GUJARAT AMBUJA EXPORTS LIMITED
NURTURING BRANDS

I. STANDALONE STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(₹ in Crores)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		[UNAUDITED]	[AUDITED]	[UNAUDITED]	[AUDITED]
			[Refer Note-4]		
1	**Income from Operations**				
	(a) Revenue from Operations	1,594.27	1,466.49	1,291.23	5,728.60
	(b) Other Income	39.13	25.26	30.58	107.39
	Total Income	**1,633.40**	**1,491.75**	**1,321.81**	**5,835.99**
2	**Expenses**				
	(a) Cost of materials consumed	837.43	790.01	822.48	3,493.20
	(b) Purchase of stock-in-trade	254.60	144.33	180.85	755.92
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(12.51)	54.06	(30.21)	3.74
	(d) Employee benefits expense	50.30	47.53	32.59	146.91
	(e) Finance Cost	2.45	7.36	5.43	27.47
	(f) Depreciation and amortisation expense	33.24	33.65	35.42	137.46
	(g) Other expenses	232.45	235.62	189.20	862.20
	Total Expenses	**1,397.96**	**1,312.56**	**1,235.76**	**5,426.90**
3	**Profit before Exceptional Items & Tax (1-2)**	**235.44**	**179.19**	**86.05**	**409.09**
4	Exceptional Item - Statutory impact of new Labour Codes (Refer Note No. 5)	-	0.69	-	(3.97)
5	**Profit before tax (3+4)**	**235.44**	**179.88**	**86.05**	**405.12**
6	Tax Expense :				
	- Current Tax	56.50	43.42	19.19	93.51
	- Deferred Tax	2.01	1.01	1.46	6.62
	Total Tax Expense	**58.51**	**44.43**	**20.65**	**100.13**
7	**Net Profit for the period after tax (5-6)**	**176.93**	**135.45**	**65.40**	**304.99**
8	**Other Comprehensive Income / (Loss)**				
	(a) Items that will not be reclassified to Profit & Loss in subsequent periods				
	(i) Remeasurement of defined benefit plan	(0.31)	(0.85)	(0.15)	(1.24)
	(ii) Income tax related to items no (i) above	0.08	0.21	0.04	0.31
	(b) Items that will be reclassified to Profit & Loss in subsequent periods				
	(i) Change in fair values of current investments carried at fair value through Other Comprehensive Income	0.59	0.56	0.57	1.12
	(ii) Income tax related to items no (i) above	(0.15)	(0.14)	(0.14)	(0.28)
	Other Comprehensive Income / (Loss) (net of tax)	**0.21**	**(0.22)**	**0.32**	**(0.09)**
9	**Total Comprehensive Income for the period (net of tax) (7+8)**	**177.14**	**135.23**	**65.72**	**304.90**
10	Paid-up Equity Share Capital (Face Value ₹ 1/- per share)	45.87	45.87	45.87	45.87
11	Other Equity				3,251.52
12	EPS ₹ - (Not Annualised)				
	- Basic	3.86	2.95	1.43	6.65
	- Diluted	3.86	2.95	1.43	6.65
	(See accompanying notes to the Financial Results)				

GUJARAT AMBUJA EXPORTS LIMITED

NURTURING BRANDS

II. Notes :

1 The above standalone financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 1st August, 2026.

2 The financial results are prepared in accordance with the Indian Accounting Standards ("Ind AS"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).

3 The Company has published the standalone financial results along with the consolidated financial results. In accordance with Ind AS 108, Operating Segments, the Company has disclosed the segment information in the consolidated financial results and therefore, no separate disclosure on segment information is given in the standalone financial results for the quarter ended 30th June, 2026.

4 The figures for the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and published year to date figures up to third quarter ended 31st December, 2025 which were subjected to limited review.

5 The Government of India, vide notification dated 21st November, 2025, has consolidated 29 existing labour laws into a unified framework comprising four labour codes collectively referred to as the 'New Labour Codes'. The Ministry of Labour & Employment has also published draft Central Rules and FAQs to facilitate assessment of the financial impact arising from changes introduced under these regulations.

Accordingly, during the quarter and nine months ended 31st December, 2025, the Company had recognised an estimated incremental liability of ₹ 4.66 crores as an exceptional item based on best estimates and available information relating to changes in the wage definition under the New Labour Codes. Subsequently, based on actuarial valuation, and refinement of assumptions in accordance with the New Labour Codes and applicable rules, the liability has been revised to ₹ 3.97 crores for the year ended 31st March, 2026, and the excess provision of ₹ 0.69 crores has been reversed in the financial results for the quarter ended 31st March, 2026.

