

INDEPENDENT AUDITORS' REPORT

To the Members of AMIC Forging Limited.

Opinion

We have audited the accompanying financial statements of **M/s AMIC Forging Limited (CIN: L27100WB2007PLC116674)** which comprise the Balance Sheet as at 31st March, 2026, Statement of Profit and Loss for the year ended 31st March, 2026, Cash Flow Statement for the year ended on that date, notes to the financial statements and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the State of Affairs of the Company as at 31st March 2026 and its Profit/Loss and Cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made 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 audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the Directors' Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the Accounting Standards referred to in Section 133 of the Companies Act, 2013 ("the Act"), read with Rule 7 of Companies (Accounts) Rules, 2014. This responsibility includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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, the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements 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 Standalone Statement includes the results for the Half Yearly ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the Half Yearly ended (September 30, 2025) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For K N GUTGUTIA & CO

Chartered Accountants

FRN: 304153E

Bharat Kumar Seta

Bharat Kumar Seta

Partner

Membership No: 053061

Date: 30/05/2026

Place: Kolkata

UDIN: 26053061VVSLZV4781





AMIC FORGING LIMITED
(Formerly AMIC Forging Pvt. Ltd.)
CIN - L27100WB2007PLC116674
3A, Garstin Place, 2nd floor, Kolkata - 700001

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND FINANCIAL YEAR ENDED
31/03/2026

(Rupees in Lacs except EPS)

Particulars	Half Year Ended		Year Ended	
	Audited 31.03.2026	Un-audited 30.09.2025	Audited 31.03.2026	Audited 31.03.2025
Income from operation				
Revenue from operation	7,520.44	6,658.04	14,178.48	12,131.58
Other Income	49.13	54.15	103.28	2,070.91
I Total Income	7,569.57	6,712.19	14,281.76	14202.49
Expenses				
Cost of Material Consumed	4,286.29	3,279.00	7,565.29	8,558.56
Change in inventories of finished goods & Work in Progress	(950.29)	569.39	(380.90)	(893.41)
Employees Benefits Expense	320.65	184.53	505.18	169.94
Finance Costs	19.79	28.23	48.02	41.07
Depreciation and amortisation expense	181.33	177.84	359.17	287.05
Other expenses	1,410.12	802.27	2,212.39	1,496.72
II Total Expenses	5,267.89	5,041.26	10,309.15	9,659.93
III Profit before exceptional Items and Tax (I-II)	2,301.68	1,670.93	3,972.61	4,542.56
IV Exceptional Items	-	-	-	-
V Profit before Tax (III-IV)	2,301.68	1,670.93	3,972.61	4,542.56
VI Tax Expenses				
(1) Current Tax	678.21	430.83	1,109.04	944.20
(2) Income Tax Earlier Year	115.06	-	115.06	30.62
(3) Deffered Tax	(79.20)		(79.20)	12.05
VII Profit for the year (V-VI)	1,587.61	1,240.10	2,827.71	3,555.69
IX Paid up equity share capital (Face value Rs. 10per share)	1,074.88	1,048.84	1,074.88	1,048.84
X Earnings per equity share				
(a) Basic	14.96	11.82	26.78	33.90
(b) Diluted	14.49	11.82	26.31	33.90

Date: 30/05/2026
Place: Kolkata



For Amic Forging Limited

G. h. Chamaria

Girdhari Lal Chamaria
Managing Director

DIN - 00513552



AMIC FORGING LIMITED
(Formerly AMIC Forging Pvt. Ltd.)
CIN - L27100WB2007PLC116674

3A, Garstin Place, 2nd floor, Kolkata - 700001

STANDALONE AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31ST MARCH 2026

(In Rupees Lakhs)

