

# AGARWAL FORTUNE INDIA LIMITED

(Formerly known as Devki Leasing and Finance Limited)

CIN: L74110RJ1993PLC085542

Date: 03rd November, 2025

To,
The Manager, Listing Department
Bombay Stock Exchange Limited (BSE)
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai- 400001.

#### SCRIPT CODE- 530765. SCRIP NAME: AGARWAL

Subject: Outcome of Board Meeting dated Monday, 03rd November, 2025 - Results.

Dear Sir/Madam,

Pursuant to Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Meeting of the Board of Directors of the Company was held today, i.e., Monday, November 03, 2025. The meeting commenced at 03:00 P.M. and concluded at 04:00 P.M.

At the said meeting, the Board of Directors approved the **Unaudited Financial Results for the Second Quarter and Half Year ended September 30, 2025**.

In this regard, please find enclosed the following:

- a) **Unaudited Financial Results** for the Second Quarter and Half Year ended September 30, 2025 ("the Statement"); and
- b) **Limited Review Report** with an unmodified opinion on the said Financial Results, issued by *M/s Jethani & Associates, Chartered Accountants* (FRN: 010749C), Statutory Auditors of the Company.

You are requested to kindly take the above on record.

Thanking You, Yours faithfully,

For AGARWAL FORTUNE INDIA LIMITED

Aditi Parmar (Company Secretary & Compliance Officer) Membership No.- A37301

#### AGARWAL FORTUNE INDIA LIMITED

(Formerly known as Devki Leasing and Finance Limited)

### CIN- L 74110MP1993PLC007522

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE SECOND QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2025

	Particulars	(RS. IN LAKHS, EXCEPT EPS)						
		Quarter ended on			Half Year Ended on		Year ended	
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	
L		Un- Audited	Un- Audited	Un- Audited	Un- Audited	Un- Audited	Audited	
ı	Revenue from operations	228.80	214.46	50.50	443.26	164.98	441.55	
II	Other Income	0.04	0.05	3.95	0.09	6.90	6.90	
Ш	Total Income (I+II)	228.84	214.51	54.45	443.35	171.88	448.45	
IV	Expenses							
	(a) Cost of Material consumed	0.00	0.00	0.00	0.00	0.00	0.00	
	(b) Purchases of Stock-in-trade	204.49	230.80	51.05	435.27	165.78	415.46	
	(c) Changes in inventories of finished goods,work in progress and Stock-in - trade	9.00	-29.58	-7.15	-20.57	-12.20	-16.47	
	(d) Employees benefits expenses	1.58	1.50	1.20	3.08	3.14	5.64	
	(e) Finance Costs	5.64	4.13	2.22	9.77	3.34	11.01	
	(f) Depreciation and amortization expense	0.59	0.59	0.24	1.18	0.47	2.35	
	(g) Other Expenses	6.49	3.87	3.38	10.37	5.42	10.99	
	Total Expenses	227.79	211.31	50.94	439.10	165.95	428.98	
V	Profit/loss before Exceptional items and Tax (III-IV)	1.05	3.20	3.51	4.25	5.93	19.47	
νı	Exceptional Items #	0.00	0.00	0.00	0.00	0.00	0.00	
VII	Profit /Loss before tax (V-VI)	1.05	3.20	3.51	4.25	5.93	19.47	
VIII	Tax expense:							
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00	
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00	
X	Profit (Loss) for the period (VII- VIII)	1.05	3.20	3.51	4.25	5.93	19.47	
x	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00	
	(A) Items that will not to be reclassified to P&L							
- 1	Remeasurement of the defined benefit plan	0.00	0.00	0.00	0.00	0.00	0.00	
	Tax benefit on items not to be reclassified to P&L	0.00	0.00	0.00	0.00	0.00	0.00	
	Total Comprehensive Income for the period	1.05	3.20	3.51	4.25	5.93	19.47	
	Paid up equity share capital (Face value - Rs 10)	343.54	343.54	343.54	343.54	343.54	343.54	
ant	Other Equity	0.00	0.00	0.00	-273.42	-291.21	-277.67	
	Earnings per equity share:						217.51	
-	(1) Basic	0.03	0.09	0.10	0.12	0.17	0.57	
-	(2) Diluted	0.03	0.09	0.10	0.12	0.17	0.57	



AGARWAL FORTUNE INDIA LIMITED
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Standalone Unaudited Statement of Assets and Liabilities as at 30 September, 2025

