

General information about company

Scrip code*	532351
NSE Symbol*	AKSHOPTFBR
MSEI Symbol*	NOTLISTED
ISIN*	INE523B01011
Name of company	AKSH OPTIFIBRE LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	28-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	13-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	28-05-2026 14:00
End date and time of board meeting	28-05-2026 17:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	06-02-2026
Indicate Company website link for updated RPT policy of the Company	https://akshoptifibre.com/pdf/Related%20Party%20Transactions.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	Yes

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	4019.23	12570.66
	Other income	109.79	201.36
	Total income	4129.02	12772.02
2	Expenses		
(a)	Cost of materials consumed	2743.84	7880.94
(b)	Purchases of stock-in-trade	185.85	412.64
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-27.27	267.26
(d)	Employee benefit expense	432.01	1793.19
(e)	Finance costs	155.62	667.79
(f)	Depreciation, depletion and amortisation expense	236.62	1002.63
(g)	Other Expenses		
1	Other Expenses	530.7	1911.1
	Total other expenses	530.7	1911.1
	Total expenses	4257.37	13935.55
3	Total profit before exceptional items and tax	-128.35	-1163.53
4	Exceptional items	187.85	57.13
5	Total profit before tax	59.5	-1106.4
6	Tax expense		
7	Current tax	0	0
8	Deferred tax	33.83	-249.98
9	Total tax expenses	33.83	-249.98
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	25.67	-856.42
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	25.67	-856.42
17	Other comprehensive income net of taxes	12.65	12.65
18	Total Comprehensive Income for the period	38.32	-843.77
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		

	Paid-up equity share capital	8134.9	8134.9	
	Face value of equity share capital	5	5	
22	Reserves excluding revaluation reserve		-48.99	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.02	-0.53	
	Diluted earnings (loss) per share from continuing operations	0.02	-0.53	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.02	-0.53	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.02	-0.53	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Notes

1 The Standalone financial results of the Company for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 28, 2026.

2 The Standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter as prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

3 The Company has foreign currency payable and receivable balances which are outstanding for more than the period as prescribed in Foreign Exchange Management Act. The Company has already applied for necessary extension in consultation with RBI Consultant. Management does not expect any material implication on account of delays under the existing regulations.

4 During the current year, the Company has classified foreign currency denominated receivables and payables outstanding for more than three years as non-operational in nature. Accordingly, foreign exchange fluctuation arising on such balances, which was included under Revenue from Operations up to March 31, 2025, have been reclassified and presented under Exceptional Income / (Expense) in the current year considering its materiality and nature. Comparative figures have not been regrouped for the quarter ended and year ended March 31, 2025 and are therefore not strictly comparable. Had the previous year figures been regrouped on a comparable basis Revenue from Operations and Exceptional Income for the quarter and year ended March 31, 2025 would have been lower by Rs. 1.38 Lakhs and Rs. 80.44 Lakhs, respectively.

5 One of the Financial Creditors had filed an application under Insolvency and Bankruptcy Code, 2016 before the National Company Law Tribunal (NCLT), Jaipur Bench. Pursuant thereto, the NCLT Jaipur Bench, vide its order dated January 21, 2026, passed a dissenting order and the matter was referred to the NCLT Special Bench for further adjudication. The arguments before the Special Bench concluded on May 20, 2026 and the Hon'ble Tribunal has reserved the matter for pronouncement of its order.

6 The Company has received a demand notice amounting to AED 270.20 Lakhs (equivalent of Rs. 6,937.33 Lakhs) in respect of the Corporate Guarantee issued to Bank of Baroda, Dubai against the loan facilities availed by AOL FZE and AOL Technologies FZE, wholly owned subsidiaries of the Company. The subsidiary companies are presently in discussions with the banks for settlement under a One Time Settlement (OTS) arrangement. Accordingly, no additional financial impact has been considered in the standalone financial results, as the related liability has already been recorded in the books of the subsidiary companies.

7 The Company has not accounted for interest aggregating to Rs. 2,146.35 lakhs and cenvatable duty aggregating to Rs. 840.19 lakhs in respect of the Advance Authorization scheme and Export Promotion Capital Goods (EPCG) schemes till March 31, 2026. Management believes that these outstanding liabilities are expected to be resolved under the Government's amnesty scheme on a principal duty basis. Accordingly, these amounts have not been recognized in the financial results, pending resolution under the amnesty framework.

