



Wealth from Waste

Alufluoride Ltd.

Mulagada, Mindi, Visakhapatnam 530 012, India
+91 891 254 8567 | Contact@alufluoride.com
www.alufluoride.com
CIN – L24110AP1984PLC005096

Date: 22nd May, 2026

To,
The Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001.
Scrip Code: 524634

Sub: Outcome of the Board Meeting held on 22nd May, 2026.

Dear Sirs,

This is in reference to our earlier intimation dated 16th May, 2026, pursuant to Regulation 29 read with Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), regarding holding of Board Meeting on 22nd May, 2026.

In this regard, please note that the Board of Directors at its meeting held today i.e. 22nd May, 2026, has, inter alia:

1. Approved Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended 31st March, 2026;
2. Based on the recommendation of Nomination and Remuneration Committee and Audit Committee, approved remuneration payable to Sri. Venkat Akkineni (DIN: 00013996), Managing Director of the Company, subject to a maximum limit of Rs. 3,00,00,000 per annum, for the remaining term from 1st August 2026 upto 31st July, 2028, subject to approval of shareholders of the Company.
3. Based on the recommendation of Nomination and Remuneration Committee and Audit Committee, approved increase in remuneration of Sri Aditya Akkineni (DIN: 01629979), Whole-time Director designated as Chief Executive Officer of the Company, subject to a maximum limit of Rs. 2,00,00,000 per annum including payment of commission of upto 1% of net profits of the Company, subject to approval of shareholders of the Company.
4. Based on recommendation of Audit Committee, approved appointment of M/s Sriramamurthy & Co, Chartered Accountants as the Internal Auditor of the Company for FY 2026-2027.
5. Based on recommendation of Audit Committee, approved appointment of M/s JK & Co, Cost Accountants as the Cost Auditor of the Company for FY 2026-2027.





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6. Recommended a final dividend of INR 4/- (Rupees Four only) per equity share of INR 10/- each (i.e. 40% on the face value of INR 10 each) for the financial year ended 31st March, 2026, for the approval of the shareholders of the Company at the ensuing Annual General Meeting.
7. Fixed the date of the ensuing Annual General Meeting of the Company as Thursday, 16th July, 2026 and the record date as Friday, 3rd July, 2026 for the purpose of payment of final dividend INR 4/- (Rupees Four only) as recommended by the Board of Directors.

Accordingly, we are enclosing herewith Audited Standalone and Consolidated Financial Results for the quarter and year ended 31st March, 2026 along with Auditor's Report thereon. The Company hereby declares that the Auditors have expressed an unmodified opinion in the Audit Reports on Standalone and Consolidated Financial Results for the quarter and financial year ended 31st March, 2026.

Further we hereby confirm that as on 31st March, 2026, the Company does not qualify to be identified as Large Corporate as per the criteria provided in para 3.2 of SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated 19th October, 2023.

The meeting of the Board of Directors of the Company commenced at 12.45 PM and concluded at 6.50 P.M.

Kindly take the same on record.

Yours Faithfully,

For **Alufluoride Limited**

Vaishali Kohli

Company Secretary and Compliance Officer

Membership No.: ACS 63818



Independent Auditors' Report on Annual standalone Financial Results of Alufluoride Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
The Alufluoride Limited

**Report on the audit of the Annual standalone Financial Results
Opinion**

We have audited the standalone financial results for the year ended 31 March 2026, and (b) reviewed the Standalone Financial results for the quarter ended March 31, 2026, (refer "Other Matters" section below), which were subject to limited review by us, both included in the accompanying "Statement of standalone Financial Results for the Quarter and Year ended March 31, 2026" of "Alufluoride Limited" being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

(a) Opinion on Annual standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results for the year ended March 31, 2026:

- i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2026.

(b) Conclusion on reviewed Standalone Financial Results for the quarter ended March 31, 2026

With respect to the standalone Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of the Auditors' responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.

Basis for Opinion on the Audited standalone Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual*



Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statements

This Statement which includes the annual standalone financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2026 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the financial results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the financial results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual financial results, including the disclosures, and whether the Annual Financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual standalone financial results of the company to express an opinion on the Annual standalone financial Results.

