HIND Aluminium Industries Limited
(Registered & Corporate Office)
B-1, Tulsi Vihar, Dr. Annie Besant Road, Worli Naka, Mumbai - 400 018. Maharashtra, India.
T: +91 22 4045 7100 F: +91 22 4045 7150 / 2493 6888 E: hind@associatedgroup.com
CIN: L28920MH1987PLC043472

Powering a billion dreams

Date: 28th May, 2026

To,

Corporate Relationship Department,

BSE Limited, Dalal Street,

Phiroze Jeejeebhoy Towers

Mumbai – 400001.

Email: corp.relations@bseindia.com

Scrip Code- 531979

Sub.: Outcome of Board Meeting held on Thursday, 28th May, 2026, in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on 28th May, 2026, inter alia, considered and approved the following:

i. The Audited Standalone Financial Results set out in compliance with Indian Accounting Standards (Ind – AS) for the Quarter and year ended March 31, 2026 together with Statement of Assets & Liabilities and Cash Flow Statement.

ii. The Audited Consolidated Financial Results set out in compliance with Indian Accounting Standards (Ind – AS) for the Quarter and year ended March 31, 2026 together with Statement of Assets & Liabilities and Cash Flow Statement.

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Independent Auditors Report thereon for Standalone and Consolidated Financial Results along with declaration in respect of audit report with unmodified opinion pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure A.**

The Board Meeting commenced at 01 :45 P.M. and concluded at 02:15 P.M.

This is for your information & record. We request you to kindly take the same on record.

Thanking you,
Yours faithfully,

For Hind Aluminium Industries Limited

EKTA DILIP JOSHI.

Digitally signed by EKTA DILIP JOSHI.
DN: c=IN, o=PERSONAL, title=6401, 2.5.4.20=a3c423c29ed07069dbbaae95339cfd4ec83a9631b9810964 77f417119bbb110a, postalCode=400002, st=Maharashtra, serialNumber=0015b9a86ad9ce69da4ffcd256182c5d852cd8e80a5005c6d898008 3f7e18605, cn=EKTA DILIP JOSHI.
Date: 2026.05.28 14:17:22 +05'30'

Ekta Joshi
Company Secretary & Compliance officer

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Figures ₹ in Crores except EPS

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 Audited	31.12.2025 Unaudited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
1	Revenue from Operations	1.18	2.35	2.21	7.21	3.07
2	Other Income	1.21	4.29	1.69	10.33	7.13
3	**Total Income (1 + 2)**	**2.39**	**6.64**	**3.90**	**17.54**	**10.20**
4	**Expenses**					-
	a) Cost of materials consumed	0.90	2.06	0.98	4.93	0.98
	b) Purchases of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods work-in-progress	(0.52)	-	-	(0.52)	-
	d) Employee benefits expenses	0.80	1.10	0.59	2.93	1.24
	e) Depreciation and amortisation expenses	0.11	0.10	0.08	0.40	0.33
	f) Finance costs	0.14	0.07	0.15	0.25	0.26
	g) Other expenses	1.70	0.03	1.51	3.93	2.79
	Total expenses	**3.13**	**3.36**	**3.31**	**11.92**	**5.60**
5	**Profit / (Loss) before exceptional items (3 - 4)**	(0.74)	3.28	0.59	5.62	4.60
6	Exceptional Items	-	-	-	-	-
7	**Profit / (Loss) before tax (5 - 6)**	**(0.74)**	**3.28**	**0.59**	**5.62**	**4.60**
8	Tax expense					
	- Current year's Tax	0.10	0.76	0.08	1.69	0.30
	- Deferred Tax	(0.21)	0.07	0.24	(0.28)	2.31
	- Prior year's tax adjustments	0.03	-	(0.01)	0.03	(0.01)
9	**Net Profit / (Loss) from ordinary activities after tax (7 - 8)**	**(0.66)**	**2.45**	**0.28**	**4.18**	**2.00**
10	Other Comprehensive Income					
a)	Items that will be reclassified to profit or loss	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
b)	Items that not will be reclassified to profit or loss	0.97	0.05	0.02	1.03	0.04
	Income tax relating to items that will not be reclassified to profit or loss	(0.14)	-	-	(0.15)	(0.03)
11	**Total Comprehensive Income for the period (net of tax)**	**0.17**	**2.50**	**0.30**	**5.06**	**2.01**
12	Paid-up equity share capital (Face Value ₹ 10 per share)	6.30	6.30	6.30	6.30	6.30
13	Reserves excluding Revaluation Reserves				67.71	62.64
14	Earning per share (EPS)					
	(of ₹ 10 each) (not annualised) :					
	Basic and Diluted	(1.05)	3.89	0.44	6.63	3.17

