



AuSom Enterprise Limited

Ref. No.: AEL/SEC/BM/2026-2027

Date: - 29th May, 2026

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.- Outcome of the Board Meeting - dated 29th May, 2026

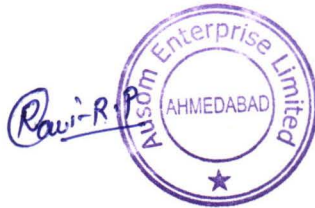
Ref.- Our letter dated 18th May, 2026 about intimation of Board Meeting

Pursuant to the Regulations 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we would like to inform you that the Board of Directors of the Company at its meeting held today i.e. 29th May, 2026 has *inter alia*, considered and approved the following:

1. Audited Standalone and Consolidated Financial Results of the Company for the Fourth Quarter and Financial Year ended 31st March, 2026 along with the Independent Auditors' Report thereon pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The same is attached as Annexure - A

A declaration of the Company on the Unmodified Opinion of the Statutory Auditors on the Audited Standalone and Consolidated Annual financial results of the Company for the financial year ended 31st March, 2026, Statement of Assets and Liabilities and Statement of Cash Flows are enclosed herewith along with a Declaration attached as Annexure - B

2. Recommendation of final dividend @ Re. 1/- (One Rupee Only) (i.e. 10.00%) per equity share of face value of Rs. 10/- each for the financial year ended 31st March, 2026. This shall be paid subject to the approval of shareholders at the ensuing Annual General Meeting.



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



AuSom Enterprise Limited

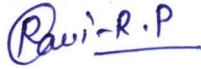
3. Pursuant to Regulation 30 of the Listing Regulations, we wish to inform you that the Board, on recommendation of the Audit Committee, has approved the re-appointment of M/s. Sweta Patel & Associates, as an Internal Auditor of the Company for the Financial year 2026-27. The required details is attached as Annexure - C
4. Consideration and approval of other businesses as per the agenda circulated.

The meeting of the Board of Directors commenced at 12:30 p.m. and concluded at 4:15 p.m.

We request you to take the above of your record.

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. Audited Standalone and Consolidated Financial Results of the Company for the fourth quarter and financial year ended 31st March, 2026 along with Independent Audit Report. - Annexure - A
2. Declaration regarding unmodified opinion of the Statutory Auditors on the Annual Financial Results. - Annexure - B
3. Details related to the appointment of Internal Auditor - Annexure - C

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

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Phone : +91-2717-452-372
+91-9824055181
E-mail : info@crsharedalalco.com
Web : www.crsharedalalco.com

C. R. Sharedalal & Co.
Chartered Accountants

Independent Auditors' Report To The Board of Directors of Ausom Enterprise Limited

We have audited the accompanying Statement of Standalone Financial Results (the "Statement") of Ausom Enterprise Limited (the "Company"), for the quarter and year ended 31st March, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

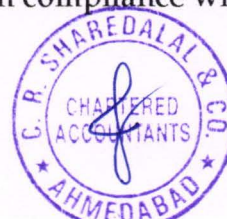
- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") specified under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

These standalone financial results for the quarter and year ended 31st March 2026 have been prepared on the basis of the related annual standalone financial statements, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of



the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone 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 standalone financial results, 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating 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.



- Conclude on the appropriateness of the Board of Director's 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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

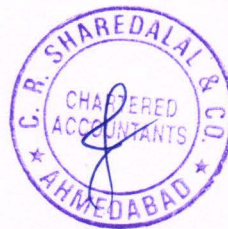
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the results for the Quarter ended 31st March 2026 and the corresponding quarter ended in the previous year are the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also, the figures up to the end of third quarter were subject to limited review.

