AG Universal Limited

(Formerly Known as AG Universal Private Limited)

Regd. Office : Plot No. 2, 1st Floor, Arihant Nagar, Near Shivaji Park Metro Station
West Punjabi Bagh, New Delhi-110026 (INDIA

Date: 14.11.2026

To,
The Manager
Listing Compliance Department,
National Stock Exchange of India Limited,
Exchange Plaza, Plot No, C/1, G Block,
Bandra Kurla Complex, Bandra (East), Mumbai - 400051

Reference: ISIN - INE0O6N01012; Symbol - AGUL

Subject: Outcome of the Board Meeting held on Saturday, 14th November, 2025 for submission of unaudited financial results for the Quarter and Half year ended on 30th September, 2026.

Reference: Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Respected Sir/Ma'am,

We would like to inform you that the meeting of the board of directors of A G Universal Limited ("the Company") held today i.e. Saturday, 14th November, 2026 starting at 3:00 p.m. and concluded at 4:40 p.m. held at the registered office of the Company and the following matters inter alia have been transacted at the meeting.

a) Consider and approve the financial result of the company for the quarter and half year ended 30th September, 2026.

b) Take note of the Limited Review Report for the quarter and half year ended on 30th September, 2026.

You are requested to please take the above information on record.

Thanking you,
Yours faithfully,

For A G Universal Limited

AMIT GUPTA
Digitally signed by AMIT GUPTA
Date: 2026.11.14 16:41:41 +05'30'

Amit Gupta
Chairman-Cum-Managing Director
DIN: 00255618

Place: New Delhi

AG Universal Limited

(Formerly Known as AG Universal Private Limited)

Regd. Office : Plot No. 2, 1st Floor, Arihant Nagar, Near Shivaji Park Metro Station
West Punjabi Bagh, New Delhi-110026 (INDIA)

Date: 14/11/2026

To,
National Stock Exchange of India Limited
Listing Compliance Department,
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400051

Reference: ISIN – INE0O6N01012; Symbol – AGUL

Subject: DECALRATION PURSUANT TO REGULATION 33 (3) (D) OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATION, 2015, AS AMENDED.

Dear Sir/Ma'am,

We hereby declare that the Statutory Auditors of the Company, **M/s. Goyal Nagpal & Co., Chartered Accountant, (FRN: 018289C)**, have issued audit report with unmodified opinion on the Standalone Audited Financial Results of the Company for the half year and year ended 30th September, 2026.

This declaration is given in compliance with Regulation 33 (3) (d) of SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015.

You are requested to please take the above information on record.
Thanking you.
Yours faithfully,

For A G Universal Limited

Harpreet Singh
Chief Financial Officer

Place: New Delhi

Godown : Khasra No. 73/14/1 & 2, Village - Ghevra, Delhi 110081 | Ph. : +91-11-28311473, 45013018
Email : aguniversalnd@gmail.com | Website : www.aguniversal.co.in | CIN : L25200DL2008PLC178400

GOYAL NAGPAL & CO.
CHARTERED ACCOUNTANTS
OFFICE : A-2, 161-162, 3rd Floor, Sector 8,
Rohini, Delhi-110085
OFFICE NO. +91-9811952775
EMAIL :goyalnagpal01@gmail.com

Independent Auditor's Review Report on Half yearly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,

THE BOARD OF DIRECTORS
A G UNIVERSAL LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of A G Universal Limited (the "Company"), for the half year ended September 30, 2026 and the year to date results for the period 1st April 2026 to 30 September 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue report on these financial statements 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. Review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

GOYAL NAGPAL & CO.
CHARTERED ACCOUNTANTS
OFFICE : A-2, 161-162, 3rd Floor, Sector 8,
Rohini, Delhi-110085
OFFICE NO. +91-9811952775
EMAIL :goyalnagpal01@gmail.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For GOYAL NAGPAL & CO.
Chartered Accountants
Firm's Registration No. 018289C

