ALIROX ABRASIVES Ltd.

CORPORATE OFFICE: 7F-7H (7TH FLOOR), HANSALAYA BUILDING
15, BARAKHAMBA ROAD, NEW DELHI-110001
PHONE: 011-45685625, 011-41070069
E-mail: alirox@dalmiadelhi.com; scml@dalmiadelhi.com
CIN: L74899DL1944PLC000759

AAL/SEC/SE/25-26/30 **August 14, 2025**

To,

The Head – Listing & Compliance,
Metropolitan Stock Exchange of India Limited
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park, L.B.S. Road
Kurla West, Mumbai-400070.

Subject: Outcome of the Board Meeting

Ref: Regulation 30, 31A & 33 of the SEBI (LODR) Regulations 2015 ("Listing Regulations")

Dear Sir/Ma'am,

In accordance with Regulation 30, 31A and Regulation 33 of Listing Regulations, we hereby inform that the Board of Directors at its meeting held today i.e. Thursday, August 14, 2025, has inter-alia considered and approved the following:

1. Statement of standalone and consolidated Unaudited Financial Results **("Results")** of the Company for the quarter ended June 30, 2025 in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and took on record the Limited Review Reports thereof. The copy of the same is attached herewith for your record.

2. Request received from the following entity belonging to Promoter Group, seeking re-classification from 'Promoter and Promoter Group' category to 'Public' category vide its letter dated July 2, 2025:

S. No.	Name of Entities	Category (Pre-Classification)	Category (Post-Classification)	Number & % of equity shares (Pre-Classification)	Number & % of equity shares (Post-Classification)
1.	Birla Tyres Limited	Promoter Group	Public	NIL (0.00%)	NIL (0.00%)

As required under Listing Regulations, we also enclose herewith the extract of Minutes of Meeting of the Board of Directors held on August 14, 2025, at which the Board reviewed and approved the said request, subject to approval of Stock Exchanges.

In terms of Regulation 31A(3)(a)(vi) of Listing Regulations, please note that the approval of members would not be required since the entities seeking re-classification do not hold more than 1 percent of the total voting rights in the Company. The Company shall submit requisite application to stock exchanges soon and shall submit updates in the matter, as required under Regulation 31A of the Listing Regulations.

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The Board Meeting concluded at 1:30 P.M. You are requested to take the above information on record.

Thanking you,

Yours faithfully,
For **ALIROX ABRASIVES LIMITED**

LEENA RAWAL
Digitally signed by LEENA RAWAL
Date: 2025.08.14 13:34:37 +05'30'

Leena Rawal
Whole Time Director & CEO
DIN: 03575675

Place: New Delhi

KOTHARI & CO.
CHARTERED ACCOUNTANTS

1-E Neelkanth
26B, Camac Street
Kolkata-700016

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
ALIROX ABRASIVES LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of ALIROX ABRASIVES LIMITED (the "Company"), for the quarter ended June 30, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 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 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 ("ICAI"). 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 the Company's personnel 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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 in paragraph 3 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 Standard ('Ind AS') specified under section 133 of companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of

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the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KOTHARI & COMPANY
Chartered Accountants
FRNO. 301178-E

KOTHARI & COMPANY * CHARTERED ACCOUNTANTS * KOLKATA FRNo. 301178E

MANASWY KOTHARI
(PARTNER)
Membership No. 064601
UDIN - 25064601BMMHQP1454

Date: 14th August, 2025
Place: Kolkata

ALIROX ABRASIVES LIMITED
CIN:-L74899DL1944PLC000759
Regd. Office : 4, SCINDIA HOUSE, NEW DELHI-110001
Corporate Office:7F-7H (7th Floor), Hansalaya Building, 15, Barakhamba Road New Delhi 110001
Phone:-011-45685625,011-41070069, Email-scml@dalmiadelhi.com
Website: www.alirox.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

