

Aro granite industries ltd

(100% Export Oriented Unit)

Regd Office : 1001, 10th Floor, DLF Tower A, Jasola New Delhi - 110025

Corp Office & Works : Koneripalli Village, Via Shoolagiri, Hosur Taluk, Krishnagiri District, Tamil Nadu 635117

CIN : L74899DL1988PLC031510

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

		(Rs. In Lacs)				
Sl No	Particulars	Quarter ended			Year ended	
		31.03.2026 Audited	31.12.2025 Audited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
I	Revenue from Operations	1,151.89	1,469.12	2,681.37	7,351.59	12,309.05
II	Other Income	248.29	503.74	513.71	1,181.88	965.82
III	Total Income (I+II)	1,400.18	1,972.87	3,195.08	8,533.47	13,274.87
IV	Expenses					
	Cost of materials consumed	499.07	658.55	805.33	3,131.51	6,188.93
	Purchase of Stock-in-Trade	175.17	41.86	519.56	460.37	633.32
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	13.37	85.87	239.81	190.00	167.14
	Employee Benefit Expense	267.33	264.13	345.75	1,110.53	1,479.70
	Financial Costs	357.88	378.38	326.78	1,511.25	1,287.32
	Depreciation and Amortization Expense	249.63	242.33	248.46	982.72	994.12
	Other Expenses	476.66	593.88	699.89	2,309.13	3,209.51
	Total Expenses (IV)	2,039.11	2,264.99	3,185.58	9,695.52	13,960.04
V	Profit/(Loss) before exceptional items & Tax (III-IV)	(638.93)	(292.12)	9.49	(1,162.05)	(685.17)
VI	Less: Exceptional Items	-	-	-	-	-
VII	Profit/(loss) Before Taxes (V-VI)	(638.93)	(292.12)	9.49	(1,162.05)	(685.17)
VIII	Tax Expense:					
	-Current tax					
	- Mat Credit Entitlement					
	-Deferred tax	1.80	5.31	7.24	19.70	(42.89)
	Total Tax expense	1.80	5.31	7.24	19.70	(42.89)
IX	Profit/(Loss) for the period from Continuing operation (VII-VIII)	(640.73)	(297.44)	2.25	(1,181.75)	(642.28)
X	Profit/(Loss) for the period from Discontinuing operation					
XI	Tax Expenses of Discontinuing operation					
XII	Profit/(Loss) for the period from Discontinuing operation (X-XI)					
XIII	Profit/(Loss) for the period (IX+XII)	(640.73)	(297.44)	2.25	(1,181.75)	(642.28)
XIV	Other Comprehensive Income					
	Other Comprehensive income for the period (after tax)	(2.87)	3.74	2.20	(10.09)	19.22
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit/(Loss)	(643.60)	(293.70)	4.45	(1,191.85)	(623.06)

For ARO GRANITE INDUSTRIES LTD.,

Managing Director

XVI	Paid up Equity Share Capital (Face Value of Rs.10 each)	1530.00	1530	1,530.00	1,530	1,530
XVII	Other Equity				15,864.10	17,055.94
XVIII	Earnings per Equity Share (for continuing operation)					
	Basic (in Rs.)	(4.21)	(1.92)	0.03	(7.79)	(4.07)
	Diluted (in Rs.)	(4.21)	(1.92)	0.03	(7.79)	(4.07)
XIX	Earnings per Equity Share (for discontinued operation)					
	Basic (in Rs.)					
	Diluted (in Rs.)					
XX	Earnings per Equity Share (for continued + discontinued operation)					
	Basic (in Rs.)	(4.21)	(1.92)	0.03	(7.79)	(4.07)
	Diluted (in Rs.)	(4.21)	(1.92)	0.03	(7.79)	(4.07)

For ARO GRANITE INDUSTRIES LTD.,


Managing Director

ARO GRANITE INDUSTRIES LIMITED**Standalone Segmentwise Revenue, Results****(Rs. in lacs)**

