



AuSom Enterprise Limited

Ref. No.: AEL/SEC/BM/2025-2026

Date: - 11th November, 2025

To,
The Manager, DCS-CRD
Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai- 400 001

To,
The Listing Department, 5th Floor,
National Stock Exchange of India Limited,
"Exchange Plaza",
Bandra-Kurla Complex,
Bandra (East), Mumbai-400 051.

SECURITY CODE: **509009** || SECURITY ID: **AUSOMENT** || ISIN: **INE218C01016** || SERIES: **EQ**

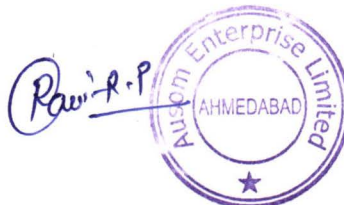
Dear Sir / Madam,

Sub.:- Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Outcome of Board Meeting - dated 11th November, 2025 for submission of Standalone and Consolidated Un-audited Financial Results of the AuSom Enterprise Limited (the Company) for the Second Quarter and Half Year ended 30th September, 2025 (2025-26)

Pursuant to the Regulations 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and with reference to our previous communication through letter dated 1st November, 2025 regarding intimation of the date of Board Meeting and business to be transacted thereat etc., and in continuation to the same, this is to inform you that the Meeting of Board of Directors commenced today i.e. 11th November, 2025 at 12.30 p.m. and has inter alia considered and approved the following namely:

1. Approval of Standalone and Consolidated Un-audited Financial Results of the Company along with Limited Review Report (issued by the statutory Auditors of the Company) for the second quarter and half year ended on 30th September, 2025 of the current financial year 2025-26, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Copy of the same is enclosed herewith.
2. Consideration and approval of other businesses as per agenda circulated.

The meeting of the Board of Directors concluded at 7:10 p.m.



.....Page 1 of 2.....

Registered Office : Zaveri House, Fourth Floor, Sanidhya, Opp. Planet Landmark Hotel,
Bopal - Ambli Road, Ahmedabad - 380 058. Gujarat, INDIA
Phone : +91 79 2642 1422-1499 • E-mail : ausom.ael@gmail.com
Website : www.ausom.in • CIN : L67190GJ1984PLC006746



AuSom Enterprise Limited

You are therefore requested to take note of the same.

The above information is also made available on the Company's website at www.ausom.in.

Thanking you,

For, AuSom Enterprise Limited

Ravikumar Pasi
Company Secretary &
Compliance Officer



Encl:

1. Standalone and Consolidated Un-audited Financial Results for the Second quarter and half year ended 30th September, 2025 (2025-26).
2. Limited Review Report for the Second Quarter and half year ended 30th September, 2025 (2025-26).

LIMITED REVIEW REPORT

To
Board of Directors
AUSOM ENTERPRISE LIMITED

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **AUSOM ENTERPRISE LIMITED** ('the Company') for the quarter and half year ended 30th September 2025 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. 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 the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the 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 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.

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 applicable Indian Accounting Standards and other accounting practices & policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For C.R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS,
(Registration No. 109943W)

Place : Ahmedabad
Date : 11-11-2025



(Signature)
(V. M. Valiya)
Partner

Membership No.132033
UDIN-25132033BMUPCJ6560



AuSom Enterprise Limited



AuSom Enterprise Limited

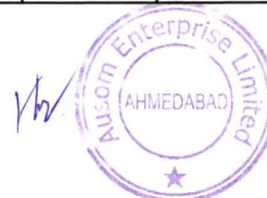
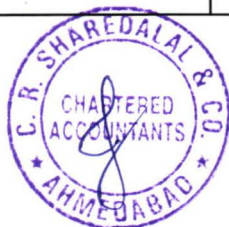
ZAVERI HOUSE, FOURTH FLOOR, SANIDHYA, OPP PLANET LANDMARK HOTEL, BOPAL- AMBLI ROAD, BOPAL, AHMEDABAD - 380058, GUJARAT, INDIA.