Standalone Segment Wise Revenue, Results and Capital Employed for the quarter and year ended 31st March, 2026

Figures ₹ in Crores

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 Audited	31.12.2025 Unaudited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
1	Segment Revenue					
	A) Aluminium Products	0.93	2.05	2.01	5.93	2.01
	B) Power	0.29	0.30	0.26	1.32	1.12
	C) Treasury Operations	1.17	4.29	1.63	10.29	7.07
	Total	**2.39**	**6.64**	**3.90**	**17.54**	**10.20**
	Less:Inter Segment Revenue	-	-	-	-	-
	Net sales /income from operation	**2.39**	**6.64**	**3.90**	**17.54**	**10.20**
2	Segment Result Profit (+)/Loss(-) before tax and interest from each segment					
	A) Aluminium Products	(1.45)	(0.84)	(1.22)	(5.83)	(3.33)
	B) Power	0.20	0.05	(0.10)	0.56	0.14
	C) Treasury Operations	0.15	4.13	1.72	9.11	7.03
	Total	**(1.10)**	**3.34**	**0.40**	**4.04**	**3.84**
	Less: Interest Expense / (Income) (Net)	(0.36)	0.06	(0.19)	(1.58)	(0.76)
	Profit before Tax	**(0.74)**	**3.28**	**0.59**	**5.62**	**4.60**
3	Capital Employed					
	(Segment Assets-Segment Liabilities)					
	A) Aluminium Products	21.05	12.23	14.43	21.05	14.43
	B) Power	4.22	4.36	4.54	4.22	4.54
	C) Treasury Operations	48.74	57.24	49.97	48.74	49.97

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES

Figures ₹ in Crores

	PARTICULARS	As at 31.03.2026 Audited	As at 31.03.2025 Audited
A	**ASSETS**		
1	**Non - Current Assets**		
	Property, Plant and Equipment	5.47	4.60
	Intangible Assets	0.30	-
	Financial Assets :		-
	Investments	48.74	48.40
	Other Financial Assets	0.11	0.60
	Deferred Tax Liabilities (Net)	4.42	4.30
	Other non-current assets	0.09	0.03
	Sub-total - Non - Current Assets	**59.13**	**57.99**
2	**Current Assets**		
	Inventories	1.93	-
	Financial Assets		-
	Trade Receivables	5.34	1.10
	Cash and Cash Equivalents	0.11	0.18
	Other Bank Balances	1.63	2.30
	Other Current Financial Assets	2.53	2.92
	Other Current Assets	11.66	2.71
	Current Tax Assets (Net)	1.86	2.16
	Sub-total - Current Assets	**25.06**	**11.37**
	TOTAL - ASSETS	**84.19**	**69.36**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity Share Capital	6.30	6.30
	Other Equity	67.71	62.64
	Sub-total - Equity	**74.01**	**68.94**
2	**Non-Current Liabilities**		
	a) Financial liabilities	0.70	
	Borrowing	-	0.01
	b) Provisions	0.70	0.01
	Sub-total - Non - Current Liabilities		
3	**Current Liabilities**		
	Financial Liabilities	7.07	
	Borrowing	0.38	-
	Trade Payables	-	0.02
	Other financial liabilities	2.02	0.38
	Other Current Liabilities	0.01	0.01
	Provisions	9.48	0.41
	Sub-total - Current Liabilities	**84.19**	**69.36**
	TOTAL - EQUITY AND LIABILITIES		

Notes:

1. The Consolidated and Standalone Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28th May 2026. The statutory auditors have expressed an unmodified audit opinion.
2. This statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. During the financial year 2025-2026, a subsidiary company, namely, Hind Power Products Private Limited was struck off as a consequence of which the Company has derecognised the consolidation impact of the said subsidiary. Accordingly, Consolidated Financial Results for the quarter/nine months ended include Unaudited Financial Results of one associate namely, Associated Industries Limited LLC (SFZ) – Oman. Results for the earlier quarter are not comparable to that extent.
4. The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.