Had the Company recognized the aforesaid liabilities, total liabilities as at March 31, 2026 would have increased by Rs. 2,986.54 lakhs, total assets would have increased by Rs. 1,380.38 lakhs, profit for the quarter ended March 31, 2026 would have decreased by Rs. 48.08 lakhs (net of tax), and loss for the year ended March 31, 2026 would have increased by Rs. 115.01 lakhs (net of tax).

Further, out of the aggregate unrecognized impact on retained earnings / losses (net of tax) amounting to Rs. 1,606.16 lakhs, an amount of Rs. 1,491.15 lakhs pertain to periods up to March 31, 2025 and the balance amount of Rs. 115.01 lakhs pertain to the year ended March 31, 2026.

8 Pursuant to the Notices received from Union Bank of India (UBI) under Section 13(2) & section 13(4) of SARFAESI Act, 2002 for claim amount of Rs. 4,973 lakhs (approximately) against which the Company has filed the securitization application. The Hon'ble Tribunal vide its order dated March 24, 2026 allowed the Securitization Application and consequently quashed the Notices under section 13(2) and section 13(4) of SARFAESI Act, 2002. The outstanding balance payable to UBI as per books does not align with the balance reflected as per bank due to inappropriate adjustment of cutback paid by the company to bank since April 2021 (date of NPA) and simple interest being provided by the company on the outstanding balance.

The Company has during the period received a notice from HDFC Bank under Section 13(2) of SARFAESI Act, 2002 dated July 03, 2025 for claim amount of Rs. 3,663 lakhs. The Company has filed the reply and will take all necessary actions to protect interests of all stakeholders.

The Company is actively pursuing settlement of the outstanding dues with the aforesaid lenders through a One Time Settlement (OTS) arrangement.

9 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of financial impact arising from changes in regulations. The Company has evaluated the impact of revised definition of wages on employee benefit obligations. Based on the assessment performed, the management believes that there is no material impact, as the basic component of employee compensation is already above the prescribed threshold of 50% of total cost to company (CTC).

10 Exceptional Income/ (Expense) for the quarter and year ended March 31, 2026 of Rs. 187.85 Lakhs & Rs. 57.13 Lakhs inter-alia includes Exchange fluctuation loss of Rs. (170.64 Lakhs) & Rs. (361.58 Lakhs), (Provision) / reversal for doubtful debt of Trade Receivable & other assets of Rs. 316.49 Lakhs & Rs. 302.61 Lakhs, Profit / (Loss) on sale of Property, Plant and Equipment of Rs. Nil Lakhs & Rs. 3.23 Lakhs, Misc. Balances written back (net) of Rs 42.00 Lakhs & Rs. 112.87 Lakhs respectively.

11 The figures of the March 31, 2026 and March 31, 2025 quarter are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to end of the third quarter of the respective financial year, which were subjected to limited review.

12 The figures of the previous periods / year have been re-grouped /re-classified to render them comparable with the figures of the current period except as stated in note no 4 above.

Textual Information(4)

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	9052.79
	Capital work-in-progress	22.42
	Investment property	
	Goodwill	0
	Other intangible assets	13.99
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	2583.58
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	
1	Other non-current financial assets	748.59
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	748.59
	Total non-current financial assets	3332.17
	Deferred tax assets (net)	1816.23
	Other non-current assets	
1		
2		
3		
4		
5		
	Details of other non-current assets	
6	Other non-current assets	1.3
	Total of other non-current assets	1.3
	Total non-current assets	14238.9
2	Current assets	
	Inventories	1574.81
	Current financial asset	
	Current investments	0
	Trade receivables, current	3236.78
	Cash and cash equivalents	13.48
	Bank balance other than cash and cash equivalents	2353.4
	Loans, current	280.21
	Other current financial assets	

1	Other financial assets	113.5
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	113.5
	Total current financial assets	5997.37
	Current tax assets (net)	134.97
	Other current assets	
1	Other current assets	426.94
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	426.94
	Total current assets	8134.09
3	Non-current assets classified as held for sale	2029.83
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	24402.82
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	8134.9
	Other equity	-48.99
	Total equity attributable to owners of parent	8085.91
	Non controlling interest	
	Total equity	8085.91
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
1		
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	0
	Provisions, non-current	225.59
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
1	Lease Liability	122.46
2		