CIN : L67190GJ1984PLC006746, Phone : +91 79 2642 1422-1499, E-mail: ausom.ael@gmail.com, Website: www.ausom.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2025 (Unaudited)	30/06/2025 (Unaudited)	30/09/2024 (Unaudited)	30/09/2025 (Unaudited)	30/09/2024 (Unaudited)	31/03/2025 (Audited)
1	Income						
	(a) Revenue from operations	11910.26	47104.93	17.12	59015.20	86569.42	239253.35
	(b) Other Income	183.42	194.92	39.02	378.33	246.86	1380.40
	Total Income	12093.68	47299.85	56.14	59393.53	86816.28	240633.75
2	Expenses						
	(a) Cost of materials consumed	801.12	45805.76	0.00	46606.88	0.00	8476.40
	(b) Purchases of Stock-in-Trade	11064.51	13.72	2.16	11078.23	86494.57	230492.03
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	31.06	(63.64)	(14.41)	(32.58)	(454.06)	(707.84)
	(d) Employee benefits expense	8.19	6.43	7.42	14.62	13.92	30.51
	(e) Finance costs	0.06	0.47	19.72	0.53	20.04	4.90
	(f) Depreciation and amortisation expense	4.93	4.93	4.93	9.85	9.85	19.71
	(g) Other expenses	18.83	100.01	23.12	118.84	55.03	102.42
	Total expenses	11928.70	45867.68	42.94	57796.37	86139.35	238418.13
3	Profit before exceptional and extraordinary items and tax (1-2)	164.98	1432.17	13.20	1597.16	676.93	2215.62
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before extraordinary items and tax (3 - 4)	164.98	1432.17	13.20	1597.16	676.93	2215.62
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax (5-6)	164.98	1432.17	13.20	1597.16	676.93	2215.62
8	Tax expense:						
	(1) Current tax	130.00	270.00	2.00	400.00	161.14	253.69
	(2) Deferred tax	(16.49)	26.31	0.00	9.82	0.00	0.00
9	Profit for the period (7-8)	51.47	1135.86	11.20	1187.34	515.79	1961.93
10	Other Comprehensive Income (After Tax)						
	Items that will not be reclassified to profit or loss						
	Remeasurement gain / (loss) on defined benefit plans	0.00	0.00	0.00	0.00	0.00	(1.80)
	Income tax relating to above item	0.00	0.00	0.00	0.00	0.00	0.31
	Total other Comprehensive Income (After Tax)	0.00	0.00	0.00	0.00	0.00	(1.49)
11	Total Comprehensive Income (9+10)	51.47	1135.86	11.20	1187.34	515.79	1960.44
12	Other Equity	0.00	0.00	0.00	0.00	0.00	12949.73
12	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36	1362.36	1362.36
13	Earnings per equity share (of 10/- each) (not annualised)						
	(a) Basic	0.38	8.34	0.08	8.72	3.79	14.40
	(b) Diluted	0.38	8.34	0.08	8.72	3.79	14.40





AuSom Enterprise Limited

AuSom Enterprise Limited

STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

	Particulars	As at 30th September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	7.92	8.37
	(b) Investment property	758.70	768.11
	(c) Financial Assets		
	(i) Investments	6563.20	6670.81
	(ii) Other non current financial assets	8.16	7.30
	(d) Income tax assets (net)	60.67	60.80
	Total Non-current Assets	7398.65	7515.39
2	Current assets		
	(a) Inventories	776.74	739.60
	(b) Financial Assets		
	(i) Trade receivables	4.53	1475.31
	(ii) Cash and cash equivalents	54.70	625.27
	(iii) Bank balances other than Cash and cash equivalents above	260.27	587.99
	(iv) Loans	6943.76	5647.73
	(v) Others current financial assets	326.53	492.59
	(c) Other current assets	51.60	1486.31
	Total Current Assets	8418.13	11054.80
	Total Assets	15816.78	18570.19
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	1362.46	1362.46
	(b) Other Equity	14000.84	12949.73
	Total Equity	15363.30	14312.19
	LIABILITIES		
1	Non-current liabilities		
	(a) Non current provisions	5.26	7.81
	(b) Deferred tax liabilities (net)	9.81	0.00
	Total Non-current liabilities	15.07	7.81
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Current Borrowings	12.33	7.41
	(ii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	0.00	0.60
	-Total outstanding dues of creditors other than micro enterprises and small enterprises	0.50	1045.26
	(iii) Other current financial liabilities	163.26	26.67
	(b) Other current liabilities	17.99	3164.06
	(c) Current provisions	6.95	6.19
	(d) Current tax liabilities (Net)	237.38	0.00
	Total Current liabilities	438.41	4250.19
	Total Equity and Liabilities	15816.78	18570.19