6 Previous period figures have been regrouped/rearranged, wherever necessary, to correspond to current period's presentation.

For, Gujarat Ambuja Exports Limited

Manish Gupta
Chairman & Managing Director
DIN - 00028196

Place : Ahmedabad

Date : 1st August, 2026

GUJARAT AMBUJA EXPORTS LIMITED

NURTURING BRANDS

I. CONSOLIDATED STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(₹ in Crores)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		[UNAUDITED]	[AUDITED]	[UNAUDITED]	[AUDITED]
			[Refer Note-5]		
1	**Income from Operations**				
	(a) Revenue from Operations	1,594.22	1,466.51	1,291.23	5,728.60
	(b) Other Income	39.13	25.26	30.36	107.17
	Total Income	**1,633.35**	**1,491.77**	**1,321.59**	**5,835.77**
2	**Expenses**				
	(a) Cost of materials consumed	837.43	790.01	822.48	3,493.20
	(b) Purchase of stock-in-trade	254.60	144.33	180.85	755.92
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(12.51)	54.06	(30.21)	3.74
	(d) Employee benefits expense	50.30	47.53	32.59	146.91
	(e) Finance Cost	2.46	7.37	5.47	27.51
	(f) Depreciation and amortisation expense	33.32	33.72	35.49	137.73
	(g) Other expenses	232.47	235.69	189.25	862.38
	Total Expenses	**1,398.07**	**1,312.71**	**1,235.92**	**5,427.39**
3	**Profit before Exceptional Items & Tax (1-2)**	**235.28**	**179.06**	**85.67**	**408.38**
4	Exceptional Item - Statutory impact of new Labour Codes (Refer Note No. 4)	-	0.69	-	(3.97)
5	**Profit before tax (3+4)**	**235.28**	**179.75**	**85.67**	**404.41**
6	Tax Expense :				
	- Current Tax	56.50	43.42	19.19	93.51
	- Deferred Tax	2.01	1.01	1.46	6.62
	Total Tax Expense	**58.51**	**44.43**	**20.65**	**100.13**
7	**Net Profit for the period after tax (5-6)**	**176.77**	**135.32**	**65.02**	**304.28**
8	Other Comprehensive Income / (Loss)				
	(a) Items that will not be reclassified to Profit & Loss in subsequent periods				
	(i) Remeasurement of defined benefit plan	(0.31)	(0.85)	(0.15)	(1.24)
	(ii) Income tax related to items no (i) above	0.08	0.21	0.04	0.31
	(b) Items that will be reclassified to Profit & Loss in subsequent periods				
	(i) Change in fair values of current investments carried at fair value through Other Comprehensive Income	0.59	0.56	0.57	1.12
	(ii) Income tax related to items no (i) above	(0.15)	(0.14)	(0.14)	(0.28)
	Other Comprehensive Income / (Loss) (net of tax)	**0.21**	**(0.22)**	**0.32**	**(0.09)**
9	**Total Comprehensive Income for the period (net of tax) (7+8)**	**176.98**	**135.10**	**65.34**	**304.19**
10	Paid-up Equity Share Capital (Face Value ₹ 1/- per share)	45.87	45.87	45.87	45.87
11	Other Equity				3,249.12
12	EPS ₹ - (Not Annualised)				
	- Basic	3.85	2.95	1.42	6.63
	- Diluted	3.85	2.95	1.42	6.63
	(See accompanying notes to the Financial Results)				

GUJARAT AMBUJA EXPORTS LIMITED

NURTURING BRANDS

II. Notes :

1 The above Consolidated financial results and segment results of the Gujarat Ambuja Exports Limited (hereinafter referred to as the "Holding Company") have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company in their respective meetings held on 1st August, 2026.

2 The consolidated financial results are prepared in accordance with the Indian Accounting Standards (“Ind AS”), as applicable and guidelines issued by the Securities and Exchange Board of India (“SEBI”). The Ind AS are prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).

3 The consolidated results for the quarter ended 30th June, 2026 include financial results of the wholly owned subsidiary Maiz Citchem Limited.

4 The Government of India, vide notification dated 21st November, 2025, has consolidated 29 existing labour laws into a unified framework comprising four labour codes collectively referred to as the ‘New Labour Codes’. The Ministry of Labour & Employment has also published draft Central Rules and FAQs to facilitate assessment of the financial impact arising from changes introduced under these regulations.