   The incremental impact of these changes as assessed by the Company, on the basis of the information available, consistent with the guidance provided by The Institute of Chartered Accountants of India, is not material for the quarter and year ended 31st March 2026. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
5. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures upto nine months ended December 31, 2025 and December 31, 2024 which were subject to limited review.
6. Figures of previous periods have been regrouped wherever necessary.

For Hind Aluminium Industries Limited

Shailesh Daga
Managing Director
DIN : 00074225

Place : Mumbai
Dated : 28th May 2026

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Standalone Statement of Cash Flow for the Year Ended 31st March, 2026

Particulars		Year Ended 31.03.2026 Audited ₹ in Crores	Year Ended 31.03.2025 Audited ₹ in Crores
A) CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax and Extraordinary Items		5.62	4.60
Adjustments For :			
Depreciation		0.40	0.33
Finance Costs		0.25	0.26
Profit on sales of Property, Plant & Equipments		-	(0.06)
Fair Valuation of Debt Mutual Funds		1.09	-
Gain on Sale of Debt Mutual Funds		(1.34)	(1.37)
Dividend Income		(7.12)	(4.65)
Operating Profit Before Working Capital Changes		(1.10)	(0.89)
Adjustments For :			
Trade & Other Receivables		(14.33)	(1.99)
Inventories		(1.93)	-
Trade Payables		0.38	-
Other Current Liabilities & provisions		1.62	(0.15)
Cash generated from operating activities		(15.36)	(3.03)
Less : Direct Taxes Paid		(1.34)	(0.15)
Total cash generated from operating activities		(16.70)	(3.18)
Cash generated from prior period items (net)		-	-
Net cash flow from / (used in) operating activities	A	(16.70)	(3.18)
B) CASH FLOW FROM INVESTING ACTIVITIES			
Investment Made		1.00	(0.20)
Loans repayment received/(granted)		1.38	(0.86)
Purchases of Property, Plant & Equipments		(1.56)	(0.02)
Sales of Property, Plant & Equipments		-	0.05
Change in Other Bank Balance and cash not available for immediate use		1.16	(1.63)
Dividend Received		7.12	4.65
Net Cash flow from / (used in) investing activities	B	9.10	1.99
C) CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds / (Repayment) of Borrowings		7.78	-
Finance Costs		(0.25)	(0.26)
Net cash flow / (used in) from financing activities	C	7.53	(0.26)
Net increase / (Decrease) in Cash and Cash equivalents		(0.07)	(1.45)
Opening Balance of Cash and Cash equivalents		0.18	1.63
Closing Balance of Cash and Cash equivalents		0.11	0.18

Notes :

Cash and cash equivalents included in the Statement of cash flows comprise the following :

	31.03.2026	31.03.2025
a) Cash on Hand	0.09	0.03
b) Balances with Banks	0.02	0.08
c) Fixed Deposit with Bank with original maturity of less than three months	-	0.07
Total cash and cash equivalents as per Statement of Cash Flows	0.11	0.18

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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Figures ₹ in Crores except EPS

