

Registered Office:

A-1, Corporate House, Shivalik Business Center,
Opp. Epic Multi Speciality Hospital, Bh. Rajpath
Club, Off S. G. Highway, Ahmedabad -380059
CIN No. : L24119GJ2004PLC044011

079 40091111
info@a1acid.com
info@a-1limited.com
www.a-1limited.com



Date: 06.08.2025

To,
BSE LIMITED,
Compliance Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Security ID: A1L

Security Code: 542012

SUB: INTEGRATED FILING (FINANCIAL) FOR THE QUARTER ENDED JUNE 30,2025

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we are submitting herewith the Integrated Filing (Financial) for the quarter ended June 30,2025.

The above information is also available on the website of the company at www.a-1limited.com.

Please take the same on your record.

Thanking you.
Yours Faithfully,
For A-1 LIMITED,
(Formerly Known as A-1 Acid Limited)



Harshadkumar Naranbhai Patel
Chairman & Managing Director
DIN: 00302819

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not applicable.

SORAB S. ENGINEER & CO. (Regd.)
CHARTERED ACCOUNTANTS

TELEPHONE : +91 79 48006782
EMAIL : sbchokshi@sseco.in
sseahm@hotmail.com
WEB : www.sseco.in



804-805, SAKAR-IX,
BESIDE CITY GOLD,
ASHRAM ROAD,
AHMEDABAD-380 009

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF A-1 LIMITED (FORMERLY KNOWN AS A-1 ACID LIMITED)

1. We have reviewed the accompanying unaudited standalone financial results of **A-1 Limited (Formerly known as A-1 Acid Limited)** ("the Company") for the quarter ended June 30, 2025 ("the Statement"), 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. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone Statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the person 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 of Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in the audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting practices generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The comparative financial information of the Company for the quarter ended June 30, 2024, included in this Statement had been reviewed by previous auditors, who had expressed an unmodified conclusion thereon as per their report dated August 08, 2024.

The Statement includes the results for the quarter ended March 31, 2025, being the balancing figure between the audited figures year ended March 31, 2025 and the published unaudited figures for the nine months ended December 31, 2024.

Our conclusion on the Statement is not modified in respect of the above matters.

For **Sorab S. Engineer & Co.**
Chartered Accountants
Firm Registration No. 110417W

Chokshi Shreyas B.

CA. Chokshi Shreyas B.
Partner

Membership No.100892
UDIN: 25100892BMIFV69098

Ahmedabad
August 06, 2025



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**A-1 LIMITED (FORMERLY KNOWN AS A-1 ACID LIMITED)****STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025**

Sr. No.	Particulars	Quarter Ended			(₹ in Lakhs)
		30.06.25 Unaudited	31.03.25 Refer Note 8	30.06.24 Unaudited	31.03.25 Audited
1	Income				
	(i) Revenue from Operations	6,469.30	10,961.97	7,070.54	33,149.42
	(ii) Other Income (Refer Note 4)	9.22	4.75	24.18	48.08
	Total Income	6,478.52	10,966.72	7,094.72	33,197.50
2	Expenses				
	(i) Purchase of Stock-In-Trade	5,667.01	10,144.55	6,105.31	29,277.95
	(ii) Transport Expenses	405.86	396.88	565.49	2,140.37
	(iii) Changes in Inventory of Stock-in-Trade	28.38	(59.82)	3.74	(60.66)
	(iv) Employee Benefits Expenses	101.02	80.89	80.27	330.51
	(v) Finance Cost	42.43	37.64	26.40	165.45
	(vi) Depreciation and Amortization Expenses	69.42	91.89	87.98	358.88
	(vii) Other Expenses (Refer Note 5)	80.78	157.05	113.97	485.93
	Total Expenses	6,394.90	10,849.08	6,983.16	32,698.43
3	Profit Before Exceptional Items and Tax (1-2)	83.62	117.64	111.56	499.07
4	Exceptional Items	-	-	-	-
5	Profit Before Tax for the period (3+4)	83.62	117.64	111.56	499.07
6	Tax Expense				
	(i) Current Tax	26.89	41.04	37.06	163.62
	(ii) Deferred Tax Charge/ (Credit)	(3.05)	(7.75)	(8.96)	(29.26)
	(iii) Short/ (Excess) Provision of Tax of Earlier Years	-	-	(0.39)	(0.39)
	Total Tax Expenses	23.84	33.29	27.71	133.97
7	Profit After Tax for the period (5-6)	59.78	84.35	83.85	365.10
8	Other Comprehensive Income/ (Loss) Net of Tax				
	Remeasurement gain/(loss) of defined benefit plans (net of taxes)	(0.32)	(0.84)	-	(1.29)
9	Total Comprehensive Income/ (Loss) for the period	59.46	83.51	83.85	363.81
10	Paid up equity Share Capital (Face value of INR 10 each)	1,150.00	1,150.00	1,150.00	1,150.00
11	Other Equity				3,818.17
12	Earning Per Share -Basic & Diluted (Not annualised)	0.52	0.73	0.73	3.17