Accordingly, during the quarter and nine months ended 31st December, 2025, the Company had recognised an estimated incremental liability of ₹ 4.66 crores as an exceptional item based on best estimates and available information relating to changes in the wage definition under the New Labour Codes. Subsequently, based on actuarial valuation, and refinement of assumptions in accordance with the New Labour Codes and applicable rules, the liability has been revised to ₹ 3.97 crores for the year ended 31st March, 2026, and the excess provision of ₹ 0.69 crores has been reversed in the financial results for the quarter ended 31st March, 2026.

5 The figures for the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and published year to date figures up to third quarter ended 31st December, 2025 which were subjected to limited review.

6 During the quarter ended 30th June, 2026, the Group refined the methodology used for measuring Segment Results by allocating certain expenses to the respective operating segments. Accordingly, the comparative figures for previous periods have been restated to align with the current period presentation.

7 The standalone financials results of the Holding Company for the quarter ended 30th June, 2026 are available on the Company's website at www.ambujagroup.com and the Stock Exchanges websites at www.bseindia.com and www.nseindia.com.

Key standalone financial information is given below :

(₹ in Crores)

Particulars	Quarter Ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	[UNAUDITED]	[AUDITED]	[UNAUDITED]	[AUDITED]
		[Refer Note-5]		
Total Income	1,633.40	1,491.75	1,321.81	5,835.99
Profit before tax	235.44	179.88	86.05	405.12
Net Profit	176.93	135.45	65.40	304.99
Other Comprehensive Income/(loss)	0.21	(0.22)	0.32	(0.09)
Total Comprehensive Income	177.14	135.23	65.72	304.90

8 Previous period figures have been regrouped/rearranged, wherever necessary, to correspond to current period’s presentation.

GUJARAT AMBUJA EXPORTS LIMITED

NURTURING BRANDS

III. CONSOLIDATED SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR QUARTER ENDED 30TH JUNE, 2026

(₹ in Crores)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		[UNAUDITED]	[AUDITED]	[UNAUDITED]	[AUDITED]
			[Refer Note-5]		
1	**Segment Revenue**				
	(Revenue from operations from each Segment)				
	(a) Maize Processing Division	1,084.75	1,083.47	795.80	3,565.95
	(b) Other Agro Processing Division	483.54	364.05	475.60	2,089.21
	(c) Spinning Division	23.72	17.63	17.24	65.11
	(d) Renewable Power Division	2.21	1.36	2.59	8.33
	Revenue from operations	**1,594.22**	**1,466.51**	**1,291.23**	**5,728.60**
2	**Segment Results (Refer Note No. 6)**				
	(Profit before Interest & tax from each Segment)				
	(a) Maize Processing Division	190.41	147.89	37.28	249.02
	(b) Other Agro Processing Division	28.57	22.99	35.12	128.82
	(c) Spinning Division	1.41	0.11	(0.26)	0.23
	(d) Renewable Power Division	1.20	0.00	1.56	3.51
	Total	**221.59**	**170.99**	**73.70**	**381.58**
	Less : i Finance costs	2.46	7.37	5.47	27.51
	Less : ii Net unallocable (Income)/Expenditure	(16.15)	(15.44)	(17.44)	(54.31)
	Less : iii Exceptional items (Refer Note No. 5)	-	(0.69)	-	3.97
	Total Profit Before Tax	**235.28**	**179.75**	**85.67**	**404.41**
3	**Segment Assets**				
	(a) Maize Processing Division	2,778.09	2,626.09	2,433.67	2,626.09
	(b) Other Agro Processing Division	262.06	375.72	458.49	375.72
	(c) Spinning Division	42.96	41.53	38.43	41.53
	(d) Renewable Power Division	10.21	9.61	12.77	9.61
	(e) Unallocable Assets	975.24	1,106.59	1,124.27	1,106.59
	Total Segment Assets	**4,068.56**	**4,159.54**	**4,067.63**	**4,159.54**
4	**Segment Liabilities**				
	(a) Maize Processing Division	349.40	250.84	247.11	250.84
	(b) Other Agro Processing Division	54.35	59.03	59.17	59.03
	(c) Spinning Division	6.55	4.36	5.82	4.36
	(d) Renewable Power Division	0.52	0.23	0.32	0.23
	(e) Unallocable Liabilities	185.77	550.09	687.60	550.09
	Total Segment Liabilities	**596.59**	**864.55**	**1,000.02**	**864.55**

For, Gujarat Ambuja Exports Limited

Place : Ahmedabad
Date : 1st August, 2026

Manish Gupta
Chairman & Managing Director
DIN - 00028196