

# **Integrated Filing (Finance) Ind AS**

## **Ashnisha Industries Limited**

### **General Information**

Scrip code*	541702	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE694W01024	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	14-02-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-02-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Third quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Multi segment	
Description of single segment		
Start date of board meeting	14-02-2026	
Start time of board meeting	15:30:00	
End date of board meeting	14-02-2026	
End time of board meeting	15:45:00	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	true	
No. of times funds raised during the quarter	1	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	<a href="#">Textual Information(1)</a>

## Text Block

<a href="#">Textual Information(1)</a>	Not applicable
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## Financial Results - Ind-AS

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
	Date of start of reporting period	01-10- 2025	01-04- 2025
	Date of end of reporting period	31-12- 2025	31-12- 2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
1	<b>Income</b>		
	Revenue from operations	258.74	293.24
	Other income	8.00	37.85
	<b>Total income</b>	266.74	331.09
2	<b>Expenses</b>		
	(a) Cost of materials consumed	0.00	0.00
	(b) Purchases of stock-in-trade	257.46	291.87
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
	(d) Employee benefit expense	1.34	3.42
	(e) Finance costs	0.00	0.00
	(f) Depreciation, depletion and amortisation expense	0.05	0.16
	(g) <b>Other Expenses</b>		
1	Other Expenses	3.31	19.29
	<b>Total other expenses</b>	3.31	19.29
	<b>Total expenses</b>	262.16	314.74
3	<b>Total profit before exceptional items and tax</b>	4.58	16.35
4	Exceptional items	0.00	0.00
5	<b>Total profit before tax</b>	4.58	16.35
6	<b>Tax expense</b>		
7	Current tax	0.00	0.00
8	Deferred tax	0.00	0.00
9	<b>Total tax expenses</b>	0.00	0.00
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	4.58	16.35
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	<b>Total profit (loss) for period</b>	4.58	16.35
17	Other comprehensive income net of taxes	0.00	0.00

18	<b>Total Comprehensive Income for the period</b>	4.58	16.35
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	2,651.25	2,651.25
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.00	0.01
	Diluted earnings (loss) per share from continuing operations	0.00	0.01
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	0.00	0.01
	Diluted earnings (loss) per share from continuing and discontinued operations	0.00	0.01
24	Debt equity ratio	0.00%	0.00%
25	Debt service coverage ratio	0.00%	0.00%
26	Interest service coverage ratio	0.00%	0.00%
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	<a href="#">Textual Information(1)</a>	

## Text Block

<p><a href="#">Textual Information(1)</a></p>	<p>1) The above standalone audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on February 14, 2026. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The The Limited Review Report does not contain any observation which could have an impact on the results for the quarter ended December 31, 2025. ' ' 2) Company currently operates in trading of steel and chemical activities. ' ' 3) Previous period's figures have been regrouped/rearranged wherever necessary to confirm to the current period's classification. ' ' 4) The financial results have been prepared in accordance with Ind AS as notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under. ' ' 5) The Company had allotted 164125000 Rights Equity Shares on November 12, 2025, resulting in the increase in paid up capital of the Company from Rs. 101000000 to Rs. 265125000 during the quarter ended on December 2025. The shares were permitted to trade w.e.f. November 14, 2025. ' ' 6) The figures for the quarter ended 31st December, 2025 represent the balance between unaudited figures in respect of the nine months ended 31st December, 2025 and those published for the half year of the respective financial year. '</p>
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**Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results**

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm- YYYY)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period		01-10- 2025	01-04- 2025
Date of end of reporting period		31-12- 2025	31-12- 2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Steel Trading	258.74	293.24
2	Trading of Goods	0.00	0.00
3	Others	0.00	0.00
	<b>Total Segment Revenue</b>	258.74	293.24
	<b>Less: Inter segment revenue</b>	0.00	0.00
	<b>Revenue from operations</b>	258.74	293.24
2	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Steel Trading	1.28	1.37
2	Trading of Goods	0.00	0.00
3	Others	8.00	37.85
	<b>Total Profit before tax</b>	9.28	39.22
	<b>i. Finance cost</b>	0.00	0.00
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	4.70	22.87
	<b>Profit before tax</b>	4.58	16.35
3	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Steel Trading	2,488.89	2,488.89
2	Trading of Goods	0.95	0.95
3	Others	0.00	0.00
	<b>Total Segment Assets</b>	2,489.84	2,489.84
	<b>Un-allocable Assets</b>	2,588.49	2,588.49
	<b>Net Segment Assets</b>	5,078.33	5,078.33
4	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Steel Trading	303.74	303.74
2	Trading of Goods	0.00	0.00
3	Others	0.00	0.00
	<b>Total Segment Liabilities</b>	303.74	303.74
	<b>Un-allocable Liabilities</b>	1,998.53	1,998.53
	<b>Net Segment Liabilities</b>	2,302.27	2,302.27
	Disclosure of notes on segments		

## Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period	01-10- 2025	01-04- 2025
Date of end of reporting period	31-12- 2025	31-12- 2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
Total Amount of items that will not be reclassified to profit and loss		
<b>2</b> Income tax relating to items that will not be reclassified to profit or loss		
<b>3 Amount of items that will be reclassified to profit and loss</b>		
Total Amount of items that will be reclassified to profit and loss		
<b>4</b> Income tax relating to items that will be reclassified to profit or loss		
<b>5</b> Total Other comprehensive income		

### Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditor's Comment on (i) and (ii) above
No records available							

**Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)**

Amount in (Lakhs)

Mode of Fund Raising	Rights Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	12-11-2025
Amount Raised	49,23,75,000.00
Report filed for Quarter ended	31-12-2025
Monitoring Agency	true
Monitoring Agency Name, if applicable	CARE Ratings Limited
Is there a Deviation / Variation in use of funds raised	false
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	false
Comments of the Audit Committee after review	It may be noted that there is no deviation in the utilization of funds raised through allotment of equity shares on rights basis.
Comments of the auditors, if any	NIL

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	To Fund Solar Power Project	NA	1,500.00	0.00	767.00	0.00	<a href="#">Textual Information(1)</a>
2	To meet working capital requirements	NA	2,300.00	0.00	2,217.00	0.00	<a href="#">Textual Information(2)</a>
3	General Corporate Purposes	NA	1,048.00	0.00	379.00	0.00	<a href="#">Textual Information(3)</a>
4	Issue related Expenses	NA	75.00	0.00	54.00	0.00	

## Text Block

<a href="#">Textual Information(1)</a>	Remaining unutilized amount of Rs. 733 Lakhs is lying in the Current Account of the Company.
<a href="#">Textual Information(2)</a>	Remaining unutilized amount of Rs. 83 Lakhs is lying in the Current Account of the Company
<a href="#">Textual Information(3)</a>	Remaining unutilized amount of Rs. 669 lakhs is lying in the Current Account of the Company.

## Signatory Details

Name of signatory	Ashok C. Shah
Designation of person	Managing Director
Place	Ahmedabad
Date	14-02-2026