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 Audited	31.12.2025 Unaudited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
1	Revenue from Operations	1.18	2.35	2.21	7.21	3.07
2	Other Income	1.21	0.53	0.70	3.33	2.87
3	**Total Income (1 + 2)**	**2.39**	**2.88**	**2.91**	**10.54**	**5.94**
4	**Expenses**					
	a) Cost of materials consumed	0.90	2.06	0.98	4.93	0.98
	b) Purchases of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods work-in-progress	(0.52)	-	-	(0.52)	-
	d) Employee benefits expenses	0.80	1.10	0.59	2.93	1.24
	e) Depreciation and amortisation expenses	0.11	0.10	0.08	0.40	0.33
	f) Finance costs	0.14	0.07	0.15	0.25	0.26
	g) Other expenses	1.70	0.03	1.51	3.93	2.79
	Total expenses	**3.13**	**3.36**	**3.31**	**11.92**	**5.60**
5	**Profit Before Share of Profit/(Loss) of Associates and Joint Ventures, Exceptional Item and Tax (3 - 4)**	**(0.74)**	**(0.48)**	**(0.40)**	**(1.38)**	**0.34**
6	Share of Profit/(Loss) of Associates and Joint Ventures	1.70	1.28	5.52	8.52	9.69
7	**Profit Before Exceptional Item and Tax (5 + 6)**	**0.96**	**0.80**	**5.12**	**7.14**	**10.03**
8	Exceptional Items	-	-	-	-	-
9	**Profit / (Loss) before tax (7 - 8)**	**0.96**	**0.80**	**5.12**	**7.14**	**10.03**
10	Tax expense					
	- Income Tax	0.10	0.76	0.08	1.69	0.30
	- Deferred Tax	(0.21)	0.07	0.24	(0.28)	2.31
	- Prior year's tax adjustments	0.03	-	(0.01)	0.03	(0.01)
11	**Net Profit / (Loss) from ordinary activities after tax (9 - 10)**	**1.04**	**(0.03)**	**4.81**	**5.70**	**7.43**
12	Other Comprehensive Income					
a)	Items that will be reclassified to profit or loss	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
b)	Items that will not be reclassified to profit or loss	0.98	0.05	0.02	1.03	0.04
	Income tax relating to items that will be reclassified to profit or loss	(0.15)	-		(0.15)	(0.03)
13	**Total Comprehensive Income for the period (net of tax)**	**1.87**	**0.02**	**4.83**	**6.58**	**7.44**
14	**Net Profit attributable to :**					
	Owners of the Company	1.04	(0.03)	4.81	5.70	7.43
	Non-Controlling Interest	-	-	-	-	-
		1.04	**(0.03)**	**4.81**	**5.70**	**7.43**
15	**Other Comprehensive Income (net of tax) attributable to :**					
	Owners of the Company	0.83	0.05	0.02	0.88	0.01
	Non-Controlling Interest	-	-	-	-	-
		0.83	**0.05**	**0.02**	**0.88**	**0.01**
16	**Total Comprehensive Income attributable to :**					
	Owners of the Company	1.87	0.02	4.83	6.58	7.44
	Non-Controlling Interest	-	-	-	-	-
		1.87	**0.02**	**4.83**	**6.58**	**7.44**
17	Earning per share (EPS)					
	(of ₹ 10 each) (not annualised) :					
	Basic and Diluted	1.65	(0.05)	7.63	9.05	11.80
18	Paid-up equity share capital (Face Value ₹ 10 per share)	6.30	6.30	6.30	6.30	6.30
19	Other Equity				84.60	78.01

Consolidated Segment Wise Revenue, Results and Capital Employed for the quarter and year ended 31st March, 2026

Figures ₹ in Crores

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 Audited	31.12.2025 Unaudited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
1	Segment Revenue					
	A) Aluminium Products	0.93	2.05	2.05	5.93	2.05
	B) Power	0.29	0.30	0.26	1.32	1.12
	C) Treasury Operations	1.17	0.53	0.60	3.29	2.77
	Total	**2.39**	**2.88**	**2.91**	**10.54**	**5.94**
	Less:Inter Segment Revenue	-	-	-	-	-
	Net sales /income from operation	**2.39**	**2.88**	**2.91**	**10.54**	**5.94**
2	Segment Result Profit (+)/Loss(-) before tax and interest from each segment					
	A) Aluminium Products	(1.45)	(0.84)	(1.22)	(5.63)	(3.33)
	B) Power	0.20	0.05	(0.10)	0.56	0.14
	C) Treasury Operations	0.15	0.37	0.73	2.11	2.77
	Total	**(1.10)**	**(0.42)**	**(0.59)**	**(2.96)**	**(0.42)**
	Less: Interest (Net)	(0.36)	0.06	(0.19)	(1.58)	(0.76)
	Profit before Tax	**(0.74)**	**(0.48)**	**(0.40)**	**(1.38)**	**0.34**
3	Capital Employed (Segment Assets-Segment Liabilities)					
	A) Aluminium Products	21.05	12.23	14.48	21.05	14.48
	B) Power	4.22	4.36	4.54	4.22	4.54
	C) Treasury Operations	65.63	72.43	65.29	65.63	65.29