Sl. No	Particulars	STANDALONE			
		Quarter Ended			Year Ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		Un-Audited	Audited	Un-Audited	Audited
I	INCOME				
	Income from operations	4.62	27.00	11.25	60.75
	Other income	6.28	6.38	0.72	61.87
	Total Income	**10.90**	**33.38**	**11.97**	**122.62**
II	EXPENSES				
	Cost of materials consumed	-	-	-	
	Purchases of Traded Goods & Services	-	-	-	
	Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	
	Employees benefits expense	15.86	17.62	19.65	69.96
	Finance Cost	-	-	-	-
	Depreciation and amortisation expense	1.57	2.00	1.98	7.98
	Electricity charges	1.63	1.28	1.53	5.65
	Other Expenditure	2.27	3.27	2.91	11.05
	Total Expenses	**21.33**	**24.17**	**26.07**	**94.64**
III	**Profit /(Loss) before exceptional items & tax (I-II)**	**(10.44)**	**9.21**	**(14.10)**	**27.98**
IV	**Tax Expense**				
	Current tax	3.52	2.55	-	8.21
	Deferred tax (credit)/charge	(4.45)	(0.20)	(0.45)	(0.93)
	Income Tax for earlier years	-	0.29	-	0.29
	Total Tax Expenses	**(0.93)**	**2.64**	**(0.45)**	**7.57**
V	**Net Profit for the period (III-IV)**	**(9.51)**	**6.57**	**(13.65)**	**20.41**
VI	**Other Comprehensive Income (OCI)**				
a.	**Items that will not be reclassified to profit or loss**				
	-Re-measurement gain(losses) on investment	941.51	113.76	(204.06)	(275.05)
	-Income Tax relating to items that will not be reclassfied to profit & loss	-	2.21	-	(1.98)
b.	**Items that will be reclassified to profit or loss**				
	-Income Tax relating to items that will be reclassfied to profit & loss	-	-	-	-
	Total other comprehensive Income	**941.51**	**115.97**	**(204.06)**	**(277.03)**
VII	**Total Comprehensive Income for the period (V+VI)**	**932.00**	**122.54**	**(217.71)**	**(256.62)**
VIII	**Paid-up equity share capital (Face Value Per Share Rs. 10/-)**	24.00	24.00	24.00	24.00
IX	**Earning Per Share (of Re. 10/- each) (not Annualised)**				
	(a) Basic	(3.96)	2.74	(5.69)	8.50
	(b) Diluted	(3.96)	2.74	(5.69)	8.50

Notes to standalone financial results :

1 The standalone financial result have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th August, 2025 and have been reviewed by the Statutory Auditors of the Company.

2 The figure in Standalone Financial Results for the quarter ended on 31.03.2025 are the balancing figure between audited figures of the full financial year ended 31st March, 2025 & and the published year to date figure upto third quarter ended 31st December, 2024.

3 The Company has only one segment and accordingly, the disclosure requirements of Indian Accounting Standard (Ind AS-108) " Operating Segments ", are not applicable.

4 During the earlier year, Company had made investment in 6% Unsecured Optionally Convertible Debentures of Rs.1, 00, 00,000/- in its Wholly Owned Subsidiary, Adhirath Power & Holdings Private Limited. As per the terms, said OCDs shall either be redeemed before the expiry of 10 years from the date of allotment or be converted into equity shares of Rs. 10/- each at any time before the expiry of 10 years. The interest is payable only upon distributable profit. In the absence of distributable cash profit in subsidiary company, interest has not been accounted for the current reporting period. Further the management is confident of recovery due to the fact that there are sufficient investments & receivables available with Adhirath Power & Holdings Private Limited along with its wholly owned subsidiary Hareon Dalmia Solar Private Limited to repay the borrowings. Therefore, no provision of diminution in the value of investment is made.

5 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (' Ind -AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulations 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

6 Figures have been regrouped/rearranged wherever considered necessary.

7 The results of the Company are also available on stock exchange websites, www.msei.in and on the Companies website www.alirox.com.