	Particulars	As at 31.03.2026	As at 31.03.2025
I.	<u>EQUITY AND LIABILITIES</u>		
1	<u>Shareholders' Funds</u>		
	(a) Share Capital	1074.88	1048.84
	(b) Reserves and Surplus	15770.59	8968.80
	(c) Money received against Share Warrants	4394.15	2422.00
2	<u>Non-Current Liabilities</u>		
	(a) Long-Term Borrowings	216.15	-
	(b) Deferred Tax Liabilities (Net)	-	34.49
	(c) Long Term Provisions	53.37	37.09
3	<u>Current Liabilities</u>		
	(a) Short Term Borrowings	347.50	-
	(b) Trade Payables		
	~ Due to Micro, Small & Medium Enterprises	968.81	738.23
	~ Due to other than Micro, Small & Medium Enterprises	824.92	776.27
	(c) Other Current Liabilities	766.02	298.44
	(d) Short Term Provision	1109.04	944.21
	TOTAL	25,525.43	15,268.37
II.	<u>ASSETS</u>		
1	<u>Non-Current Assets</u>		
	(a) Property, Plant & Equipments and Intangible Assets		
	(i) Property, Plant & Equipments	3793.46	3468.92
	(ii) Intangible Assets	-	-
	(iii) Capital Work-in-progress	6247.79	626.90
	(b) Non-Current Investment	1198.49	2223.10
	(c) Long-Term Loans & Advances	4817.31	1573.78
	(d) Other Non - Current Assets	216.54	110.48
	(e) Deferred Tax Asset (Net)	44.71	-
2	<u>Current Assets</u>		
	(a) Inventories	2776.24	1609.95
	(b) Trade Receivables	5297.45	2743.64
	(c) Cash & Bank Balances	577.36	1953.01
	(d) Short Term Loans & Advances	266.06	509.99
	(e) Other Current Assets	290.02	448.60
	TOTAL	25,525.43	15,268.37

Date: 30/05/2026
Place: KOLKATA



For Amic Forging Limited

G. L. Chamaria

Girdhari Lal Chamaria
Managing Director
DIN : 00513552





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Standalone Audited Cash Flow Statement for the year ended on 31st March 2026

Sl. No.	Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A	Cash flow from operating activities :		
	Profit Before Tax	3972.61	4542.57
	Adjustments for :		
	Depreciation and Amortisation including Impairment	359.17	287.05
	Profit / (Loss) on sale of Investments	319.04	(1,894.77)
	Interest and Dividend Income	(80.22)	(163.57)
	Finance Costs	48.02	41.07
	Profit on sale of PPE	(12.83)	0.00
	Cash Flow from Operating Activity before change in Working Capital	4605.79	2812.35
	Adjustments for Changes in Working Capital:		
	Trade Receivables	(2553.81)	172.58
	Other Non Current Assets	(106.06)	27.69
	Other current Assets	158.56	(224.07)
	Short Term Loans & Advances	243.93	(83.55)
	Trade Payables	279.23	(142.13)
	Inventories	(1,166.29)	(1578.84)
	Long Term Provision	16.28	14.31
	Short Term Provision	164.85	491.31
	Other Current Liabilities	467.55	86.64
	Cash Generated from Operations	2,110.03	1,576.29
	Income Taxes Paid (Net of Refund)	(1224.10)	(974.81)
	Cash Flow Before Extraordinary & Exceptional Items	885.93	601.48
	Net Cash from Operating Activities (A)	885.93	601.48
B	Cash Flow from Investing Activities :		
	Loans & Advances	(3,243.53)	(366.18)
	Profit on sale of Investment	(319.04)	1894.77
	Profit on sale of PPE	12.83	
	Purchase of Fixed Assets	(6304.60)	(3196.03)
	Decrease / Increase in Investments	1024.61	(347.29)
	Interest and Dividend Received	80.22	163.57
	Net Cash from Investing Activities (B)	(8749.51)	(1851.16)
C	Cash Flow from Financing Activities :		
	Proceeds from Borrowings	563.66	(386.20)
	Proceeds from Issue of Equity Shares	4000.13	-
	Proceeds from Issue of Convertible Warrants	1972.15	2422.00
	Finance Costs	(48.02)	(41.07)
	Net Cash from Financing Activities (C)	6487.92	1994.73
	Net increase/(decrease) in cash and cash equivalents	(1375.65)	745.06
	Cash and cash equivalents at the beginning of the period	1953.01	1207.95
	Cash and cash equivalents at the end of the period	577.36	1953.01
	Notes to cash flow statement		
	Cash and Cash Equivalents Comprises of Cash on hand	31.79	28.18
	With scheduled banks:		
	- on current accounts and Debit balance of CC/OD	397.87	483.31
	- fixed deposits	147.69	1,441.53
	Cash and cash equivalents at the end of the period	577.36	1953.01

Notes :

1. The above Cash flow statement has been prepared under the indirect method set out in Accounting Standard-3, "Cash Flow Statement" notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014.

