AURI GROW INDIA LIMITED

CIN: L68100MP2016PLC041592

Registered office - 36-D, Sector-B, Industrial Area, Sanwer Road, Indore – 452 006, India.

Corporate office: Unit No 833 - Block A 8th Floor West Bank, Opp City Gold Cinema Ashram Road, Ashram Road P.O, Ahmedabad, Gujarat, India, 380009

T. +91 9033300820 **E**. compliance.godhacabcon@gmail.com **W**. https://aurigrow.com/

Date- 12th February, 2025

To,
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra, Mumbai - 400 051.

Reference: ISIN – INE925Y01036; Symbol- AURIGROW

Subject: Outcome of the Meeting of the Board of directors of Auri Grow India Limited (Formerly Known as Godha Cabcon & Insulation Limited) held on Thursday, February 12, 2026.

Dear Sir/Ma'am,

Pursuant to the Regulation 30 and other applicable regulations of the SEBI (Listing obligation & Disclosure requirements) Regulations, 2015 and in continuation of our earlier intimation of the Board Meeting dated February 7th, 2026. we hereby inform you that the Board of Directors of the Company, at its Meeting held today i.e., Thursday, February 12, 2025, has approved the Unaudited Standalone Financial Results of the Company along with the Limited Review Report as issued by Statutory Auditor of the Company for the 3rd quarter & Nine month ended on 31st December 2025.

The Board Meeting commenced at 3:00 P. M. and concluded at 03:45 P. M

You are requested to please take the same in your record.

Thanking you,

Yours Faithfully,

For Auri Grow India Limited
(Formerly known as Godha Cabcon & Insulation Limited)

Patel Pratikkumar Ketanbhai

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Date: 2026.02.12 16:30:16 +05'30'

Pratik Kumar Ketanbhai Patel
Director
DIN: 11052043

Limited Review Report

To,

The Board of Directors

AURI GROW INDIA LIMITED (Previously known as Godha Cabcon & Insulation Limited)

I have reviewed the accompanying statement of unaudited financial results of AURI GROW INDIA LIMITED (Previously known as Godha Cabcon & Insulation Limited) (hereinafter referred to as the "Company") for the quarter ended 31st September, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19th July, 2019.

This statement is the responsibility of the Company's management and has been approved by the Board of Directors. My responsibility is to issue a report on these financial statements based on my review.

I conducted my review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the independent auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.

S PARTH & CO
FRN : 154463W
M. NO. 198530
AHMEDABAD
CHARTERED ACCOUNTANTS

15/7, Tulsi Shyam Flat, Bhimjipura, New Vadaj Road, Ahmedabad 380013
+91 94265 77495 | sparthandco@yahoo.com

Basis for Disclaimer of Opinion:

I conducted my audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013, as amended. My responsibilities under those standards are further described in the section titled "Auditor's Responsibilities for the Audit of the Standalone Financial Results" of this report.

I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to my audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules thereunder. I have also fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics.

The matters described below under the heading "Qualifications" have resulted in a qualified opinion on the standalone financial results.

1. **During the time of our audit, I have not been provided with satisfactory supporting documents for completeness of transactions pertaining to sales, purchase, valuation of inventory, third party balance confirmation of trade receivables and payable along with related tax compliances thereof outstanding as on 31st December, 2025 in the financial results. Therefore, I could not obtain appropriate audit evidences for the aforesaid observations.**

2. **During the time of audit, I have not been provided with fixed assets register. Due to lack of documents and supporting documents, I could not ascertain the genuineness of depreciation and deferred tax liabilities/assets.**

3. **The company has unsecured loans for which management has not charged interest, and relevant loan agreements are not available. While a portion of**

S PARTH & CO FRN : 154463W M. NO. 198530 AHMEDABAD CHARTERED ACCOUNTANTS

these balances has been verified through cross-ledger verification, confirmations for the remaining balances have not been provided. In the absence of valid agreements and necessary confirmations, the accuracy of the balances and their interest-free status could not be fully verified, which may impact the fair presentation of liabilities and interest expenses.