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

Place : Ahmedabad
Date : 29-05-2026



analiya

(V. M. Valiya)
Partner

Membership No.132033
UDIN- 26132033QDBCXV4794



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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2026 (Audited)	31/12/2025 (Unaudited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
1	Income					
	(a) Revenue from operations	15460.92	5434.47	152664.04	79910.58	239253.35
	(b) Other Income	900.33	205.70	992.09	1484.37	1380.40
	Total Income	16361.25	5640.17	153656.13	81394.95	240633.75
2	Expenses					
	(a) Cost of materials consumed	7.03	0.00	8476.40	46613.91	8476.40
	(b) Purchases of Stock-in-Trade	15440.41	5410.51	143726.55	31929.15	230492.03
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	186.86	(50.16)	(24.88)	104.12	(707.84)
	(d) Employee benefits expense	12.55	8.45	9.30	35.62	30.51
	(e) Finance costs	0.30	0.25	(15.90)	1.09	4.90
	(f) Depreciation and amortisation expense	41.97	4.93	4.93	56.75	19.71
	(g) Other expenses	38.58	7.28	23.51	164.69	102.42
	Total expenses	15727.70	5381.26	152199.91	78905.33	238418.13
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	633.55	258.91	1456.22	2489.62	2215.62
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3 - 4)	633.55	258.91	1456.22	2489.62	2215.62
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax (5-6)	633.55	258.91	1456.22	2489.62	2215.62
8	Tax expense:					
	(1) Current tax	14.45	89.00	78.54	503.45	253.69
	(2) Deferred tax	(42.64)	18.06	0.00	(14.76)	0.00
9	Profit/(Loss) for the period (7-8)	661.74	151.85	1377.68	2000.93	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	(0.27)	0.00	(1.80)	(0.27)	(1.80)
	Income tax relating to above item	0.07	0.00	0.31	0.07	0.31
	Total Other Comprehensive Income (After Tax)	(0.20)	0.00	(1.49)	(0.20)	(1.49)
11	Total Comprehensive Income/(Loss) (9+10)	661.54	151.85	1376.19	2000.73	1960.44
12	Other Equity	0.00	0.00	0.00	14814.27	12949.73
13	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36	1362.36
14	Earnings per equity share (of 10/- each) (not annualised)					
	(a) Basic	4.86	1.11	10.11	14.69	14.40
	(b) Diluted	4.86	1.11	10.11	14.69	14.40





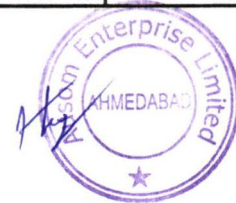
AuSom Enterprise Limited

AUSOM ENTERPRISE LIMITED

Standalone Audited Statement of Assets and Liabilities as at 31st March, 2026

(Rs. in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	6.29	8.37
(b) Investment Property	713.44	768.11
(c) Financial Assets		
(i) Investments	7222.92	6670.81
(ii) Other non current financial assets	9.99	7.30
(d) Deferred tax assets (net)	14.83	0.00
(e) Income Tax Assets (Net)	63.21	60.80
Total Non-current Assets	8030.68	7515.39
2 Current assets		
(a) Inventories	633.01	739.60
(b) Financial Assets		
(i) Trade receivables	16.04	1475.31
(ii) Cash and cash equivalents	25.38	625.27
(iii) Bank balances other than Cash and cash equivalents above	132.51	587.99
(iv) Loans	6884.13	5647.73
(v) Others current financial asset	634.20	492.59
(c) Other current assets	14.34	1486.31
Total Current Assets	8339.61	11054.80
Total Assets	16370.29	18570.19
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1362.46	1362.46
(b) Other Equity	14814.24	12949.73
Total Equity	16176.70	14312.19
LIABILITIES		
1 Non-current liabilities		
(a) Non current Provisions	9.45	7.81
Total Non-current liabilities	9.45	7.81
2 Current liabilities		
(a) Financial Liabilities		
(i) Current Borrowings	19.25	7.41
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	0.35	0.60
-Total outstanding dues of creditors other than micro enterprises and small enterprises	0.63	1045.26
(iii) Other current financial liabilities	35.02	26.68
(b) Other current liabilities	1.16	3164.06
(c) Current Provisions	6.54	6.18
(d) Current Tax Liabilities (Net)	121.19	0.00
Total Current liabilities	184.14	4250.19
Total Equity and Liabilities	16370.29	18570.19