Materiality is the magnitude of misstatements in the Annual standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and quantitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



(b) Review of the Financial Results for the quarter ended March 31, 2026

We conducted our review of the Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than the audit conducted in accordance with SAs 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.

Other Matters

- The statements include the standalone results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2026 and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the Listing Regulations. Our report on the statement is not modified in respect of this matter.



For BRAHMAYYA & CO.,
Chartered Accountants
Firm Regn No. 000513S

A handwritten signature in blue ink, appearing to read "E S H MOHAN", followed by a horizontal line.

(E S H MOHAN)
Partner
Membership No.028134
UDIN: 26028134XRQUKA3999

Place: Hyderabad
Date: 22.05.2026



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STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2026

		(₹ in Lakhs)				
S.No.	Particulars	Quarter Ended			Year Ended	
		31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Income					
	Revenue from operations	5,076.29	5,843.11	5,259.20	20,694.93	18,448.61
	Revenue from solar units	83.22	15.69	142.18	181.47	403.27
	Other Income	(53.37)	114.60	59.22	133.75	201.04
	Total Income	5,106.14	5,973.40	5,460.60	21,010.15	19,052.92
2	Expenses					
	(a) Cost of materials consumed	2,520.92	2,877.86	3,116.06	10,192.41	10,705.99
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	124.43	145.68	196.97	581.59	(396.93)
	(c) Employee benefit expense	281.71	289.81	213.57	1,067.15	831.74
	(d) Finance costs	61.29	56.98	63.72	256.95	246.39
	(e) Depreciation	244.99	239.58	225.49	953.48	897.27
	(f) Power & Fuel	741.80	721.49	705.43	2,723.24	2,680.74
	(g) Shipment/Sales Expenses :	56.12	64.71	64.72	248.59	237.70
	(h) Other Expenses:	449.80	357.27	348.77	1,557.05	1,151.17
	Total Expenses (a) to (h)	4,481.06	4,753.38	4,934.73	17,580.46	16,354.07
3	Total Profit before Exceptional Items & Tax (1-2)	625.08	1,220.02	525.87	3,429.69	2,698.85
4	Exceptional items (Income/ (Expense))	96.19	-	260.84	96.19	260.84
5	Total Profit before Tax (3-4)	528.89	1,220.02	265.03	3,333.50	2,438.01
6	Tax Expenses	153.13	275.61	104.59	904.29	606.54
7	Net Profit for the period from continuing operations (5-6)	375.76	944.41	160.44	2,429.21	1,831.47
8	Profit/ (loss) from discontinued operations	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-
10	Net Profit/ (loss) from discontinuing operations (after tax) (8-9)	-	-	-	-	-
11	Total Profit for the period (7+10)	375.76	944.41	160.44	2,429.21	1,831.47
12	Other comprehensive income net of taxes	13.78	(31.64)	(15.40)	101.28	42.67
13	Total comprehensive income for the period (11+12)	389.54	912.77	145.04	2,530.49	1,874.14
14	Paid-up Equity Share Capital	782.05	782.05	782.05	782.05	782.05
15	Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
16	Earnings per equity share (for continuing operations)					
	Basic (in Rs.)	4.81	12.08	2.05	31.06	23.42
	Diluted (in Rs.)	4.81	12.08	2.05	31.06	23.42
	Earnings per equity share (for discontinued operations)					
	Basic (in Rs.)	-	-	-	-	-
	Diluted (in Rs.)	-	-	-	-	-
	Earnings per share (for discontinued & continuing operations)					
	Basic (in Rs.)	4.81	12.08	2.05	31.06	23.42
	Diluted (in Rs.)	4.81	12.08	2.05	31.06	23.42

Contd...2

For ALUFLUORIDE LIMITED

(Signature)
 K. Purushotham Naidu

Director Finance & Commercial



Standalone Statement of Assets and Liabilities as at 31st March, 2026

(₹ in Lakhs)

