

# 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 HALF-YEAR ENDED 30TH SEPTEMBER 2025

(Rs. In Lacs)

SI No	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2025 Audited	30.06.2025 Audited	30.09.2024 Audited	30.09.2025 Audited	30.09.2024 Audited	31.03.2025 Audited
I	Revenue from Operations	2,026.91	2,703.66	2,860.74	4,730.58	6,615.99	12,309.05
II	Other Income	386.16	43.69	(207.76)	429.85	(89.35)	965.82
III	<b>Total Income (I+II)</b>	<b>2,413.08</b>	<b>2,747.35</b>	<b>2,652.98</b>	<b>5,160.43</b>	<b>6,526.64</b>	<b>13,274.87</b>
IV	<b>Expenses</b>						
	Cost of materials consumed	939.91	1,033.99	1,630.91	1,973.90	3,792.98	6,188.93
	Purchase of Stock-in-Trade	68.58	174.77	39.53	243.35	83.68	633.32
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	78.57	12.20	(91.54)	90.77	(237.95)	167.14
	Employee Benefit Expense	285.43	293.65	369.46	579.07	749.18	1,479.70
	Financial Costs	427.10	347.89	309.28	774.99	663.14	1,287.32
	Depreciation and Amortization Expense	245.43	245.32	235.68	490.76	495.59	994.12
	Other Expenses	608.98	629.61	906.55	1,238.59	1,711.97	3,209.51
	<b>Total Expenses (IV)</b>	<b>2,653.99</b>	<b>2,737.43</b>	<b>3,399.87</b>	<b>5,391.42</b>	<b>7,258.59</b>	<b>13,960.04</b>
V	Profit/(Loss) before exceptional items & Tax (III-IV)	(240.91)	9.92	(746.89)	(231.00)	(731.95)	(685.17)
VI	Less: Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) Before Taxes (V-VI)	(240.91)	9.92	(746.89)	(231.00)	(731.95)	(685.17)
VIII	<b>Tax Expense:</b>						
	-Current tax	-	-	-	-	-	-
	- Mat Credit Entitlement	-	-	-	-	-	-
	-Deferred tax	8.25	4.34	(27.37)	12.59	(87.87)	(42.89)
	Total Tax expense	8.25	4.34	(27.37)	12.59	(87.87)	(42.89)
IX	Profit/(Loss) for the period from Continuing operation (VII-VIII)	(249.17)	5.58	(719.52)	(243.59)	(644.08)	(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)	(249.17)	5.58	(719.52)	(243.59)	(644.08)	(642.28)
XIV	<b>Other Comprehensive Income</b>						

For ARO GRANITE INDUSTRIES LTD.,

  
Managing Director

	Other Comprehensive income for the period (after tax)	(5.38)	(5.58)	6.55	(10.96)	14.19	19.22
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit/(Loss)	(254.55)	0.00	(712.97)	(254.55)	(629.89)	(623.06)
XVI	Paid up Equity Share Capital (Face Value of Rs.10 each)	1,530	1,530	1,530	1,530	1,530	1,530
XVII	Other Equity						
XVIII	Earnings per Equity Share (for continuing operation)						
	Basic ( in Rs.)	(1.66)	(0.00)	(4.66)	(1.66)	(4.12)	(4.07)
	Diluted (in Rs.)	(1.66)	(0.00)	(4.66)	(1.66)	(4.12)	(4.07)
XIX	Earnings per Equity Share (for discontinued operation)						
	Basic ( in Rs.)	-	-	-	-	-	-
	Diluted (in Rs.)	-	-	-	-	-	-
XX	Earnings per Equity Share						
	Basic ( in Rs.)	(1.66)	(0.00)	(4.66)	(1.66)	(4.12)	(4.07)
	Diluted (in Rs.)	(1.66)	(0.00)	(4.66)	(1.66)	(4.12)	(4.07)

For ARO GRANITE INDUSTRIES LTD.,

  
Managing Director

## **ARO GRANITE INDUSTRIES LIMITED**

## Standalone Segmentwise Revenue, Results

(Rs. in lacs)

