AuSom Enterprise Limited

Ref. No.: **AEL/SEC/BM/2026-2027**
Date: **12th August, 2026**

To,
The General Manager,
Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 001
Scrip Code: 509009

To,
The Manager,
Listing department,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block-G,
Bandra-Kurla Complex, Bandra(E),
Mumbai-400 051
Scrip Symbol: AUSOMENT

Dear Sir / Madam,

Sub.:- **Outcome of Board Meeting of Ausom Enterprise Limited** ***[Disclosure under Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended]***

This is in reference to our intimation of meeting of Board of Directors of Ausom Enterprise Limited ('the Company') dated 03th August, 2026.

The Board of Directors ('Board') of the Company at its meeting held today, i.e., 12th August, 2026, *inter-alia*, transacted the following businesses:

1. **Financial Results for the First Quarter ended 30th June, 2026:**

   Considered and Approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the First Quarter ended 30th June, 2026.

   The financial information as required to be provided in terms of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('**SEBI Listing Regulations**') forms part of the Financial Results.

   M/s. C.R. Sharedalal & Co., Chartered Accountants, (Firm Registration No.: 109943W), Ahmedabad, Statutory Auditors of the Company have issued their Limited Review Report, based on the Unaudited Financial Results (Standalone and Consolidated) of the Company for the First Quarter ended 30th June, 2026.

Ausom Enterprise Limited AHMEDABAD

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

A copy of the said Financial Results together with the Limited Review Report for the First Quarter ended 30th June, 2026, are enclosed herewith as **Annexure 1**.

These are also being made available on the website of the Company at www.ausom.in.

2. **Other businesses as per the circulated Agenda.**

The Board meeting commenced at 03:00 p.m. (IST) and concluded at 03:47 p.m. (IST).

These disclosures are being made pursuant to Regulation 30, 33, 52, 51 read with Schedule III and other applicable provisions of the SEBI Listing Regulations, as amended, along with applicable SEBI Circulars notified in this regard.

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

This is for your information and records.

Thanking you,
For, AuSom Enterprise Limited

KISHOR PRANJIVANDAS MANDALIA

Kishor Pranjivandas Mandalia
Managing Director
(DIN: 00126209)

Encl: As above-mentioned

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Web : www.crsharedalalco.com

C. R. Sharedalal & Co.
Chartered Accountants

LIMITED REVIEW REPORT

To
Board of Directors
AUSOM ENTERPRISE LIMITED
Bopal-Ambli Road, Ahmedabad.

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **AUSOM ENTERPRISE LIMITED** ('the Company') for the Quarter ended 30th June 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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)

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

(V. M. Valiya)
Partner
Membership No.132033
UDIN : 26132033CIFHQE3778

Place : Ahmedabad
Date : 12-08-2026

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

STANDALONE STATEMENT OF PROFIT & LOSS FOR THE FIRST QUARTER ENDED 30TH JUNE 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30/06/2026 (Unaudited)	31/03/2026 (Audited)	30/06/2025 (Unaudited)	31/03/2026 (Audited)
1	**Income**				
	(a) Revenue from operations	12.97	15460.92	47104.93	79910.58
	(b) Other Income	206.03	900.33	194.92	1484.37
	Total Income	**219.00**	**16361.25**	**47299.85**	**81394.95**
2	**Expenses**				
	(a) Cost of materials consumed	0.00	7.03	45805.76	46613.91
	(b) Purchases of Stock-in-Trade	286.18	15440.41	13.72	31929.15
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(341.45)	186.86	(63.64)	104.12
	(d) Employee benefits expense	6.32	12.55	6.43	35.62
	(e) Finance costs	1.52	0.30	0.47	1.09
	(f) Depreciation and amortisation expense	12.66	41.97	4.93	56.75
	(g) Other expenses	10.17	38.58	100.01	164.69
	Total expenses	**(24.60)**	**15727.70**	**45867.68**	**78905.33**
3	**Profit/(Loss) before exceptional and extraordinary items and tax (1-2)**	**243.60**	**633.55**	**1432.17**	**2489.62**
4	Exceptional items	0.00	0.00	0.00	0.00
5	**Profit/(Loss) before extraordinary items and tax (3 - 4)**	**243.60**	**633.55**	**1432.17**	**2489.62**
6	Extraordinary items	0.00	0.00	0.00	0.00
7	**Profit/(Loss) before tax (5-6)**	**243.60**	**633.55**	**1432.17**	**2489.62**
8	**Tax expense:**				
	(1) Current tax	67.00	14.45	270.00	503.45
	(2) Deferred tax	(5.40)	(42.64)	26.31	(14.76)
9	**Profit/(Loss) for the period (7-8)**	**182.00**	**661.74**	**1135.86**	**2000.93**
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	(0.27)	0.00	(0.27)
	Income tax relating to above item	0.00	0.07	0.00	0.07
	Total Other Comprehensive Income (After Tax)	0.00	(0.20)	0.00	(0.20)
11	**Total Comprehensive Income/(Loss) (9+10)**	**182.00**	**661.54**	**1135.86**	**2000.73**
12	**Other Equity**	0.00	0.00	0.00	**14814.27**
13	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36
14	**Earnings per equity share (of Rs. 10/- each) (not annualised)**				
	(a) Basic	1.34	4.86	8.34	14.69
	(b) Diluted	1.34	4.86	8.34	14.69

