

Augmont Enterprises Limited (formerly known as Augmont Enterprises Private Limited)
CIN No: U74120MH2012PLC237346

Restated Consolidated Statement of Assets & Liabilities

Amount (INR) in millions unless otherwise stated

Particulars	Note No.	As at 31st March 2026	As at 31st March, 2025	As at 31st March, 2024
ASSETS				
Non-current assets				
Property, Plant and Equipment	3	237.24	220.87	205.24
Capital Work in Progress	3A	-	1.32	1.26
Other Intangible Assets	3B	5.15	13.61	23.01
Right Of Use Assets	3C	53.47	17.69	27.21
<u>Financial assets</u>				
Investments	4	195.59	254.38	88.73
Other financial assets	5	47.50	99.10	89.06
Deferred Tax Assets (Net)	6	25.31	22.38	16.53
Other non-current assets	7	5.88	57.45	1.36
Total Non-current assets		570.14	686.80	452.40
Current Assets				
Inventories	8	3,419.33	2,641.84	579.83
<u>Financial Assets</u>				
Trade receivables	9	1,817.35	384.35	1,050.77
Cash and cash equivalents	10	868.94	1,736.12	1,761.91
Bank balances other than cash and cash equivalents	11	603.41	63.80	449.92
Loans	12	1,191.23	1,048.64	210.42
Other financial assets	13	958.70	431.61	666.90
Current Tax Assets (Net)	14	338.57	72.58	285.28
Other current assets	15	2,802.12	11,507.39	2,145.51
Total current assets		11,999.65	17,886.33	7,150.54
Total Assets		12,569.79	18,573.13	7,602.93
EQUITY AND LIABILITIES				
EQUITY				
Equity Share capital	16	417.53	45.00	45.00
Other Equity	17	8,651.36	3,984.58	1,803.86
Non Controlling Interest	36 (N)	258.65	117.08	23.21
Total equity		9,327.54	4,146.66	1,872.07
LIABILITIES				
Non-current liabilities				
<u>Financial Liabilities</u>				
Borrowings	18	11.15	46.55	6.45
Lease Liabilities	19	39.68	8.74	42.72
Provisions	20	24.65	20.08	16.87
Deferred Tax Liabilities (Net)	6	-	-	0.13
Total Non-current liabilities		75.48	75.37	66.17
Current Liabilities				
<u>Financial Liabilities</u>				
Borrowings	21	115.57	168.87	542.19
Lease Liabilities	22	14.66	9.57	10.81
Trade payables	23			
- Total outstanding dues to micro enterprise and small enterprise		6.26	2.95	6.85
- Total outstanding dues to creditors other than micro enterprise and small enterprise		685.05	947.36	1,362.06
Other Financial Liabilities	24	188.92	1,651.03	1,655.55
Other current liabilities	25	2,000.52	11,382.16	2,074.09
Provisions	26	5.19	2.70	0.38
Current Tax Liabilities (Net)	14	150.60	186.46	12.75
Total current liabilities		3,166.77	14,351.10	5,664.68
TOTAL EQUITY AND LIABILITIES		12,569.79	18,573.13	7,602.93

Material Accounting policies and key accounting estimates and judgments 1 & 2

The accompanying notes form an integral part of the Restated Consolidated Financial Information 3 to 44

As per our report of even date

For KKC & Associates LLP

Chartered Accountants
(formerly Khimji Kunverji & Co LLP)
Firm Registration No: 105146W/W-100621

For and on behalf of the Board of Directors

Augmont Enterprises Limited
(formerly known as Augmont Enterprises Private Limited)

Tejas Parikh	Mahendrakumar Nemichand Bafna	Ketan Bhavarlal Kothari	Sunny Parekh	Spardha Sharma
Partner	Director	Director	Company Secretary & Compliance Officer	Chief Financial Officer
ICAI Membership No: 123215	DIN NO. 00238300	DIN NO. 00230725	Membership No: ACS32611	
Place: Mumbai Date: 03 August 2026	Place: Mumbai Date: 03 August 2026	Place: Mumbai Date: 03 August 2026	Place: Mumbai Date: 03 August 2026	Place: Mumbai Date: 03 August 2026