3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	122.46
	Total non-current liabilities	348.05
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	6383.21
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3864.52
	Total Trade payable	3864.52
	Other current financial liabilities	
1	Other current financial liabilities	3986.88
2	Lease Liability	69.45
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	4056.33
	Total current financial liabilities	14304.06
	Other current liabilities	
1	Other current liabilities	1276.31
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	1276.31
	Provisions, current	16.45
	Current tax liabilities (Net)	142.24
	Deferred government grants, Current	
	Total current liabilities	15739.06
3	Liabilities directly associated with assets in disposal group classified as held for sale	229.8
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	16316.91
	Total equity and liabilities	24402.82
	Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Manufacturing	1334.41	6248.38
2	Services	2684.82	6322.28
	Total Segment Revenue	4019.23	12570.66
	Less: Inter segment revenue		
	Revenue from operations	4019.23	12570.66
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Manufacturing	-276.77	-770.93
2	Services	272.1	437.69
	Total Profit before tax	-4.67	-333.24
	i. Finance cost	155.62	667.79
	ii. Other Unallocable Expenditure net off Unallocable income	-219.79	105.37
	Profit before tax	59.5	-1106.4
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Manufacturing	12458.49	12458.49
2	Services	6995.58	6995.58
	Total Segment Asset	19454.07	19454.07
	Un-allocable Assets	4948.75	4948.75
	Net Segment Asset	24402.82	24402.82
4	Segment Liabilities		
	Segment Liabilities		
1	Manufacturing	12034.21	12034.21
2	Services	3867.67	3867.67
	Total Segment Liabilities	15901.88	15901.88
	Un-allocable Liabilities	415.03	415.03
	Net Segment Liabilities	16316.91	16316.91
	Disclosure of notes on segments		

Other Comprehensive Income			
	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be classified to profit or (loss)	16.91	16.91
	Total Amount of items that will not be reclassified to profit and loss	16.91	16.91
2	Income tax relating to items that will not be reclassified to profit or loss	4.26	4.26
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	12.65	12.65

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-1106.4
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	667.79
	Adjustments for decrease (increase) in inventories	-114.47
	Adjustments for decrease (increase) in trade receivables, current	-1253.82
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-273.65
	Adjustments for decrease (increase) in other non-current assets	-2.92
	Adjustments for other financial assets, non-current	-232.84
	Adjustments for other financial assets, current	369.42
	Adjustments for other bank balances	-530.26
	Adjustments for increase (decrease) in trade payables, current	1275.97
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	471.83
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1002.63
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-2.9
	Adjustments for provisions, non-current	23.13
	Adjustments for other financial liabilities, current	-10.41
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	201.36
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-3.23
	Other adjustments to reconcile profit (loss)	16.91
	Other adjustments for non-cash items	-473.77
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	728.05
	Net cash flows from (used in) operations	-378.35
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-36.19
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-342.16
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	5.64
	Purchase of property, plant and equipment	95.51
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	69.79
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	523.27
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	503.19
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-34.03
	Repayments of borrowings	0
	Payments of lease liabilities	61.75
	Dividends paid	0
	Interest paid	198.18
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-293.96
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-132.93
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-132.93

	Cash and cash equivalents cash flow statement at beginning of period	146.41
	Cash and cash equivalents cash flow statement at end of period	13.48

Details of Impact of Audit Qualification

Whether results are audited or unaudited	Audited		
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification		
Auditor's opinion	Qualified opinion		
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results			
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	P C Bindal and Co	Yes	31-07-2027

Financial details

Sr.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	12772.02	12772.02
2	Total Expenditure	13615.79	13730.98
3	Net Profit/(Loss)	-843.77	-958.78
4	Earnings Per Share	-0.53	-0.6
5	Total Assets	24402.82	25783.2
6	Total Liabilities	16316.91	19303.45
7	Net Worth	8085.91	6479.75

Audit qualification							
Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
1	Textual Information(1)	Qualified opinion	Repetitive	Textual Information(2)	Textual Information(3)	Textual Information(4)	Textual Information(5)