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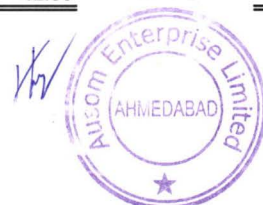
STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs. in Lakhs)

		For the half year ended 30-Sep-25 (Unaudited)	For the half year ended 30-Sep-24 (Unaudited)
	Rupees	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before taxation and extraordinary items		1,597.16	676.93
Adjustment for			
Depreciation	9.85		9.85
Interest income	-309.10		-245.98
Interest expense	0.53		20.04
Sundry balance written back	0.11		0.00
Profit on sale of Investments	-20.50		0.00
		-319.11	-216.09
Operating Profit before Working Capital Changes		1,278.05	460.84
Decrease/(Increase) in Trade Receivable	1,470.78		-5.12
Decrease/(Increase) in Inventories	-37.14		-454.06
Increase/(Decrease) in Non-current provision	-2.55		
Increase/(Decrease) in current provision	0.76		
Increase/(Decrease) in other current liability	-3,146.07		-15.34
Increase/(Decrease) in other current financial liability	136.58		-97.51
Decrease/(Increase) in other current assets	1,434.71		-23.95
Decrease/(Increase) in other current financial assets	166.06		427.24
Decrease/(Increase) in other non-current financial assets	-0.86		-100.00
Decrease/(Increase) in other bank balance	327.73		-136.24
Increase/(Decrease) in Trade Payable	-1,045.47		-12.08
		-695.47	-417.06
Cash Generated from Operations		582.58	43.78
Income tax		-162.49	-106.35
Net cash from operating activities		420.09	-62.57
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Non current investment	-9.80		-24.98
Capital contribution in LLP	85.40		0.00
Movement in Loan given	-1,296.03		156.48
Proceeds from sale of Investments	52.50		10.28
Interest Received	309.11		245.98
Net cash from investing activities		-858.82	387.76
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds/(repayment) from / of current borrowings	0.00		-306.17
Dividend Paid	-136.24		0.00
Interest Paid	-0.53		-20.04
Net cash used in financing activities		-136.77	-326.21
Net increase in cash & cash equivalents		-575.50	-1.02
Cash & Cash equivalents at beginning of the year		617.86	33.15
Cash & Cash equivalents at end of the period		42.36	32.13

Note: Cash and Cash Equivalents included in the Cash Flow Statement comprises the following balances amounts :

	As at 30-09-2025	As at 30-09-2024
Cash On Hand	5.33	5.34
Bank Balance with Schedule Banks	49.36	43.49
Bank overdraft facility	-12.33	-16.70
Total	42.36	32.13



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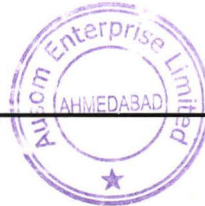
NOTES:-