Virender Nagpal
Digitally signed by Virender Nagpal
Date: 2026.11.14 16:28:18 +05'30'

(CA Virender Nagpal)
Partner
M.No. 416004
Date: 14 November 2026
Place: New Delhi
UDIN: **26416004SIOGSV8781**

A G UNIVERSAL LIMITED
CIN : L25200DL2008PLC178400
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rupees in Lakh)

	Particulars	Half yearly			Year Ended
		September 30, 2026	**March 31, 2026**	**September 30, 2025**	**March 31, 2026**
		(Unaudited)	**(Audited)**	**(Unaudited)**	**(Audited)**
1	**Income**				
(a)	Revenue from Operations	3,350.22	2,415.86	415.29	2,831.15
(b)	Other Income	8.21	9.01	247.70	256.71
	TOTAL INCOME	**3,358.43**	**2,424.87**	**662.99**	**3,087.86**
2	**Expenses**				
(a)	Cost of Material Consumed	-	-	-	-
(b)	Purchase of Stock in Trade	2,707.30	2,335.23	380.94	2,716.17
(c)	Change in Inventory	92.56	(107.80)	13.02	(94.78)
(d)	Employee Benefit Expenses	27.61	26.72	22.45	49.17
(e)	Finance Cost	49.02	58.67	66.43	125.10
(f)	Depreciation and amortisation expenses	16.20	18.26	8.35	26.61
(g)	Other Expenses	219.16	44.91	16.06	60.97
	TOTAL EXPENSES	**3,111.85**	**2,375.99**	**507.25**	**2,883.24**
3	**Profit Before Tax Exceptional Items and Tax (1-2)**	**246.58**	**48.88**	**155.74**	**204.62**
	Exceptional Items	**-**	**-**		-
4	**Profit before tax from Continuing Operations**	**246.58**	**48.88**	**155.74**	**204.62**
5	**Tax Expense**				
(a)	**Current Tax**	**-**	3.63	15.42	19.05
(b)	**Deferred Tax**	**-**	6.04	(3.63)	2.41
(c)	**Previous Year Taxes**	**-**	2.70	-	2.70
	Total tax expense	**-**	(12.37)	(11.79)	(24.16)
6	**Profit after tax (4-5) from Continuing Operations (A)**	**246.58**	**36.51**	**143.95**	**180.46**
7	**Discontinuing Operations**				
	Profit/(Loss) from Discontinuing Operations Before Tax	**(326.17)**	**(77.57)**	**(94.48)**	**(172.05)**
	Tax Expense Relating to Discontinued Operations	**-**	**-**	-	**-**
	Profit/(Loss) from Discontinuing Operations After Tax (B)	**(326.17)**	**(77.57)**	**(94.48)**	**(172.05)**
8	**Profit/(Loss) for the Period (A+B)**	**(79.59)**	**(41.06)**	**49.47**	**8.41**
9	**Other Comprehensive income**				
(a)	**(i)** Items that will not be reclassified to profit or loss	-	-		-
	(ii) Income tax related 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 related to items that will be reclassified to profit or loss	-	-		-
	Total other comprehensive income,net of tax	**-**	**-**		
10	**Total comprehensive income for the year (5+6)**	**(79.59)**	**(41.06)**	**49.47**	**8.41**
11	Paid up equity share capital (face value of Rs. 10)	548.40	548.40	548.40	548.40
12	Reserve excluding Revaluation Rreserves as per Balance sheet of Previous Accounting year	1,258.27	36.51	1,473.39	1,509.91
13	Earning per share (not annualised)				
	Basic (Rs.) - Continuing Operations	4.50	0.67	2.62	3.29
	Diluted (Rs.) - Continuing Operations	3.29	0.49	2.62	2.41
	Basic (Rs.) - Discontinuing Operations	(5.95)	(1.41)	(1.72)	(3.14)
	Diluted (Rs.) - Discontinuing Operations	(4.36)	(1.04)	(1.26)	(2.30)
	Basic (Rs.) - Discontinued & Continued Operations	(1.45)	(0.75)	0.90	0.15
	Diluted (Rs.) - Discontinued & Continued Operations	(1.06)	(0.55)	0.66	0.11

