- Standalone

Statement on Impact of Audit Qualifications for the Financial Year ended March 31 st , 2026 [see regulation 33 of the SEBI (LODR) Regulations, 2015]				
(Rs. in lacs)				
I.	Sl. NO.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover/Total Income	10487.65	10487.65
	2.	Total Expenditure	9873.21	9873.21
	3.	Net Profit/(Loss)	371.85	371.85
	4.	Earnings Per Share	2.18	2.18
	5.	Total assets	9005.53	9005.53
	6.	Total Liabilities	9005.53	9005.53
	7.	Net Worth	4867.73	4867.73
	8.	Any other financial item(s)	0	0
II.	Audit Qualification (each audit qualification separately):			
	a. Details of Audit Qualification : During the course of our audit, we have observed that certain payments in respect of import transactions undertaken by the Company have remained outstanding for a period exceeding six months from the date they became due for payment' Similarly' we have noted that receivables from export transaction have also remained unpaid for a period exceeding six months from the due date of receipt. The existence of such long-outstanding import payables and export receivables may have implications on the Company's compliance with the applicable provisions of the Foreign Exchange Management Act, 1999 (FEMA) and the rules and regulations framed thereunder. It also reflects on the Company's working capital management and may potentially impact its creditworthiness and business relationships with overseas suppliers and customers.			
	b. Type of Audit Qualification : Qualified opinion			
	c. Frequency of qualification : Appeared for the First Time			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views : In the regards to the aforementioned Audit Qualification, the Management has expressed their views that the impact of the export payment and receivable for a period exceeding six			

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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.:** 24AAICA6804D122



II Arunaya II Organics Limited

	<p>months didn't impact on the financial results of the Company for the year ended 31st March, 2026. It is pertinent to note here that due to pendency of payment approval from the Reserve Bank of India, the Company was unable to make the payment of the import transactions and subsequently, the receivable of export transaction are also pending from the respective parties due to aforesaid reason. As the Company believe in the good corporate governance and strictly followed the applicable provisions of the Foreign Exchange Management Act, 1999 (FEMA) and the rules and regulations framed thereunder. In future, if any circumstances will be raised under the FEMA then the company is bound to follow the provisions of applicable law.</p> <p>e. For Audit qualification(s) where the impact is not quantified by the auditor :</p> <p>(i) Management's estimation on the impact of audit qualification :</p> <p>(ii) If management is unable to estimate the impact, reasons for the same:</p> <p>(iii) Auditors' Comments on (i) or (ii) above:</p>
III.	Signatories:
	<ul style="list-style-type: none">• CEO/Managing Director <p> VINOD B. AGRAWAL (DIN: 02763647)</p>
	<ul style="list-style-type: none">• CFO <p> BIKASH TARAFDAR</p>
	<ul style="list-style-type: none">• Audit Committee Chairman <p> Amifa Chhaganbhai Pragada (DIN: 09578592) For, Abhishek Kumar & Associates Chartered Accountants, (Reg. No. 130052W)</p>
	<ul style="list-style-type: none">• Statutory Auditor <p> (CA ABHISHEK AGRAWAL) Proprietor Membership No. 132305</p>
	<p>Place: Ahmedabad</p>
	<p>Date: 30-05-2026</p>

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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 31st March, 2026.

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 **31st March, 2026**. 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 **31st March, 2026**.
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 31st March, 2026, the Company has utilized Rs. 2150.80 Lakhs as stated in the "Prospectus" and there is balance of Rs. 900.00 Lakhs pending for utilization.

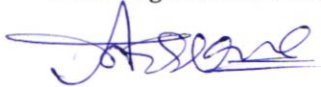
Restriction on Use

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 Registration Number: 130052W



CA. Abhishek Agrawal

Proprietor

Membership Number: 132305

UDIN: 26132305KJQFVN4135

Date: May 30, 2026

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	No	1178.95	-	278.95	900.00	The unutilized funds have been invested in fixed deposits, against which an overdraft facility has been utilized.
2	To Meet Working Capital Requirements	No	900.00	-	900.00	-	-
3.	Issue Related Expenses	No	298.98	-	298.98	-	Any excess funds remaining after meeting issue-related expenses have been utilized towards the Company's working capital requirements.
4.	General Corporate Purpose	No	672.87	-	672.87	-	-
TOTAL			3050.80		2150.80	900.00	





II Arunaya II Organics Limited

Date: 30th May, 2026

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

Dear Sir/ Madam,

Subject: Statement of Deviation/Variation in Utilization of funds raised through Initial Public offer for the half year ended on March 31, 2026.

Ref: Regulation 32 (I) of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015

With reference to captioned subject and pursuant to Regulation 32 (I) of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 as amended read with SEBI circular no. CIR/CFD/CMD1/162/2019 dated December 24, 2019, please find enclosed herewith Statement of Deviation/variation in utilization of funds raised through Initial Public offer from the objects stated in the Prospectus dated 03rd May, 2025 for the half year ended on March 31, 2026

We would hereby further inform you that the said statement is reviewed by the Audit Committee in its meeting held on May 30, 2026. Kindly take this information on your record.

Thanking you

For, ARUNAYA ORGANICS LIMITED

Vinod Brijmohandas Agrawal
Managing Director
DIN: 02763617

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II Arunaya II Organics Limited

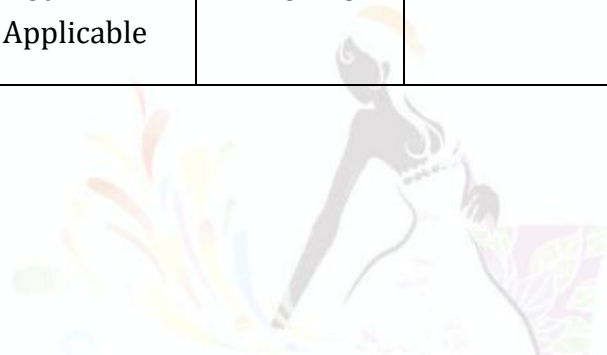
Statement of Deviation / Variation in utilisation of funds raised (Rs. in Lakhs)	
Name of listed entity	ARUNAYA ORGANICS LIMITED
Mode of Fund Raising	Initial Public Issue (IPO)
Date of Raising Funds	07/05/2025
Amount Raised	Rs. 3,050.80
Report filed for Quarter ended	March 31, 2026
Monitoring Agency	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	278.95	-	The unutilized funds have been invested in fixed deposits, against which an overdraft facility has been utilized.
Funding working capital requirements of our company	Not Applicable	900.00	Not Applicable	900.00	-	Not Applicable
General Corporate Purpose	Not Applicable	672.87	Not Applicable	672.87	-	Not Applicable





II Arunaya II Organics Limited

Issue Related Expenses	Not Applicable	298.98	Not Applicable	298.98	-	Any excess funds remaining after meeting issue-related expenses have been utilized towards the Company's working capital requirements.
Total		3050.80		2150.80		

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

Vinod Brijmohandas Agrawal
Managing Director
DIN: 02763617