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For Hind Aluminium Industries Limited

Shailesh Daga
Managing Director

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Consolidated Statement of Audited Assets and Liabilities

Figures ₹ in Crores

	Particulars	As at 31.03.2026 Audited	As at 31.03.2025 Audited
	ASSETS		
1	**Non Current Assets**	5.47	4.60
	Property, Plant & Equipments	0.30	-
	Intangible Assets		
	Financial Assets	65.62	63.78
	Investments	0.11	0.60
	Other Financial Assets	4.42	0.03
	Other Non-Current Assets	0.09	4.30
	Deferred Tax Asset (net)	76.01	73.31
2	**Current Assets**	1.93	-
	Inventories		
	Financial Assets	5.34	1.10
	Trade Receivables	0.11	0.23
	Cash and Cash Equivalents	1.63	2.30
	Bank Balances other than Cash & Cash Equivalents	2.53	2.92
	Other Current Financial Assets	11.66	2.71
	Other Current Assets	1.86	2.16
	Current Tax Assets (Net)	25.06	11.42
	Total	101.07	84.73
	EQUITY AND LIABILITIES		
1	**Equity**	6.30	6.30
	Equity Share Capital	84.60	78.01
	Other Equities	90.90	84.31
2	**Non Controlling Interest**	-	-
3	**Liabilities**		
	Non-Current Liabilities		
	Financial liabilities	0.70	-
	Borrowing	-	0.01
	Provisions	0.70	0.01
	Current Liabilities		
	Financial Liabilities	7.07	-
	Borrowing	0.38	-
	Trade Payables	-	0.02
	Other Financial Liabilities	2.02	0.38
	Other Current Liabilities	-	0.01
	Provisions	9.47	0.41
	Total	101.07	84.73

Place: Mumbai
Date: 28th May 2026

For Hind Aluminium Industries Limited

Shailesh Daga
Managing Director
DIN : 00074225

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Consolidated Statement of Cash Flow for the Year Ended 31st March, 2026

Particulars	Year Ended 31.03.2026 Audited ₹ in Crores	Year Ended 31.03.2025 Audited ₹ in Crores
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extraordinary Items	(1.36)	0.34
Adjustments For :		
Depreciation	0.40	0.33
Finance Costs	0.25	0.26
Profit on sales of Property, Plant & Equipments	-	(0.06)
Fair Valuation of Debt Mutual Funds	1.09	-
Gain on Sale of Debt Mutual Funds	(1.34)	(1.37)
Dividend Income	(0.11)	(0.39)
Operating Profit Before Working Capital Changes	**(1.07)**	(0.89)
Adjustments For :		
Trade & Other Receivables	(14.41)	(1.99)
Inventories	(1.93)	-
Trade Payables	0.38	-
Other Current Liabilities & provisions	1.62	(0.15)
Cash generated from operating activities	**(15.41)**	(3.03)
Less : Direct Taxes Paid	(1.33)	(0.15)
Total cash generated from operating activities	**(16.74)**	**(3.18)**
Cash generated from prior period items (net)	-	-
Net cash flow from / (used in) operating activities	**(16.74)**	**(3.18)**
B) CASH FLOW FROM INVESTING ACTIVITIES		
Investment Made	8.00	(0.20)
Loans repayment received/(granted)	1.38	(0.86)
Purchases of Property, Plant & Equipments	(1.56)	(0.02)
Sales of Property, Plant & Equipments	-	0.05
Change in Other Bank Balance and cash not available for immediate use	1.16	(1.63)
Dividend Received	0.11	4.65
Net Cash flow from / (used in) investing activities	**9.09**	**1.99**
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds / (Repayment) of Borrowings	7.77	-
Finance Costs	(0.25)	(0.26)
Net cash flow / (used in) from financing activities	**7.52**	**(0.26)**
Net increase / (Decrease) in Cash and Cash equivalents	**(0.13)**	(1.45)
Opening Balance of Cash and Cash equivalents	**0.24**	1.69
Closing Balance of Cash and Cash equivalents	**0.11**	**0.24**

Notes :
Cash and cash equivalents included in the Statement of cash flows comprise the following :