Place :New Delhi
Dated : August 14, 2025

KOTHARI & COMPANY * CHARTERED ACCOUNTANTS * KOLKATA FRNo. 301178E

For and on behalf of the Board of Directors

Leena Rawal
Whole Time Director & CEO
DIN:03575675

KOTHARI & CO.
CHARTERED ACCOUNTANTS

1-E Neelkanth
26B, Camac Street
Kolkata-700016

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
ALIROX ABRASIVES LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of ALIROX ABRASIVES LIMITED (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") for the quarter ended June 30, 2025 (the "Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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 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 ("ICAI"). 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 the Company's personnel 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

SL. No.	Name of the Company	Relationship
1.	Adhirath Power And Holdings Private Limited	Subsidiary
2	Adhirath Management Solutions Private Limited (Formerly Known as Hareon Dalmia Solar Private Limited)	Step Down Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements)

KOTHARI & COMPANY * CHARTERED ACCOUNTANTS * KOLKATA FRNo. 301178E

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CHARTERED ACCOUNTANTS

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Regulations , 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of a subsidiary included in the statement whose financial results reflect total revenues of Rs. Nil, total net profits after tax of Rs (0.059) Lakhs and total comprehensive income of Rs. (0.059) Lakhs for the Quarter ended June 30, 2025, as considered in the consolidated unaudited financial results. These financial results have not been reviewed and have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in so far as it relates to the aforesaid subsidiary, are based solely on such financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group. Our conclusion is not modified in respect of this matter.

7. We did not review the interim financial results of a step-down subsidiary included in the statement whose financial results reflect total revenues of Rs 56.29 Lakhs, total net profits after tax of Rs 8.29 Lakhs and total comprehensive income of Rs 8.29 Lakhs for the quarter ended June 30, 2025, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the step-down subsidiary is based solely on the report of other auditor and procedure performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter.

For KOTHARI & COMPANY
Chartered Accountants
FRNO. 301178-E

KOTHARI & COMPANY * KOLKATA FRNo. 301178E * CHARTERED ACCOUNTANTS

MANASWY KOTHARI
(PARTNER)
Membership No. 064601
UDIN - 25064601BMMHQQ4843

Date: - 14th August, 2025
Place: Kolkata

ALIROX ABRASIVES LIMITED
CIN:-L74899DL1944PLC000759
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Website: www.alirox.com

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

		CONSOLIDATED			
		Quarter Ended			Year Ended
Sl. No	Particulars	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		Un-Audited	Audited	Un-Audited	Audited
I	INCOME				
	Income from operations	4.62	383.22	11.25	416.97
	Other income	62.56	151.92	1.08	521.93
	Total Income	67.18	535.14	12.33	938.90
II	EXPENSES				
	Cost of materials consumed	-	-	-	
	Purchases of Traded Goods & Services	-	352.59	-	352.59
	Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	
	Employees benefits expense	16.37	18.23	19.65	71.24
	Finance Cost	43.42	65.58	-	120.09
	Depreciation and amortisation expense	1.57	2.00	1.98	7.98
	Electricity charges	1.63	1.28	1.53	5.65
	Other Expenditure	3.61	10.70	3.49	81.55
	Total Expenses	66.60	450.38	26.64	639.10
III	Profit /(Loss) before exceptional items & tax (I-II)	0.58	84.76	(14.31)	299.80
IV	Tax Expense				
	Current tax	6.31	2.45	-	59.10
	Deferred tax (credit)/charge	(4.45)	0.69	0.45	(0.40)
	Income Tax for earlier years	-	0.29	-	0.29
	Total Tax Expenses	1.86	3.42	0.45	58.98
V	Net Profit for the period (III-IV)	(1.28)	81.34	(14.76)	240.82
VI	Other Comprehensive Income (OCI)				
a.	Items that will not be reclassified to profit or loss				
	-Re-measurement gain(losses) on investment	941.51	113.76	(204.06)	(275.05)
	-Income Tax relatng to items that will not be reclassfied to profit & loss	-	2.21	-	(1.98)
b.	Items that will be reclassified to profit or loss				
	-Income Tax relating to items that will be reclassfied to profit & loss	-	-	-	-
	Total other comprehensive income	941.51	115.97	(204.06)	(277.03)
VII	Total Comprehensive Income for the period (V+VI)	940.23	197.30	(218.82)	(36.22)
	Net profit Attributable to				
	a) Owners of the Parent	(1.28)	81.34	(14.76)	240.82
	a) Non controlling interest				
	Other Comprehensive Income Attributable to				
	a) Owners of the Parent	941.51	115.97	(204.06)	(277.03)
	a) Non controlling interest				
	Total Comprehensive Income Attributable to				
	a) Owners of the Parent	940.23	197.30	(218.82)	(36.22)
	a) Non controlling interest				
VIII	Paid-up equity share capital (Face Value Per Share Rs. 10/-)	24.00	24.00	24.00	24.00
IX	Earning Per Share (of Re. 10/- each) (not Annualised)				
	(a) Basic	(0.53)	33.89	(6.06)	100.34
	(b) Diluted	(0.53)	33.89	(6.06)	100.34