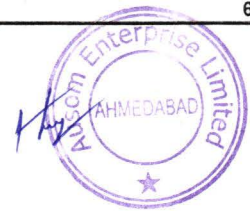
AuSom Enterprise Limited

AuSom Enterprise Limited

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2026

(Rs. in Lakhs)

	For the year ended		For the year ended	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	Rupees	Rupees	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before taxation and extraordinary items		2,489.63		2,215.63
Adjustment for				
Depreciation	56.75		19.71	
Interest income	-685.34		-496.57	
Interest expense	1.09		4.90	
Sundry Balance Written Off	0.00		0.75	
Share of loss/(profit) from joint venture	-687.04		-878.73	
Loss / (Profit) on sale of Investments	-20.50		-0.74	
Sundry balance written back	0.12		0.00	
Remeasurement gain/(loss) on defined benefit plans	-0.27		-1.49	
Dividend service charges	0.13		0.13	
		-1,335.06		-1,352.04
Operating Profit before Working Capital Changes		1,154.57		863.59
Decrease /(Increase) in Trade Receivable	1,459.27		-1,475.31	
Decrease/ (Increase) in Inventories	106.59		-712.78	
Increase/(Decrease) in Non-current provision	1.63		3.02	
Increase/(Decrease) in current provision	0.36		0.00	
Increase/(Decrease) in other current liability	-3,162.90		3,148.35	
Increase/(Decrease) in other current financial liability	8.34		-129.01	
Decrease/(Increase) in other current assets	1,471.97		-1,376.07	
Decrease/(Increase) in other current financial assets	-141.62		190.55	
Decrease/(Increase) in other non-current financial assets	-2.68		0.00	
Decrease/(Increase) in other bank balance	455.49		-472.78	
Increase/(Decrease) in Trade Payable	-1,044.99		1,031.91	
		-848.54		207.88
Cash Generated from Operations		306.03		1,071.47
Income tax		-384.67		-256.98
Net cash from operating activities		-78.64		814.49
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Non current investment	-67.38		-256.98	
Capital (contribution in)/withdrawal from LLP	169.40		120.00	
Movement in Loan given	-1,236.40		-185.94	
Proceeds from sale of Investments	53.41		44.02	
Interest Received	685.34		496.57	
Net cash from investing activities		-395.63		217.67
C. CASH FLOW FROM FINACING ACTIVITIES				
Movement in current borrowings	0.00		-306.17	
Dividend Paid	-136.37		-136.37	
Interest Paid	-1.09		-4.90	
Net cash used in financing activities		-137.46		-447.44
Net increase in cash & cash equivalents		-611.73		584.72
Cash & Cash equivalents at beginning of the year		617.86		33.14
Cash & Cash equivalents at end of the year		6.13		617.86





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 subsidiaries i.e. Amazo Solar Power Private Limited and IGR Ausom LLP, and its Joint Ventures i.e. Swadeshi Distributors LLP and Bsafal KZ Estate LLP. The audited financial results of aforesaid joint ventures are incorporated in the consolidated financial results using equity method of accounting.
- 2 During the quarter, 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 wholly owned 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.
- 3 As the Group'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.
- 4 No Investor complaint was pending at the beginning of the quarter. During the quarter, four complaints were received and resolved satisfactory. Investor may send their complaint/grievance through email at:- investorcomplaints@gmail.com with facts of the case, if any.
- 5 The figures for the quarter ended on 31st March, 2026 and 31st March, 2025 are 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.
- 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 board has recommended final dividend of @ Rs. 1/- (One Rupee Only) (i.e. 10.00%) per equity share of face value of Rs. 10/- each for the financial year ended on March 31, 2026. This shall be paid subject to approval of shareholders in their ensuing Annual General Meeting and will be paid immediately thereafter i.e within statutory time limit.
- 8 The Audit Committee reviewed the above results. The Board of Directors in their meeting held on 29th May, 2026 approved the above results and its release.