- 1 Both the Standalone and Consolidated Financial Results have been prepared in accordance with Indian Accounting Standards ("Ind-AS") as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure requirements) Regulations 2015. The Consolidated Financial Results include the results of the Parent, its wholly owned subsidiary i.e. Amazo Solar Power Private Limited and its Joint Ventures i.e. Swadeshi Distributors LLP and IGR AuSom LLP. The unaudited financial results of aforesaid joint ventures are incorporated in the consolidated financial results using equity method of accounting.
- 2 Group's share of profit or loss as well as share of total comprehensive income or loss arising from a joint venture i.e. Bsafal Kz Estate LLP for the quarter and half year ended 30th September 2025 is not recognized in the consolidated financial results and hence the financial results of aforesaid joint venture is not included in the Consolidated Financial Results of the Group.
- 3 The wholly owned subsidiary company named Amazo Solar Power Private Limited is incorporated on 26th November 2024. Hence the Audited Consolidated Financial Result of the Group for the year ended 31st March 2025 includes the result of the aforesaid subsidiary for the period from 26th November 2024 to 31st March 2025. Further, it has not started its business operations yet.
- 4 As the Parent's business activities fall within a single primary business segment viz "trading in Commodities, Bullions, Gold Jewellery, Diamonds, Derivatives, Shares and Securities" the disclosure requirements of Ind-AS 108 "Operating Segment" prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder are not applicable.
- 5 No Investor complaint was pending at the beginning of the quarter. During the quarter, No complaint received. Investor may send their complaint/grievance through email at:- investorcomplaints@gmail.com with facts of the case, if any.
- 6 The share of profit / loss in investment in LLP is recognised as income / expense in the statement of Standalone profit and loss as and when the right to receive its share of profit / loss is established by the Company.
- 7 The Audit Committee reviewed the above results. The Board of Directors in their meeting held on 11th November, 2025 approved the above results and its release. Limited Review of the unaudited financial results for the quarter and half year ended on 30th September, 2025 has been carried out by the Statutory Auditor.

FOR AUSOM ENTERPRISE LIMITED

PLACE: AHMEDABAD

DATE: 11/11/2025



KISHOR P. MANDALIA
MANAGING DIRECTOR

LIMITED REVIEW REPORT

To
Board of Directors
AUSOM ENTERPRISE LIMITED

We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **AUSOM ENTERPRISE LIMITED** ("the Parent") which includes its subsidiary ("the Parent and its subsidiary together referred to as "the Group") and its share of net profit after tax and total comprehensive income of its joint ventures for the quarter and half year ended 30th September 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 as amended, 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 of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of 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 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.



The Statement includes the results of the following entities:

Parent

Ausom Enterprise Limited

Subsidiary

Amazo Solar Power Private Limited (w.e.f. 26-11-2024)

Joint venture

- a) Swadeshi Distributors LLP
- b) IGR Ausom LLP

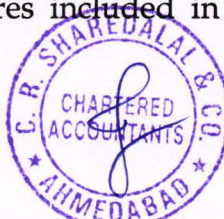
Basis for Qualified conclusion

We draw attention to note no. 2 of the consolidated financial results which describes that the Group's share of profit or loss as well as share of total comprehensive income or loss arising from a joint venture i.e. Bsafal KZ Estate LLP for the quarter and half year ended 30th September 2025 is not recognized in the consolidated financial results, which results into departure from the equity method of accounting as stated in para 10 of Ind AS 28 on Investment in Associates and Joint Ventures. Such departure may result into overstatement or understatement of consolidated profit of the Group as well as carrying value of investment in such joint venture, amount unascertained.

Qualified conclusion

Based on our review conducted *with exception of the matter described in the above paragraph* and procedures performed as stated in above paragraph and based on the consideration referred to in below paragraph, 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The consolidated unaudited financial results include the Group's share of net profit after tax of Rs. 198.38 lacs and Rs. 426.87 lacs and total comprehensive income of Rs. 198.38 lacs and Rs. 426.87 lacs for the quarter and half year ended 30th September 2025 respectively as considered in the consolidated unaudited financial results, in respect of a joint venture, whose interim financial results have not been reviewed by us. This interim financial result has been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this joint

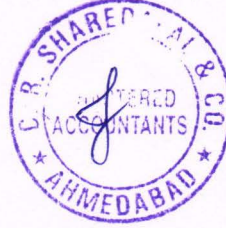


venture, is based solely on the report of the other auditor and the procedures performed by us as stated in above mentioned paragraph.

