

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial 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 of
Amco India Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Amco India Limited (the "Company") for the quarter ended on June 30, 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) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing 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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, V.V.Kale and Company
Chartered Accountants
FRN: 000897N



Place: Noida
Date: August 14, 2025

Varun V. Kale
Partner
Membership No: 535461
UDIN: **25535461BMIEGD6254**

(Rs in Lacs, except earning per share data)					
S. No.	Particulars	Quarter Ended		Year Ended	
		(Unaudited)	Audited	(Unaudited)	Audited
		Three months ended 30/06/2025	Preceding three months ended 31/03/2025	Corresponding three months ended 30/06/2024	As at 31/03/2025
(1)	(2)	(3)	(4)	(5)	(6)
1	Income from Operations				
a.	Revenue from Operations	2,604.52	2,450.82	2,344.99	10,530.29
b.	Other Income	30.50	83.34	35.54	192.24
	Total income from Operations (a+b)	2,635.02	2,534.16	2,380.53	10,722.53
2	Expenses				
a.	Cost of materials consumed	2,537.35	2,364.38	1,774.93	9,569.49
b.	Change in inventory of finished goods	(137.64)	(198.63)	315.43	(142.38)
c.	Employee benefits expense	94.73	88.66	88.11	332.77
d.	Finance Costs				
i.	Interest expenses	25.10	33.44	25.88	119.00
e.	Depreciation and amortisation expense	27.00	39.84	27.00	120.84
f.	Other expenses	102.38	189.69	86.25	494.44
	Total Expenses (a+b+c+d)	2,648.92	2,517.38	2,317.60	10,494.16
3	Profit from ordinary activities before exceptional items and tax (1-2)	(13.90)	16.78	62.93	228.37
4	Exceptional Items	-	-	-	-
5	Profit from ordinary activities before tax (3-4)	(13.90)	16.78	62.93	228.37
6	Tax Expense				
a.	Provision for taxation (Net)	-	(2.78)	16.36	56.08
b.	Earlier year tax provisions (written back)	-	-	-	-
c.	Earlier year tax provisions (Tax Expenses)	-	1.34	-	1.34
d.	Provision for Deferred tax liability / (asset)	-	(16.50)	-	(16.50)
e.	MAT Credit Entitlement	-	-	-	-
7	Net Profit / (Loss) for the period (5-6)	(13.90)	34.72	46.57	187.45
8	Other comprehensive Income / (expenses)	-	4.60	-	4.60
	Other comprehensive income	(13.90)	39.32	46.57	192.05
	Total comprehensive income				
	Paid up equity share capital (in Nos) (Face value of Rs.10/-)	41.10	41.10	41.10	41.10
9	Earning per share (of Rs. 10/- each) (not annualized):				
a.	Basic (in Rs)	-0.34	0.84	1.13	4.56
b.	Diluted (in Rs.)	-0.34	0.84	1.13	4.56

NOTES

- These financial results were reviewed by the Audit Committee, and were approved by the Board of Directors, in their respective meetings held on 14th August, 2025.
- The above results for the quarter ended on June 30, 2025 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- The Company operates two reportable segments, i.e. PVC Film Sheeting and Aluminium Foil.


Report On Segment Wise Revenue, Result & Capital Employed quarter ended as on 30th June 2025 (Rs. in Lacs)

Particulars	Quarter Ended		Year Ended	
	(Unaudited)	Audited	(Unaudited)	Audited
	Three months ended June 30, 2025	Preceding three months ended March 31, 2025	Corresponding three months ended June 30, 2024	March 31, 2025
1. Segment Revenue:(Net Sales)				
a. PVC Film/Sheeting	-	-	-	-
b. Aluminium Foil	2,604.52	2,450.82	2,344.99	10,530.29
Total Segment Revenue	2,604.52	2,450.82	2,344.99	10,530.29
2. Segment Results:				
a. PVC Film/Sheeting	-	-	-	-
b. Aluminium Foil	(19.30)	(33.12)	53.27	155.13
Total Segment Results	(19.30)	(33.12)	53.27	155.13
Add: Other Income	30.50	83.34	35.54	192.24
Less: Finance Cost	(25.10)	(33.44)	(25.88)	(119.00)
Profit Before Tax	(13.90)	16.78	62.93	228.37
3. Capital Employed:				
a. PVC Film/Sheeting	282.51	282.51	282.51	282.51
b. Aluminium Foil	3,767.96	3,781.86	3,689.66	3,781.86
Total Capital Employed	4,050.47	4,064.37	3,972.17	4,064.37

- The format for above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013.
- Figures of previous reporting periods have been regrouped/ reclassified wherever necessary to correspond with the figures of the current reporting period.

Place: Noida, U.P.
Date: 14/08/2025

By order of the Board of Directors of Amco India Limited


RAJEEV GUPTA
MANAGING DIRECTOR
DIN: 00025410

C-53 & 54, SECTOR 57, NOIDA-201301, U.P