2. Cash comprises cash on hand, Current Accounts and deposits with banks. Cash equivalents are short term balances , highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of change in value.

Date: 30/05/2026
Place: KOLKATA



For Amic Forging Limited

G. L. Chamaria
Girdhari Lal Chamaria
Managing Director
DIN : 00513552



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NOTES TO STANDALONE AUDITED FINANCIAL RESULT FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

NOTES:

1	The above results for the year ended 31st March, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30.05.2026.
2	The Statutory Auditor have carried out the independent audit of the above financial result of the company and have expressed their unmodified opinion.
3	The company is operating in single segment. The above financial result are based on single segment only
4	The Figure of half year ended on March 31, 2026 represents the difference between the audited figure in respect of full financial year and and the unpublished unaudited figure of six months ended on September 30, 2025.
5	Figures for the previous year/quarters have been re-arranged and re-grouped wherever necessary.

Date: 30-05-2026
Place: Kolkata



For Amic Forging Limited

G. L. Chamaria

Girdhari Lal Chamaria
Managing Director
DIN - 00513552



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of

AMIC FORGING LIMITED (Holding Company)

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **AMIC FORGING LIMITED** (hereinafter referred to as the 'Holding Company') and its subsidiary (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended 31st March, 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of unaudited financial statement /financial result/ financial information of the Subsidiary, the aforesaid consolidated financial results:

(i) include the annual financial results of the following entities

- | | |
|---------------------------|-------------------|
| 1. AMIC FORGING LIMITED | - Holding Company |
| 2. AMIC ENGG TECH PVT LTD | - Subsidiary |

(ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(iii) give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit and other financial information of the Group for the half year ended 31st March, 2026 and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities 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 Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code



of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit other financial information of the Group including its associates and jointly controlled entities in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable



assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the 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 ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.



- vi. Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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

Other Matters

The Financial Results include the results for the half year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited up to the first half of the current financial year which were subject to limited review by us.

For K N GUTGUTIA & CO

Chartered Accountants

FRN: 304153E


Bharat Kumar Seta

Partner

Membership No: 053061

Date: 30/05/2026

Place: Kolkata

UDIN: 26053061TMNEFL2583





AMIC FORGING LIMITED
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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND FINANCIAL YEAR ENDED
31/03/2026

(Rupees in Lacs)

Particulars	Half Year Ended		Year Ended	
	Audited 31.03.2026	Un-audited 30.09.2025	Audited 31.03.2026	Audited 31.03.2025
Income				
Revenue from operation	7,520.44	6,658.04	14,178.48	12,131.58
Other Income	49.13	54.15	103.28	2,070.91
I Total Income	7,569.57	6,712.19	14,281.76	14,202.49
Expenses				
Cost of Material Consumed	4,286.29	3,279.00	7,565.29	8,558.56
Change in inventories of finished goods & Work in Progress	(950.29)	569.39	(380.90)	(893.41)
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III Profit before exceptional Items and Tax (I-II)	2,300.88	1,670.94	3,971.82	4,542.56
IV Exceptional Items	-	-	-	-
V Profit before Tax (III-IV)	2,300.88	1,670.94	3,971.82	4,542.56
VI Tax Expenses				
(1) Current Tax	678.21	430.83	1,109.04	944.20
(2) Income Tax Earlier Year	115.06	-	115.06	30.62
(3) Deferred Tax	(79.20)	-	(79.20)	12.05
VII Profit After Tax before Minority Interest (V-VI)	1,586.81	1,240.11	2,826.92	3,555.70
VIII Minority Interest	(0.24)	-	(0.24)	-
IX Profit for the year after tax and minority interest	2,826.92	3,555.94	2,827.16	3,555.71
12 Paid up equity share capital (Face value Rs. 10per share)	1,074.88	1,048.84	1,074.88	1,048.84
13 Earnings per equity share (Not annualised)				
(a) Basic	26.30	33.90	26.77	33.90
(b) Diluted	26.30	33.90	26.30	33.90