Our conclusion on the Statement is not modified in respect of the above matter.

Place : Ahmedabad
Date : 11-11-2025

For C.R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS,
(Registration No. 109943W)



(V. M. Valiya)
Partner

Membership No.132033
UDIN : 25132033BMUPCN9616



AuSom Enterprise Limited



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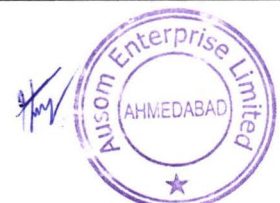
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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2025 (Unaudited)	30/06/2025 (Unaudited)	30/09/2024 (Unaudited)	30/09/2025 (Unaudited)	30/09/2024 (Unaudited)	31/03/2025 (Audited)
1	Income						
	(a) Revenue from operations	11910.26	47104.93	17.12	59015.20	86569.42	239253.35
	(b) Other Income	163.46	185.07	39.02	348.52	246.86	501.77
	Total Income	12073.72	47290.00	56.14	59363.72	86816.28	239755.12
2	Expenses						
	(a) Cost of materials consumed	801.12	45805.75	0.00	46606.88	0.00	8476.40
	(b) Purchases of Stock-in-Trade	11064.51	13.72	2.16	11078.23	86494.57	230492.03
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	31.06	(63.64)	(14.41)	(32.58)	(454.06)	(707.84)
	(d) Employee benefits expense	8.19	6.43	7.42	14.62	13.92	30.51
	(e) Finance costs	(0.31)	0.85	19.72	0.53	20.04	4.90
	(f) Depreciation and amortisation expense	4.93	4.93	4.93	9.85	9.85	19.71
	(g) Other expenses	18.97	100.63	23.12	119.61	55.04	109.07
	Total expenses	11928.47	45868.67	42.94	57797.14	86139.36	238424.78
3	Profit /(Loss) before exceptional and extraordinary items and tax (1-2)	145.25	1421.33	13.20	1566.58	676.92	1330.34
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit /(Loss) before extraordinary items and tax (3 - 4)	145.25	1421.33	13.20	1566.58	676.92	1330.34
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit /(Loss) before share of Joint Venture and tax (5 - 6)	145.25	1421.33	13.20	1566.58	676.92	1330.34
8	Share of profit / (loss) from Joint Venture (net)	148.99	353.14	182.79	502.13	319.45	878.73
9	Profit /(Loss) before tax (7+8)	294.24	1774.47	195.99	2068.71	996.37	2209.07
10	Tax expense:						
	(1) Current tax	130.00	270.00	2.00	400.00	161.14	253.69
	(2) Deferred tax	(16.49)	26.31	0.00	9.82	0.00	0.00
11	Profit /(Loss) for the period (9-10)	180.73	1478.16	193.99	1658.89	835.23	1955.38
12	Other Comprehensive Income (After Tax)						
	Items that will not be reclassified to profit or loss						
	Remeasurement gain / (loss) on defined benefit plans	0.00	0.00	0.00	0.00	0.00	(1.80)
	Income tax relating to above item	0.00	0.00	0.00	0.00	0.00	0.31
	Total other Comprehensive Income (After Tax)	0.00	0.00	0.00	0.00	0.00	(1.49)
13	Total Comprehensive Income/ (Loss) (11+12)	180.73	1478.16	193.99	1658.89	835.23	1953.89
14	Profit for the year attributable to:						
	- Owners of the Company	180.73	1478.16	193.99	1658.89	835.23	1955.38
	- Non-controlling interest	0.00	0.00	0.00	0.00	0.00	0.00
15	Other comprehensive income/(loss) for the year attributable to:						
	- Owners of the Company	0.00	0.00	0.00	0.00	0.00	(1.49)
	- Non-controlling interest	0.00	0.00	0.00	0.00	0.00	0.00
16	Total comprehensive income for the year attributable to:						
	- Owners of the Company	180.73	1478.16	193.99	1658.89	835.23	1953.89
	- Non-controlling interest	0.00	0.00	0.00	0.00	0.00	0.00
17	Other Equity	0.00	0.00	0.00	0.00	0.00	12943.18
18	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36	1362.36	1362.36
19	Earnings per equity share (of Rs. 10/- each) (not annualised)						
	(a) Basic	1.33	10.85	1.42	12.18	6.13	14.35
	(b) Diluted	1.33	10.85	1.42	12.18	6.13	14.35