Ausom Enterprise Limited AHMEDABAD

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

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 subsidiaries i.e. Amazo Solar Power Private Limited and IGR Ausom LLP, and its Joint Ventures i.e. Swadeshi Distributors LLP. The unaudited financial results of aforesaid joint venture 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 ended 30th June 2026 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 In the previous financial year i.e. 2025-26, the Parent with its subsidiary increased its ownership interest in its Joint venture i.e. IGR Ausom LLP from 50% to 100% with effect from 1 January 2026. Consequently, IGR Ausom LLP became a subsidiary of the Parent. Accordingly, the financial results of IGR Ausom LLP for the quarter ended 31 March 2026 have been consolidated with the financial results of the Group on a line-by-line basis in accordance with the provisions of Ind AS 110. Further, the Parent has reclassified its investment in the aforesaid LLP from "Investment in Joint Venture" to "Investment in Subsidiary" w.e.f. 1 January 2026. Hence the audited financial results of aforesaid LLP for the period from 1 April 2025 to 31 December 2025, is incorporated in the consolidated financial results using equity method of accounting.

4 **Segment Reporting**

Standalone Financial Results

Based on the nature of the Company's business activities and the manner in which the operations are managed and reviewed by the management, the Company operates within a single primary business segment, namely, "Trading in Commodities, Bullions, Gold Jewellery, Diamonds, Derivatives, Shares and Securities." Accordingly, there are no separate operating segments requiring disclosure under Ind AS 108 – Operating Segments, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. Consequently, segment information has not been separately disclosed in the Standalone Financial Results.

Consolidated Financial Results

For the purpose of the Consolidated Financial Results, the Group has identified the following reportable operating segments in accordance with Ind AS 108 – Operating Segments, based on the nature of products and services, the risks and returns associated with the respective activities, and the manner in which the results of these activities are regularly reviewed by the Chief Operating Decision Maker (CODM):

1. Refining Segment – comprises manufacturing and refining of Gold Bars and Silver Bars at the refinery.
2. Bullion Segment – comprises trading in Gold Bars and Silver Bars.
3. Shares, Securities and Derivatives Segment – comprises trading in shares and securities and undertaking derivative transactions.
4. Power Segment – comprises generation of power through the Group's solar power plants.

Accordingly, segment information in respect of the above reportable operating segments has been disclosed in the Consolidated Financial Results in accordance with the requirements of Ind AS 108.

5 No Investor complaint was pending at the beginning of the quarter. During the quarter, one complaint was received and resolved satisfactory. Investor may send their complaint/grievance through email at:- investorcomplaints@gmail.com with facts of the case, if any.

6 The figures for the quarter ended on 31st March, 2026 is the balancing figures between audited results in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.

7 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.

8 The Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12th August, 2026. Limited Review of the unaudited financial results for the quarter ended on 30th June, 2026 has been carried out by the Statutory Auditor.

FOR AUSOM ENTERPRISE LIMITED

Place: Ahmedabad
Date: 12-08-2026

C.R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

Ausom Enterprise Limited AHMEDABAD

KISHOR P. MANDALIA
MANAGING DIRECTOR

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C. R. Sharedalal & Co.
Chartered Accountants

LIMITED REVIEW REPORT

To
Board of Directors
AUSOM ENTERPRISE LIMITED
Bopal-Ambli Road, Ahmedabad.