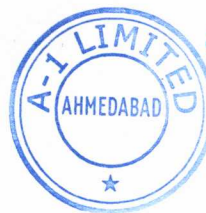
Notes to Standalone Financial Results

- The above standalone unaudited financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- The above standalone unaudited financial results which have been subjected to limited review by the Statutory Auditors of the Company, were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on August 06, 2025 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an unmodified conclusion.
- The Company is engaged in the business of 'Trading of Acids and Chemicals' which in the terms of Ind AS 108 on 'Operating Segments', constitutes a single reporting segment.
- Other Income for the quarter ended June 30, 2025 includes reversal of surplus expected credit loss provision of Rs. 1.29 Lakhs.
- Other Expenses includes share of Loss from Partnership Firm amounting to Rs. 8.78 Lakhs (quarter ended March 31, 2025 Rs. 6.65 Lakhs; quarter ended June 30, 2024 Rs. 9.87 Lakhs and year ended March 31, 2025 Rs. 29.30 Lakhs).
- On April 12, 2025, a major fire broke out at the registered office of the Company. There were no injuries or loss of life and the safety of all the personnel was ensured. The said incident has an impact on part of Building, Plant & Machinery and other assets. The Company is adequately insured and has lodged claim with insurance agency after completion of survey.
- The Parliament of India has approved the Code on Social Security, 2020 (the Code) which may impact the contributions by the Company towards provident fund, gratuity and ESIC. The Code has been published in the Gazette of India. However, the effective date has not yet been notified. The Company will assess the impact of the Code when it comes into effect and will record related impact, if any, in the period the Code becomes effective.
- The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the financial year which were subjected to limited review by the statutory auditors.
- Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.

As per our report of even date
For **Sorab S. Engineer & Co.**
Chartered Accountants
Firm Registration No. 110417W

CA. Chokshi Shreyas B.
Partner
Membership No. 100892

Ahmedabad
August 06, 2025



For **A-1 Limited**

Harshadkumar N Patel
Chairman and Managing Director
DIN: 00302819

Ahmedabad
August 06, 2025

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF A-1 LIMITED (FORMERLY KNOWN AS A-1 ACID LIMITED)

1. We have reviewed the accompanying unaudited consolidated financial results of **A-1 Limited (Formerly known as A-1 Acid limited)** ("the Parent") and its associate (the Parent and its associate together referred to as "the Group") for the quarter ended June 30, 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 ("the Listing Regulations").
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 the Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Consolidated Statements are 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 Standard of Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in 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 Listing Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Parent Company	A-1 Limited (Formerly known as A-1 Acid limited)
Associate Entity	A-1 Sureja Industries

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting practices generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



SORAB S. ENGINEER & CO. (Regd.)

6.

- a. The consolidated unaudited financial results include the Group's share of loss after tax and total comprehensive loss of Rs. 8.78 Lacs for the quarter ended June 30, 2025 as considered in the Statement, in respect of one associate, whose interim financial information have not been reviewed by us. This interim financial information has been reviewed by the other auditors whose report has been furnished to us by the management, and our conclusion on the Statement, in so far as relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of other auditors and the procedures performed by us as stated in paragraph 3 above.
- b. The comparative financial information of the Group for the quarter ended June 30, 2024 included in this Statement had been reviewed by previous auditors, who had expressed an unmodified conclusion thereon as per their report dated August 08, 2024.
- c. The Statement includes the results for the quarter ended March 31, 2025, being the balancing figure between the audited figures year ended March 31, 2025, and the published unaudited figures for the nine months ended December 31, 2024.

Our conclusion on the Statement is not modified in respect of the above matters.

For **Sorab S. Engineer & Co.**

Chartered Accountants

Firm Registration No. 110417W

Chokshi Shreyas B.

CA. Chokshi Shreyas B.