S.No.	Particulars	As at 31 st March 2026 (Audited)	As at 31 st March 2025 (Audited)
	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	6,502.04	5,816.87
	(b) Capital work-in-progress	2,254.25	459.08
	(c) Other Intangible Assets	41.74	-
	(d) Intangible Assets under development	-	25.20
	(e) Right of use assets	510.40	539.36
	(f) Financial assets		
	(i) Investments	93.62	190.10
	(ii) Others	258.91	252.89
	(g) Other non-current assets	243.38	113.57
	(h) Deferred Tax Asset (Net)	-	-
2	Current assets		
	(a) Inventories	2,103.48	1,919.39
	(b) Financial assets		
	(i) Trade receivables	1,088.57	1,962.28
	(ii) Cash and cash equivalents	38.14	166.77
	(iii) Bank balances other than above	380.12	242.06
	(iv) Investments	4,005.29	2,907.69
	(v) Others	1,554.95	162.84
	(c) Other current assets	221.47	165.32
	(d) Current Tax Assets (net)	80.52	-
	Total Assets	19,376.88	14,923.42
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	782.05	782.05
	(b) Other equity	11,802.95	9,507.07
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,855.28	1,968.01
	(ii) Lease Liabilities	688.38	693.86
	(b) Provisions	447.34	386.57
	(c) Deferred Tax Liability (Net)	90.77	92.57
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	914.83	287.35
	(ii) Lease Liabilities	76.47	74.97
	(iii) Trade payables		
	(a) Total outstanding dues of Micro and Small Enterprises	76.38	118.00
	(b) Total outstanding dues of other than Micro and Small Enterprises	1,172.67	516.64
	(iv) Other financial Liabilities	362.62	345.90
	(b) Other current Liabilities	42.79	59.36
	(c) Provisions	64.35	79.69
	(d) Current Tax Liabilities (Net)	-	11.38
	Total Equity and Liabilities	19,376.88	14,923.42

For ALUFLUORIDE LIMITED


K. Purushotham Naidu
Director Finance & Commercial

Contd...3

M/s ALUFLUORIDE LIMITED, VISAKHAPATNAM

Standalone Statement of Cash flows for the year ended 31st March, 2026

(₹ in Lakhs)

Particulars	Figures for the current reporting year ending on 31-March-2026	Figures for the previous reporting year ending on 31-March-2025
A) Cash Flow from Operating Activities:		
Profit for the year before Tax		
Profit from continuing operations	3,429.70	2,698.85
Profit/(Loss) from discontinued operations	-	-
Profit before tax	3,429.70	2,698.85
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation of property, plant and equipment	953.48	897.27
Finance costs	256.96	246.39
Excess provisions of earlier years written back	(8.02)	-
Income from investments	(21.75)	(8.59)
Write off property, plant & equipment	1.31	-
Profit on sale of Fixed Assets	(5.56)	-
Gain on sale of investments	(3.78)	(67.31)
Operating Profit before Working Capital changes	4,602.34	3,766.61
Movement in Working capital:		
(Increase) / Decrease in Trade receivables	873.70	(692.97)
(Increase) / Decrease in financial and non-financial assets	(200.01)	59.65
(Increase) / Decrease in inventories	(184.09)	(859.79)
Increase / (Decrease) in provisions	45.44	58.65
Increase / (Decrease) in trade and other payables	622.56	(188.84)
Cash generated from operations	5,759.94	2,143.31
Income Tax (paid)/refund	(989.21)	(662.04)
Net Cash generated in operations	4,770.73	1,481.27
B) Cash Flow from Investing Activities:		
Purchase of property, plant and equipment including intangible assets	(1,777.65)	(1,058.44)
Proceeds from sale of fixed assets	16.25	-
Increase/Decrease in Capital Work in progress	(1,769.97)	(393.97)
Net (Purchase/ sale of financial instruments)	(2,393.34)	(650.83)
Income from Fixed deposits	21.75	8.59
Net cash flows used in investing activities	(5,902.96)	(2,094.65)
C) Cash Flow from Financing Activities:		
Finance Costs including payment of lease liability	(276.54)	(247.34)
Receipt of Borrowings	2,379.15	1,555.30
Repayment of Borrowings	(864.40)	(944.84)
Dividend Paid	(234.61)	(234.61)
Net Cash flows/(used in) Financing Activities	1,003.60	128.51
Net increase/(decrease) in Cash & Cash equivalents (A + B + C)	(128.63)	(484.87)
Opening balance of Cash & Cash equivalents	166.77	651.64
Closing balance of Cash & Cash equivalents	38.14	166.77