For and on behalf of board of directors of
FOR A G Universal Limited

AMIT GUPTA
Digitally signed by AMIT GUPTA
Date: 2026.11.14 16:21:14 +05'30'

Amit Gupta
Chairman-Cum-Managing Director
DIN:00255618

Date: 14 November 2026
Place: New Delhi

A G UNIVERSAL LIMITED

CIN: L25200DL2008PLC178400

STATEMENT OF UNAUDITED SEGMENT RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Amount in 'lakh')

Particulars	For the period ended September 30, 2026	For the period ended March 31, 2026	For the period ended September 30, 2025	For the period ended March 31, 2025
Domestic	5,140.40	4,140.27	3,208.18	7,348.45
Total	**5,140.40**	**4,140.27**	**3,208.18**	**7,348.45**

1. Revenue by nature of products

Particulars	For the period ended September 30, 2026	For the period ended March 31, 2025	For the period ended September 30, 2025	For the period ended March 31, 2025
Trading Division	3,350.22	2,415.86	415.29	2,831.15
Manufacturing Division	1,790.18	1,724.41	2,792.90	4,517.30
Total	**5,140.40**	**4,140.27**	**3,208.18**	**7,348.45**

2. Segment Results before interest, tax and Depriciation **(Amount in 'lakh')**

Particulars	For the period ended September 30, 2026	For the period ended March 31, 2026	For the period ended September 30, 2025	For the period ended March 31, 2026
Trading Division	303.59	116.80	(17.18)	99.62
Manufacturing Division	(276.86)	26.30	5.89	32.19
	26.73	**143.10**	**(11.29)**	**131.81**
Unallocated Expenses				
Less: Finance Cost	(65.75)	(82.88)	(89.28)	(172.16)
Add: Other Income	8.21	9.38	247.70	257.08
Less: Dep Expenses	(48.77)	(98.29)	(85.87)	(184.16)
Profit before exceptional items and tax	**(79.59)**	**(28.69)**	**61.26**	**32.57**
Exceptional Items	-	-	-	-
Profit before tax	**(79.59)**	**(28.69)**	**61.26**	**32.57**
Less: Tax expenses	-	(12.37)	(11.79)	(24.16)
Net profit for the year	**(79.59)**	**(41.06)**	**49.47**	**8.41**

Segment Assets and Liablities

Particulars	As At September 30, 2026	As At March 31, 2026
Assets		
Trading Division	4,331.17	4,393.82
Manufacturing Division	600.86	938.76
Total	**4,932.03**	**5,332.58**
Liabilities		-
Trading Division	1,917.33	2,054.52
Manufacturing Division	927.03	1,110.79
Total	**2,844.36**	**3,165.31**

For and on behalf of board of directors of
FOR A G Universal Limited

AMIT GUPTA
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Date: 2026.11.14 16:20:54 +05'30'

Amit Gupta
Chairman-Cum-Managing Director
DIN:00255618

Date: 14 November 2026
Place: New Delhi

A G UNIVERSAL LIMITED
CIN: L25200DL2008PLC178400
STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Amt. in Lakhs)