Notes to consolidated financial results :

1. The consolidated financial result have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on August 14,2025 and have been audited by the Statutory Auditors of the Company.
2. The figure in Consolidated Financial Results for the current quarter and quarter ended on 31.03.2024 are the balancing figure between audited figures of the full financial year ended 31st March, 2025 & 31st March, 2024 respectively and the published year to date figure upto third quarter ended 31st December, 2024 & 31st December, 2023 respectively.
3. The Company has only one segment and accordingly, the disclosure requirements of Indian Accounting Standard (Ind AS-108) " Operating Segments ", are not applicable.
4. During the earlier year, Company had made investment in 6% Unsecured Optionally Convertible Debentures of Rs.1,00,00,000/- in its Wholly Owned Subsidiary, Adhirath Power & Holdings Private Limited. As per the terms, said OCDs shall either be redeemed before the expiry of 10 years from the date of allotment or be converted into equity shares of Rs. 10/- each at any time before the expiry of 10 years. The interest is payable only upon distributable profit. In the absence of distributable cash profit in subsidiary company, interest has not been accounted for the current reporting period. Further the management is confident of recovery due to the fact that there are sufficient investments & receivables available with Adhirath Power & Holdings Private Limited along with its wholly owned subsidiary Hareon Dalmia Solar Private Limited to repay the borrowings. Therefore, no provision of diminution in the value of investment is made.
5. The financial results of the Company have been prepared in accordance with Indian Accounting Standards (' Ind -AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulations 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
6. Figures have been regrouped/rearranged wherever considered necessary.
7. The results of the Company are also available on stock exchange websites, www.msei.in and on the Companies website www.alirox.com.

Place :New Delhi
Dated : August 14,2025

KOTHARI & COMPANY ★ KOLKATA FRNo. 301178E ★ CHARTERED ACCOUNTANTS

For and on behalf of the Board of Directors

Leena Rawal
Whole Time Director & CEO
DIN:03575675

ALIROX ABRASIVES Ltd.

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CERTIFIED TRUE COPY OF EXTRACT OF MINUTES OF MEETING OF THE BOARD OF DIRECTORS OF THE ALIROX ABRASIVES LIMITED HELD ON THURSDAY, AUGUST 14, 2025 AT NEW DELHI

RE-CLASSIFICATION OF BIRLA TYRES LIMITED FROM "PROMOTER AND PROMOTER GROUP" CATEGORY TO "PUBLIC" CATEGORY:

The Board was informed that Birla Tyres Limited ("BTL") vide its letter dated July 2, 2025 has requested the Company to reclassify it from the "Promoter and Promoter Group" category to the "Public" category in terms of Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

The Board was further informed that pursuant to the Resolution Plan approved by the National Company Law Tribunal, Kolkata Bench, vide Order dated October 19, 2023, BTL became a subsidiary of Dalmia Bharat Refractories Limited ("DBRL"), a promoter group company, with effect from May 05, 2022, holding 99% of BTL's equity capital.

