

Auditor's Report on Half Yearly Standalone Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
ANB METAL CAST LIMITED
(Previously Known as ANB METAL CAST PRIVATE LIMITED)

Opinion

We have audited the accompanying standalone Half Yearly financial result of **ANB METAL CAST LIMITED (Previously Known as ANB METAL CAST PRIVATE LIMITED)** ('The Company') for Half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these Half Yearly financial results as well as the year to date results:

- i. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;
- ii. Give a true and fair view of the net profit / loss and other financial information for the Half year ended on March 31, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.
- iii. According to the information and explanations given to us and based on our audit procedures, the provisions of Corporate Social Responsibility (CSR) under Section 135 of the Companies Act, 2013 are applicable to the Company. However, the Company has neither spent the required CSR amount during the year nor transferred the unspent amount relating to projects other than ongoing projects to a Fund specified in Schedule VII of the Companies Act, 2013, till reporting date. Further, the Company has also not transferred the amount relating to ongoing projects, if any, to a separate Unspent CSR Account as required under Section 135(6) of the Act as at the reporting date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the



Annual 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 together with the ethical requirements that are relevant to our audit of the financial statements 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 we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Standalone Financial Results

These accompanying financial results have been prepared on the basis of the financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these accompanying Half Yearly and Annual financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation.

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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and 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 is responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

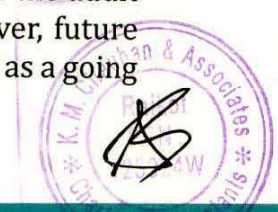
Our objectives are to obtain reasonable assurance about whether the accompanying financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a 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 accompanying annual 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 accompanying annual 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 through a separate report on the complete set of financial statements 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 in the accompanying financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. 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 accompanying annual 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 accompanying financial results, including the disclosures, and whether the accompanying 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 Matters

The accompanying financial results include the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the first half year ended as on 30th September, 2025 of the current financial year.

Parallel, the accompanying financial results include the results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the audited year to date figures up to the first half year ended as on 30th September, 2024 of the previous financial year.

FOR, K M CHAUHAN AND ASSOCIATES

CHARTERED ACCOUNTANTS

FRN 125924W



CA Bhavdip P Poriya

Partner

Membership No. 154536

Date: 19/05/2026

Place: Rajkot

UDIN: 26154536LVBOTM7971

ANB METAL CAST LIMITED
(Previously Known as ANB METAL CAST PRIVATE LIMITED)
CIN - L27300GJ2019PLC106972

Riverwave Off. No 9, 8th Flr. Nr, Lords Pradhyuman, Kalawad Road, Rajkot,
RAJKOT, Gujarat, India, 360005

Statement of Assets & Liabilities for the Year ended on March 31, 2026

(Amount in Lakhs)

Particulars	Note No.	Year Ended	
		31.03.2026	31.03.2025
		Audited	Audited
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,183.48	863.48
(b) Reserves and Surplus	2	8,650.60	2,533.49
(c) Money received against Share Warrants		-	-
(2) Share Application Money Pending Allotment		-	-
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	473.54	731.24
(b) Deferred Tax Liabilities (Net)		77.85	58.57
(c) Other Long Term Liabilities	4	39.93	-
(d) Long-Term Provisions	5	85.22	-
(4) Current Liabilities			
(a) Short-Term Borrowings	6	4,271.14	2,569.61
(b) Trade Payables	7	-	-
(A) Total outstanding dues of micro enterprises and small enterprises		-	-
(B) Total outstanding dues Other Than micro enterprises and small enterprises		2,312.49	2,381.33
(c) Other Current Liabilities	8	249.56	272.95
(d) Short-Term Provisions	9	988.93	394.42
Total Equity and Liabilities		18,332.74	9,805.10
II. ASSETS			
Non-Current Assets			
(1) (a) Property, Plant and Equipment and Intangible Assets	10		
(i) Property, Plant and Equipment		1,409.98	1,470.95
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		582.46	-
(iv) Intangible Assets Under Development		-	-
(b) Non-Current Investments	11	-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long-term Loans and Advances	12	-	-
(e) Other Non-Current Assets	13	140.16	27.01
2 Current Assets			
(a) Current Investments	14	-	-
(b) Inventories	15	7,015.17	3,263.41
(c) Trade Receivables	16	6,770.06	3,569.70
(d) Cash and Cash Equivalents	17	905.11	1,316.22
(e) Short-Term Loans and Advances	18	729.04	2.13
(f) Other Current Assets	19	780.77	155.68
Total Assets		18,332.74	9,805.10

Place : Rajkot
Date : 19/05/2026

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AVNISHKUMAR DHIRAJLAL GAJERA
Managing Director
DIN - 08383190

ANB METAL CAST LIMITED
(Previously Known as ANB METAL CAST PRIVATE LIMITED)
CIN - L27300GJ2019PLC106972

Riverwave Off. No 9, 8th Flr. Nr, Lords Pradhyuman, Kalawad Road, Rajkot,
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Statement of Profit & Loss for the Half Year & Year ended on March 31, 2026

(Amount in Lakhs)