FOR AUSOM ENTERPRISE LIMITED

Place: Ahmedabad
Date: 29/05/2026




KISHOR P. MANDALIA
MANAGING DIRECTOR

**Independent Auditors' Report
To The Board of Directors of Ausom Enterprise Limited**

We have audited the accompanying Statement of Consolidated Financial Results (the "Statement") of **Ausom Enterprise Limited** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its joint ventures, for the quarter and year ended 31st March, 2026, attached herewith, being submitted by the Parent pursuant to the requirement 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, and based on the consideration of the reports of the other auditors on separate financial statements and the other financial information of the subsidiaries and joint ventures referred to in below paragraph, the Statement:

- (i) 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)

Joint venture

- a) Swadeshi Distributors LLP
b) IGR Ausom LLP (up to 31-12-2025)
c) Bsafal KZ Estate LLP

- (ii) is presented in accordance with requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and
- (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") specified under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of



Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group and its joint ventures 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 Consolidated Financial Results under the provisions of the Act and the Rules 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 and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These consolidated financial results for the quarter and year ended 31st March 2026 have been prepared on the basis of the related annual consolidated financial statements, which are the responsibility of the Parent's management and have been approved by the Board of Directors of the Parent. The Parent's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group including its joint ventures in accordance with the applicable Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the Companies included in the Group and its joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its joint ventures and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Parent, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the Companies included in the Group and its joint ventures are responsible for assessing the ability of the Group and its joint ventures to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either



intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

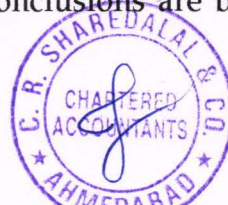
The respective Board of Directors of the Companies included in the Group and its joint ventures, are also responsible for overseeing the financial reporting process of the Group and its joint ventures.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated 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 consolidated financial results, 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Parent has adequate internal financial controls with reference to consolidated financial statements in place and the operating 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.
- Conclude on the appropriateness of the Board of Director's 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 ability of the Group and of its joint ventures 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 consolidated financial results 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 Group and its joint ventures to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Group and its joint ventures to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

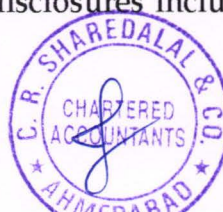
We communicate with those charged with governance of the Parent and other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The Statement includes the audited financial results and other financial information, in respect of two joint ventures whose financial results reflect the Group's share of net loss after tax of Rs.123.12 lacs and total comprehensive loss of Rs.123.12 lacs for the quarter ended 31st March 2026 and share of net profit after tax of Rs.297.60 lacs and total comprehensive income of Rs.297.60 lacs for the year ended 31st March, 2026, as considered in the Statement whose financial results and other financial information have been audited by their respective independent auditors. The independent auditors' reports on financial results/financial information of these entities have been furnished to us and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of



these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

The statement includes the results for the Quarter ended 31st March 2026 and the corresponding quarter ended in the previous year are the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also, the figures up to the end of the third quarter were subject to limited review.

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

Place : Ahmedabad
Date : 29-05-2026



A handwritten signature in blue ink, appearing to read "V. M. Valiya".

(V. M. Valiya)

Partner

Membership No. 132033

UDIN- 26132033SYMQWG7918



AuSom Enterprise Limited



AuSom Enterprise Limited

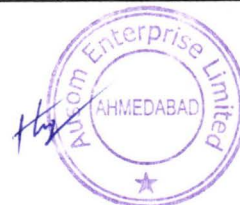
ZAVERI HOUSE, FOURTH FLOOR, SANIDHYA, OPP PLANET LANDMARK HOTEL, BOPAL- AMBLI ROAD, BOPAL, AHMEDABAD - 380058, GUJARAT, INDIA.