SI No	Particulars	Quarter ended			Half Year ended		Year Ended
		30.09.2025 Audited	30.06.2025 Audited	30.09.2024 Audited	30.09.2025 Audited	30.09.2024 Audited	31.03.2025 Audited
1	Segment Revenue						
	a. Quartz Division	257.51	874.61	1,021.38	1,132.12	2,199.74	3946.44
	b. Granite Slabs/Tiles Division	2,155.57	1,872.74	1,631.60	4,028.31	4,326.90	9328.43
	c. Unallocated Segment	-	-	-	-	-	-
		2,413.08	2,747.35	2,652.98	5,160.43	6,526.64	13,274.87
	Less: Inter Segment Revenue	-	-	-	-	-	-
	<b>Total Revenue from Operations</b>	<b>2,413.08</b>	<b>2,747.35</b>	<b>2,652.98</b>	<b>5,160.43</b>	<b>6,526.64</b>	<b>13,274.87</b>
2	Segment Results						
	a. Quartz Division	(88.89)	(48.42)	(26.42)	(137.31)	32.30	(97.02)
	b. Granite Slabs/Tiles Division	275.08	406.23	(411.19)	681.31	(101.11)	699.17
	<b>Total Segment Results</b>	<b>186.19</b>	<b>357.81</b>	<b>(437.61)</b>	<b>543.99</b>	<b>(68.81)</b>	<b>602.15</b>
	Less:						
	(i) Finance Cost	427.10	347.89	309.28	774.99	663.14	1287.33
	(i) Net unallocated expenditure/(income)						
	<b>Total Profit Before Tax</b>	<b>(240.91)</b>	<b>9.92</b>	<b>(746.89)</b>	<b>(231.00)</b>	<b>(731.95)</b>	<b>(685.17)</b>
3	Segment assets						
	a. Quartz Division	5,348.23	6,000.34	6,481.88	5,348.23	6,481.88	1,449.99
	b. Granite Slabs/Tiles Division	34,965.25	35,584.83	36,079.83	34,965.25	36,079.83	40,524.07
	<b>Total</b>	<b>40,313.48</b>	<b>41,585.17</b>	<b>42,561.71</b>	<b>40,313.48</b>	<b>42,561.71</b>	<b>41,974.07</b>
	Less : Inter-segment assets	-	-	-	-	-	-
	<b>Total Assets</b>	<b>40,313.48</b>	<b>41,585.17</b>	<b>42,561.71</b>	<b>40,313.48</b>	<b>42,561.71</b>	<b>41,974.07</b>
4	Segment Liability						
	a. Quartz Division	2,480.24	2,687.65	2,593.76	2,480.24	2,593.76	2751.44
	b. Granite Slabs/Tiles Division	19,501.85	20,311.59	21,388.84	19,501.85	21,388.84	20636.73
	<b>Total</b>	<b>21,982.09</b>	<b>22,999.24</b>	<b>23,982.60</b>	<b>21,982.09</b>	<b>23,982.60</b>	<b>23,388.13</b>
	Less : Inter-segment Liabilities	-	-	-	-	-	-
	<b>Total Liabilities</b>	<b>21,982.09</b>	<b>22,999.24</b>	<b>23,982.60</b>	<b>21,982.09</b>	<b>23,982.60</b>	<b>23,388.13</b>