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **AUSOM ENTERPRISE LIMITED** ('the Parent'), which includes its subsidiaries ('the Parent and its subsidiaries 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 ended 30th June 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as 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" 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 persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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
IGR Ausom LLP (w.e.f. 01-01-2026)

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

Joint venture

a) Swadeshi Distributors 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 ended 30th June 2026 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 of the review report of other auditor 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. 138.67 lacs and total comprehensive income of Rs. 138.67 lacs for the quarter ended 30th June 2026 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.

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

Place : Ahmedabad
Date : 12-08-2026

C.R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

(V. M. Valiya)
Partner
Membership No.132033
UDIN : 26132033EDUZKU4479

AuSom Enterprise Limited

AuSom Enterprise Limited

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CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE FIRST QUARTER ENDED 30TH JUNE 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30/06/2026 (Unaudited)	31/03/2026 (Audited)	30/06/2025 (Unaudited)	31/03/2026 (Audited)
1	Income				
	(a) Revenue from operations	278373.14	144043.34	47104.93	208493.00
	(b) Other Income	198.20	285.60	185.07	818.85
	Total Income	**278571.34**	**144328.94**	**47290.00**	**209311.85**
2	Expenses				
	(a) Cost of materials consumed	250478.22	127619.89	45805.75	174226.77
	(b) Purchases of Stock-in-Trade	25279.95	15442.33	13.72	31931.08
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(613.96)	369.78	(63.64)	287.04
	(d) Employee benefits expense	58.27	71.50	6.43	94.56
	(e) Finance costs	1.97	0.78	0.85	1.58
	(f) Depreciation and amortisation expense	36.75	69.70	4.93	84.48
	(g) Other expenses	476.58	454.12	100.63	581.20
	Total expenses	**275717.78**	**144028.10**	**45868.67**	**207206.71**
3	**Profit /(Loss) before exceptional and extraordinary items and tax (1-2)**	**2853.56**	**300.84**	**1421.33**	**2105.14**
4	Exceptional items	0.00	0.00	0.00	0.00
5	**Profit /(Loss) before extraordinary items and tax (3 - 4)**	**2853.56**	**300.84**	**1421.33**	**2105.14**
6	Extraordinary items	0.00	0.00	0.00	0.00
7	**Profit /(Loss) before share of Joint Venture and tax (5 - 6)**	**2853.56**	**300.84**	**1421.33**	**2105.14**
8	Share of profit / (loss) from Joint Venture (net)	138.67	(123.12)	353.14	455.99
9	**Profit /(Loss) before tax (7+8)**	**2992.23**	**177.72**	**1774.47**	**2561.13**
10	Tax expense:				
	(1) Current tax	992.00	158.78	270.00	649.22
	(2) Deferred tax	(12.51)	(64.05)	26.31	(36.17)
11	**Profit /(Loss) for the period (9-10)**	**2012.74**	**82.99**	**1478.16**	**1948.08**
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	(0.27)	0.00	(0.27)
	Income tax relating to above item	0.00	0.07	0.00	0.07
	Total other Comprehensive Income (After Tax)	0.00	(0.20)	0.00	(0.20)
13	**Total Comprehensive Income/ (Loss) (11+12)**	**2012.74**	**82.79**	**1478.16**	**1947.88**
14	Profit for the period attributable to:				
	- Owners of the Company	2011.03	82.99	1478.16	1948.08
	- Non-controlling interest	1.71	0.00	0.00	0.00
15	Other comprehensive income/(loss) for the period attributable to:				
	- Owners of the Company	0.00	(0.20)	0.00	(0.20)
	- Non-controlling interest	0.00	0.00	0.00	0.00
16	Total comprehensive income for the period attributable to:				
	- Owners of the Company	2011.03	82.79	1478.16	1947.88
	- Non-controlling interest	1.71	0.00	0.00	0.00
17	Other Equity	0.00	0.00	0.00	**14734.15**
18	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36
19	Earnings per equity share (of Rs. 10/- each) (not annualised)				
	(a) Basic	14.76	0.61	10.85	14.30
	(b) Diluted	14.76	0.61	10.85	14.30

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

Ausom Enterprise Limited AHMEDABAD

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CONSOLIDATED SEGMENT INFORMATION