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Website : www.ausom.in • CIN : L67190GJ1984PLC006746



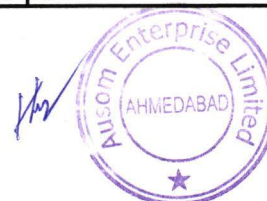
AuSom Enterprise Limited

AUSOM ENTERPRISE LIMITED

CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

Particulars	As at 30th September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	7.92	8.37
(b) Capital work-in-progress	1.38	0.00
(b) Investment property	758.71	768.11
(c) Financial Assets		
(i) Investments	6965.33	6570.81
(ii) Other non current financial assets	1668.16	7.30
(d) Income tax assets (net)	60.90	60.81
Total Non-current Assets	9462.40	7415.40
2 Current assets		
(a) Inventories	776.74	739.60
(b) Financial Assets		
(i) Trade receivables	4.53	1475.31
(ii) Cash and cash equivalents	61.00	625.36
(iii) Bank balances other than Cash and cash equivalents above	260.27	587.99
(iv) Loans	5355.76	5747.73
(v) Others current financial assets	294.47	492.68
(c) Other current assets	73.65	1486.31
Total Current Assets	6826.42	11154.98
Total Assets	16288.82	18570.38
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1362.46	1362.46
(b) Other Equity	14465.84	12943.18
Total Equity	15828.30	14305.64
LIABILITIES		
1 Non-current liabilities		
(a) Non current provisions	5.26	7.81
(b) Deferred tax liabilities (net)	9.82	0.00
Total Non-current liabilities	15.08	7.81
2 Current liabilities		
(a) Financial Liabilities		
(i) Current Borrowings	12.33	7.41
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	0.00	0.60
- Total outstanding dues of creditors other than micro enterprises and small enterprises	0.50	1045.26
(iii) Other current financial liabilities	170.10	39.61
(b) Other current liabilities	17.98	3157.86
(c) Current provisions	7.15	6.19
(c) Current tax liabilities (Net)	237.38	0.00
Total Current liabilities	445.44	4256.93
Total Equity and Liabilities	16288.82	18570.38





AuSom Enterprise Limited

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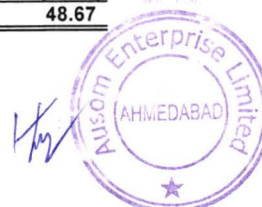
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs. in Lakhs)