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For ALUFLUORIDE LIMITED



(K. Purushotham Naidu)
Director Finance & Commercial

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NOTES:

1. The Standalone financial results of the Company have been prepared in accordance with the Indian Accounting standards (IND AS) as prescribed under section 133 of The Companies Act 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. The above results were reviewed by the Audit Committee at its meeting held on 22nd May 2026 and thereafter approved by the Board of Directors at its meeting held on the same day.
3. The Statutory Auditors have audited the above results and issued audit report with unmodified opinion.
4. The financial results for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between audited results in respect of full financial year and published year to date figures up to the third quarter of the relevant financial year.
5. Exceptional item represents the diminution in value of Copany's investment in its wholly owned foreign subsidiary Company, which is considered as "not temporary in nature".
6. The Company is in Inorganic Chemical Business segment.
7. Availability of Silicic Acid continues to may be inconsistent, primarily due to prevailing tensions in the Middle East. Consequently, Fluo-Silicic Acid is being procured from various sources, may be at higher cost, with prices rising periodically in line with escalating fuel charges.
8. Segmental reporting as per Ind AS-108 issued by the ICAI is not applicable, as the Company is engaged in manufacture of a single line of product.
9. On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment.
The Labour Codes, amongs to their things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave. The Company has assessed the financial implications of these changes which has resulted in increase in gratuity and leave encashment liabilities by Rs.34.62 lakhs arising out of past service cost in the Statement of Profit and Loss for the year ended March 31, 2026. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of the employee benefits liability.
10. Figures for the previous periods have been regrouped, wherever necessary, to conform to the current period's classification.
11. The Board of Directors at its meeting held on 22nd May, 2026 has recommended a final dividend of INR 4 (Rupees four only) per equity share on face value of Rupees 10 each i.e.(40 % on the face value of INR 10 each) for the financial year 2025-26.
12. Pending investor's complaints for the quarter ended 31st March, 2026 : - Nil -

Place: Hyderabad
Date: 22nd May 2026

For ALUFLUORIDE LIMITED

(K. Purushotham Naidu)
Director Finance & Commercial

By Order of the Board
VENKAT AKKINENI
MANAGING DIRECTOR

Independent Auditors' Report on Annual Consolidated Financial Results of Alufluoride Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
The Alufluoride Limited

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended 31 March 2026, and (b) reviewed the Consolidated Financial results for the quarter ended March 31, 2026, (refer "Other Matters" section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year ended March 31, 2026" of "Alufluoride Limited" (Holding Company) and its subsidiary (Holding and subsidiary referred to as "the Group") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit report of the other auditor on separate financial statements of one wholly owned subsidiary situated outside India referred to in the Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2026:

i) includes the results of the following wholly owned subsidiary:

a) Alufluoride International Pte Ltd-Singapore, Singapore

ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and

iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated net profit and consolidated total other comprehensive income and other financial information of the group for the year ended 31 March 2026.

(b) Conclusion on Reviewed Consolidated Financial Results for the quarter ended March 31, 2026

With respect to the Consolidated Financial Results for the quarter ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of the Auditors' responsibilities section below, and based on the consideration of audit report for the year ended March 31, 2026 of the other auditors referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information



required to be disclosed in terms of Regulation 33 of 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.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the consolidated Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statements

This Statement which includes the consolidated financial results is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2026 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Consolidated financial results for the quarter and year ended March 31, 2026 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This respective Board of directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the group are responsible for assessing the ability of the respective entities, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



The respective Board of Directors of the companies included in the Group are responsible for overseeing the Company's financial reporting process of the Group.