Restated Consolidated Statement of Profit and Loss

Amount (INR) in millions unless otherwise stated

Particulars	Note No.	Year ended 31st March 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
INCOME				
Revenue From Operations	27	9,41,862.12	6,62,307.79	3,49,214.93
Other Income	28	962.56	212.71	274.03
Total Income		9,42,824.68	6,62,520.50	3,49,488.96
EXPENSES				
Cost Of Materials Consumed	29	2,07,001.69	1,89,480.77	95,779.14
Purchases of Stock In Trade	30	7,31,545.87	4,68,497.85	2,51,322.99
Changes In Inventories of Finished goods & Stock in Trade	31	(2,492.75)	10.49	70.41
Employee Benefits Expenses	32	292.45	239.72	206.91
Finance Costs	33	18.53	119.37	185.52
Depreciation & amortization expense	3,3B & 3C	72.56	81.44	84.24
Other Expenses	34	1,655.36	1,038.08	796.29
Total Expenses		9,38,093.71	6,59,467.72	3,48,445.50
Profit for the year before share of profit of an associate		4,730.97	3,052.78	1,043.46
Share in profit of associate company		-	-	-
Profit for the year before tax		4,730.97	3,052.78	1,043.46
Tax expense	36 I			
Current tax		1,251.27	787.80	267.14
Deferred tax (Asset) / Liability		(3.30)	(6.90)	16.65
Total Tax Expenses		1,247.97	780.90	283.79
Profit for the year (A)		3,483.00	2,271.88	759.66
Other Comprehensive Income				
A (i) Items that will not be reclassified to Profit/ (loss)				
Remeasurement Gain/ (Loss) of Post Employment Benefit Obligation		1.47	3.63	2.19
(ii) Income tax relating to items that will not be reclassified to profit or loss		(0.38)	(0.91)	(0.60)
B (i) Items that will be reclassified to profit or loss				
Remeasurement Gain/ (Loss) of Foreign Currency Revaluation		2.22	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-	-
Other comprehensive income for the year, net of tax (B)		3.31	2.71	1.59
Total comprehensive income for the year, net of tax (A+B)		3,486.31	2,274.59	761.26
Total Comprehensive Income for the period attributable to				
Owners of the Company		3,342.45	2,180.72	736.91
Non- controlling interest		143.86	93.87	24.35
Of the Total Comprehensive Income above,				
Profit for the year attributable to:				
Owners of the Company		3,339.16	2,178.13	735.37
Non- controlling interest		143.84	93.74	24.30
Of the Total Comprehensive Income above,				
Other Comprehensive Income for the period attributable to:				
Owners of the Company		3.29	2.59	1.54
Non- controlling interest		0.02	0.13	0.05
Earnings per equity share of face value of Rs.5 each				
Basic (in Rs.)	35	40.45	26.89	9.08
Diluted (in Rs.)		40.45	26.89	9.08

Material Accounting policies and key accounting estimates and judgments
The accompanying notes form an integral part of the Restated Consolidated
Financial Information
As per our report of even date

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3 to 44

For KKC & Associates LLP

Chartered Accountants
(formerly Khimji Kunverji & Co LLP)

Firm Registration No: 105146W/W-100621

For and on behalf of the Board of Directors

Augmont Enterprises Limited

(formerly known as Augmont Enterprises Private Limited)

Tejas Parikh

Partner

ICAI Membership No: 123215

Place: Mumbai
Date: 03 August 2026

**Mahendrakumar
Nemichand Bafna**
Director

DIN NO. 00328300

Place: Mumbai
Date: 03 August 2026

Ketan Bhavarlal Kothari
Director

DIN NO. 00230725

Place: Mumbai
Date: 03 August 2026

Sunny Parekh

Company Secretary &
Compliance Officer

Membership No: ACS32611

Place: Mumbai
Date: 03 August 2026

Spardha Sharma

Chief Financial Officer

Place: Mumbai
Date: 03 August 2026