

ASHTASIDHHI INDUSTRIES LIMITED

(FORMERLY KNOWN AS GUJARAT INVESTA LIMITED)

CIN: L17100GJ1993PLC018858

Regd. Office: 252, New Cloth Market, Opp. Raipur Gate, Ahmedabad - 380002.

Phone: 079-22172949

Fax: +91-79-25733663

E-Mail: gujarat.investa@gmail.com

Web: www.gujaratinvesta.com

Date: 28th May, 2026

To,

The Manager Listing Department

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai - 400 001.

Scrip Code: 531341

Trading Symbol: GUJINV

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held today i.e. Thursday, 28th May, 2026

With reference to captioned subject and pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that the Board of Directors of the Company in its meeting held today i.e. Thursday, 28th May, 2026, has inter alia considered and approved the following business items:

1. The Audited Standalone Financial Results for the quarter and Financial Year ended on 31st March 2026, along with the report of Statutory Auditors - **Enclosed and marked as Annexure-A.**

Further, pursuant to Reg 33(3)(d) of the Listing Regulations, declaration with respect to the Audit Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the Quarter and Year ended March 31, 2026 has also been enclosed herewith.

The Meeting commenced at 04:30 PM and concluded at 05:45 PM

You are requested to please take on record our above said information for your reference.

Thanking You,

Yours Faithfully,

FOR ASHTASIDHHI INDUSTRIES LIMITED
(FORMERLY KNOWN AS GUJARAT INVESTA LIMITED)

AGARWAL

PURUSHOTTAM

RADHESHYAM

Digitally signed by
AGARWAL PURUSHOTTAM
RADHESHYAM
Date: 2026.05.28 17:53:51
+05'30'

PURUSHOTTAM RADHESHYAM AGARWAL

DIRECTOR

DIN: 00396869



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Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations					
	(a) Revenue - Trading Operations	125.58	376.71	34.48	670.05	154.34
	(b) Interest Income	0.09	-	-	0.09	-
	(c) Dividend Income	0.01	0.01	-	0.04	0.03
	d) Net Profit on Sale of Investments	-	-	0.02	-	1.28
	(e) Other Income	14.11	5.16		21.17	
	Total Revenue from Operations	139.79	381.88	34.50	691.35	155.65
2	Expenses					
	a) Finance Cost	-	0.01	-	-	-
	b) Purchase of Stock In Trade	120.91	366.00	30.73	634.21	149.03
	c) Changes in inventories of finished goods, stock in trade & work-in-progress	1.52	-	(1.32)	14.09	(12.57)
	d) Employee's benefits expense	2.18	1.63	0.95	6.53	3.55
	e) Net Loss/(Profit) on Future and Option Contract	-	-	-	(3.12)	3.65
	f) Net Loss on Sale of Investments	-	-	-	-	-
	g) Depreciation, amortization and impairment	-	-	-	-	-
	h) Other Expenses	10.45	4.26	3.21	22.91	8.10
	Total Expenses	135.06	371.88	33.57	674.62	151.76
3	Profit/(loss) before exceptional items and tax (1-2)	4.73	10.00	0.93	16.73	3.89



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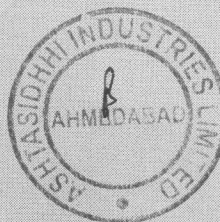
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4	Exceptional Items	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	4.73	10.00	0.93	16.73	3.89
6	Tax expense					
	Current Tax	1.50	2.52	-	4.52	1.14
	Short provision of tax for earlier years	4.38	-	-	4.38	-
	Deferred Tax	-	-	-	-	-
7	Profit/(loss) for the period / year from continuing operations (5-6)	(1.15)	7.48	0.93	7.83	2.75
8	Profit/(loss) from discontinued operations	-	-	-	-	-
9	Tax Expenses of discontinued operations	-	-	-	-	-
10	Profit/(loss) from discontinued operations (after tax) (8-9)	-	-	-	-	-
11	Profit/(loss) for the period/year (7+10)	(1.15)	7.48	0.93	7.83	2.75
12	Other Comprehensive Income					
	(a) (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-
	(b) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
	Other Comprehensive Income/(loss)	-	-	-	-	-
13	Total Comprehensive Income/(loss) for the period/year (11+12)	(1.15)	7.48	0.93	7.83	2.75
14	Paid-up Equity share capital (Face value Rs.10/- each)	750.99	750.99	750.99	750.99	750.99
15	Other Equity				276.75	268.81



