AMRIT INDIA LIMITED

(Formerly known as Aquarius Fincap & Credits Private Limited)

Regd Off: 564, A-1, P. NO: 2/59, AF/F, Bhim Gali, Vishwas Nagar, Shahdra, Delhi-110032

CIN: L65921DL1996PLC078712, Email Id: aquariusfincap@gmail.com

Website: amritindialtd.com, Mobile: +91-8810534401

Date: 07.11.2025

To,
The Head Listing & Compliance
Metropolitan Stock Exchange of India Limited
205 (A), 2nd Floor, Piramal Agastya Corporate Park
Kamani Junction, LBS Road, Kurla (West), Mumbai-400070

SYMBOL CODE: AMRITINDIA (AMRIT INDIA LIMITED) EQ - ISIN -INE00RY01013.

Subject: Outcome of Meeting of Board of Directors held on Friday, 07th November, 2025 at pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the provisions of **Regulation 30** and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the meeting of the Board of Directors of the Company was held today i.e. **Friday, 07th November, 2025,** which commenced at **04:15 P.M. and concluded at 04:45 P.M** at the Registered Office of the Company at **564, A-1, P.NO. 2/59, AF/F Bhim Gali, Vishwas Nagar, Shahdra, North East, New Delhi, India, 110032**.

1. **Unaudited Financial Results**

The Board of Directors have considered and approved the Unaudited Financial Results along with Limited Review Report thereon for quarter & Half Year ended 30th September, 2025. In this regard, please find enclosed herewith the Unaudited Financial Results along with Limited Review Report for the quarter ended on September 30th, 2025 pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015.

The copy of the said unaudited quarterly financial results along with Limited Review Report by Statutory auditor of the company is enclosed herewith.

2. **Statement of Deviation or Variation Under Regulation 32 Of Sebi (Lodr) Regulations, 2015**

The Board discussed the compliance of Regulation 32 of SEBI (LODR) Regulations, 2015 and is of the view that the same is not applicable to company as the company has not issued any share by way of Public Issue, Right Issue or Preferential Issue, etc. The undertaking of non-applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 is enclosed herewith.

You are requested to take the above on your records and acknowledge the same.

For and on behalf of Board of Directors
AMRIT INDIA LIMITED

Digitally signed by RAM SUNDER
DN: cn=RAM SUNDER, c=IN, l=DELHI, st=DELHI, o=Personal, email=paruldigital1.9.80@gmail.com, serialNumber=e3941c537160aac7ea3d2e408bc3253d6e79ec50abbc85b1e50e0686007b460c
Date: 2025.11.07 16:50:27 +05'30'

RAM SUNDER
Managing Director
DIN: 06977834

Encl: As attached

AMRIT INDIA LIMITED
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Website: amritindialtd.com; Email Id: aquariusfincap@gmail.com; Mobile: +91-8920674883
CIN: L46305DL1996PLC078712

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2025 - IND-AS COMPLIANT (NON NBFC)

(' IN LAC)