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial results represent the underlying transactions and events in a manner that achieves fair presentation.



- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial results/Financial information of the entities within the group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results, which have been audited by the other auditor, such other auditor remains responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and quantitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Results, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2026

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than the audit conducted in accordance with SAs 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and conclusion section above.

As part of our annual audit, 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.

Other Matters



- The statements include the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
- The consolidated financial statements of holding company are prepared by consolidating the consolidated financials of M/s Alufluoride International Pte Limited, Singapore.
- We did not audit the financial statements of the wholly owned subsidiary companies i. e. Alufluoride International Pte Ltd-Singapore, Singapore situated outside India, included in the consolidated financial statements, whose financial statements reflect total net assets of Rs.75.61 Lakhs as at 31st March 2026, and total revenues of Rs.2.33 Lakhs for the year ended March 31, 2026 and total comprehensive loss of Rs.(11.95) Lakhs for the year ended March 31, 2026, as considered in the consolidated statements. These financial statements have been audited by other auditor whose report has been furnished to us by the Management and our opinion on the consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary is based solely on the reports of the other auditor.

Our report on the statement is not modified in respect of these matters.



For BRAHMAYYA & CO.,
Chartered Accountants
Firm Reg. No. 000513S

(E S H MOHAN)
Partner
Membership No.028134
UDIN: 26028134FLNSFN3419

Place: Hyderabad

Date: 22.05.2026



Wealth from Waste

Alufluoride Ltd.

Mulagada, Mindi, Visakhapatnam 530 012, India

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www.alufluoride.com

CIN - L24110AP1984PLC005096

CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH,2026

(₹ in Lakhs)

S.No.	Particulars	Quarter Ended			Year Ended	
		31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Income					
	Revenue from operations	5,076.29	5,843.11	5,259.20	20,694.93	18,448.61
	Revenue from solar units	83.22	15.69	142.18	181.47	403.27
	Other Income	(52.59)	115.36	59.22	136.09	201.04
	Total Income	5,106.92	5,974.16	5,460.60	21,012.49	19,052.92
2	Expenses					
	(a) Cost of materials consumed	2,520.92	2,877.86	3,116.06	10,192.41	10,705.99
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	124.43	145.68	196.97	581.59	(396.93)
	(c) Employee benefit expense	281.71	289.81	210.95	1,067.15	831.74
	(d) Finance costs	61.37	57.02	63.63	257.14	246.53
	(e) Depreciation	244.99	239.58	225.49	953.48	897.27
	(f) Power & Fuel	741.80	721.49	705.43	2,723.24	2,680.74
	(g) Shipment/Sales Expenses :	56.12	64.71	64.72	248.59	237.70
	(h) Other Expenses:	455.85	357.36	622.39	1,571.15	1,434.41
	Total Expenses (a) to (h)	4,487.19	4,753.51	5,205.64	17,594.75	16,637.45
3	Total Profit before Exceptional Items & Tax (1-2)	619.73	1,220.65	254.96	3,417.74	2,415.47
4	Exceptional items (Income)/(Expense)	-	-	-	-	-
5	Total Profit before Tax (3-4)	619.73	1,220.65	254.96	3,417.74	2,415.47
6	Tax Expenses	153.13	277.43	104.59	904.29	606.54
7	Net Profit for the period from continuing operations (5-6)	466.60	943.22	150.37	2,513.45	1,808.93
8	Profit/(loss) from discontinued operations	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-
10	Net Profit/(loss) from discontinuing operations (after tax) (8-9)	-	-	-	-	-
11	Total Profit for the period (7+10)	466.60	943.22	150.37	2,513.45	1,808.93
12	Other comprehensive income net of taxes	13.78	(44.32)	(15.40)	101.28	42.67
13	Total comprehensive income for the period (11+12)	480.38	898.90	134.97	2,614.73	1,851.60
	Owners of the Company	466.60	943.22	150.37	2,513.45	1,808.93
	Non-Controlling Interests	-	-	-	-	-
	Total	466.60	943.22	150.37	2,513.45	1,808.93
14	Total Comprehensive Income for the period attributable to					
	Owners of the Company	480.38	898.90	134.97	2,614.73	1,851.60
	Non-Controlling Interests	-	-	-	-	-
	Total	480.38	898.90	134.97	2,614.73	1,851.60
15	Paid-up Equity Share Capital	782.05	782.05	782.05	782.05	782.05
16	Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
17	Earnings per equity share (for continuing operations)					
	Basic (in Rs.)	5.97	12.06	1.92	32.14	23.13
	Diluted (in Rs.)	5.97	12.06	1.92	32.14	23.13
	Earnings per equity share (for discontinued operations)					
	Basic (in Rs.)	-	-	-	-	-
	Diluted (in Rs.)	-	-	-	-	-
	Earnings per share (for discontinued & continuing operations)					
	Basic (in Rs.)	5.97	12.06	1.92	32.14	23.13
	Diluted (in Rs.)	5.97	12.06	1.92	32.14	23.13