Text Block

Textual Information(1)	<p>i. As explained in Note no 7 to the standalone financial results, which states that the Company has not accounted for interest aggregating to Rs. 2,146.35 lakhs and cenvatable duty aggregating to Rs. 840.19 lakhs in respect of the Advance Authorization scheme and Export Promotion Capital Goods (EPCG) schemes till March 31, 2026.</p> <p>In our opinion, having regard to the requirements of Ind AS 37 'Provisions, Contingent Liabilities and Contingent Assets', a provision should have been recognized in respect of the aforesaid liabilities.</p> <p>Had the Company recognized the aforesaid liabilities, total liabilities as at March 31, 2026 would have increased by Rs. 2,986.54 lakhs, total assets would have increased by Rs. 1,380.38 lakhs, profit for the quarter ended March 31, 2026 would have decreased by Rs. 48.08 lakhs (net of tax), and loss for the year ended March 31, 2026 would have increased by Rs. 115.01 lakhs (net of tax) and the aggregate unrecognized impact on retained earnings / losses (net of tax) amounting to Rs. 1,606.16 lakhs including Rs. 1,491.15 lakhs pertain to periods up to March 31, 2025.</p>
Textual Information(2)	<p>As stated in the said note, the management believes that such liabilities are expected to be settled under the Government's amnesty scheme on a principal duty basis and, accordingly, the aforesaid amounts have not been recognized in the books of account and have instead been disclosed as contingent liabilities pending resolution under the amnesty framework.</p>
Textual Information(3)	<p>As stated in the said note, the management believes that such liabilities are expected to be settled under the Government's amnesty scheme on a principal duty basis and, accordingly, the aforesaid amounts have not been recognized in the books of account and have instead been disclosed as contingent liabilities pending resolution under the amnesty framework.</p>
Textual Information(4)	Not Applicable
Textual Information(5)	Not Applicable

Signatories details

Name of CEO / Managing director	MR. GAURAV MEHTA
Name of CFO	MR. VARUN DUBE
Name of audit committee chairman	MR. SANJAY KATYAL
Name of statutory auditor	PC BINDAL & CO.
Name of other signatory, if any, with designation	
Place	NEW DELHI
Date	28-05-2026

Format for Disclosing Outstanding Default on Loans and Debt Securities

Sr. No.	Particulars	Amount	Remarks
1.	Loans / revolving facilities like cash credit from banks / financial institutions		
A	Total amount outstanding as on date	8293.68	
B	Of the total amount outstanding, amount of default as on date	7149.18	
2.	Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	0	
B	Of the total amount outstanding, amount of default as on date	0	
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	8293.68	