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16	Earning Per Equity Share (EPS) (of Rs.10/- each)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)	(Annualised)
	Earning Per Share (EPS) for continuing and discontinued operations					
	a)Basic (Rs.)	(0.02)	0.10	0.01	0.10	0.04
	b)Diluted (Rs.)	(0.02)	0.10	0.01	0.10	0.04

Notes:

- The above audited standalone financial results have been reviewed by the Audit Committee and subsequently have been taken on record by the Board of Directors at its meeting held on 28th May, 2026.
- Pursuant to the notification issued by the Ministry of Labour and Employment, The Government of India has consolidated 29 existing labour legislations into a united framework comprising 4 Labour Codes referred as the "New Labour Codes" which became effective from 21st November, 2025. The Company is currently evaluating the financial and operational impact.
- The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016.
- The company vide its Board Meeting dated 7th July, 2022 resolved to voluntarily surrender Certificate of Registration (CoR) No 01.00022 dated 20th February 1998 as Non-Banking Financial Company (NBFC) of Category "B"; (i.e. NBFC not accepting Public Deposits) of the Company to Reserve Bank of India (RBI) has as company do not wish to continue NBFC Business. However, RBI is yet to cancel the NBFC Registration upon fulfilment of certain conditions.
- The company has vide its Extra Ordinary General Meeting dated 4th August, 2022 modified the object clause pursuant to the provisions of Section 13 of the Companies Act, 2013, including any statutory modifications, amendment or re-enactments thereto, and the rules and regulations made thereunder (collectively "the Act"), and subject to the approval of members and statutory or regulatory authority, as may be necessary, the approval of the Board of Directors of the Company be and is hereby accorded for amendment to the Main Object's Clause being textile related activities. The company has received NOC from RBI dated 19th October, 2022 stating that the company is bound by all the regulations of RBI, till the registration of NBFC is not cancelled. However, RBI is yet to cancel the NBFC Registration.
- The Company has undergone a process of name change and the required approvals from the shareholders are taken via postal ballot. The same has been changed in the MCA records from 6th October, 2023 and RBI records from 7th March 2023. The company was erstwhile known as Gujarat Investa Limited, which is now called as Ashtasidhhi Industries Limited.
- The figures for the previous period have been regrouped/recast, wherever necessary, to confirm with the current period presentation.



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- 8 Investors can view the unaudited standalone financial results of the company for the quarter and year ended March 31, 2026 on the company's website <https://www.gujaratinvesta.com> or on www.bseindia.com website of Bombay Stock Exchange ('BSE').

**For, Ashtasidhhi
Industries Limited**



A handwritten signature in black ink.

**Purshottam R.
Agarwal
(Director)
(DIN-00396869)**

Place : Ahmedabad

Date : 28-05-2026

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Statement of Assets and Liabilities

[Rs. In Lakhs]

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
ASSETS		
(1) Financial Assets		
(a) Cash and cash equivalents	31.87	7.02
(b) Receivables		
(i) Trade Receivables	767.26	305.86
(ii) Other Receivables		
(c) Loans	3.71	3.71
(d) Investment	718.70	718.70
(e) Other Financial Assets	14.04	24.39
Total Financial Assets	1,535.58	1,059.68
(2) Non-Financial Assets		
(a) Current Tax Assets (Net)	-	3.53
(b) Property, Plant and Equipment	0.13	0.13
Total Non-Financial Assets	0.13	3.66
Total Assets	1,535.71	1,063.34
LIABILITIES AND EQUITY		
(1) Financial Liabilities		



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(a) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises.	467.41	42.38
(b) Borrowings (Other than debt securities)	10.07	
(c) Other Financial Liabilities	26.33	1.16
(d) Tax Liabilities (Net)	4.16	
Total Financial Liabilities	507.97	43.54
(2) Equity		
(a) Equity share capital	750.99	750.99
(b) Other equity	276.75	268.81
Total equity	1,027.74	1,019.80
Total Liabilities and Equity	1,535.71	1,063.34

For, Ashtasidhhi Industries Limited



[Signature]

Purshottam R. Agarwal
(Director)
(DIN-00396869)