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

CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2026 (Audited)	31/12/2025 (Unaudited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
1	Income					
	(a) Revenue from operations	144043.34	5434.47	152664.04	208493.00	239253.35
	(b) Other Income	285.60	184.72	113.46	818.85	501.77
	Total Income	144328.94	5619.19	152777.50	209311.85	239755.12
2	Expenses					
	(a) Cost of materials consumed	127619.89	0.00	8476.40	174226.77	8476.40
	(b) Purchases of Stock-in-Trade	15442.33	5410.51	143726.55	31931.08	230492.03
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	369.78	(50.16)	(24.88)	287.04	(707.84)
	(d) Employee benefits expense	71.50	8.45	9.30	94.56	30.51
	(e) Finance costs	0.78	0.26	(15.90)	1.58	4.90
	(f) Depreciation and amortisation expense	69.70	4.93	4.93	84.48	19.71
	(g) Other expenses	454.12	7.46	27.56	581.20	109.07
	Total expenses	144028.10	5381.45	152203.96	207206.71	238424.78
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	300.84	237.74	573.54	2105.14	1330.34
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3 - 4)	300.84	237.74	573.54	2105.14	1330.34
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before share of Joint Venture and tax (5 - 6)	300.84	237.74	573.54	2105.14	1330.34
8	Share of profit / (loss) from Joint Venture (net)	(123.12)	76.98	608.94	455.99	878.73
9	Profit/(Loss) before tax (7+8)	177.72	314.72	1182.48	2561.13	2209.07
10	Tax expense:					
	(1) Current tax	158.78	90.45	78.54	649.22	253.69
	(2) Deferred tax	(64.05)	18.07	0.00	(36.17)	0.00
11	Profit/(Loss) for the period (9-10)	82.99	206.20	1103.94	1948.08	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	(0.27)	0.00	(1.80)	(0.27)	(1.80)
	Income tax relating to above item	0.07	0.00	0.31	0.07	0.31
	Total other Comprehensive Income (After Tax)	(0.20)	0.00	(1.49)	(0.20)	(1.49)
13	Total Comprehensive Income/ (Loss) (11+12)	82.79	206.20	1102.45	1947.88	1953.89
14	Profit for the year attributable to:					
	- Owners of the Company	82.99	206.20	1103.94	1948.08	1955.38
	- Non-controlling interest	0.00	0.00	0.00	0.00	0.00
15	Other comprehensive income/(loss) for the year attributable to:					
	- Owners of the Company	(0.20)	0.00	(1.49)	(0.20)	(1.49)
	- Non-controlling interest	0.00	0.00	0.00	0.00	0.00
16	Total comprehensive income for the year attributable to:					
	- Owners of the Company	82.79	206.20	1102.45	1947.88	1953.89
	- Non-controlling interest	0.00	0.00	0.00	0.00	0.00
17	Other Equity	0.00	0.00	0.00	14734.15	12943.18
18	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36	1362.36
19	Earnings per equity share (of Rs. 10/- each) (not annualised)					
	(a) Basic	0.61	1.51	8.10	14.30	14.35
	(b) Diluted	0.61	1.51	8.10	14.30	14.35



Registered Office : Zaveri House, Fourth Floor, Sanidhya, Opp. Planet Landmark Hotel,
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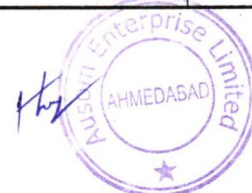
AuSom Enterprise Limited