Sl No	Particulars	Quarter ended			Year ended	
		31.03.2026 Audited	31.12.2025 Audited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
1	Segment Revenue					
	a. Quartz Division	(54.44)	80.88	757.79	1,158.56	3,946.44
	b. Granite Slabs/Tiles Division	1,454.62	1,891.99	2,437.28	7,374.91	9,328.43
	c. Unallocated Segment	-	-	-	-	-
		1,400.18	1,972.87	3,195.08	8,533.47	13,274.87
	Less: Inter Segment Revenue	-	-	-	-	-
	Total Revenue from Operations	1,400.18	1,972.87	3,195.08	8,533.47	13,274.87
		-	-	-	-	-
2	Segment Results	-	-	-	-	-
	a. Quartz Division	(131.08)	(112.55)	(2.04)	(380.94)	(97.02)
	b. Granite Slabs/Tiles Division	(149.97)	198.80	338.31	730.14	699.17
	Total Segment Results	(281.05)	86.26	336.27	349.20	602.15
	Less:	-	-	-	-	-
	(i) Finance Cost	357.88	378.38	326.78	1,511.25	1,287.32
	(i) Net unallocated expenditure/(income)	-	-	-	-	-
	Total Profit Before Tax	(638.92)	(292.12)	9.49	(1,162.05)	(685.17)
3	Segment assets					
	a. Quartz Division	348.56	670.60	1,449.99	348.56	1,449.99
	b. Granite Slabs/Tiles Division	39,077.46	38,492.05	40,524.07	39,077.46	40,524.07
	Total	39,426.03	39,162.65	41,974.07	39,426.03	41,974.07
	Less : Inter-segment assets	-	-	-	-	-
	Total Assets	39,426.03	39,162.65	41,974.07	39,426.03	41,974.07
		-	-	-	-	-
4	Segment Liability					
	a. Quartz Division	2,252.36	2,416.86	2,751.40	2,252.36	2,751.40
	b. Granite Slabs/Tiles Division	19,779.57	18,708.09	20,636.73	19,779.57	20,636.73
	Total	22,031.93	21,124.95	23,388.13	22,031.93	23,388.13
	Less : Inter-segment Liabilities	-	-	-	-	-
	Total Liabilities	22,031.93	21,124.95	23,388.13	22,031.93	23,388.13

For ARO GRANITE INDUSTRIES LTD.,



Managing Director

STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026			
	Particulars	(Rs. In Lacs)	(Rs. In Lacs)
		As at	As at
		31.03.2026	31.03.2025
		Audited	Audited
I	ASSETS		
	Non-current assets		
	Property, Plant and Equipment	11,804.53	12,860.23
	Capital Work in Progress	103.69	103.69
	Intangible Assets	12.89	12.89
	Right of Use Assets	1,027.58	1,037.13
	Financial Assets		
	- Investments	0.01	42.05
	-Other Financial Asset	204.24	201.24
	Other Non Current Asset	-	-
	Total non current assets	13,152.96	14,257.23
	Current Assets		
	Inventories	21,258.02	21,421.37
	Financial Assets		
	- Investments	35.57	45.67
	-Trade Receivables	2,253.25	3,482.22
	-Cash and Cash Equivalents	319.40	56.84
	-Earmarked Balances with Bank	6.73	6.73
	Bank balances other than cash and cash equivalents	926.49	776.66
	-Loans	0.69	2.15
	Other Financial Assets	-	-
	Current tax assets (Net)	9.34	2.76
	Other current assets	1,463.59	1,922.45
	Total current assets	26,273.08	27,716.84
	Total Assets	39,426.03	41,974.07
II	Equity and Liabilities		
	Equity		
	Equity Share Capital	1,530.00	1,530.00
	Other Equity	15,864.10	17,055.94
	Total Equity	17,394.10	18,585.94
	Liabilities		

For ARO GRANITE INDUSTRIES LTD.,


Managing Director

Non-current liabilities		
-Borrowings	2,643.05	2,836.97
-Lease Liabilities	-	-
Provisions	169.22	224.15
Deferred Tax Liabilities (Net)	1,314.37	1,294.67
Total non-current liabilities	4,126.64	4,355.79
Current Liabilities		
Financial Liabilities		
-Borrowings	12,515.99	13,127.67
-Trade Payables	4,532.99	4,899.96
-Other Financial Liabilities	390.89	391.64
Provisions	80.46	83.33
Other current liabilities	384.94	529.74
Current tax liabilities (net)	-	-
Total current liabilities	17,905.29	19,032.34
Total Liabilities	22,031.93	23,388.13
Total Equity and Liabilities	39,426.03	41,974.07

For ARO GRANITE INDUSTRIES LTD.,


Managing Director

ARO GRANITE INDUSTRIES LIMITED

CIN - L74899DL1988PLC031510

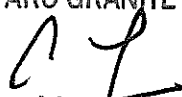
Regd Office : 1001, 10th Floor, DLF Tower A, Jasola, New Delhi - 110025.