Place : Ahmedabad

Date : 28-05-2026

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Particulars	[Rs. In Lakhs]	
	Year Ended March 31, 2026 (Audited)	Year Ended March 31, 2025 (Audited)
Cash Flow from Operating Activities		
Profit before tax	16.73	3.89
Adjustments for:		
Interest income	(0.09)	-
Dividend income	(0.04)	(1.31)
	16.60	2.58
Changes in working capital		
(Increase) / Decrease in Trade Receivables	(461.40)	(28.81)
(Increase) / Decrease in Financial Assets	10.35	(12.66)
Increase / (Decrease) in Trade Payable	424.92	37.14
Increase / (Decrease) in Loans	-	0.50
Increase / (Decrease) in Other Financial Liabilities	25.17	1.02
Cash generated from operating activities	15.64	(0.23)
Taxes paid (net)	(0.99)	(0.15)
Net cash generated from operating activities (A)	14.65	(0.38)
Cash flows from investing activities		
Proceeds from sale of investment	-	-
Interest Received	0.09	-
Dividend Received	0.04	1.31



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Net cash (used in) investing activities (B)	0.13	1.31
Cash Flow from Financing Activities		
Proceeds from borrowing	10.07	-
Repayment of borrowings	-	-
Net cash (used in) /generated from financing activities (C)	10.07	-
Net increase in cash and cash equivalents (A+ B+ C)	24.85	0.93
Cash and cash equivalents at the beginning of the year	7.02	6.09
Cash and cash equivalents at the end of year	31.87	7.02

For, Ashtasidhhi Industries Limited



Purshottam R. Agarwal
(Director)
(DIN-00396869)

Place : Ahmedabad

Date : 28-05-2026



☎ Phone : 97141 06383, 63532 66606
✉ Email : info@nahtajainandassociates.com
🌐 Web. : www.nahtajainandassociates.com

📍 Navkar Corporate House, 22, Neena Society,
Nr. Shreyas Railway Crossing,
Ambawadi, Ahmedabad-380 015.

Independent Auditor's Report on Audit of the Annual Standalone Financial Results of ASHTASIDHHI INDUSTRIES LIMITED ("the Company") pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To
The Board of Directors of
ASHTASIDHHI INDUSTRIES LIMITED
(Formerly Known as Gujarat Investa Limited)

Opinion

We have audited Standalone Financial Results for the year ended 31st March, 2026 included in the accompanying "Statement of Standalone Financial Results of **ASHTASIDHHI INDUSTRIES LIMITED ("the Company")** for the Quarter and Year Ended 31st March, 2026" (the 'statement'), being submitted by the Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- I. are presented in accordance with the requirements of the Listing Regulations in this regard, and
- II. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the quarter and year ended 31 March 2026.



Basis for opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Statement" 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 ('the ICAI') 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

The Statement has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS 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 and Regulation 52 read with Regulation 63 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 is also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under Section 143(10) of the Act, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's 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 Company's ability 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative 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 financial statements.

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.

Other Matter

The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

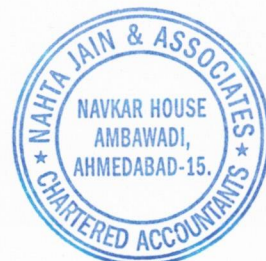
Our opinion on the Statement is not modified in respect of this matter.

**As per our Report of even Date
For and on Behalf of
Nahta Jain & Associates
Chartered Accountants
Firm Regn. No. 106801W**

**Place : Ahmedabad
Date: 28.05.2026
UDIN: 26116735WUFVJP9322**



**(CA. Gaurav Nahta)
Partner
M. No. 116735**



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Date: 28th May, 2026

To,

The Manager Listing Department

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai - 400 001.

Scrip Code: 531341

Trading Symbol: GUJINV

Dear Sir/ Madam,

Sub: Declaration with respect to Audit Report with un-modified opinion to the Standalone Audited Financial Results for the Quarter and financial year ended on 31st March, 2026:

Pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby declare that M/s. Nahta Jain & Associates, Chartered Accountants, Ahmedabad, Statutory Auditor of the Company have not expressed any modified opinion(s) on the Standalone Audited Financial Results for the Quarter and financial year ended on March 31, 2026.

Kindly take the same on your record.

Thanking You,

Yours Faithfully,

FOR ASHTASIDHHI INDUSTRIES LIMITED
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RADHESHYAM

Digitally signed by
AGARWAL PURUSHOTTAM
RADHESHYAM
Date: 2026.05.28 17:55:08
+05'30'

PURUSHOTTAM RADHESHYAM AGARWAL
DIRECTOR
DIN: 00396869