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																				
																		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.		
Sr. No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction notified by the audit committee	Date of Audit Committee Meeting where the notification was approved	In case monies are due to either party as a result of the transaction			In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments					Notes
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							Opening balance	Closing balance	Nature of indebtedness (loan/inter-corporate deposit/other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/advance/inter-corporate deposit/investment)	Interest Rate (%)	
1	Aksh Optifibre Limited	AAACA006ZF	Dr. Kailash S Choudhary	AAHPC7797B	Director and Promoter	Any other transaction	Sitting Fees		Not Applicable			1.5	0	0						
2	Aksh Optifibre Limited	AAACA006ZF	AOL FZE	ZZZZ9999Z	Wholly Owned Subsidiary	Purchase of goods or services			Not Applicable			0	-112.83	-112.83						
3	Aksh Optifibre Limited	AAACA006ZF	AOL FZE	ZZZZ9999Z	Wholly Owned Subsidiary	Sale of goods or services			Not Applicable			0	3968.97	3968.97						
4	Aksh Optifibre Limited	AAACA006ZF	AOL FZE	ZZZZ9999Z	Wholly Owned Subsidiary	Advance			Not Applicable			0	2996.81	2996.81						
5	Aksh Optifibre Limited	AAACA006ZF	AOL Tech FZE	ZZZZ9999Z	Wholly Owned Subsidiary	Advance			Not Applicable			0	147.8	147.8						
6	Aksh Optifibre Limited	AAACA006ZF	Aksh Technologies (Mauritius) Limited	ZZZZ9999Z	Wholly Owned Subsidiary	Sale of goods or services			Not Applicable			0	224.96	224.96						
7	Aksh Optifibre Limited	AAACA006ZF	Aksh Technologies (Mauritius) Limited	ZZZZ9999Z	Wholly Owned Subsidiary	Advance			Not Applicable			0	5.09	5.09						
8	Aksh Optifibre Limited	AAACA006ZF	Aksh Composites Private Limited	AABCU6618E	Wholly Owned Subsidiary	Sale of goods or services			Not Applicable			0.06	0.03	0.09						
9	Aksh Optifibre Limited	AAACA006ZF	Aditya Karyal	DQFPR9906R	Relative of Director	Remuneration			Not Applicable			5.15	-0.88	-0.84						
10	Aksh Optifibre Limited	AAACA006ZF	MKC Industries Pvt Ltd	AAECT8025D	Relative of Director is a Director	Sale of goods or services			Not Applicable			19.21	-3.06	0						
11	AOL FZE	ZZZZ9999Z	Dr. Kailash S Choudhary	AAHPC7797B	Director and Promoter	Loan			Not Applicable			16.84	-266.48	-283.32						
12	AOL FZE	ZZZZ9999Z	Dr. Kailash S Choudhary	AAHPC7797B	Director and Promoter	Remuneration			Not Applicable			23.67	-374.65	-398.33						
13	AOL FZE	ZZZZ9999Z	AOL COMPOSITES (JIANGSU) CO., LTD.	ZZZZ9999Z	Wholly Owned Subsidiary of Parent Company	Purchase of goods or services			Not Applicable			1.79	28.39	30.18						
14	AOL FZE	ZZZZ9999Z	Aksh Composites Private Limited	AABCU6618E	Wholly Owned Subsidiary of Parent Company	Purchase of goods or services			Not Applicable			3.68	-58.22	-61.9						
15	AOL FZE	ZZZZ9999Z	Aksh Composites Private Limited	AABCU6618E	Wholly Owned Subsidiary of Parent Company	Sale of goods or services			Not Applicable			1.27	20.12	21.39						
16	AOL FZE	ZZZZ9999Z	Aksh Technologies (Mauritius) Limited	ZZZZ9999Z	Wholly Owned Subsidiary of Parent Company	Sale of goods or services			Not Applicable			4.32	68.34	72.66						
17	AOL FZE	ZZZZ9999Z	AOL Tech FZE	ZZZZ9999Z	Fellow Subsidiary	Advance			Not Applicable			28.82	456.17	484.99						
18	AOL COMPOSITES (JIANGSU) Co. LTD	ZZZZ9999Z	AOL FZE	ZZZZ9999Z	Parent Company	Loan			Not Applicable			0.79	-8.23	-9.02						
19	Aksh Composites Private Limited	AABCU6618E	AOL COMPOSITES (JIANGSU) CO., LTD.	ZZZZ9999Z	Step Down Subsidiary of Parent Company	Purchase of goods or services			Not Applicable			0	28.69	28.69						
Total value of transaction during the reporting period												107.1								

General information about company

Scrip code*	532351
NSE Symbol*	AKSHOPTFBR
MSEI Symbol*	NOTLISTED
ISIN*	INE523B01011
Name of company	AKSH OPTIFIBRE LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	28-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	13-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	28-05-2026 14:00
End date and time of board meeting	28-05-2026 17:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification

Financial Results – Ind-AS

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.	
1	Income	
	Revenue from operations	4083.01
	Other income	12723.11
	Total income	109.88
		12924.56
2	Expenses	
(a)	Cost of materials consumed	2786.73
(b)	Purchases of stock-in-trade	8012.88
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	185.85
(d)	Employee benefit expense	-27.48
(e)	Finance costs	439.79
(f)	Depreciation, depletion and amortisation expense	226.2
(g)	Other Expenses	1112.73
1	Other Expenses	269.38
	Total other expenses	1130.7
	Total expenses	538.17
		1944.66
3	Total profit before exceptional items and tax	538.17
		1944.66
4	Exceptional items	538.17
	Total profit before tax	220.26
5		-225.75
		-1776.24
6	Tax expense	
7	Current tax	0
8	Deferred tax	35.14
9	Total tax expenses	35.14
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0
11	Net Profit Loss for the period from continuing operations	224.26
12	Profit (loss) from discontinued operations before tax	0
13	Tax expense of discontinued operations	0
14	Net profit (loss) from discontinued operation after tax	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0
16	Total profit (loss) for period	224.26
17	Other comprehensive income net of taxes	-613.25
18	Total Comprehensive Income for the period	-388.99
19	Total profit or loss, attributable to	
	Profit or loss, attributable to owners of parent	0
	Total profit or loss, attributable to non-controlling interests	0

20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	0	0	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
21	Details of equity share capital			
	Paid-up equity share capital	8134.9	8134.9	
	Face value of equity share capital	5	5	
22	Reserves excluding revaluation reserve		-9424.9	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.14	-0.8	
	Diluted earnings (loss) per share from continuing operations	0.14	-0.8	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.14	-0.8	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.14	-0.8	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

Notes

1 The Consolidated financial results of the Company for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 28, 2026.

2 The Consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter as prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

3 The Holding Company has foreign currency payable and receivable balances which are outstanding for more than the period as prescribed in Foreign Exchange Management Act. The Company has already applied for necessary extension in consultation with RBI Consultant. Management does not expect any material implication on account of delays under the existing regulations.