	31.03.2026	31.03.2025
a) Cash on Hand	0.09	0.03
b) Balances with Banks	0.02	0.14
c) Fixed Deposit with Bank with original maturity of less than three months	-	0.07
Total cash and cash equivalents as per Balance Sheet	**0.11**	**0.24**



HIND Aluminium Industries Limited
(Registered & Corporate Office)
B-1, Tulsi Vihar, Dr. Annie Besant Road, Worli Naka, Mumbai - 400 018. Maharashtra, India.
T: +91 22 4045 7100 E: hind@associatedgroup.com
CIN: L28920MH1987PLC043472

Powering a billion dreams

EXTRACT OF AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

Figures ₹ in Crores except EPS

Sr. No.	Particulars	Standalone				Consolidated			
		Quarter Ended 31.03.2026	Year Ended 31.03.2026	Quarter Ended 31.03.2025	Year Ended 31.03.2025	Quarter Ended 31.03.2026	Year Ended 31.03.2026	Quarter Ended 31.03.2025	Year Ended 31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
1	Revenue from Operation	1.18	7.21	2.21	3.07	1.18	7.21	2.21	3.07
2	Net Profit/(Loss) from the period (before Tax, Exceptional and/or Extraordinary items)	(0.74)	5.62	0.59	4.60	0.96	7.14	5.12	10.03
3	Net Profit/(Loss) from the period before Tax(after Exceptional and/or Extraordinary items)	(0.74)	5.62	0.59	4.60	0.96	7.14	5.12	10.03
4	Net Profit/(Loss) from the period after Tax(after Exceptional and/or Extraordinary items)	(0.66)	4.18	0.28	2.00	1.04	5.70	4.81	7.43
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	0.17	5.06	0.30	2.01	1.87	6.58	4.83	7.44
6	Equity Share Capital	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	-	67.71	-	62.64	-	84.60	-	78.01
8	Earning Per Share (EPS) (before extraordinary items) (of ₹ 10/- each)								
	Basic:	(1.05)	6.63	0.44	3.17	1.65	9.05	7.63	11.80
	Diluted:	(1.05)	6.63	0.44	3.17	1.65	9.05	7.63	11.80

Notes:

The above is an extract of the detailed Standalone and Consolidated financial results for the year ended 31st March, 2026 filed with BSE Limited under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) regulations, 2015. The full format of the Standalone and Consolidated financial results for the quarter and year ended 31st March, 2026 are available on the Stock Exchange website www.bseindia.com and on the Company's website www.associatedgroup.com.

Place: Mumbai
Dated : 28th May 2026

For Hind Aluminium Industries Limited

Shailesh Daga
Managing Director
DIN : 00074225

HIND ALUMINIUM INDS. LTD.

KARNAVAT & CO.
CHARTERED ACCOUNTANTS

2A KITAB MAHAL,
192 DR. D. NAOROJI ROAD,
MUMBAI - 400 001.
TEL.:+91 22 4066 6666 (10 LINES)
E-mail : karnavattax@gmail.com

Independent Auditors' Report on the Year to Date Audited Standalone Financial Results pursuant to the Regulation 33 and 52 read with Regulation 63(2) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Hind Aluminium Industries Limited

Report on the audit of the Standalone Financial Results

Opinion

1. We have audited the accompanying statement of quarterly and year to date standalone financial results of **Hind Aluminium Industries Limited** ('the Company') for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

   i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
   ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

(Cont..2)

KARNAVAT & CO. MUMBAI CHARTERED ACCOUNTANTS

Management's Responsibilities for the Standalone Financial Results

4. This Standalone Financial Results which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results has been compiled from the related audited Standalone Financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian 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. This responsibility also 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; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

8. 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 Statement, 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.

(Cont..3)

- 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.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- 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 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 financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of the misstatement in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in; (i) planning the scope of our audit work and evaluating the results of our work; and (ii) to evaluate the effects of any identified misstatements in the statement.

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.

KARNAVAT & CO. MUMBAI CHARTERED ACCOUNTANTS

(Cont..4)

Other Matters

9. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter (read with Note No. 5 of the Statement) of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

   Our opinion on the financial statements is not modified in respect of the above matter.