Date: 30/05/2026
Place: Kolkata



For Amic Forging Limited

G. L. Chamaria

Girdhari Lal Chamaria
Managing Director
DIN - 00513552



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NOTES TO CONSOLIDATED AUDITED FINANCIAL RESULT FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

NOTES:

1	<u>List of Associates, Subsidiary incorporated in India/outside India</u> <u>Dakor Logistics LLP</u> <u>Amic Engg Tech Private Limited</u>
2	<u>Associate Companies engaged in the business of :</u> Dakor Logistics LLP is engaged in the business of construction of warehouses and generate revenue from the same.
3	<u>Percentage of Holding in the Associate</u> 33% partner in Dakor Logistics LLP <u>Percentage of Holding in the Subsidiary</u> 70% holding in the Subsidiary company.
4	The above results for the year ended 31st March, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30.05.2026.
5	The Statutory Auditor have carried out the independent audit of the above financial result of the company and have expressed their unmodified opinion.
6	The company is operating in single segment. The above financial result are based on single segment only
7	The Figure of half year ended on March 31, 2026 represents the difference between the audited figure in respect of full financial year and and the unpublished unaudited figure of six months ended on September 30,2025.
8	Figures for the previous year/quarters have been re-arranged and re-grouped wherever necessary.

Date: 30-05-2026
Place: Kolkata



For Amic Forging Limited

G. L. Chamaria

Girdhari Lal Chamaria
Managing Director
DIN - 00513552



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CIN - L27100WB2007PLC116674

3A, Garstin Place, 2nd floor, Kolkata - 700001

CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31ST MARCH 2026

(In Rupees Lakhs)

	Particulars	As at 31.03.2026	As at 31.03.2025
I.	<u>EQUITY AND LIABILITIES</u>		
1	<u>Shareholders' Funds</u>		
	(a) Share Capital	1074.88	1048.84
	(b) Reserves and Surplus	15,770.04	8,968.80
	(b) Money received against Share Warrant	4,394.15	2,422.00
	Minority Interest	29.76	0.00
2	<u>Non-Current Liabilities</u>		
	(a) Long-Term Borrowings	216.15	0.00
	(b) Deffered Tax Liabilities (Net)	0.00	34.49
	(c) Long Term Provision	53.37	37.09
3	<u>Current Liabilities</u>		
	(a) Short Term Borrowings	347.50	0.00
	(b) Trade Payables		
	~ Due to Micro, Small & Medium Enterprises	968.81	738.23
	~ Due to other than Micro, Small & Medium Enterprises	824.92	776.27
	(c) Other Current Liabilities	766.69	298.44
	(d) Short Term Provision	1109.04	944.21
	TOTAL	25,555.31	15,268.37
II.	<u>ASSETS</u>		
1	<u>Non-Current Assets</u>		
	(a) Property, Plant & Equipments and Intangible Assets	0.00	0.00
	(i) Property, Plant & Equipments	3793.46	3468.92
	(ii) Intangible Assets	0.00	0.00
	(iii) Capital Work-in-progress	6247.79	626.90
	(b) Non-Current Investment	1128.49	2223.10
	(c) Long-Term Loans & Advances	4817.31	1573.78
	(d) Other Non - Current Assets	218.49	110.48
	(e) Deferred Tax Asset (Net)	44.71	0.00
2	<u>Current Assets</u>		
	(a) Inventories	2776.24	1609.95
	(b) Trade Receivables	5297.45	2743.64
	(c) Cash & Bank Balances	677.36	1953.01
	(d) Short Term Loans & Advances	263.99	509.99
	(e) Other Current Assets	290.02	448.60
	TOTAL	25555.31	15268.37

For Amic Forging Limited

G. L. Chamaria

Girdhari Lal Chamaria

Managing Director

DIN : 00513552

Date: 30/05/2026

Place: KOLKATA





AMIC FORGING LIMITED
(Formerly AMIC Forging Pvt. Ltd.)
CIN - L27100WB2007PLC116674
3A, Garstin Place, 2nd floor, Kolkata - 700001