		For the half year ended 30-Sep-25 (Unaudited)	For the half year ended 30-Sep-24 (Unaudited)
	Rupees	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before taxation and extraordinary items		2068.71	996.38
Adjustment for			
Depreciation	9.85		9.85
Interest income	(279.30)		(245.98)
Interest expense	0.53		20.04
Share of Loss/(Profit) from Joint ventures	(502.13)		0.00
Profit on sale of Investment	(20.50)		0.00
Sundry balance written back	(0.11)		(319.45)
		(791.66)	(535.54)
Operating Profit before Working Capital Changes		1277.05	460.84
Decrease/(Increase) in Trade Receivable	1470.78		(5.12)
Decrease/(Increase) in Inventories	(37.14)		(454.06)
Increase/(Decrease) in Non-current provision	(2.55)		0.00
Increase/(Decrease) in current provision	0.96		0.00
Increase/(Decrease) in other current liability	(3146.07)		(15.35)
Increase/(Decrease) in other current financial liability	136.68		(97.51)
Decrease/(Increase) in other current assets	1412.67		(23.95)
Decrease/(Increase) in other current financial assets	198.20		427.24
Decrease/(Increase) in other non-current financial assets	(1660.86)		(100.00)
Decrease/(Increase) in other bank balance	327.73		(136.24)
Increase/(Decrease) in Trade Payable	(1045.25)		(12.08)
		(2344.85)	(417.07)
Cash Generated from Operations		(1067.80)	43.77
Income tax		(162.71)	(106.35)
Net cash from operating activities		(1230.51)	(62.58)
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Non current investment	(9.80)		(24.98)
Capital (contribution in)/ withdrawal from LLP	85.40		0.00
Movement in Capital Work-in-progress	(1.38)		0.00
Movement in Loan given	391.97		156.48
Proceeds from sale of Investments	52.50		10.28
Interest Received	279.30		245.98
Net cash from investing activities		797.99	387.76
C. CASH FLOW FROM FINACING ACTIVITIES			
Movement in current borrowings	0.00		(306.17)
Dividend paid	(136.23)		0.00
Interest Paid	(0.53)		(20.04)
Net cash used in financing activities		(136.76)	(326.21)
Net increase in cash & cash equivalents		(569.28)	(1.02)
Cash & Cash equivalents at beginning of the year		617.95	33.15
Cash & Cash equivalents at end of the period		48.67	32.13

Note: Cash and Cash Equivalents included in the Cash Flow Statement comprises the following balances amounts :

	As at 30-09-2025	As at 30-09-2024
Cash On Hand	5.33	5.34
Bank Balance with Schedule Banks	55.67	43.49
Bank overdraft facility	(12.33)	(16.70)
Total	48.67	32.13



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AuSom Enterprise Limited

NOTES:-

- 1 Both the Standalone and Consolidated Financial Results have been prepared in accordance with Indian Accounting Standards ("Ind-AS") as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure requirements) Regulations 2015. The Consolidated Financial Results include the results of the Parent, its wholly owned subsidiary i.e. Amazo Solar Power Private Limited and its Joint Ventures i.e. Swadeshi Distributors LLP and IGR AuSom LLP. The unaudited financial results of aforesaid joint ventures are incorporated in the consolidated financial results using equity method of accounting.
- 2 Group's share of profit or loss as well as share of total comprehensive income or loss arising from a joint venture i.e. Bsafal Kz Estate LLP for the quarter and half year ended 30th September 2025 is not recognized in the consolidated financial results and hence the financial results of aforesaid joint venture is not included in the Consolidated Financial Results of the Group.
- 3 The wholly owned subsidiary company named Amazo Solar Power Private Limited is incorporated on 26th November 2024. Hence the Audited Consolidated Financial Result of the Group for the year ended 31st March 2025 includes the result of the aforesaid subsidiary for the period from 26th November 2024 to 31st March 2025. Further, it has not started its business operations yet.
- 4 As the Parent's business activities fall within a single primary business segment viz "trading in Commodities, Bullions, Gold Jewellery, Diamonds, Derivatives, Shares and Securities" the disclosure requirements of Ind-AS 108 "Operating Segment" prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder are not applicable.
- 5 No Investor complaint was pending at the beginning of the quarter. During the quarter, No complaint received. Investor may send their complaint/grievance through email at:- investorcomplaints@gmail.com with facts of the case, if any.
- 6 The share of profit / loss in investment in LLP is recognised as income / expense in the statement of Standalone profit and loss as and when the right to receive its share of profit / loss is established by the Company.
- 7 The Audit Committee reviewed the above results. The Board of Directors in their meeting held on 11th November, 2025 approved the above results and its release. Limited Review of the unaudited financial results for the quarter and half year ended on 30th September, 2025 has been carried out by the Statutory Auditor.

FOR AUSOM ENTERPRISE LIMITED

PLACE: AHMEDABAD
DATE: 11/11/2025

KISHOR P. MANDALIA
MANAGING DIRECTOR

