AAYUSH ART AND BULLION LIMITED

(Formerly known as AKM Creations Limited)
CIN: L74110GJ2009PLC183192
Registered/Corporate Office: A-1207, Unicus Shyamal, Opp. Iconic Shyamal Cross Road, Vejalpur, Ahmedabad-380051, Gujarat, India
Email: akmcreationlimited@gmail.com, **Tel:** +91 9510288294
Website: www.akmlace.com

To, **Date: 04-11-2026**

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- Financial Results

Dear Sir/ Madam,

In Pursuant to **Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,** as amended, this is to inform you that the Board of Directors of **M/s Aayush Art and Bullion Limited** (formerly known as AKM Creations Limited) in their meeting held **Today i.e. Wednesday, 04th November 2026**, at the registered office of the Company situated at A-1207, Unicus Shyamal, Opp. Iconic Shyamal Cross Road, Vejalpur, Ahmedabad-380051, Gujarat, India, has inter alia, considered and approved the Standalone Un-Audited Financial Results of the Company for the Half Year ended 30th September 2026.

We enclose herewith a copy of the said financial results along with the Independent Auditor's Review Report by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at **03:30 P.M.** and concluded at **04:00 P.M.**

Kindly take the same on record.

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

MEHAL B RAVAL
Digitally signed by MEHAL B RAVAL
Date: 2026.11.04 16:54:13 +05'30'

Mehal B Raval
Managing Director
DIN: 10797136

KAPISH JAIN & ASSOCIATES
Chartered Accountants

117, 1st Floor, New Delhi House,
27, Barakhamba Road,
New Delhi – 110001
Tel: +91-11-40508780
Mob: +91 9711611551
Email: info@cakja.com

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 2026 ("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.

Kapish Jain & Associates ★ NEW DELHI ★ Chartered Accountants

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 Madheshia
Partner
Membership No. 521888
UDIN: 26521888LQUMCQ5519
Place: Delhi
Date: 04th November 2026

AAYUSH ART AND BULLION LIMITED
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Corporate Office: A-1207, Unicus Shyamal, Opp. Iconic Shyamal Cross Road, Vejalpur, Jivraj Park, Ahmedabad, Gujarat-380051
email id- akmcreationlimited@gmail.com, website: www.akmlace.com, Tel no.-01149856146

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in lacs unless otherwise stated)

S. No.	Particulars	Half Year ended			Year ended
		30-Sep-26	31-Mar-26	30-Sep-25	31-Mar-26
		Unaudited	Audited	Unaudited	Audited
1	**Income**				
	a) Revenue from operations	7,432.45	16,862.94	4,772.23	21,635.17
	b) Other income	0.54	1.53	-	1.53
	Total income	**7,432.99**	**16,864.47**	**4,772.23**	**21,636.70**
2	**Expenses**				
	a) Purchase of stock in trade	6,211.59	16,488.45	3,771.63	20,260.08
	b) Changes in inventories of stock in trade	674.75	(714.71)	800.19	85.48
	c) Employee benefits expense	8.78	7.12	5.31	12.43
	d) Finance costs	-	-	-	-
	e) Depreciation and amortisation expense	1.92	2.79	2.65	5.44
	f) Other expenses	38.36	61.53	140.44	201.97
	Total expenses	**6,935.40**	**15,845.18**	**4,720.22**	**20,565.40**
3	**Profit / (Loss) before exceptional Items and tax (1-2)**	**497.59**	**1,019.30**	**52.01**	**1,071.31**
4	Exceptional items	-	-	-	-
5	**Profit / (Loss) before tax (3-4)**	**497.59**	**1,019.30**	**52.01**	**1,071.31**
6	**Tax expense**				
	a) Current tax	(129.99)	(261.72)	(13.35)	(275.07)
	b) Tax of earlier year provided / written back	-	(5.76)	-	(5.76)
	c) Deferred tax	1.86	0.70	(2.01)	(1.31)
7	**Profit / (Loss) after Tax (5+6)**	**369.46**	**752.52**	**36.65**	**789.17**
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 period/year	-	-	-	-
9	**Total comprehensive income / (loss) for the period/year (7+8)**	**369.46**	**752.52**	**36.65**	**789.17**
10	**Paid up equity share capital (face value of Rs. 10 per share)**	**1,531.22**	**1,531.22**	**1,531.22**	**1,531.22**
11	Other equity				4,546.63
12	**Earnings per equity share (face value of Rs. 10 per share) (not annualised, excluding year end)**				
	Basic (Rs.)	2.41	4.91	0.24	5.15
	Diluted (Rs.)	2.41	4.91	0.24	5.15

Note:

1. The above Unaudited Standalone Financial Results for the half year ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 04 November, 2026
2. These Results 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.
3. The Company has a single reportable segment for the purpose of Ind AS-108.