Particulars	As at September 30, 2026	As at March 31, 2026
EQUITY AND LIABILITIES		
1) Shareholders' Funds		
(a) Share Capital	548.40	548.40
(b) Reserves & Surplus	1,258.27	1,337.87
(c) Money Received against Share Warrants	281.00	281.00
2) Non - Current Liabilities		
(a) Long - Term Borrowings	770.40	1,141.33
(b) Long - Term Provisions	10.97	10.97
3) Current Liabilities		
(a) Short - Term Borrowings	447.39	756.68
(b) Trade Payables		
- total outstanding dues of micro enterprises and small enterprises and	-	59.04
- total outstanding dues of creditors other than micro enterprises and small enterprises	380.92	999.83
(c) Other Current Liabilities	287.65	177.47
(d) Short - Term Provisions	19.99	19.99
4) Liabilities Associated With Assets Classified as Held for Sale	927.03	-
TOTAL LIABILITIES	**4,932.03**	**5,332.58**
ASSETS		
1) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	109.08	1,020.49
(ii) Intangible Assets	-	-
(b) Non Current Investments	1,032.90	735.80
(c) Deferred Tax Assets (Net)	19.43	19.43
(d) Other Non Current Assets	9.55	11.66
2) Current assets		
(a) Inventories	30.32	2,191.14
(b) Trade Receivables	257.81	535.60
(c) Cash and Cash Equivalents	22.59	14.51
(d) Short - Term Loans and Advances	2,818.50	427.77
(e) Other Current Assets	31.00	376.18
3) Assets Classified as held for Sale	600.86	-
TOTAL ASSETS (1+2+3)	**4,932.03**	**5,332.58**

For and on behalf of board of directors of
FOR A G Universal Limited

AMIT GUPTA
Digitally signed by AMIT GUPTA
Date: 2026.11.14 16:20:18 +05'30'

Amit Gupta
Chairman-Cum-Managing Director
DIN:00255618
Date: 14 November 2026
Place: New Delhi

A G UNIVERSAL LIMITED

CIN : L25200DL2008PLC178400

Statement of Cash Flows for the period ended September 30, 2026

(Amt. in Lakhs)

Particulars	As at September 30, 2026		As at March 31, 2026
Cash flows from operating activities			
(Loss) / Profit before taxation	(79.59)		32.59
Adjustments for:			
Depreciation & Amortization	48.77		184.16
Interest Expenses	65.75		172.16
Foreign Exchange Fluctuation	-		(0.25)
Loss / (Profit) on Sales of Investment	5.30		(232.11)
Profit on sale of Property, Plant and Equipments	(13.46)		-
Interest Income	-		(14.09)
Operating Profit before working capital Changes	26.77		142.46
Working capital changes:			
Decrease in Inventories	2,139.68		(188.92)
(Increase)/Decrease in Trade Receivables	(1,664.90)		219.50
Increase in Short Term Advances	(119.27)		(271.83)
Decrease / (Increase) in Other Current assets	312.62		(40.44)
(Decrease) / Increase in Trade Payables	(214.70)		81.25
Increase in Other current liabilties	196.21		117.72
Decrease in Short Term Provisions	-		(25.17)
	676.41		34.57
Income taxes paid	0.00		(21.74)
Net cash generated from operating activities	**676.41**		**12.83**
Cash flows from investing activities			
Purchase of Property, Plant and Equipment	(1.68)		(153.74)
Proceeds from subsidy received on land	-		7.88
(Purchase of) / Net Proceeds from Investments	(302.40)		164.52
Proceeds from sale of Property, Plant and Equipment	13.46		-
Proceeds from realisation of Bank Deposits	-		11.60
Net cash (used in) / generated from investing activities	**(290.62)**		**30.26**
Cash flows from financing activities			
Proceeds from issue of Share Warrants	-		281.00
Decrease in Short Term Borrowings	(192.68)		(45.33)
Decrease in Long Term Borrowings	(109.80)		(113.36)
Interest Received	-		14.09
Interest Charges	(65.75)		(172.17)
Net cash used in financing activities	**(368.23)**		**(35.77)**
Net increase in cash our cash equivalents	**17.56**		**7.32**
Cash and cash equivalents at beginning of period	**14.51**		**7.19**
Cash and cash equivalents at end of period	**32.07**		**14.51**