AUSOM ENTERPRISE LIMITED

Consolidated Audited Statement of Assets and Liabilities as at 31st March, 2026

(Rs. in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	1431.92	8.37
(b) Capital work-in-progress	1344.83	0.00
(c) Right of Use Assets	933.59	0.00
(d) Investment Property	0.00	768.11
(e) Investment in Joint ventures	4760.44	5916.51
(f) Financial Assets		
(i) Investments	688.76	654.29
(ii) Other non current financial assets	1682.18	7.30
(g) Deferred tax assets (net)	21.85	0.00
(h) Income Tax Assets (Net)	162.97	60.81
Total Non-current Assets	11026.54	7415.39
2 Current assets		
(a) Inventories	1804.26	739.60
(b) Financial Assets		
(i) Trade receivables	80.58	1475.31
(ii) Cash and cash equivalents	65.40	625.36
(iii) Bank balances other than Cash and cash equivalents above	132.51	587.99
(iv) Loans	5978.13	5747.73
(v) Others current financial asset	623.55	492.68
(c) Other current assets	119.86	1486.31
Total Current Assets	8804.29	11154.98
Total Assets	19830.83	18570.37
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1362.46	1362.46
(b) Other Equity	14754.83	12943.18
Total Equity	16117.29	14305.64
LIABILITIES		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Non current Borrowings	12.76	0.00
(ii) Lease Liabilities	785.47	0.00
(b) Non current Provisions	9.45	7.81
Total Non-current liabilities	807.68	7.81
2 Current liabilities		
(a) Financial Liabilities		
(i) Current Borrowings	25.00	7.41
(ii) Lease Liabilities	62.04	0.00
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	1.07	0.60
-Total outstanding dues of creditors other than micro enterprises and small enterprises	10.58	1045.26
(iv) Other current financial liabilities	2736.99	33.42
(b) Other current liabilities	40.61	3164.05
(c) Current Provisions	29.57	6.18
Total Current liabilities	2905.86	4256.92
Total Equity and Liabilities	19830.83	18570.37





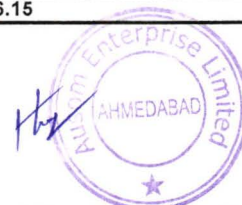
AuSom Enterprise Limited

AuSom Enterprise Limited

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2026

(Rs. in Lakhs)

		For the year ended 31-Mar-26	For the year ended 31-Mar-25
	Rupees	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before taxation and extraordinary items		2,561.13	2,209.08
Adjustment for			
Depreciation	84.48		19.71
Interest income	-647.84		-496.66
Interest expense	1.58		4.90
Sundry Balance Written Off	-0.00		0.75
Share of Loss / (Profit) from Joint ventures	-455.99		-878.73
Loss / (Profit) on sale of Investments	-20.50		-0.74
Sundry balance written back	-0.12		0.00
Remeasurement gain/(loss) on defined benefit plans	-0.20		-1.49
Dividend service charges	0.13		0.13
		-1,038.46	-1,352.13
Operating Profit before Working Capital Changes		1,522.67	856.95
Decrease/(Increase) in Trade Receivable	1,394.74		-1,475.31
Decrease/(Increase) in Inventories	-1,064.66		-712.78
Increase/(Decrease) in Non-current provision	1.63		3.02
Increase/(Decrease) in current provision	23.38		0.00
Increase/(Decrease) in other current liability	-3,123.44		3,148.35
Increase/(Decrease) in other current financial liability	2,703.58		-122.27
Decrease/(Increase) in other current assets	1,366.46		-1,376.07
Decrease/(Increase) in other current financial assets	-130.87		190.46
Decrease/(Increase) in other non-current financial assets	-1,674.88		0.00
Decrease/(Increase) in other bank balance	455.49		-472.78
Increase/(Decrease) in Trade Payable	-1,034.09		1,031.91
		-1,082.66	214.53
Cash Generated from Operations		440.01	1,071.48
Income tax		-751.39	-256.99
Net cash from operating activities		-311.38	814.49
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Non current investment	-67.38		-156.98
Capital (contribution in)/withdrawal from LLP	169.40		120.00
Addition in Property, plant & equipment on account of acquisition of Subsidiary	-739.92		0.00
Movement in Capital Work-in-progress	-1,344.83		0.00
Movement in Loan given	-230.40		-285.94
Proceeds from sale of Investments	53.41		44.02
Adjustment on acquisition of Subsidiary	1,442.67		0.00
Interest Received	647.84		496.66
Net cash from investing activities		-69.21	217.76
C. CASH FLOW FROM FINACING ACTIVITIES			
Movement in current borrowings	17.59		-306.17
Movement in Non current borrowings	12.76		0.00
Payment of Lease Liability	-83.61		0.00
Dividend paid	-136.37		-136.37
Interest Paid	-1.58		-4.90
Net cash used in financing activities		-191.21	-447.44
Net increase in cash & cash equivalents		-571.80	584.81
Cash & Cash equivalents at beginning of the year		617.95	33.14
Cash & Cash equivalents at end of the year		46.15	617.95