4 During the current year, the Holding Company has classified foreign currency denominated receivables and payables outstanding for more than three years as non-operational in nature. Accordingly, foreign exchange fluctuation arising on such balances, which was included under Revenue from Operations up to March 31, 2025, have been reclassified and presented under Exceptional Income / (Expense) in the current year considering its materiality and nature. Comparative figures have not been regrouped for the quarter ended and year ended March 31, 2025 and are therefore not strictly comparable. Had the previous year figures been regrouped on a comparable basis Revenue from Operations and Exceptional Income for the quarter and year ended March 31, 2025 would have been lower by Rs. 1.62 Lakhs and Rs. 94.74 Lakhs, respectively.

5 One of the Financial Creditors of Holding Company had filed an application under Insolvency and Bankruptcy Code, 2016 before the National Company Law Tribunal (NCLT), Jaipur Bench. Pursuant thereto, the NCLT Jaipur Bench, vide its order dated January 21, 2026, passed a dissenting order and the matter was referred to the NCLT Special Bench for further adjudication. The arguments before the Special Bench concluded on May 20, 2026 and the Hon'ble Tribunal has reserved the matter for pronouncement of its order.

6 The Holding Company has not accounted for interest aggregating to Rs. 2,146.35 lakhs and cenvatable duty aggregating to Rs. 840.19 lakhs in respect of the Advance Authorization scheme and Export Promotion Capital Goods (EPCG) schemes till March 31, 2026. Management believes that these outstanding liabilities are expected to be resolved under the Government's amnesty scheme on a principal duty basis. Accordingly, these amounts have not been recognized in the financial results, pending resolution under the amnesty framework.

Had the Company recognized the aforesaid liabilities, total liabilities as at March 31, 2026 would have increased by Rs. 2,986.54 lakhs, total assets would have increased by Rs. 1,380.38 lakhs, profit for the quarter ended March 31, 2026 would have decreased by Rs. 48.08 lakhs (net of tax), and loss for the year ended March 31, 2026 would have increased by Rs. 115.01 lakhs (net of tax).

Further, out of the aggregate unrecognized impact on retained earnings / losses (net of tax) amounting to Rs. 1,606.16 lakhs, an amount of Rs. 1,491.15 lakhs pertain to periods up to March 31, 2025 and the balance amount of Rs. 115.01 lakhs pertain to the year ended March 31, 2026.

7 Pursuant to the Notices received from Union Bank of India (UBI) under Section 13(2) & section 13(4) of SARFAESI Act, 2002 for claim amount of Rs. 4,973 lakhs (approximately) against which the Holding Company has filed the securitization application. The Hon'ble Tribunal vide its order dated March 24, 2026 allowed the Securitization Application and consequently quashed the Notices under section 13(2) and section 13(4) of SARFAESI Act, 2002. The outstanding balance payable to UBI as per books does not align with the balance reflected as per bank due to inappropriate adjustment of cutback paid by the holding company to bank since April 2021 (date of NPA) and simple interest being provided by the holding company on the outstanding balance.

The Holding Company has during the period received a notice from HDFC Bank under Section 13(2) of SARFAESI Act, 2002 dated July 03, 2025 for claim amount of Rs. 3,663 lakhs. The Holding Company has filed the reply and will take all necessary actions to protect interests of all stakeholders.

The Holding Company is actively pursuing settlement of the outstanding dues with the aforesaid lenders through a One Time Settlement (OTS) arrangement.

8 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of financial impact arising from changes in regulations. The Company has evaluated the impact of the revised definition of wages on employee benefit obligations. Based on the assessment performed, the management believes that there is no material impact, as the basic component of employee compensation is already above the prescribed threshold of 50% of total cost to company (CTC).