		(Rs. In Lakhs)		
	Particulars	30.09.2025	31.03.2025	
		Un-Audited	Audited	
Α	ASSETS	OII-Audited	Addited	
	1 Non Current assets			
	a. Property , plant and equipment	35.69	36.87	
$\vdash$	b. Capital work in progress	0.00	0.00	
	c. Investment Property	0.00	0.00	
$\vdash$	d. Intangible assets		0.00	
<del>                                     </del>	e. Financial Assets	0.00	0.00	
<del>                                     </del>	Investments	0.00	0.00	
$\vdash$	Loans	0.00	0.00	
├─	Other Financial Assets	0.00	0.00	
<del> </del>		0.00	0.00	
<u> </u>	f. Deferred Tax assets	0.00	86.12	
	g. Other Non Current assets	0.00		
	Total Non Current Assets	35.69	122.99	
	2 Current Assets	50.40	27.02	
	a. Inventories	58.40	37.83	
	b. financial assets	0.00	0.00	
	Investments	0.00	0.00 52.87	
	Trade Receivables	106.16		
	Cash and cash equvalents	0.35	0.35	
	Bank Balances other than cash			
	and cash equivalents		0.00	
	Loans	86.06	0.00	
	Other Financial Assets	0.00	0.00	
	c. Other current assets	8.78	1.68	
	Total Current Assets	259.75	92.73	
	Total Assets	295.44	215.72	
В	EQUITY AND LIABILITIES			
	a. Equity Share Capital	343.54	343.54	
	b. Other Equity	-273.42	-277.67	
	Total Equity	70.12	65.87	
	Liabilities		,	
	1 Non Current Liabilities			
	a. financial liabilities			
	Borrowing	189.15	123.84	
	b. Provisions	0.00	0.00	
	c. Deferred Tax Liabilities Net	0.00	0.00	
	Total Non Current Liabilities	189.15	123.84	
	2 Current liabilities			
	a. Financial Liabilities			
		0.00	0.00	
	Borrowings	0.00	0.00	
	Trade Payables	0.00	0.00	
	(a) Total outstanding of creditors	0.00	0.00	
	micro and small enterprises	35.81	25.65	
	(b) Total outstanding of creditors	33.01	25.05	
	other than micro and small			
	enterprises	25.04	25.05	
	Total Trade Payables	35.81	25.65	
	Other Financial Liabilities	2.00	2.24	
	b. Other Current Liabilities	0.30	0.21	
	c. Provisions	0.06	0.15	
	d. Current Tax Liabilities (net)	0.00	0.00	
	Total Current Liabilities	36.17	26.01	
	Total Liabilities	225.32	149.85	
	Total Equity and Liabilities	295.44	215.72	
	Total Equity and Elabilities		17.0	

#### AGARWAL FORTUNE INDIA LIMITED

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## UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2025

⊢		Rs. In La		
⊢	PARTICULARS	30.09.2025	31.03.2025	
_	01.51	Un-Audited	Audited	
Α.	Cash Flow From Operating Activities	·		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	4.25	19.47	
	Adjustments for non Cash/ Non trade items:			
	Depreciation & Amortization Expenses	1.18	2.35	
	Finance Cost	9.77	11.01	
	Profit (Loss) on sale of Investment	0.00	0.00	
	Interest received / Expenses	0.00	0.00	
	Operating profits before Working Capital Changes	15.20	32.83	
	Adjusted For:			
	(Increase) / Decrease in trade receivables	-53.23	15.40	
	Increase / (Decrease) in trade payables	10.16	-19.45	
	(Increase) / Decrease in inventories	-20.57	-16.47	
	Increase / (Decrease) in other current liabilities	0.09	(0.86)	
	Increase /(Decrease) in Short Term Provisions	-0.09	0.15	
	(Increase) / Decrease in other current assets	(7.10)	1.94	
	Cash generated from Operations	(70.74)	(19.29)	
	Income Tax (Paid) / Refund	0.00	0.00	
	Net Cash flow from Operating Activities (A)	(55.54)	13.54	
В.	Cash Flow From Investing Activities	0.00	0.00	
Ь.	Purchase of tangible assets	0.00	-36.61	
	Non Current Investments / (Purchased) sold	0.00	-84.06	
	Interest Received	0.00	0.00	
	Net Cash used in Investing Activities (B)	0.00	(120.67)	
c.	Cash Flow From Financing Activities			
٠.	Finance Cost	-9.77	-11.01	
	Increase in / (Repayment) of Short term Borrowings	65.31	114.44	
	Increase in / (Repayment) of Long term borrowings	0.00	0.00	
	Net Cash used in Financing Activities (C)	55.54	103.43	
	Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	0.00	(3.70)	
≣.	Cash & Cash Equivalents at Beginning of period	0.35	4.05	
:	Cash & Cash Equivalents at End of period	0.35	0.35	
3.	Net Increase / (Decrease) in Cash & Cash	0.00	-3.70	
	Equivalents (F-E)		FORE	

#### Note:

- 1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
- 2. Figures of previous year have been rearranged/regrouped wherever necessary
- 3. Figures in brackets are outflow/deductions

#### Notes:

- The above results for the quarter and half year ended 30th September, 2025 were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 03.11.2025. The Statutory Auditors have given their review report in respect of the financials for the above results as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
   Mr. Mahesh Kumar Agarwal (Chairman and Managing Director) is authorised by the Board to sign the results.
- 2. These Financial Results are prepared in accordance with the Accounting Standards prescribed u/s 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounting Rules), 2014 and other recognised practises and policies, as applicable.
- 3. The Company is mainly engaged in the Trading of Glasses and other allied activities. The company operates in only single segment, hence segment reporting is not applicable.
- 4. The figures for the previous year/ periods have been regrouped / rearranged wherever necessary.

5. The above results are available on the website of the Company.

By order of the Board of the Directors FOR AGARWAL FORTUNE INDIA LIMITED

MAHESH KUMAR AGARWAL MANAGING DIRECTOR

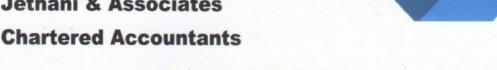
DIN: 02806108

Place of Signature: Jaipur

Date: 03.11.2025



# **Jethani & Associates**



Independent Auditor's Limited Review Report on the Quarterly Unaudited Standalone Financial Results of the Company under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of AGARWAL FORTUNE INDIA LIMITED Third Floor, F-2264, RIICO Industrial Area, Ramchandrapura, Sitapura Industrial Area, Jaipur-302022 (Rajasthan).

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of AGARWAL FORTUNE INDIA LIMITED, having CIN: L74110RJ1993PLC085542) (the "Company") for the quarter and half year ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Jethani & Associates

Chartered Accountants

FRN: 010749C

CA. Umesh Kumar J

Membership Number-400

Place of Signature: Jaipur

Date: 03.11.2025

UDIN: 25400485BMIHZF6731