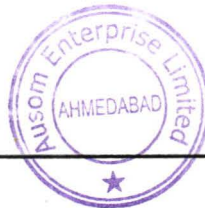


AuSom Enterprise Limited


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 subsidiaries i.e. Amazo Solar Power Private Limited and IGR Ausom LLP, and its Joint Ventures i.e. Swadeshi Distributors LLP and Bsafal KZ Estate LLP. The audited financial results of aforesaid joint ventures are incorporated in the consolidated financial results using equity method of accounting.
- 2 During the quarter, 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 wholly owned 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.
- 3 As the Group'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.
- 4 No Investor complaint was pending at the beginning of the quarter. During the quarter, four complaints were received and resolved satisfactory. Investor may send their complaint/grievance through email at: investorcomplaints@gmail.com with facts of the case, if any.
- 5 The figures for the quarter ended on 31st March, 2026 and 31st March, 2025 are 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.
- 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 board has recommended final dividend of @ Rs. 1/- (One Rupee Only) (i.e. 10.00%) per equity share of face value of Rs. 10/- each for the financial year ended on March 31, 2026. This shall be paid subject to approval of shareholders in their ensuing Annual General Meeting and will be paid immediately thereafter i.e within statutory time limit.
- 8 The Audit Committee reviewed the above results. The Board of Directors in their meeting held on 29th May, 2026 approved the above results and its release.

Place: Ahmedabad
Date: 29/05/2026



FOR AUSOM ENTERPRISE LIMITED


KISHOR P. MANDALIA
MANAGING DIRECTOR



AuSom Enterprise Limited

ANNEXURE : B

Ref No: - AEL/SEC/STOCK/2026-27
Date: 29/05/2026

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 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Declaration in respect of Audit Reports with Unmodified Opinion for the Financial Year ended 31st March, 2026

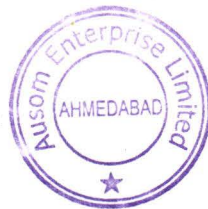
Pursuant to the provisions of Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby confirm and declare that the Statutory Auditors C. R. SHAREDALAL & CO. (FRN No. 109943W), Chartered Accountants, Ahmedabad, have issued unmodified opinion in its Audit Report on Standalone and Consolidated Financial Results of the Company for the Financial year ended on 31st March 2026 and the same is enclosed.

Requested to kindly take the same on your record.

Thanking you,

For AuSom Enterprise Limited

(Kishor Pranjivandas Mandalia)
Managing Director
DIN: 00126209





Details related to the appointment of the Internal Auditor

Disclosure under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on 11 July 2023 and last updated on 30 January 2026.

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment , re-appointment, resignation , removal , death or otherwise	Re-appointment as an Internal Auditor of the Company
2.	Date of appointment /re-appointment/ cessation (as applicable) & term of appointment/ re-appointment ;	Re-appointment in the Board Meeting held on 29 th May, 2026, as an Internal Auditor of the Company for the financial year 2026-27.
3.	Brief profile (in case of appointment)	<p>Sweta Patel & Associates (SP&A) is a Chartered Accountant Firm with 14 years of experience. We act as a growth and guiding partner for business owners, offering specialized and comprehensive services, including auditing, tax compliance, tax return filing, tax litigation, financial reporting etc.</p> <p>Our client-focused, technology-driven approach enables us to deliver integrated solutions that simplify complex challenges, reduce costs, and mitigate risks. With a team of seasoned professionals, SP&A is committed to ethics, innovation, and delivering value through expertise and continuous improvement.</p> <p>We offer our services to a diverse array of clients, including publicly listed companies, corporate organizations, non-corporate entities, trusts, and non-governmental organizations (NGOs) etc.</p> <p>We provide a diverse array of services to our clients, leveraging our expertise across multiple fields, which includes:</p> <ul style="list-style-type: none">Internal AuditsStatutory AuditsTax PlanningTax CompliancesTax LitigationCorporate consultancy etc.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