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended 30-06-2026 (Unaudited)
1	**Segment Revenue**	
	Refining	2,52,778.78
	Bullion	25,581.41
	Shares & Securities and derivatives	12.95
	Power	0.00
	Total	**2,78,373.14**
2	**Segment Results**	
	Refining	2,573.07
	Bullion	587.63
	Shares & Securities and derivatives	68.22
	Power	0.00
	Sub-total	3,228.92
	Less: -	
	Unallocable Finance Costs	1.97
	Unallocable Other expenses (Net of Income)	373.39
	Add:-	
	Share of Profit from Joint venture	138.67
	Profit before tax	**2,992.23**
	Less: -	
	Current tax	992.00
	Deferred tax	-12.51
	Profit after tax	**2,012.74**
3	**Segment Assets**	
	Refining	5,799.01
	Bullion	11,017.59
	Shares & Securities and derivatives	971.46
	Power	4,257.86
	Total	**22,045.92**
4	**Segment Liabilities**	
	Refining	2,345.75
	Bullion	369.31
	Shares & Securities and derivatives	0.00
	Power	1,199.10
	Total	**3,914.16**

Note -

Segment reporting has been identified as applicable from the current period only. Accordingly, the corresponding figures for the previous period are not applicable and, therefore, have not been presented.

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

Ausom Enterprise Limited AHMEDABAD

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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 subsidiaries i.e. Amazo Solar Power Private Limited and IGR Ausom LLP, and its Joint Ventures i.e. Swadeshi Distributors LLP. The unaudited financial results of aforesaid joint venture 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 ended 30th June 2026 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 In the previous financial year i.e. 2025-26, the Parent with its subsidiary increased its ownership interest in its Joint venture i.e. IGR Ausom LLP from 50% to 100% with effect from 1 January 2026. Consequently, IGR Ausom LLP became a subsidiary of the Parent. Accordingly, the financial results of IGR Ausom LLP for the quarter ended 31 March 2026 have been consolidated with the financial results of the Group on a line-by-line basis in accordance with the provisions of Ind AS 110. Further, the Parent has reclassified its investment in the aforesaid LLP from "Investment in Joint Venture" to "Investment in Subsidiary" w.e.f. 1 January 2026. Hence the audited financial results of aforesaid LLP for the period from 1 April 2025 to 31 December 2025, is incorporated in the consolidated financial results using equity method of accounting.

4 **Segment Reporting**

Standalone Financial Results

Based on the nature of the Company's business activities and the manner in which the operations are managed and reviewed by the management, the Company operates within a single primary business segment, namely, "Trading in Commodities, Bullions, Gold Jewellery, Diamonds, Derivatives, Shares and Securities." Accordingly, there are no separate operating segments requiring disclosure under Ind AS 108 – Operating Segments, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. Consequently, segment information has not been separately disclosed in the Standalone Financial Results.

Consolidated Financial Results

For the purpose of the Consolidated Financial Results, the Group has identified the following reportable operating segments in accordance with Ind AS 108 – Operating Segments, based on the nature of products and services, the risks and returns associated with the respective activities, and the manner in which the results of these activities are regularly reviewed by the Chief Operating Decision Maker (CODM):

1. Refining Segment – comprises manufacturing and refining of Gold Bars and Silver Bars at the refinery.
2. Bullion Segment – comprises trading in Gold Bars and Silver Bars.
3. Shares, Securities and Derivatives Segment – comprises trading in shares and securities and undertaking derivative transactions.
4. Power Segment – comprises generation of power through the Group's solar power plants.

Accordingly, segment information in respect of the above reportable operating segments has been disclosed in the Consolidated Financial Results in accordance with the requirements of Ind AS 108.

5 No Investor complaint was pending at the beginning of the quarter. During the quarter, one complaint was received and resolved satisfactory. Investor may send their complaint/grievance through email at:- investorcomplaints@gmail.com with facts of the case, if any.

6 The figures for the quarter ended on 31st March, 2026 is the balancing figures between audited results in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.

7 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.

8 The Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12th August, 2026. Limited Review of the unaudited financial results for the quarter ended on 30th June, 2026 has been carried out by the Statutory Auditor.

FOR AUSOM ENTERPRISE LIMITED

KISHOR P. MANDALIA
MANAGING DIRECTOR

Place: Ahmedabad
Date: 12-08-2026

C.R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

Ausom Enterprise Limited AHMEDABAD

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