Note:

1)	Cash and Cash Equivalents - Continued Operations	22.59
2)	Cash and Cash Equivalents - Discontinued Operations	9.48
	Total Cash and Cash Equivalents at end of period	**32.07**

For and on behalf of board of directors of
FOR A G Universal Limited

AMIT GUPTA
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Date: 2026.11.14 16:19:58 +05'30'

Amit Gupta
Chairman-Cum-Managing Director
DIN:00255618

Date: 14 November 2026
Place: New Delhi

A G UNIVERSAL LIMITED
CIN: L25200DL2008PLC178400

NOTES TO UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

1. The above unaudited financial results for the half year ended on September 30, 2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on November 14, 2026.

2. These results have been subjected to limited review by the Statutary Auditor of the Company under regulation 33 of Securities and Exchange Board of India (Listing obligation and disclosure requirements) regulations, 2015. The auditor have expressed an unmodified conclusion on the above results.

3. The figures have been regrouped/rearranged wherever necessary to make them comparable with the current period figures.

4 Basic and Diluted Earning per Equity Share is calculated on the weighted average of share capital received by the company.

5 Statement of Asset & Liabilities and Cash Flow Statements as on September 30, 2026 is enclosed herewith.

6 During the financial year ended March 31, 2026, the Board of Directors and Shareholders, at their respective meetings held on October 31, 2025 and September 30, 2025, approved the allotment of 20,00,000 Fully Convertible Warrants on a preferential basis to Promoter/ Non-Promoter Investors at an issue price of ₹56.20 per warrant, against which an upfront warrant subscription money of 25% amounting to ₹2.81 Crores was received by the Company. Each Warrant entitles the holder to apply for, and be allotted, one fully paid-up Equity Share of face value ₹10.00 each of the Company, at a conversion price of ₹56.20 per share (including a securities premium of ₹46.20 per share). The Warrants are fully convertible into Equity Shares at the option of the holders within a maximum period of 18 months from the date of allotment. In the event that the option to convert the Warrants is not exercised within the stipulated period of 18 months, the Warrants shall lapse, and the upfront subscription money paid by the allottees shall stand forfeited by the Company. As of September 30, 2026, these Warrants remain outstanding and have not been converted into Equity Shares. The proceeds received have been utilized toward working capital requirements in line with the objects of the issue.

7 The Aluminium Profile Manufacturing unit situated at Sampla, Haryana, which is classified as assets held for sale. The land and assets at Sampla, Haryana is classified as assets held for sale / discontinued operations as per Ind AS 105 'Assets and Liabilities held for sale and discontinued operations as at September 30, 2026.

The summary of the results of the aforesaid discontinued operations as included under the resu Its is as follows:

Particulars	Half Year Ended September 30, 2026 (Unaudited)
Total Income	1,790.18
Total Expenses	2,116.35
Profit/(Loss) Before Tax	**(326.17)**
Tax Expense / (Saving)	-
Profit/(Loss) After Tax	**(326.17)**

Particulars	Half Year Ended September 30, 2026 (Unaudited)
Total Assets	600.86
Total Liabilities	927.03

8 The Board of Directors of the Company, at its meeting held on June 30, 2026, has considered and evaluated the status of the said manufacturing unit, including the prospects of resumption of operations and alternative sourcing arrangements for industrial gas. Upon such evaluation, the Board has concluded that the disruption in supply of industrial gas is likely to persist and that continuation/resumption of manufacturing operations at the Unit is not commercially or operationally viable at present. Accordingly, the Board has decided to **permanently close** the operations of the said manufacturing unit, with effect from 30th June, 2026.

For and on behalf of board of directors of
FOR A G Universal Limited

AMIT GUPTA
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Date: 2026.11.14 16:18:33 +05'30'

Amit Gupta
Chairman-Cum-Managing Director
DIN:00255618

Date: 14 November 2026
Place: New Delhi