Statement of Cash Flows For the year ended March 31, 2026

Amount in Rs. lakh

	Particulars	Amount in Rs. lakh	
		As at March 31, 2026	As at March 31, 2025
A.	Cash Flow from operating activities		
	Profit before exceptional item and tax	(1,162.05)	(685.17)
	Adjustments For		
	Depreciation and amortization expense	982.72	994.12
	Finance Cost	1,511.25	1,287.32
	Foreign currency fluctuation (Gain/Loss)	(762.58)	(844.24)
	Profit on sale of Property, Plant and equipment	(157.28)	-
	Interest Income on FD with banks and others	(53.95)	(40.61)
	Operating Profit before working capital changes	358.12	711.42
	Adjustment for Working Capital Changes		
	Decrease/(Increase) in Trade receivables	1,228.97	1,475.80
	Decrease/(Increase) in other receivables	492.78	115.78
	Decrease/(Increase) in inventories	163.35	(86.20)
	(Decrease)Increase in Provisions	(57.79)	(5.05)
	(Decrease)Increase in Trade and other payables	(512.51)	1,089.53
	Cash generated from Operations	1,672.91	3,301.27
	Taxes paid	-	-
	Net Cash flow from operating activities	1,672.91	3,301.27
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and equipment & WIP	(13.67)	(39.02)
	Sale of Fixed Assets	253.47	20.10
	Interest received	53.95	40.61
	Net cash flow from investing Activities	293.75	21.70
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Current Borrowings	(193.92)	(1,803.87)
	Repayment of Long term Borrowings (Secured)	(611.68)	(1,106.19)
	Interest paid	(1,511.25)	(1,287.32)
	Foreign currency fluctuation (Gain/Loss)	762.58	844.24
	Net Cash from financing Activities	(1,554.27)	(3,353.14)
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENT (A+B+C)	412.39	(30.16)
	Opening balance of Cash & Cash equivalents	840.23	870.38
	Closing balance of Cash & cash equivalent	1,252.62	840.23
	Cash and cash Equivalents comprises		
	Cash in Hand	1.07	5.30
	Balance with Scheduled Banks		
	-In current Accounts	318.33	51.54
	-Earmarked Balances with Bank	6.73	6.73
	-In Other Fixed Deposit Accounts	593.68	485.45
	-In Fixed Deposit Accounts as Margin Money	332.81	291.20
	Total Cash and Cash Equivalents	1,252.62	840.23

For ARO GRANITE INDUSTRIES LTD.,



Managing Director

Notes:

1. The above audited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 15.05.2026. These results have been audited by the Statutory Auditor of the Company who has issued an unqualified opinion thereon.
2. These audited Standalone Financial Results are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
3. The Government of India has announced the implementation of four new Labour Codes, namely, the Code on Wages-2019, the Code on Social Security-2020, the Industrial Relations Code-2020, and the Occupational Safety, Health and Working Conditions Code-2020 (collectively referred to as the "New Labour Codes") with effect from November 21, 2025. To comply with the above, the Company has reassessed its employee benefit obligations based on the revised definition of wages in line with the New Labour Codes. Based on that, no implication has been found against employee benefits, as past service cost for the year ended March 31, 2026. The appropriate authorities are in the process of notifying the rules under the New Labour Codes and the impact, if any, of these rules will be evaluated and accounted for in accordance with the applicable Indian accounting standards.
4. During the period the Company is engaged in the business of two segments i.e., 1) Manufacturing of Granite Tiles and Slabs. and 2) Manufacturing of Quartz (Engineered) Slabs.
5. Figures for the quarter ended 31st March, 2026 are the balancing and recast figures between Audited Figures of financial Year ended 31st March, 2026 and published figures upto third quarter of the financial year.
6. Figures for the previous periods have been re-grouped/ rearranged / recast to make them comparable with the figures of the current period.

Place: Hosur
Date: 15.05.2026

For ARO GRANITE INDUSTRIES LTD.,


Managing Director

For & on behalf of the Board
-sd-

Sunil Kumar Arora
Managing Director
(DIN 00150668)