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For ALUFLUORIDE LIMITED

K. Purushotham Naidu
(K. Purushotham Naidu)

Director Finance & Commercial



ISO 9001=ISO 14001
ISO 45001

Consolidated Statement of Assets and Liabilities as at 31st March, 2026

(₹ in Lakhs)

S.No.	Particulars	As at 31 st March 2026 (Audited)	As at 31 st March 2025 (Audited)
	ASSETS		
1	Non-current assets		
	(a)Property, plant and equipment	6,502.04	5,816.87
	(b)Capital work-in-progress	2,254.25	459.08
	(c) Other Intangible Assets	41.74	-
	(d) Intangible Assets under development	-	25.20
	(e) Right of Use assets	510.40	539.36
	(f)Financial assets		
	(i) Investments	0.20	0.49
	(ii)Others	258.91	252.89
	(g)Other non-current assets	243.38	113.57
	(h)Deferred tax Asset (Net)	-	-
2	Current assets		
	(a)Inventories	2,103.48	1,919.38
	(b)Financial assets		
	(i) Trade receivables	1,088.57	1,962.28
	(ii)Cash and cash equivalents	43.56	260.15
	(iii)Bank balances other than above	455.52	242.06
	(iv) Investments	4,005.29	2,907.69
	(v)Others	1,554.95	162.85
	(c)Other current assets	221.47	165.32
	(d)Current Tax Assets (Net)	80.52	-
	Total Assets	19,364.28	14,827.19
	EQUITY AND LIABILITIES		
1	Equity		
	(a)Equity Share Capital	782.05	782.05
	(b)Other equity	11,785.14	9,396.68
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i)Borrowings	2,855.28	1,968.01
	(ii) Lease Liabilities	688.38	693.86
	(b)Provisions	447.34	386.57
	(c)Deferred tax Liability (Net)	90.77	92.56
	Current Liabilities		
	(a)Financial Liabilities		
	(i)Borrowings	914.83	287.35
	(ii) Lease Liabilities	76.47	74.97
	(iii)Trade payables		
	(A) Total outstanding dues of Micro and Small Enterprises	76.38	118.01
	(B) Total outstanding dues of other than Micro and Small Enterprises	1,172.67	516.65
	(iv)Other financial liabilities	367.83	360.05
	(b) Other current liabilities	42.79	59.36
	(c)Provisions	64.35	79.69
	(d) Current Tax Liabilities (Net)	-	11.38
	Total Equity and Liabilities	19,364.28	14,827.19

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For ALUFLUORIDE LIMITED



(K. Purushotham Naidu)
Director Finance & Commercial

M/s ALUFLUORIDE LIMITED, VISAKHAPATNAM

Consolidated Statement of Cash flows for the year ended 31st March, 2026

(₹ in Lakhs)