Consolidated Audited Cash Flow Statement for the year ended on 31st March 2026

Sl. No.	Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A	Cash flow from operating activities :		
	Profit Before Tax	3972.06	4542.57
	Adjustments for :		
	Depreciation and Amortisation including Impairment	359.17	287.05
	Profit / (Loss) on sale of Investments	319.04	(1,894.77)
	Interest and Dividend Income	(80.22)	(163.57)
	Finance Costs	48.02	41.07
	Profit on sale of PPE	(12.83)	-
	Cash Flow from Operating Activity before change in Working Capital	4605.24	2812.35
	Adjustments for Changes in Working Capital:		
	Trade Receivables	(2553.81)	172.58
	Other Non Current Assets	(108.01)	27.69
	Other current Assets	158.56	(224.07)
	Short Term Loans & Advances	246.01	(83.55)
	Trade Payables	279.23	(142.13)
	Inventories	(1,166.29)	(1,578.84)
	Long Term Provision	16.28	14.31
	Short Term Provision	164.85	491.31
	Other Current Liabilities	468.22	86.64
	Cash Generated from Operations	2,110.28	1,576.29
	Income Taxes Paid (Net of Refund)	(1224.10)	(974.81)
	Cash Flow Before Extraordinary & Exceptional Items	886.18	601.48
	Net Cash from Operating Activities (A)	886.18	601.48
B	Cash Flow from Investing Activities :		
	Loans & Advances	(3,243.53)	(366.18)
	Profit on sale of Investment	(319.04)	1894.77
	Profit on sale of PPE	12.83	-
	Purchase of Property Plant and Equipment	(6304.60)	(3196.03)
	Decrease / Increase in Investments	1094.61	(347.29)
	Interest and Dividend Received	80.22	163.57
	Net Cash from Investing Activities (B)	(8679.51)	(1851.16)
C	Cash Flow from Financing Activities :		
	Proceeds from Borrowings	563.66	(386.20)
	Proceeds from Issue of Equity Shares	4000.13	-
	Increase in Minority Interest	29.76	-
	Proceeds from Issue of Convertible Warrants	1972.15	2422.00
	Finance Costs	(48.02)	(41.07)
	Net Cash from Financing Activities (C)	6517.68	1994.73
	Net increase/(decrease) in cash and cash equivalents	(1275.65)	745.07
	Cash and cash equivalents at the beginning of the period	1953.01	1207.95
	Cash and cash equivalents at the end of the period	677.36	1953.01
	Notes to cash flow statement		
	Cash and Cash Equivalents Comprises of Cash on hand	31.79	28.18
	With scheduled banks:		
	- on current accounts and Debit balance of CC/OD	497.87	483.31
	- fixed deposits	147.69	1,441.53
	Cash and cash equivalents at the end of the period	677.36	1953.01

Notes :

1. The above Cash flow statement has been prepared under the indirect method set out in Accounting Standard-3, "Cash Flow Statement" notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014.

2. Cash comprises cash on hand, Current Accounts and deposits with banks. Cash equivalents are short term balances , highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of change in value.

Date: 30/05/2026
Place: KOLKATA



For Amic Forging Limited

G. L. Chamaria

Girdhari Lal Chamaria
Managing Director
DIN : 00513552



**AMIC
FORGING LTD.**
(Formerly AMIC Forging Pvt. Ltd.)



Date: 30/05/2026

To,
BSE Limited
The Corporate Relationship Department
Phiroze Jeejeebhoy Towers
1st Floor, Dalal Street
Mumbai-400001

Scrip Code: 544037

Sub: Declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Madam

We hereby declare that the Statutory Auditor of the Company K. N. Gutgutia & Co., Chartered Accountants. (FRN: 304153E) have issued the Audit Report(s) with unmodified opinion on the Audited Standalone and Consolidated Financial Result for the Financial Year ended March 31, 2026.

Kindly take the same on records.

Yours Sincerely

For Amic Forging Limited

G.L. Chamaria

Girdhari Lal Chamaria
Managing Director
DIN: 00513552



Regd. Office : 3A, Garstin Place, (2nd floor), Kolkata-700001, Phone : +91 33 4504 8274

Head Office : Diamond Heritage, 16 Strand Road, unit no- 815, 8th floor, Kolkata - 700 001

Factory : Mahavir Complex, 2/A/7/A N.T.Road, Baidyabati, Via Delhi Road (Opp. Balajee Forest), P.O : Baidyabati, Hooghly - 712 222

Email : info@amicforgings.com, CIN No. : L27100WB2007PLC116674