9 Exceptional Income/ (Expense) for the quarter and year ended March 31, 2026 of Rs. 485.15 Lakhs & Rs. 220.26 Lakhs inter-alia includes Exchange fluctuation loss of Rs. (188.08 Lakhs) & Rs. (519.04 Lakhs), (Provision) / reversal for doubtful debt of Trade Receivable & other assets of Rs. 316.49 Lakhs & Rs. 304.65 Lakhs, Profit / (Loss) on sale of Property, Plant and Equipment of Rs. Nil Lakhs & Rs. 3.23 Lakhs, Misc. Balances written back (net) of Rs 356.74 Lakhs & Rs. 431.42 Lakhs respectively.

10 The figures of the March 31, 2026 and March 31, 2025 quarter are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to end of the third quarter of the respective financial year, which were subjected to limited review.

11 The figures of the previous periods / year have been re-grouped /re-classified to render them comparable with the figures of the current period except as stated in note no 4 above

Statement of Asset and Liabilities

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Assets		
1	Non-current assets	
	Property, plant and equipment	10081.45
	Capital work-in-progress	22.42
	Investment property	
	Goodwill	0
	Other intangible assets	13.99
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	
1	Other non-current financial assets	748.59
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	748.59
	Total non-current financial assets	748.59
	Deferred tax assets (net)	440.14
	Other non-current assets	
1	Other non-current assets	1.3
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	1.3
	Total non-current assets	11307.89
2	Current assets	
	Inventories	1686.88
	Current financial asset	
	Current investments	0
	Trade receivables, current	3257.39

	Cash and cash equivalents	16.99
	Bank balance other than cash and cash equivalents	2353.4
	Loans, current	280.21
	Other current financial assets	
1	Other current financial assets	142.03
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	142.03
	Total current financial assets	6050.02
	Current tax assets (net)	134.97
	Other current assets	
1	Other current assets	447.33
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	447.33
	Total current assets	8319.2
3	Non-current assets classified as held for sale	9786.34
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	29413.43
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	8134.9
	Other equity	-9424.94
	Total equity attributable to owners of parent	-1290.04
	Non controlling interest	
	Total equity	-1290.04
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	0
	Other non-current financial liabilities	
1	Other non-current financial liabilities	1698.76
2		
3		
4		
5		

	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	1698.76
	Total non-current financial liabilities	1698.76
	Provisions, non-current	409.83
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
1	Other non-current liabilities	170.31
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	170.31
	Total non-current liabilities	2278.9
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	8354.88
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	5752.66
	Total Trade payable	5752.66
	Other current financial liabilities	
1	Other current financial liabilities	5745.57
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	5745.57
	Total current financial liabilities	19853.11
	Other current liabilities	
1	Other current liabilities	1250.62
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	1250.62
	Provisions, current	16.45
	Current tax liabilities (Net)	142.24
	Deferred government grants, Current	
	Total current liabilities	21262.42
3	Liabilities directly associated with assets in disposal group classified as held for sale	7162.15
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	30703.47
	Total equity and liabilities	29413.43

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Manufacturing	1398.19	6400.83
2	Services	2684.82	6322.28
	Total Segment Revenue	4083.01	12723.11
	Less: Inter segment revenue		
	Revenue from operations	4083.01	12723.11
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Manufacturing	-303.67	-938.81
2	Services	272.1	437.69
	Total Profit before tax	-31.57	-501.12
	i. Finance cost	226.2	1112.73
	ii. Other Unallocable Expenditure net off Unallocable income	-517.17	-57.87
	Profit before tax	259.4	-1555.98
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Manufacturing	21428.78	21428.78
2	Services	6995.58	6995.58
	Total Segment Asset	28424.36	28424.36
	Un-allocable Assets	989.07	989.07
	Net Segment Asset	29413.43	29413.43
4	Segment Liabilities		
	Segment Liabilities		
1	Manufacturing	26662	26662
2	Services	3867.67	3867.67
	Total Segment Liabilities	30529.67	30529.67
	Un-allocable Liabilities	173.8	173.8
	Net Segment Liabilities	30703.47	30703.47
	Disclosure of notes on segments		

Other Comprehensive Income

	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be classified to profit or (loss)	16.91	16.91
	Total Amount of items that will not be reclassified to profit and loss	16.91	16.91
2	Income tax relating to items that will not be reclassified to profit or loss	4.26	4.26
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	625.90	1155.80
5	Total Other comprehensive income	-613.25	-1143.15

