

AAYUSH ART AND BULLION LIMITED

(Formerly known as AKM Creations Limited)

CIN: L74110DL2009PLC196375

Registered Office: C-110 G/F Bhola Nath Nagar, Shahdara, East Delhi, Delhi,
Delhi, India, 110032

Email: akmlace@gmail.com, website: www.akmlace.com

Date: 13th November, 2025

To,

The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers Dalal Street
28th Floor, Dalal Street, Mumbai- 400001

Company Symbol: AAYUSHBULL
Script Code: 540718

Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015- Half Yearly Financial Results

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on **Thursday, 13th November, 2025** at the Registered Office of the Company situated at C-110 G/F Bhola Nath Nagar, Shahdara, East Delhi, Delhi-110032, India, have considered and approved the standalone Un- audited financial results of the Company for the half year ended 30th September, 2025.

A copy of the said Standalone Un-audited financial results along with the Limited Review Report (LRR) by Statutory Auditor thereon is enclosed herewith.

The meeting of the Board of Directors commenced at 06:00 P.M. and concluded at 06:40 P.M.

This is for your information and record.

For and on behalf of
Aayush Art and Bullion Limited
(Formerly known as AKM Creations Limited)

Maulik Rajendrabhai Shah
Managing Director
DIN: 07578813

Corporate Office: A 1207 Unicus Shyamal Opp Iconic Shyamal, Shyamal Cross
Raod, Vejalpur, , Polytechnic (Ahmedabad), Ahmedabad, Gujarat-380015
India

Independent Auditor's Review Report on Standalone Unaudited Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Aayush Art And Bullion Limited
(Formerly known as AKM Creations Limited)

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **Aayush Art And Bullion Limited** (Formerly known as AKM Creations Limited) ("**the Company**") for the half year ended 30 September 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) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which 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. 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 Engagement (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 statements are free of material misstatements. 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 the Standards on Auditing specified under section 143(10) of the Act, 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 stated 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 Indian Accounting Standards 34 (IND AS-34) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Kapish Jain & Associates,**

Chartered Accountants

Firm Registration No. 022743N



Amit Kumar Madhesia

Partner

Membership No. 521888

UDIN: 25521888BMITZW2325

Place: Delhi

Date: 13th November 2025

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. in lacs unless otherwise stated)

S. No.	Particulars	Half Year ended		Year ended	
		30-Sep-25	31-Mar-25	30-Sep-24	31-Mar-25
		Unaudited	Audited	Unaudited	Audited
1	Income				
	a) Revenue from operations	4,772.23	4,719.00	2,658.30	7,377.30
	b) Other income	-	0.98	-	0.98
	Total income	4,772.23	4,719.98	2,658.30	7,378.28
2	Expenses				
	a) Purchase of stock in trade	3,771.63	2,665.13	6,153.40	8,818.53
	b) Changes in inventories of stock in trade	800.19	1,801.32	(3,553.24)	(1,751.92)
	c) Employee benefits expense	5.31	6.96	6.23	13.19
	d) Finance costs	-	-	-	-
	e) Depreciation and amortisation expense	2.65	2.75	1.92	4.67
	f) Other expenses	140.44	38.15	14.42	52.57
	Total expenses	4,720.22	4,514.31	2,622.73	7,137.04
3	Profit / (Loss) before exceptional items and tax (1-2)	52.01	205.67	35.57	241.24
4	Exceptional items	-	-	-	-
5	Profit / (Loss) before tax (3-4)	52.01	205.67	35.57	241.24
6	Tax expense				
	a) Current tax	(13.35)	(50.18)	(11.27)	(61.45)
	b) Tax of earlier year provided / written back	-	-	-	-
	c) Deferred tax	(2.01)	0.88	-	0.88
7	Profit / (Loss) after Tax (5-6)	36.65	156.38	24.30	180.68
8	Other comprehensive income				
	a) Items that will not be reclassified to profit and loss				
	Re-measurement gains (losses) on defined benefit plans	-	-	-	-
	Income tax effect	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods	-	-	-	-
	Income tax effect	-	-	-	-
	Total other comprehensive income / (loss) for the year	-	-	-	-
9	Total comprehensive income / (loss) for the period/year (7+8)	36.65	156.38	24.30	180.68
10	Paid up equity share capital (face value of Rs. 10 per share)	1,531.22	1,531.22	1,241.22	1,531.22
11	Other equity				
12	Earnings per equity share (face value of Rs. 10 per share) (not annualised, excluding year end)				
	Basic (Rs.)	0.24	0.92	0.37	1.29
	Diluted (Rs.)	0.24	1.01	0.28	1.29

Note:

- The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on November 13, 2025.
- The above results for the six months and year ended on September 30, 2025 have 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.
- The Company has a single reportable segment for the purpose of Ind AS-108.