4. The Company has significant trade payables; however, the bifurcation between Micro, Small, and Medium Enterprises (MSME) creditors has not been provided. Non-disclosure of the MSME classification is not in compliance with the provisions of the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, thereby affecting both regulatory compliance and financial transparency. Further, advances paid to suppliers remain unconfirmed. In the absence of confirmations from these parties raises concerns regarding the reliability and completeness of liabilities reported in the financial statements.

5. Trade receivables outstanding as at the reporting date have not been confirmed by the respective debtors. In the absence of direct external confirmations or sufficient alternative audit procedures, I am unable to verify the accuracy, completeness, or recoverability of these balances.

Based on my review conducted as above, apart from the aforesaid observations, nothing has come to my attention, apart from the matters reported under Basis for Disclaimer of opinion that causes me to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

S PARTH & CO. FRN : 154463W M. NO. 198530 AHMEDABAD CHARTERED ACCOUNTANTS

I have not reviewed the accompanying financial results and other financial information for the quarter ended 31st December ,2024 which has been presented solely based on the information compiled by the Management and bas been approved by the Board of Directors.

For, S Parth & Co
Chartered Accountants
Firm Registration Number: 154463W



CA Parth Shah
Proprietor
Membership Number: 198530
UDIN: 26198530UFGQBI1615

Date: 12-02-2026
Place: Ahmedabad

AURI GROW INDIA LIMITED

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STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31/12/2025

[RUPEES IN LAKHS]

Particulars	Three Months Ended on 31.12.2025 Unaudited	Three Months Ended on 30.09.2025 Unaudited	Corresponding Three Months ended in the previous year 31.12.2024 Unaudited	Year to date figures for current period ended on 31.12.2025 Unaudited	Preceding year to date figures for period ended on 31.12.2024 Unaudited	Previous Year ended 31.03.2025 Audited
1. Revenue from operations	-	800.06	1372.99	1379.50	10639.86	17555.38
2. Other Income	-	-	2.01	-	2.01	393.51
3. **Total Revenue (1+2)**	**0.00**	800.06	**1375.00**	**1379.50**	**10641.87**	**17948.89**
4. **Expenses**						
Cost of Materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	800.73	1534.13	1263.80	7525.41	14478.49
Change in inventories of Finished Goods,Work-in-Process and Stock-in-Trade	-	-	(920.87)	-	2094.71	1984.79
Employees benefits expenses	21.22	1.44	10.03	22.66	23.85	29.41
Finance Cost	12.25	19.25	31.33	44.34	35.61	61.25
Depreciation and Amortisation expense	4.27	0.00	11.92	6.61	33.68	36.96
Other Expenses	1.94	2.17	337.04	13.60	420.16	432.72
Total Expneses	**39.69**	**823.60**	**1003.59**	**1351.01**	**10133.42**	**17023.62**
5. **Profit before exceptional and extraordinary items and tax (3 - 4)**	(39.69)	(23.54)	371.41	28.49	508.46	925.27
6. Exceptional Items	-	-	-	-	-	-
7. **Profit before extraordinary items and tax (5 - 6)**	(39.69)	(23.54)	371.41	28.49	508.46	925.27
8. Extraordinary items	-	-	-	-	-	-
9. **Profit before tax (7- 8)**	(39.69)	(23.54)	371.41	28.49	508.46	925.27
10. Tax Expenses						
a) Current Tax	(9.99)	(9.74)	93.60	7.17	136.14	234.43
b) Deferred tax			(1.03)		(20.76)	(26.30)
11. **Profit/(Loss) for the period from continuing operations (9 - 10)**	(29.70)	(13.80)	278.84	21.32	393.07	717.14
12. **Profit/(Loss) from discontinuing operations**	0.00	0.00	0.00	0.00	0.00	
13. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	
14. Profit/(Loss) from Discontinuing operations (after tax) (12-13)	0.00	0.00	0.00	0.00	0.00	
15. **Profit/(Loss) for the period (11 + 14)**	(29.70)	(13.80)	278.84	21.32	393.07	717.14
16. Other comprehensive income	0.00	0.00	0.00	0.00	0.00	