	Particulars	Three Months Ended			Six Months Ended		Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER'	YEAR TO DATE
		01.07.2025 to 30.09.2025 (')	01.04.2025 to 30.06.2025 (')	01.07.2024 to 30.09.2024 (')	01.04.2025 to 30.09.2025	01.04.2024 to 30.09.2024	01.04.2024 to 31.03.2025 (')
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	Income:						
I	Revenue from opertaions	6.00	32.76	-	38.76	8.51	8.51
II	Other income	-	-	0.03	-	0.03	30.18
III	**Total Income**	**6.00**	**32.76**	**0.03**	**38.76**	**8.54**	**38.69**
IV	**Expenses**						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-			-	-	-
	Changes in inventories of finished goods	0.87	4.77	-	5.65	6.09	-
	work-in-progress and Stock-in-Trade	-	-	-	-	-	6.09
	Employee benefits expense	1.14	0.41	0.75	1.55	1.35	2.78
	Finance costs	0.01	0.00	0.01	0.01	0.03	0.04
	Depreciation and amortisation expense	-	-	-	-	-	0.14
	Other expenses	0.52	0.88	21.36	1.40	30.96	46.51
	Total expenses	2.55	6.06	22.12	8.61	38.44	55.56
	Total expenses	**2.55**	**6.06**	**22.12**	**8.61**	**38.44**	**55.56**
V	**Profit/(loss) before exceptional items and tax (I- IV)**	**3.45**	**26.70**	**(22.09)**	**30.15**	**(29.90)**	**(16.87)**
VI	**Exceptional Items**	-	-	-	-	-	-
VII	**Profit/(loss) before extraordinary items and tax(V-VI)**	**3.45**	**26.70**	**(22.09)**	**30.15**	**(29.90)**	**(16.87)**
VIII	**Extra ordinary item**	-	-	-	-	-	-
IX	**Profit Before Tax (VII-VIII)**	**3.45**	**26.70**	**(22.09)**	**30.15**	**(29.90)**	**(16.87)**
X	**Tax expense:**						-
	(1) Current tax	-		-			2.48
	(2) Deferred tax	-	-	-	-	-	(0.01)
	(3) Excess Provision of earlier Year	-	-	-	-	-	-
	Total tax expenses	-	-	-	-	-	2.48
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**3.45**	**26.70**	**(22.09)**	**30.15**	**(29.90)**	**(19.35)**
XII	**Profit/(loss) from discontinued operations**	-	-	-	-	-	-
XIII	**Tax expense of discontinued operations**	-	-	-	-	-	-
XIV	**Profit/(loss) from Discontinued operations (after tax) (XII-XIII)**	-	-	-	-	-	-
XV	**Profit/(loss) for the period (XI+XIV)**	**3.45**	**26.70**	**(22.09)**	**30.15**	**(29.90)**	**(19.35)**
XVI	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be re- classified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	**Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)**	**3.45**	**26.70**	**(22.09)**	**30.15**	**(29.90)**	**(19.35)**
XVI	**Paid up equity share capital (Face value Rs. 10/- per share)**	**367.95**	**367.95**	**367.95**	**367.95**	**367.95**	**367.95**
	Other Equity						
XVII	**Earnings per equity share (for continuing operation):**						
	(1) Basic	0.09	0.73	(0.60)	0.82	(0.81)	(0.53)
	(2) Diluted	0.09	0.73	(0.60)	0.82	(0.81)	(0.53)
XVIII	**Earnings per equity share (for discontinued operation):**						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	See accompanying note to the financial results						

Notes :

1 The above unaudited financial results for the quarter and Six months ended 30th September2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 07-11-2025.

2 The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, begining 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.

3 The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.

4 The Limited review report have carried out on the above results for quarter and Six months ended 30th September2025. However, the management has excercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.

5 Figures for the previous peried have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of
AMRIT INDIA LIMITED

For AMRIT INDIA LIMITED

रामसुन्दर Director/Auth. Signatory

Geeta Sethi

RAM SUNDER
Managing Director
DIN: 06977834
Date : 07-11-2025
Place: New Delhi

GEETA SETHI
Director
DIN: 10317304

Statement of Asset and Liabilities

(` IN LAC)

		Particulars	01.04.2025 to 30.09.2025 (Unaudited)	01.04.2024 to 31.03.2025 (Audited)
A		**ASSESTS**		
	1	**Non-Current assets**		
		(a) Property, Plant and Equipment	0.29	0.29
		(b) Capital work-in-progress		
		(c) Investment Property		
		(d) Goodwill	-	-
		(e) Other Intangible assets	-	-
		(f) Intangible assets under evelopment	-	-
		(g) Biological Assets other than bearer plants	-	-
		Non-Current Financial Assets		
		Non current Investment	-	-
		Trade receivables-Non current	-	-
		Loans, Non Current	-	
		Other Non Current Financial Assets		
		Total Non-Current Financial Assets	-	-
		Deferred tax assets (net)	0.01	0.01
		Other non-current assets	1.05	1.05
		Total non-current assets	1.35	1.35
	2	**Current assets**		
		Inventories	5.43	11.08
		Current Financial Assets		
		Current Investment	59,288.50	59,288.50
		Trade receivables-current	35.26	
		Cash and Cash Equivalent	1.35	2.30
		Bank balance other than cash and cash equivalent		
		Loans, Current		
		Other curent financial assets	-	-
		Total current financial assets	59,325.11	59,290.81
		Current tax assets (net)		
		Other current assets		
		Total current assets	59,330.54	59,301.89
		Total Assets	59,331.89	59,303.24
B		**EQUITY AND LIABILITIES**		
	1	**Equity**		
		(a) Equity Share Capital	367.95	367.95
		(b) Other Equity	58,961.46	58,931.31
		Total Equity	59,329.41	59,299.26
	2	**Liabilities**		
		Non-current liabilities		
		Non-current Financial Liabilities		
		Borrowings	-	-
		Trade payables	-	-
		Other financial liabilities	-	-
		Total Non-current Financial Liabilities	-	-
		Provisions	-	-
		Deferred tax liabilities (Net)		-
		Other non current liabilities	-	-
		Total non current liabilities	-	-
		Current liabilities		
		Current Financial Liabilities		
		Borrowings		
		Trade payables		
		Other financial liabilities	-	-
		Total Current Financial Liabilities	-	-
		Other current liabilities		1.50
		Provisions	2.48	2.48
		Current Tax Liabilities (Net)	-	-
		Total current liabilities	2.48	3.98
		Total equity and liabilities	59,331.89	59,303.24