The Board was further informed that BTL had issued 49,99,999 no. of 0.01% Secured Optionally Convertible Dentures of INR 10/- each ("OCDs") to Himadri Speciality Chemical Limited ("HSCL"), out of which 30,00,000 no. of OCDs were converted into 30,00,000 equity shares of INR 10/- each of BTL pursuant to exercise of right of conversion by HSCL, which was approved by the Board of Directors of BTL at its Meeting held on 1st April 2025. Upon said conversion and allotment, post issue equity shareholding of DBRL (along with its nominees) reduced from 99.99% to 0.33% and BTL ceased to be the subsidiary of DBRL, with effect from April 01, 2025.

It was also informed that BTL had also entered into a Share Purchase Agreement with DBRL and HSCL for sale of the remaining equity stake of 0.33% held by DBRL in BTL to HSCL. Consequent to transfer of 0.33% equity stake from DBRL to HSCL, BTL became wholly owned subsidiary of HSCL with effect from 7th April 2025.

In view of above changes in the ownership structure of BTL, it has ceased to be the member of the Promoter and Promoter Group of the Company with effect from 1st April 2025.

The Board was further informed that in terms of Regulation 31A of the Listing Regulations, reclassification from "Promoter and Promoter Group" category to "Public" category requires prior approval of Stock Exchanges. Accordingly, BTL has vide its letter dated July 2, 2025 requested the Company to effect such reclassification, providing rationale therefor and confirming compliance with the conditions specified in Regulation 31A(3)(b) of Listing Regulations.

It was also informed that in accordance with Regulation 31A (8), the Company had, on July 03, 2025, intimated the Stock Exchange about receipt of said request and copies of said letters were placed before the Board for its perusal.

The Board was further informed that, pursuant to Regulation 31A(3)(a)(vi) of the Listing Regulations, the approval of shareholders is not required for reclassification of BTL, as it does not hold more than 1% of the total voting rights in the Company.

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After consideration of the facts and analysing the requests received from BTL for its re-classification from the "promoter and promoter group" category to "public" in terms of Listing Regulations, the Board provided its views that said re-classification is justified and necessary and accordingly approved the same.

Thereafter, the Board passed the following resolution unanimously:

"**RESOLVED THAT** based on the requests for re-classification along with rationale provided to the Board and pursuant to the provisions of the Regulation 31A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") and subject to the approval of the Stock Exchange where the equity shares of the Company are listed namely, Metropolitan Stock Exchange of India Limited ("Stock Exchange"), and/or such other approval, if any, as may be required in this regard, the approval of the Board of Directors be and is hereby accorded to the respective request received from Birla Tyres Limited for reclassification from the "promoter and promoter group" category to "public" category.

RESOLVED FURTHER THAT Mrs. Leena Rawal, Whole Time Director & CEO or Mrs. Shweta Chadha, Chief Financial Officer or Mrs. Sonal Popli, Company Secretary be and are hereby severally authorized on behalf of the Company to do, either by themselves or through delegation to any person, as they may in their absolute discretion deem fit, all such acts, deeds, matters and things as they may at their discretion deem necessary or expedient for such purpose, and make all necessary filings including but not limited to making applications to the Stock Exchange to seek their approval for the re-classification in accordance with Listing Regulations and other applicable laws, if any, and to execute all such deeds, documents or writings as are necessary or expedient, to settle any questions, difficulties or doubt that may arise in this behalf.

RESOLVED FURTHER THAT a certified true copy of any of the resolution and/ or extracts of the Minutes of the Board Meeting be issued under the signature of any Director of the Company to the concerned person or authority as may be required."

CERTIFIED TO BE TRUE

For Alirox Abrasives Limited

LEENA RAWAL
Digitally signed by LEENA RAWAL
Date: 2025.08.14 13:35:08 +05'30'

Leena Rawal
Whole Time Director & CEO
DIN: 03575675

Place: New Delhi