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net of taxes						
17. **Total comprehensive income for the period (15+16)**	(29.70)	(13.80)	278.84	21.32	393.07	717.14
18. Paid -up equity share capital(Face Value of Rs.1/-Per Share)	14762.40	14762.40	9137.40	14762.40	9137.40	9137.40
19.i Earing Per Share(EPS) (before extraordinary items) (Of Rs. 1/- each) (Not annualised except last coloumn)						
(a) Basic	(0.00)	(0.00)	0.03	0.00	0.04	0.08
(b) Diluted	(0.00)	(0.00)	0.03	0.00	0.04	0.08
ii Earing Per Share(EPS) (after extraordinary items) (Of Rs. 1/- each) (Not annualised except last coloumn)						
(a) Basic	(0.00)	(0.00)	0.03	0.00	0.04	0.08
(b) Diluted	(0.00)	(0.00)	0.03	0.00	0.04	0.08

The above Unaudited Financial Results for the quarter ended 31st December,2025 were reviwed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th February,2026. The statutory auditors of the company have carried out the limited review of these Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The aforesaid Financial Results for the quarter ended on December 31, 2025 have been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Previous period's figures have been regrouped/rearranged wherever necessary, to confirm to the current period's classification.

The Board of Directors wishes to inform stakeholders that during the finalization of the financial results for the quarter ended 31st December 2025, certain errors were identified in the unaudited results issued for the quarter ended 30th September 2025. These errors arose due to inadvertent omissions and typographical mistakes in the previously reported unaudited financial results for the quarter ended 30th September 2025. To ensure accurate and transparent financial reporting, the comparative figures for the quarter ended 30th September 2025 have been restated in the financial results to reflect the necessary corrections. The impact of these adjustments has been appropriately accounted for in the figures for the quarter ended 30th September 2025, presented alongside the figures for the quarter ended 31st December 2025. This restatement does not impact the overall financial position or performance of the Company for the current quarter or the nine-month period ended 31st December 2025.

PLACE :- Indore
DATE :- 12.02.2026

For AURI GROW INDIA LIMITED
(Formerly Known as Godha Cabcon & Insulation Limited)

Patel Pratikkumar Ketanbhai

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Date: 2026.02.12 16:36:46 +05'30'

Pratik Kumar Ketanbhai Patel
Director
DIN: 11052043

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Segment Reporting Note						**(Rs. in Lakhs)**
Particulars	Three Months Ended on	Three Months Ended on	Corresponding Three Months ended in the previous year	Year to date figures for current period ended on	Preceding year to date figures for period ended on	Previous Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
BUSINESS SEGMENTS INFORMATION						
1. Segment Revenues						
a. Steel	-	-	600.23	-	666.11	
b. Agriculture & Other	-	800.06	772.75	1379.50	9973.75	666.11
Total Revenue from Operations	0.00	800.06	1372.99	1379.50	10639.86	9973.75
2. Segment Operating Results (EBITDA)#						10639.86
a. Steel	-	-	2.16	-	2.96	
b. Agriculture & Other	(23.17)	(4.28)	412.50	79.44	574.79	2.96
Total Operating Results (EBITDA)		(4.28)	414.67		577.74	574.79
3. Segment Results (PBT)						577.74
a. Steel	-	-	1.94	-	2.60	
b. Agriculture & Other	(39.69)	(23.54)	369.47	28.49	505.85	2.60
Total Profit Before Tax (PBT)	(39.69)	(23.54)	371.41	28.49	508.46	505.85
4. Segment Assets :						508.46
a. Steel	-	-	1095.28	-	1095.28	
b. Agriculture & Other	28802.64	27343.08	23834.25	28802.64	23834.25	1095.28
Total Assets	28802.64	**27343.08**	24929.54	28802.64	24929.54	23834.25
5. Segment Liabilities :						24929.54
a. Steel	-	0.00	8155.73	-	8155.73	
b. Agriculture & Other	12555.92	11730.18	7699.39	12555.92	7699.39	8155.73
Total Liabilities	12555.92	**11730.18**	15855.12	12555.92	15855.12	7699.39
# Operating Results (EBITDA): Total Profit Before Finance Cost, Tax, Depreciation & Amortisation						15855.12

PLACE :- Indore
DATE :- 12.02.2026

For AURI GROW INDIA LIMITED
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Patel Pratikkumar Ketanbhai
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Date: 2026.02.12 16:37:04 +05'30'

Pratik Kumar Ketanbhai Patel
Director
DIN: 11052043