For and on behalf of board of directors of
AMRIT INDIA LIMITED

For AMRIT INDIA LIMITED

रामसुन्दर

RAM SUNDER
Managing Director
Director/Auth. Signatory
DIN: 06977834

For AMRIT INDIA LIMITED

Geeta Sethi

GEETA SETHI
Director/Auth. Signatory
Director
DIN: 10317304

Date: 07-11-2025
Place: New Delhi

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CIN: L46305DL1996PLC078712

Statement of Unaudited Standalone Cash Flows for Quarter & Six Months Ended on 30th september 2025

(` IN LAC)

Particulars	01.04.2025 30.09.2025	01.04.2024 30.09.2024
	Unaudited	**Unaudited**
Cash flows from operating activities		
Profit before taxation	30.15	(29.90)
Adjustments for:		
Depreciation		
Provision for income tax		
profit/(loss) on sale pf fixed assets		
Exceptinal items		
Working capital changes:		
(Increase) / Decrease in other current assets		(0.00)
(Increase) / Decrease in Inventories	5.65	6.09
(Increase) / Decrease in trade and other receivables	(35.26)	25.93
(Increase) / Decrease in other non-current assets		
Increase / (Decrease) in trade payables		
Increase / (Decrease) in short term borrowings		
Increase / (Decrease) in other current liabilities	(1.50)	(0.45)
Increase / (Decrease) in other financial libilities		
Valuation of Investment by way of association		
Cash generated from operations		
Interest paid		
tax paid		
Dividends paid		
Net cash from operating activities	**(0.96)**	**1.68**
Cash flows from investing activities		
Loans & Advances Given/Received		10,539.87
Purchase/Sale of property, plant and equipment	-	(0.43)
Purchase/ Sale of shares		(10,539.87)
Net cash used in investing activities	-	(0.43)
sale of fixed assets	-	
Cash flows from financing activities	-	-
Proceeds from equity share		
Loans & Advances Given/Received		
Unsecured borrowings		
Repayment of Car Loan		
Dividends paid	-	-
Net cash used in financing activities	-	-
Net increase in cash and cash equivalents	(0.96)	1.25
Cash and cash equivalents at beginning of period	2.30	0.61
Cash and cash equivalents at end of period	1.35	1.85

For and on behalf of board of directors of
AMRIT INDIA LIMITED

For AMRIT INDIA LIMITED

रामसुन्दर

Director/Auth. Signatory

RAM SUNDER
Managing Director
DIN: 06977834

Geeta Sethi

GEETA SETHI
Director
DIN: 10317304

Date: 07-11-2025
Place: New Delhi

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CIN: L46305DL1996PLC078712

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEARLY ENDED ON 30TH SEPTEMBER, 2025 - IND-AS COMPLIANT

(` IN LAC)