Cash flow statement, indirect

Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-1555.98
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1112.73
	Adjustments for decrease (increase) in inventories	-83.62
	Adjustments for decrease (increase) in trade receivables, current	-1255.68
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	102.65
	Adjustments for decrease (increase) in other non-current assets	-2.92
	Adjustments for other financial assets, non-current	-232.84
	Adjustments for other financial assets, current	44.88
	Adjustments for other bank balances	-530.26
	Adjustments for increase (decrease) in trade payables, current	1482.48
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	508.67
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1130.7
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-2.9
	Adjustments for provisions, non-current	40.29
	Adjustments for other financial liabilities, current	1047.04
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	201.45
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-3.23
	Other adjustments to reconcile profit (loss)	-1138.91
	Other adjustments for non-cash items	-475.8
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	1541.83
	Net cash flows from (used in) operations	-14.15
	Dividends received	0
	Interest paid	0
	Interest received	0

	Income taxes paid (refund)	-36.19
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	22.04
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	5.64
	Purchase of property, plant and equipment	178.79
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	69.79
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	523.35
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	419.99
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	-98.35

	Payments of lease liabilities	-1.96
	Dividends paid	0
	Interest paid	676.58
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-576.27
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-134.24
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-134.24
	Cash and cash equivalents cash flow statement at beginning of period	151.23
	Cash and cash equivalents cash flow statement at end of period	16.99

Details of Impact of Audit Qualification

Whether results are audited or unaudited	Audited		
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification		
Auditor's opinion	Qualified opinion		
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results			
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	P C Bindal & Co.	Yes	31-07-2027

Financial details

Sr.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	12924.56	12924.56
2	Total Expenditure	15375.02	15490.03
3	Net Profit/(Loss)	-2450.46	-2565.47
4	Earnings Per Share	-0.8	-0.87
5	Total Assets	29413.43	30793.81
6	Total Liabilities	30703.47	33690.01
7	Net Worth	-1290.04	-2896.2

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
1	Textual Information(1)	Qualified opinion	Repetitive	Textual Information(2)	Textual Information(3)	Textual Information(4)	Textual Information(5)

Text Block

Textual Information(1)	<p>i. As explained in Note no 6 to the consolidated financial results, which states that the Holding Company has not accounted for interest aggregating to Rs. 2,146.35 lakhs and cenvatable duty aggregating to Rs. 840.19 lakhs in respect of obligations under the Advance Authorization Scheme and Export Promotion Capital Goods (EPCG) Scheme outstanding as at March 31, 2026.</p> <p>In our opinion, having regard to the requirements of Ind AS 37 'Provisions, Contingent Liabilities and Contingent Assets', a provision should have been recognized in respect of the aforesaid liabilities.</p> <p>Had the Company recognized the aforesaid liabilities, total liabilities as at March 31, 2026 would have increased by Rs. 2,986.54 lakhs, total assets would have increased by Rs. 1,380.38 lakhs, profit for the quarter ended March 31, 2026 would have decreased by Rs. 48.08 lakhs (net of tax), and loss for the year ended March 31, 2026 would have increased by Rs. 115.01 lakhs (net of tax) and the aggregate unrecognized impact on retained earnings / losses (net of tax) amounting to Rs. 1,606.16 lakhs including Rs. 1,491.15 lakhs pertain to periods up to March 31, 2025.</p>
Textual Information(2)	<p>As stated in the said note, the management believes that such liabilities are expected to be settled under the Government's amnesty scheme on a principal duty basis and, accordingly, the aforesaid amounts have not been recognized in the books of account and have instead been disclosed as contingent liabilities pending resolution under the amnesty framework.</p>
Textual Information(3)	<p>As stated in the said note, the management believes that such liabilities are expected to be settled under the Government's amnesty scheme on a principal duty basis and, accordingly, the aforesaid amounts have not been recognized in the books of account and have instead been disclosed as contingent liabilities pending resolution under the amnesty framework.</p>
Textual Information(4)	Not Applicable
Textual Information(5)	Not Applicable

Signatories details

Name of CEO / Managing director	MR. GAURAV MEHTA
Name of CFO	MR. VARUN DUBE
Name of audit committee chairman	MR. SANJAY KATYAL
Name of statutory auditor	PC BINDAL & CO.
Name of other signatory, if any, with designation	
Place	NEW DELHI
Date	28-05-2026