Statement of Assets & Liabilities - Standalone

(Rs. in lacs unless otherwise stated)

Particulars	As at 30-Sep-25	As at 31-Mar-25
ASSETS:		
1. Non-current assets		
a. Property, plant and equipment	16.62	17.56
d. Financial assets		-
(i) Other financial assets	13.27	12.77
e. Deferred Tax Assets	-	1.26
f. Other non-current assets	814.77	930.52
Total non-current assets	844.66	962.11
2. Current assets		
a. Inventories	985.44	1,785.63
b. Financial assets		
(i) Trade receivables	5,688.46	2,739.54
(ii) Cash and cash equivalents	69.29	76.72
(iii) Loans & Advances	11.50	34.47
c. Other current assets	47.35	196.17
Total current assets	6,802.04	4,832.53
Total assets	7,646.70	5,794.64
EQUITY AND LIABILITIES:		
1. Equity		
a. Equity share capital	1,531.22	1,531.22
b. Other equity	3,794.12	3,757.47
c. Money received against share warrants	-	-
Total-Shareholders' Funds	5,325.34	5,288.69
2. Non-current liabilities		
a. Financial liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	-	-
b. Provisions	-	-
c. Deferred tax liabilities (net)	0.75	-
d. Other Financial Liabilities	-	-
Total non-current liabilities	0.75	-
3. Current liabilities		
a. Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(a) Total outstanding dues of micro enterprises and small enterprises	0.82	0.82
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,210.95	404.09
(ii) Other financial liabilities	31.56	31.19
b. Short-term provisions	1.83	3.00
c. Other current liabilities	1.43	5.40
d. Current Tax liabilities	74.02	61.45
Total - Current liabilities	2,320.61	505.95
TOTAL - EQUITY AND LIABILITIES	7,646.70	5,794.64

5 **Statement of Cashflow - Standalone**

(Rs. in lacs unless otherwise stated)

Particulars	As at 30-Sep-25	As at 30-Sep-24
Cash flow from operating activities		
Profit / (loss) before tax	52.02	35.56
<u>Adjustment to reconcile profit before tax to net cash flows:</u>		
Depreciation and amortisation expense	2.65	1.92
Finance cost	-	-
Gain on Lease modification	-	-
Interest income	-	-
Operating cash flows before working capital changes	54.66	37.48
Movements in working capital :		
Changes in trade receivables	(2,948.92)	(1,959.66)
Changes in Inventory	800.19	(3,553.24)
Changes in other assets and financial assets	148.82	(870.28)
Changes in other Non-current financial assets	(0.51)	-
Changes in trade payable & financial liabilities	1,806.86	1,444.36
Changes in other financial liabilities	0.37	34.77
Changes in other liabilities and provisions	7.43	816.83
Cash generated from / (used in) operations	(131.09)	(4,049.73)
Income taxes paid / Refund - Net	(13.35)	(11.27)
Net cash flow from / (used in) operating activities (A)	(144.44)	(4,060.99)
Cash flow from investing activities:		
Purchase of fixed assets, including intangible assets	(1.71)	(4.37)
Changes in other non current assets	115.76	-
Loan granted	22.97	1,359.42
Net cash flow (used in) investing activities (B)	137.02	1,355.05
Net cash flow from financing activities:		
Proceeds from Issue of equity	-	-
Net proceeds from issuance of equity shares (including share warrant)	-	2,634.81
Net cash flow from financing activities (C)	-	2,634.81
Net (decrease) / increase in cash and cash equivalents (A + B + C)	(7.42)	(71.14)
Cash and cash equivalents at the beginning of the year	76.72	140.64
Cash and cash equivalents at the end of the year	69.29	69.50

6 During the half year ended September 30, 2025, the Company has assigned loans and advances amounting to ₹9.18 crore at a consideration value of ₹8.26 crore, pursuant to a deed of assignment dated September 28, 2025. The loss on assignment has been duly recognized under 'Other Expenses' in the Statement of Profit and Loss.

7 The figures for the previous periods have been regrouped/ rearranged whenever considered necessary, to confirm current period classification.

For and on behalf of the Board of Directors

Aayush Art And Bullion Limited
(Formerly known as AKM CREATIONS LIMITED)

M. R. shukh

MAULIK RAJENDRABHAI SHAH Director

Managing Director

DIN : 07578813

Date : November 13, 2025

Place: New Delhi