	Particulars	Three Months Ended			Six Months Ended		Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	YEAR TO DATE
		01.07.2025 to 30.09.2025 (`)	01.04.2025 to 30.06.2025 (`)	01.07.2024 to 30.09.2024 (`)	01.04.2025 to 30.09.2025	01.04.2024 to 30.09.2024	01.04.2024 to 31.03.2025 (`)
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	Income:						
I	Revenue from opertaions	6.00	32.76	-	38.76	8.51	8.509
II	Other income	-		0.03	-	0.03	30.18
III	**Total Income**	**6.00**	**32.76**	**0.03**	**38.76**	**8.54**	**38.69**
IV	**Expenses**						-
	Cost of Materials consumed						
	Purchase of stock-in-trade						0.000
	Changes in inventories of finished goods	0.87	4.77	-	5.65	6.09	6.094
	work-in-progress and Stock-in-Trade	-			-	-	
	Employee benefits expense	1.14	0.41	0.75	1.55	1.35	2.778
	Finance costs	0.01	0.00	0.01	0.01	0.03	0.04
	Depreciation and amortisation expense	-		-	-	-	0.14
	Other expenses	0.52	0.88	21.36	1.40	30.96	46.51
	Total expenses	2.55	6.06	22.12	8.61	38.44	55.56
	Total expenses	**2.55**	**6.06**	**22.12**	**8.61**	**38.44**	**55.56**
V	Profit/(loss) before exceptional items and tax (I- IV)	3.45	26.70	(22.09)	30.15	(29.90)	(16.87)
VI	**Exceptional Items**	-	-	-	-	-	-
VII	**Profit/(loss) before extraordinary items and tax(V-VI)**	**3.45**	**26.70**	**(22.09)**	**30.15**	**(29.90)**	**(16.87)**
VIII	**Shares In Associate Company**	368.08	1.260	-	1,327.81	-	(256.89)
IX	**Profit Before Tax (VII-VIII)**	**371.53**	**27.96**	**(22.09)**	**1,357.96**	**(29.90)**	**(273.75)**
X	**Tax expense:**						
	(1) Current tax	-					2.48
	(2) Deferred tax	-		-	-	-	(0.01)
	Total tax expenses	-	-	-	-	-	**2.48**
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**371.53**	**27.96**	**(22.09)**	**1,357.96**	**(29.90)**	**(276.23)**
XII	**Profit/(loss) from discontinued operations**	-	-	-	-	-	-
XIII	**Tax expense of discontinued operations**	-	-	-	-	-	-
XIV	**Profit/(loss) from Discontinued operations (after tax) (XII-XIII)**	-	-	-	-	-	-
XV	**Profit/(loss) for the period (XI+XIV)**	**371.53**	**27.96**	**(22.09)**	**1,357.96**	**(29.90)**	**(276.23)**
XVI	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be re- classified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	**Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)**	371.53	27.96	(22.09)	1,357.96	(29.90)	(276.23)
XVI	**Paid up equity share capital (Face value Rs. 10/- per share)**	**367.95**	**367.95**	**367.95**	**367.95**	**367.95**	**367.95**
	Other Equity						
XVII	**Earnings per equity share (for continuing operation):**						
	(1) Basic	10.10	0.76	(0.60)	36.91	(0.81)	(7.51)
	(2) Diluted	10.10	0.76	(0.60)	36.91	(0.81)	(7.51)
XVIII	**Earnings per equity share (for discontinued operation):**						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
See accompanying note to the financial results							

Notes :

(1) The above unaudited financial results for the quarter ended 30th September, 2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 07-11-2025.

(2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, begining 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.

(3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.

(4) The statutory auditors have carried out the limited review report on the above results for Quarter Ended September 30, 2025. However, the management has excercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.