For ARO GRANITE INDUSTRIES LTD

## RO GRANITE INDUSTRIES

Particulars		STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025	
		As at 30.09.2025	As at 31.03.2025
		Audited	Audited
<b>I</b>	<b>ASSETS</b>		
	<b>Non-current assets</b>		
	Property, Plant and Equipment	12,377.72	12,860.23
	Capital Work in Progress	103.69	103.69
	Intangible Assets	12.89	12.89
	Right of Use Assets	1,032.36	1,037.13
	Financial Assets		
	-Investment	42.05	42.05
	-Other Financial Asset	207.36	201.24
	Other Non Current Asset		
	<b>Total non current assets</b>	<b>13,776.08</b>	<b>14,257.23</b>
	<b>Current Assets</b>		
	Inventories	21,400.36	21,421.37
	Financial Assets		
	- Investments	34.70	45.67
	-Trade Receivables	2,481.13	3,482.22
	-Cash and Cash Equivalents	50.10	56.84
	-Earmarked Balances with Bank	6.73	6.73
	Bank balances other than cash and cash equivalents	859.33	776.66
	-Loans	2.18	2.15
	Other Financial Assets		
	Current tax assets (Net)	3.05	2.76
	Other current assets	1,699.82	1,922.45
	<b>Total current assets</b>	<b>26,537.41</b>	<b>27,716.84</b>
	<b>Total Assets</b>	<b>40,313.48</b>	<b>41,974.07</b>
<b>II</b>	<b>Equity and Liabilities</b>		
	<b>Equity</b>		
	Equity Share Capital	1,530.00	1,530.00
	Other Equity	16,801.39	17,055.94
	<b>Total Equity</b>	<b>18,331.39</b>	<b>18,585.94</b>
	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	Financial Liabilities		
	-Borrowings	1,574.21	2,836.97
	-Lease Liabilities	-	-
	Provisions	162.50	224.15
	Deferred Tax Liabilities (Net)	1,307.26	1,294.67
	<b>Total non-current liabilities</b>	<b>3,043.97</b>	<b>4,355.79</b>
	<b>Current Liabilities</b>		
	Financial Liabilities		
	-Borrowings	13,246.99	13,127.67
	-Trade Payables	4,679.53	4,899.96
	-Other Financial Liabilities	405.64	391.64
	Provisions	83.33	83.33
	Other current liabilities	522.64	529.74
	Current tax liabilities (net)	-	-
	<b>Total current liabilities</b>	<b>18,938.12</b>	<b>19,032.34</b>
	<b>Total Liabilities</b>	<b>21,982.09</b>	<b>23,388.13</b>
	<b>Total Equity and Liabilities</b>	<b>40,313.48</b>	<b>41,974.07</b>

For ARO GRANITE INDUSTRIES LTD.,

*C J*  
Managing Director

Statement of Cash Flows For the half year ended September 30, 2025

	Particulars	As at September 30, 2025	As at March 31, 2025
<b>A.</b>	<b>Cash Flow from operating activities</b>		
	Profit before exceptional item and tax	-231.00	-685.17
	Adjustments For		
	Depreciation and amortization expense	490.76	994.12
	Finance Cost	774.99	1287.32
	Foreign currency fluctuation (Gain/Loss)	-399.08	-844.24
	Profit on sale of Property, Plant and equipment	-0.16	0.00
	Interest Income on FD with banks and others	-20.00	-40.61
	Operating Profit before working capital changes	<b>615.51</b>	<b>711.42</b>
	Adjustment for Working Capital Changes		
	Decrease/(Increase) in Trade receivables	1001.09	1475.80
	Decrease/(Increase) in other current assets	216.47	115.78
	Decrease/(Increase) in inventories	21.01	-86.20
	(Decrease )Increase in Provisions	-61.65	-5.05
	(Decrease )Increase in Trade and other payables	-213.54	1089.53
	Cash generated from Operations	<b>1578.88</b>	<b>3301.27</b>
	Taxes paid	-	-
	Net Cash flow from operating activities	<b>1578.88</b>	<b>3301.27</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Property, Plant and equipment & WIP	-3.52	-39.02
	Sale of Fixed Assets	-0.09	20.10
	Interest received	20.00	40.61
	Net cash flow from investing Activities	<b>16.39</b>	<b>21.70</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Current Borrowings	-1262.76	-1803.87
	Repayment of Long term Borrowings (Secured)	<b>119.32</b>	-1106.19
	Interest paid	-774.99	-1287.32
	Foreign currency fluctuation (Gain/Loss)	399.08	844.24
	Net Cash from financing Activities	<b>-1519.35</b>	<b>-3353.14</b>
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENT (A+B+C)	<b>75.93</b>	<b>-30.16</b>
	Opening balance of Cash & Cash equivalents	840.23	870.38
	Closing balance of Cash & cash equivalent	<b>916.16</b>	<b>840.23</b>
	Cash and cash Equivalents comprises		
	Cash in Hand	10.85	5.30
	Balance with Scheduled Banks		
	-In current Accounts	39.25	51.54
	-Earmarked Balances with Bank	6.73	6.73
	-In Other Fixed Deposit Accounts	550.12	485.45
	-In Fixed Deposit Accounts as Margin Money	309.21	291.20
	Total Cash and Cash Equivalents	<b>916.16</b>	<b>840.23</b>

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 12th November 2025. 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 Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. The Code has come into effect from 01.07.2022. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
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 previous periods have been re-grouped/ rearranged / recast to make them comparable with the figures of the current period.

Place: Hosur  
Date: 12.11.2025

For ARO GRANITE INDUSTRIES LTD.,



Managing Director

For & on behalf of the Board  
-sd-

Sunil Kumar Arora  
Managing Director  
(DIN 00150668)