For and on behalf of
KARNAVAT & CO.
Chartered Accountants
Firm Regn No. 104863W

KARNAVAT & CO. MUMBAI CHARTERED ACCOUNTANTS

Joshi Viral .R.

(Viral Joshi)
Partner
Membership No. 137686

Place : Mumbai
Date : May 28, 2026
UDIN : 26137686NCHEVV4561

KARNAVAT & CO.
CHARTERED ACCOUNTANTS

2A KITAB MAHAL,
192 DR. D. NAOROJI ROAD,
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TEL.:+91 22 4066 6666 (10 LINES)
E-mail : karnavattax@gmail.com

Independent Auditors' Report on the Year to Date Audited Consolidated Financial Results pursuant to the Regulation 33 and 52 read with Regulation 63(2) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Hind Aluminium Industries Limited

Report on the audit of the Consolidated Financial Results

Opinion

1. We have audited the accompanying statement of year to date consolidated financial results of **Hind Aluminium Industries Limited** ('the Holding Company') and its Subsidiary Company (together referred to as "the Group") and its Associate Company for the year ended March 31, 2026 ("Statement"), 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").

2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the information furnished to us by the management for the subsidiary company, the Statement;

   i. includes the results of the following entities:

      - Hind Aluminium Industries Limited (Holding Company)
      - Associated Industries Limited LLC (SFZ) – Oman (Associate Company)

   ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and

   iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the 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 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 consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their report referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

(Cont..2)

KARNAVAT & CO. MUMBAI CHARTERED ACCOUNTANTS

Management's Responsibilities for the Consolidated Financial Results

4. This Consolidated Financial Results which includes the Consolidated Financial Results is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results has been compiled from the related audited Consolidated Financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 the 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 is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group 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.

6. The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

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

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

8. 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 Statement, 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.

(Cont..3)

- 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 Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- 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 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 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 to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of the misstatement in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in; (i) planning the scope of our audit work and evaluating the results of our work; and (ii) to evaluate the effects of any identified misstatements in the statement

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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

KARNAVAT & CO. CHARTERED ACCOUNTANTS MUMBAI

(Cont..4)

Other Matters

9. We did not audit the financial statements of one associate company whose share of profit was Rs. 8.52 crores for the year ended March 31, 2026. These annual financial statements and other financial information have not been reviewed by their auditor. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of this associate company, is based solely on such unaudited financial results and other unaudited financial information.

Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the financial statements certified by the Management.

10. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter (read with Note No. 5 of the Statement) of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the financial statements is not modified in respect of the above matter.

For and on behalf of
KARNAVAT & CO.
Chartered Accountants
Firm Regn No. 104863W

KARNAVAT & CO. MUMBAI CHARTERED ACCOUNTANTS

Joshi Viral. R.

(Viral Joshi)
Partner
Membership No. 137686

Place : Mumbai
Date : May 28, 2026
UDIN : 26137686QKMDBU2638

HIND Aluminium Industries Limited
(Registered & Corporate Office)
B-1, Tulsi Vihar, Dr. Annie Besant Road, Worli Naka, Mumbai - 400 018. Maharashtra, India.
T: +91 22 4045 7100 E: hind@associatedgroup.com
CIN: L28920MH1987PLC043472

Powering a billion dreams

Annexure-A

To,

Corporate Relationship Department,

BSE Limited, Dalal Street,

Phiroze Jeejeebhoy Towers

Mumbai – 400001.

Email: corp.relations@bseindia.com

Scrip Code- 531979

Sub: Declaration on the Auditor's Report under Regulations 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports, on Financial Statements and Results for the Financial year 2025-26, which are being sent herewith, are unmodified and without any qualifications.

Thanking You,

Yours Faithfully,

For Hind Aluminium Industries Limited

SHAILESH DAGA

Digitally signed by SHAILESH DAGA
DN: c=IN, o=PERSONAL, title=5834, 2.5.4.20=ad007b64fe4e988a3a7310f1bf1c00b8cc6095d86746705c0875be52bdb60544, postalCode=400006, st=Maharashtra, serialNumber=0ed6cb376deadce30d1b67894b4417544a0486f28f8a8c96ba10c5834a923619, cn=SHAILESH DAGA
Date: 2026.05.28 14:18:39 +05'30'

Shailesh Daga

Managing Director