(5) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of
AMRIT INDIA LIMITED

For AMRIT INDIA LIMITED

रामसुन्दर

Director/Auth. Signatory

Geeta Sethi

RAM SUNDER
Managing Director
DIN: 06977834
Date : 07-11-2025
Place: New Delhi

GEETA SETHI
Director
DIN: 10317304

Consolidated Statement of Asset and Liabilities

	Particulars	01.04.2025 to 30.09.2025 (Unaudited)	01.04.2024 to 31.03.2025 (Audited)
A	**ASSESTS**		
1	**Non-Current assets**		
	(a) Property, Plant and Equipment	0.29	0.29
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under evelopment	-	-
	(g) Biological Assets other than bearer plants	-	-
	Non-Current Financial Assets		
	Non current Investment		
	Trade receivables-Non current		
	Loans, Non Current		
	Other Non Current Financial Assets	-	-
	Total Non-Current Financial Assets	0.29	0.29
	Deferred tax assets (net)	0.01	0.01
	Other non-current assets	1.05	1.05
	Total non-current assets	1.35	1.35
2	**Current assets**		
	Inventories	5.43	11.08
	Current Financial Assets		
	Current Investment	60,797.85	59,470.05
	Trade receivables-current	35.26	
	Cash and Cash Equivalent	1.35	2.30
	Bank balance other than cash and cash equivalent		
	Loans, Current		
	Other curent financial assets	-	-
	Total curent financial assets	60,834.46	59,483.43
	Current tax assets (net)	-	-
	Other current assets		
	Total current assets	60,839.89	59,483.43
	Total Assets	60,841.24	59,484.78
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	367.95	367.95
	(b) Other Equity	60,470.81	59,112.85
	Total Equity	60,838.76	59,480.80
2	**Liabilities**		
	Non-current liabilities		
	Non-current Financial Liabilities		
	Borrowings		
	Trade payables	-	-
	Other financial liabilities	-	-
	Total Non-current Financial Liabilities	-	-
	Provisions	-	-
	Deferred tax liabilities (Net)		-
	Other non current liabilities	-	-
	Total non current liabilities	-	-
	Current liabilities		
	Current Financial Liabilities		
	Borrowings		-
	Trade payables		-
	Other financial liabilities	-	-
	Total Current Financial Liabilities	-	-
	Other current liabilities	-	1.50
	Provisions	2.48	2.48
	Bank OD Account		
	Current Tax Liabilities (Net)	-	-
	Total current liabilities	2.48	3.98
	Total equity and liabilities	60,841.24	59,484.78

For and on behalf of board of directors of
AMRIT INDIA LIMITED

For AMRIT INDIA LIMITED

रामसुन्दर

Director/Auth. Signatory

RAM SUNDER
Managing Director
DIN: 06977834

For AMRIT INDIA LIMITED

Geeta Sethi

Director/Auth. Signatory

GEETA SETHI
Director
DIN: 10317304

Date: 07-11-2025
Place: New Delhi

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Statement of Unaudited Consolidated Cash Flows for Quarter & Half yearly Ended on 30th September 2025

` in Lacs

Particulars	01.04.2025 30.09.2025	01.04.2024 30.09.2024
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before taxation	30.15	(29.90)
Adjustments for:		
Depreciation		
Provision for income tax		
Defered tax		
Share in Associate Company		
Working capital changes:		
(Increase) / Decrease in trade and receivables	(35.26)	25.93
(Increase) / Decrease in other current assets		(0.00)
Increase / (Decrease) in trade payables		
Increase / (Decrease) in other current liabilities	(1.50)	(0.45)
(Increase) / Decrease in Inventries	5.65	6.09
Valuation of Investment by way of association	-	-
Cash generated from operations		
Increase/decrease in Current Assets	-	-
Interest paid	-	-
tax paid	-	-
Dividends paid	-	-
Net cash from operating activities	**(0.96)**	**1.68**
Cash flows from investing activities		
Purchase of property, plant and equipment		(0.43)
Loans & Advances Given/Received		10,539.87
Purchase/sale of Shares		(10,539.87)
Net cash used in investing activities		(0.43)
Cash flows from financing activities		
Loans & Advances Given/Received		
Purchase/ Sale of Investment	-	-
Unsecured borrowings		
Proceeds from equity shares		
Proceeds from long-term borrowings		
Dividends paid		
Net cash used in financing activities		
Net increase in cash and cash equivalents	**(0.96)**	**1.25**
Cash and cash equivalents at beginning of period	2.30	0.61
Cash and cash equivalents at end of period	**1.35**	**1.85**

For and on behalf of board of directors of
AMRIT INDIA LIMITED

For AMRIT INDIA LIMITED

Director/Auth. Signatory

Geeta Sethi

RAM SUNDER
Managing Director
DIN: 06977834

GEETA SETHI
Director
DIN: 10317304

Date: 07-11-2025
Place: New Delhi

VRSK & ASSOCIATES
Chartered Accountants

Limited Review Report

Review report to Board of Directors of
AMRIT INDIA LIMITED

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30TH, 2025 OF AMRIT INDIA LIMITED

We have reviewed the accompanying statement of unaudited Standalone Financial Results of Amrit India Limited for the quarter and half year ended 30.09.2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (India Accounting Standards) Rules, 2015 and the circular is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of any material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion

Based on our review conducted as above, subject to the matter given in Emphasis of matter nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results which have not been prepared in accordance with applicable accounting standards i.e. IND AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 05th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement

For VRSK & ASSOCIATES (Firm Registration No.:-011199N)
Chartered Accountants

VRSK & ASSOCIATES New Delhi Chartered Accountants

CA VINEET GUPTA (Membership No.:-089823)
Partner
Place: New Delhi
Date: 07th November, 2025
UDIN:- 25089823BMLJBL3146

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

<u>TO THE BOARD OF DIRECTORS OF</u>

AMRIT INDIA LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Amrit India Limited** ("the parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit (loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter and half year ended 30.09.2025 and for the period from 01.07.2025 to 30.09.2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and half year ended 30.09.2025 and the corresponding period from 01.07.2025 to 30.09.2025, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
   - (i) M/s RKG Finvest Limited having 22.09 % shares
   - (ii) Utsav Securities Limited having 20.92% shares
   - (iii) Dewan Motors Investment and Finance Limited having 36.05% shares
   - (iv) Danveer Investments Private Limited having 28.49% shares
   - (v) Pelicon Finance & Leasing Limited having 25.89% shares

VRSK & ASSOCIATES New Delhi

VRSK & ASSOCIATES

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 4 below, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results, which have not been prepared in accordance

   with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VRSK & ASSOCIATES (Firm Registration No.:-011199N)
Chartered Accountants

VRSK & ASSOCIATES New Delhi Chartered Accountants

CA VINEET GUPTA (Membership No.:-089823)
Partner

Place: New Delhi
Date: 07th November, 2025
UDIN:- 25089823BMIJBM2404

Head Office	Faridabad Office	South Delhi Office	Dwarka Office	Pitampura Office	Rohini Office
42, Ward No.15, Basti Pura, Arya Nagar, Rohtak-124001, Haryana, Ph. +91.9310203089 cacmittal@gmail.com	173, Sector 21A Faridabad, 121001, Haryana Ph. +919350695696 vrsk.office@gmail.com	H1555, LGF, Chittaranjan Park, New Delhi-110019 Ph. +919811022955 vineet@vrskca.com	F-6 Malik Building-1 Plot No 2 Pocket 6 Sector 11 K M Chowk Dwarka New Delhi-110075, Ph. +919811042138 ankushfca@gmail.com	209A Sagar Plaza 1, Community Centre, Road No 44, Pitampura Delhi -110034 Ph. +913950073556 sahilbbansal@gmail.com	H-19/53, Sector-7, Rohini, Delhi-110085 Ph.+91.9310203089 mjc_delhi@yahoo.co.in

AMRIT INDIA LIMITED

(Formerly known as Aquarius Fincap & Credits Private Limited)

Regd Off: 564, A-1, P. NO: 2/59, AF/F, Bhim Gali, Vishwas Nagar, Shahdra, Delhi-110032

CIN: L65921DL1996PLC078712, Email Id: aquariusfincap@gmail.com

Website: amritindialtd.com, Mobile: +91-8810534401

Date: 07.11.2025

To,
The Head Listing & Compliance
Metropolitan Stock Exchange of India Limited
205 (A), 2nd Floor, Piramal Agastya Corporate Park
Kamani Junction, LBS Road, Kurla (West), Mumbai-400070

SYMBOL CODE: AMRITINDIA (AMRIT INDIA LIMITED) EQ - ISIN -INE00RY01013

Subject: Undertaking for Non-Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter & Half Year ended on 30th September, 2025

Dear Sir/Madam,

As per Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) for quarter & Half Year ended on 30th September, 2025 for public issue, rights issue, preferential issue etc. –

(a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;

(b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, **Mr. Ram Sunder**, **Managing Director** of **Amrit India Limited** hereby certify that Compliances of Regulation 32 of SEBI (LODR) regulations, 2015 is **not applicable** to the company as the company **has not issued** share by way of preferential allotment for the Quarter & Half Year ended on 30th September, 2025.

You are requested to take the above on your records and acknowledge the same.

Thanking You.

For & on the behalf of Board of Directors of
AMRIT INDIA LIMITED

Digitally signed by RAM SUNDER
DN: cn=RAM SUNDER, c=IN, l=DELHI, st=DELHI, o=Personal, email=paruldigital1.9.80@gmail.com, serialNumber=e3941c537160aac7ea3d2e408bc3253d6e79ec50abbc85b1e50e0686007b460c
Date: 2025.11.07 16:50:44 +05'30'

RAM SUNDER
(Managing Director)
DIN: 06977834

Date: 07.11.2025
Place: Delhi

Encl: As attached