Particulars		Half Year Ended			Year Ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	13,738.72	8,780.36	6,387.89	22,519.08	16,256.86
II	Other Income	7.32	0.92	12.77	8.25	6.71
III	Total Income (I+II)	13,746.04	8,781.29	6,400.66	22,527.33	16,263.57
IV	EXPENSES:					
	Cost of Materials Consumed	11,317.00	7,276.72	5,167.90	18,593.73	14,011.70
	Purchase of Stock-in-Trade	-	-	-	-	-
	Change in inventory of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-
	Employee Benefits Expenses	180.07	62.71	50.87	242.78	122.34
	Finance costs	155.21	137.45	114.20	292.65	261.83
	Depreciation and amortization expenses	41.39	40.98	58.11	82.37	85.21
	Other Expenses	296.32	141.18	211.88	437.50	382.09
	Total expenses (IV)	11,989.99	7,659.03	5,602.96	19,649.03	14,863.17
V	Profit/(Loss) before exceptional items and tax	1,756.05	1,122.25	797.70	2,878.30	1,400.40
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax	1,756.05	1,122.25	797.70	2,878.30	1,400.40
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax	1,756.05	1,122.25	797.70	2,878.30	1,400.40
X	Tax expense: -					
	(1) Current Tax	449.80	263.26	352.45	713.06	352.45
	(2) Short/Excess Provision for previous year	-	-	-	-	-
	(3) Deferred Tax	9.68	9.60	12.44	19.28	23.24
XI	Profit/(Loss) for the period from continuing operation	1,296.56	849.40	432.81	2,145.96	1,024.71
XII	Profit/(Loss) for discontinued operation	-	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-	-
XIV	Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-
XV	Profit/(Loss) for the period	1,296.56	849.40	432.81	2,145.96	1,024.71
XVI	Earnings per equity share:					
	(1) Basic	12.17	8.96	5.01	20.15	11.87
	(2) Diluted	12.17	8.96	5.01	20.15	11.87

Place : Rajkot
Date : 19/05/2026

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AVNISHKUMAR DHIRAJLAL GAJERA
Managing Director
DIN - 08383190

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CIN - L27300GJ2019PLC106972

Riverwave Off. No 9, 8th Flr. Nr, Lords Pradhyuman, Kalawad Road, Rajkot,
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Cash Flow Statement for the Year ended on 31/03/2026

(Amount in Lakhs)

	Particulars	Amount in Lakhs		Amount in Lakhs	
		31.03.2026		31.03.2025	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit Before Tax		2,878.30		1,400.40
	Add Back: -				
	Depreciation	82.37		85.21	
	Deferred Revenue Expenditure	-		-	
	Loss on sale of Assets	-		-	
	Interest expense	292.65		261.83	
	Others if any	-	375.03	-	347.04
	Deduct: -				
	Interest income	8.25		-	
	Profit on sale of Assets	-		-	
	Others if any	-	8.25	-	-
	Operating profit before working capital changes		3,245.08		1,747.44
	Adjustments for:				
	Decrease/(Increase) in Receivables	(3,200.35)		(1,084.10)	
	Decrease/(Increase) in Inventories	(3,751.76)		(1,443.64)	
	Increase/(Decrease) in Long Term Provisions	85.22		-	
	Increase/(Decrease) in Payables	(75.77)	(6,942.66)	1,089.59	(1,438.15)
	Cash generated from operations		(3,697.58)		309.29
	Income Tax & Other Adjustment		(135.00)		(352.45)
	Cash flow before extraordinary item		(3,832.58)		(43.16)
	Proceeds from extraordinary item		-		-
	Net Cash flow from Operating activities		(3,832.58)		(43.16)
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Fixed Assets	(609.53)		(229.82)	
	Sale of Fixed Assets	5.67		61.62	
	Increase in Long & Short Term Advances & Investment	(726.91)		1.50	
	Increase in other Current & NON Current Assets	(738.24)		442.77	
	Interest income	8.25		-	
	Net Cash used in Investing activities		(2,060.77)		276.07
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds from issuance of share capital	320.00		563.48	
	Proceeds from Long term Borrowings	(217.78)		(680.81)	
	Proceeds from Short term Borrowings	1,701.53		685.64	
	Subsidy & Other Reserve	3,971.14		741.52	
	Interest paid	(292.65)		(261.83)	
	Net Cash used in financing activities		5,482.24		1,048.00
	Net increase in cash & Cash Equivalents		(411.11)		1,280.92

Cash and Cash equivalents as at 31.03.2025	1,316.22		31.03.2024	35.30
Cash and Cash equivalents as at 31.03.2026	905.11		31.03.2025	1,316.22

Place : Rajkot
Date : 19/05/2026

AVNISHKUMAR DHIRAJLAL GAJERA
Managing Director
DIN - 08383190

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Notes to Accounts

1. Number of Investors complaints received, disposed of and lying unresolved as on 31.03.2026: 0
2. The above results have been reviewed by audit committee and approved by the Board of Directors at their meeting held on **19/05/2026**.
3. Previous year figures have been regrouped / reclassified wherever necessary to confirm to the current financial year figures and as per Schedule III of the Companies Act, 2013.
4. The Company have not any Subsidiary company during the FY 2025-26.
5. The Company is listed on the SME Platform of NSE and, in accordance with the provisions of the Companies (Indian Accounting Standards) Rules, 2015, the requirements of Ind AS are **not applicable** to companies listed on SME Exchanges. Hence, these financial statements have been prepared as per Accounting Standards (AS) issued by ICAI.
6. In accordance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) ,2015, the standalone Financial results of the company are posted on company's Website and Website of stock Exchange.
7. As the Company is having only one segment, there are no reportable segment in accordance with the requirement of Accounting Standard (As-17) "Segment Reporting" specified under Section 133 of the Companies Act, 2013.