Partner

Membership No.100892

UDIN: 25100892BMIFVH4724



Ahmedabad

August 06, 2025

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A-1 LIMITED (FORMERLY KNOWN AS A-1 ACID LIMITED)

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

Sr. No.	Particulars	Quarter Ended			(₹ in Lakhs)
		30.06.25 Unaudited	31.03.25 Refer Note 7	30.06.24 Unaudited	Year Ended 31.03.25 Audited
1	Income				
	(i) Revenue from Operations	6,469.30	10,961.97	7,070.54	33,149.42
	(ii) Other Income (Refer Note 4)	9.22	4.75	24.18	48.08
	Total Income	6,478.52	10,966.72	7,094.72	33,197.50
2	Expenses				
	(i) Purchase of Stock-In-Trade	5,667.01	10,144.55	6,105.31	29,277.95
	(ii) Transport Expenses	405.86	396.88	565.49	2,140.37
	(iii) Changes in Inventory of Stock-in-Trade	28.38	(59.82)	3.74	(60.66)
	(iv) Employee Benefits Expenses	101.02	80.89	80.27	330.51
	(v) Finance Cost	42.43	37.64	26.40	165.45
	(vi) Depreciation and Amortization Expenses	69.42	91.89	87.98	358.88
	(vii) Other Expenses	72.00	150.40	104.10	456.63
	Total Expenses	6,386.12	10,842.43	6,973.29	32,669.13
3	Profit Before Share of Profit/(Loss) of Associate, Exceptional Items and Tax(1-2)	92.40	124.29	121.43	528.37
4	Share of Profit/(Loss) of Associate accounted using equity method	(8.78)	(6.65)	(9.87)	(29.30)
5	Profit Before Exceptional Items and Tax (3+4)	83.62	117.64	111.56	499.07
6	Exceptional Items	-	-	-	-
7	Profit Before Tax for the period (5+6)	83.62	117.64	111.56	499.07
8	Tax Expense				
	(i) Current Tax	26.89	41.04	37.06	163.62
	(ii) Deferred Tax Charge/ (Credit)	(3.05)	(7.75)	(8.96)	(29.26)
	(iii) Short/ (Excess) Provision of Tax of Earlier Years	-	-	(0.39)	(0.39)
	Total Tax Expenses	23.84	33.29	27.71	133.97
9	Profit After Tax for the period (7-8)	59.78	84.35	83.85	365.10
10	Other Comprehensive Income/(Loss) Net of Tax				
	Remeasurement gain/(loss) of defined benefit plans (net of taxes)	(0.32)	(0.84)	-	(1.29)
11	Total Comprehensive Income/(Loss) for the period	59.46	83.51	83.85	363.81
12	Paid up equity Share Capital (Face value of INR 10 each)	1,150.00	1,150.00	1,150.00	1,150.00
13	Other Equity				3,818.17
14	Earning Per Share -Basic & Diluted (Not annualised)	0.52	0.73	0.73	3.17

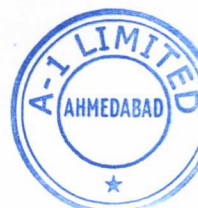
Notes to Consolidated Financial Results

- The above consolidated unaudited financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- The above consolidated unaudited financial results which have been subjected to limited review by the Statutory Auditors of the Company, were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on August 06, 2025 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an unmodified conclusion.
- The Group is mainly engaged in the business of 'Trading of Acids and Chemicals' which in the terms of Ind AS 108 on 'Operating Segments', constitutes a single reporting segment.
- Other Income for the quarter ended June 30, 2025 includes reversal of surplus expected credit loss provision of Rs. 1.29 Lakhs.
- On April 12, 2025, a major fire broke out at the registered office of the Parent Company. There were no injuries or loss of life and the safety of all the personnel was ensured. The said incident has an impact on part of Building, Plant & Machinery and other assets. The Parent Company is adequately insured and has lodged claim with insurance agency after completion of survey.
- The Parliament of India has approved the Code on Social Security, 2020 (the Code) which may impact the contributions by the Company towards provident fund, gratuity and ESIC. The Code has been published in the Gazette of India. However, the effective date has not yet been notified. The Company will assess the impact of the Code when it comes into effect and will record related impact, if any, in the period the Code becomes effective.
- The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the financial year which were subjected to limited review by the statutory auditors.
- Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.

As per our report of even date
For **Sorab S. Engineer & Co.**
Chartered Accountants
Firm Registration No. 110417W

CA. Chokshi Shreyas B.
Partner
Membership No. 100892

Ahmedabad
August 06, 2025



For **A-1 Limited**

Harshadkumar N Patel
Chairman and Managing Director
DIN: 00302819

Ahmedabad
August 06, 2025

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: There is no default on loans and debt securities during the Quarter ended June 30,2025.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) – :Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing I.e., 4th quarter) - Not Applicable