4 **Statement of Assets & Liabilities** - Standalone

(Rs. in lacs unless otherwise stated)

Particulars	As at 30-Sep-26	As at 31-Mar-26
ASSETS:		
1. Non-current assets		
a. Property, plant and equipment	15.52	13.83
b. Financial assets		-
(i) Other financial assets	0.75	5.75
c. Deferred Tax Assets	1.81	-
d. Other non-current assets	-	-
Total non-current assets	**18.08**	**19.58**
2. Current assets		
a. Inventories	1,025.39	1,700.14
b. Financial assets		
(i) Trade receivables	15,625.51	9,899.77
(ii) Cash and cash equivalents	49.04	67.97
(iii) Loans & Advances	694.76	796.27
c. Other current assets	12.32	48.28
Total current assets	**17,407.01**	**12,512.43**
Total assets	**17,425.09**	**12,532.01**
EQUITY AND LIABILITIES:		
1. Equity		
a. Equity share capital	1,531.22	1,531.22
b. Other equity	4,916.08	4,546.63
c. Money received against share warrants	-	-
Total-Shareholders' Funds	**6,447.30**	**6,077.85**
2. Non-current liabilities		
a. Financial liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	-	-
b. Provisions	-	-
c. Deferred tax liabilities (net)	-	0.04
d. Other Financial Laibilities	-	-
Total non-current liabilities	**-**	**0.04**
3. Current liabilities		
a. Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(a) Total outstanding dues of micro enterprises and small enterprises	7.79	0.87
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	10,554.51	6,164.18
(ii) Other financial liabilities	1.77	1.56
b. Short-term provisions	4.05	6.99
c. Other current liabilities	5.62	6.45
d. Current Tax liabilities	404.05	274.07
Total - Current liabilities	**10,977.79**	**6,454.12**
TOTAL - EQUITY AND LIABILITIES	**17,425.09**	**12,532.01**

5 **Statement of Cashflow - Standalone**

(Rs. in lacs unless otherwise stated)

Particulars	Half year ended	
	30-Sep-26	30-Sep-25
Cash flow from operating activities		
Profit / (loss) before tax	497.59	52.01
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	1.92	2.65
Loss on assignment of loans and advances	-	-
Interest income	(0.54)	-
Operating cash flows before working capital changes	**498.97**	**54.66**
Movements in working capital :		
Changes in trade receivables	(5,725.74)	(2,948.92)
Changes in Inventory	674.75	800.19
Changes in other assets and financial assets	35.97	148.82
Changes in other Non-current financial assets	5.00	(0.51)
Changes in trade payable & financial liabilities	4,397.24	1,806.86
Changes in other financial liabilities	0.21	0.37
Changes in other liabilities and provisions	(3.78)	7.43
Cash generated from / (used in) operations	**(117.38)**	**(131.09)**
Income taxes paid / Refund - Net	-	(13.35)
Net cash flow from / (used in) operating activities (A)	**(117.38)**	**(144.44)**
Cash flow from investing activities:		
Purchase of fixed assets, including intangible assets	(3.60)	(1.71)
Changes in other non current assets	-	115.76
Loan granted	101.51	22.97
Interest received	0.54	-
Net cash flow (used in) investing activities (B)	**98.45**	**137.02**
Net cash flow from financing activities:		
Net proceeds from issuance of equity shares (including share warrant)	-	-
Net cash flow from financing activities (C)	-	-
Net (decrease) / increase in cash and cash equivalents (A + B + C)	(18.94)	(7.42)
Cash and cash equivalents at the beginning of the period	67.97	76.72
Cash and cash equivalents at the end of the period	**49.04**	**69.29**

6 The balance appearing under the Trade Receivable, Trade Payables, Loan & Advances, Other Current Assets and Liabilities are subject to confirmation and reconcilation and consequent adjustments, if any, will be accounted for in the year of confirmation/reconciliation.

7 The Company is in the process for MSMEs verification for their outstanding vendors, hence these are taken subject to confirmations. Further Stock has been considered without physical verification as certified by management.

8 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

9 The Company has not any holding, subsidiary, associates or Joint Venture relationship with any other company as at 30th September, 2026.

For and on behalf of the Board of Directors
AAYUSH ART AND BULLION LIMITED
(Formerly know as AKM CREATIONS LIMITED)

MEHUL B RAVAL
Managing Director
DIN : 10797136

Date : 04-Nov-26
Place: Ahmedabad