Particulars	Figures for the current reporting year ending on 31-March-2026	Figures for the previous reporting year ending on 31-March-2025
A) Cash Flow from Operating Activities:		
Profit for the year before Tax		
Profit from continuing operations	3,417.75	2,415.47
Profit/(Loss) from discontinued operations	-	-
Profit before tax	3,417.75	2,415.47
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation of property, plant and equipment	953.48	897.27
Provision for Diminution in value of quoted equity shares	-	0.40
Finance costs	257.14	246.52
Excess provisions of earlier years written back	(8.02)	-
Income from investments	(24.09)	(8.59)
Write off property, plant & equipment	1.31	-
Profit on sale of Fixed Assets	(5.56)	-
Gain on sale of investments	(3.78)	(67.31)
Operating Profit before Working Capital changes	4,588.23	3,483.76
Movement in Working capital:		
(Increase) /Decrease in Trade receivables	873.70	(692.97)
(Increase) /Decrease in financial and non-financial assets	(275.42)	76.82
(Increase) /Decrease in inventories	(184.09)	(859.79)
Increase / (Decrease) in provisions	45.44	58.65
Increase / (Decrease) in trade and other payables	613.62	(196.84)
Cash generated from operations	5,661.48	1,869.63
Income Tax (paid)/refund	(989.21)	(662.03)
Net Cash generated in operations	4,672.27	1,207.60
B) Cash Flow from Investing Activities:		
Purchase of property, plant and equipment including intangible assets	(1,777.65)	(1,058.44)
Proceeds from sale of fixed assets	16.25	-
Increase/Decrease in Capital Work in progress	(1,769.97)	(393.98)
Net (Purchase/ sale of financial instruments)	(2,385.00)	(407.16)
Income from fixed deposits	24.09	8.59
Net cash flows used in investing activities	(5,892.28)	(1,850.99)
C) Cash Flow from Financing Activities:		
Finance Costs including payment of lease liability	(276.72)	(246.53)
Receipt of Borrowings	2,379.15	1,555.30
Repayment of Borrowings	(864.40)	(944.84)
Dividend Paid	(234.61)	(234.61)
Net Cash flows/(used in) Financing Activities	1,003.42	129.32
Net increase/(decrease) in Cash & Cash equivalents (A + B + C)	(216.59)	(514.07)
Opening balance of Cash & Cash equivalents	260.15	774.22
Closing balance of Cash & Cash equivalents	43.56	260.15

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For ALUFLUORIDE LIMITED


K. Purushotham Naidu
Director Finance & Commercial

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NOTES:

1. The consolidated financial statements of the holding company are prepared by consolidating the financials of M/s Alufluoride International Pte Limited, Singapore.
2. The above results were reviewed by the Audit Committee at its meeting held on 22nd May 2026 and thereafter approved by the Board of Directors at its meeting held on the same day.
3. The Statutory Auditors have audited the above results and issued audit report with unmodified opinion.
4. The financial results for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between audited results in respect of full financial year and published year to date figures up to the third quarter of the relevant financial year.
5. The Company is in Inorganic Chemical Business segment.
6. Availability of Silicic Acid continues to may be inconsistent, primarily due to prevailing tensions in the Middle East. Consequently, Fluo-Silicic Acid is being procured from various sources, may be at higher cost, with prices rising periodically in line with escalating fuel charges.
7. Segmental reporting as per Ind AS-108 issued by the ICAI is not applicable, as the Company is engaged in manufacture of a single line of product.
8. On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment.
The Labour Codes, amongs to their things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave. The Company has assessed the financial implications of these changes which has resulted in increase in gratuity and leave encashment liabilities by Rs.34.62 lakhs arising out of past service cost in the Statement of Profit and Loss for the year ended March 31, 2026. The Holding Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of the employee benefits liability.
9. Figures for the previous periods have been regrouped, wherever necessary, to conform to the current period's classification.
10. The Board of Directors at its meeting held on 22nd May 2026 has recommended a final dividend of INR 4 (Rupees four only) per equity share on face value of Rupees 10 each i.e. (40 % on the face value of INR 10 each) for the financial year 2025-26.
11. Pending investor's complaints for the quarter ended 31st March,2026 : - Nil -

Place: Hyderabad
Date: 22nd May 2026

By Order of the Board
VENKAT AKKINENI
MANAGING DIRECTOR

For ALUFLUORIDE LIMITED


K. Purushotham Naidu
Director Finance & Commercial