

ECOFINITY ATOMIX LIMITED
(formerly known as M/S Aryavan Enterprise Limited)
CIN: L52100GJ1993PLC018943
Address: 308, Shital Varsha Arcade, Opp. Girish Cold Drinks, C. G. Road,
Navrangpura, Ahmedabad – 380 009
E-mail: investor.deepti@gmail.com | Mobile No: +91 9824136618

Date: 30th May 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street Mumbai- 400 001

SCRIP CODE: 539455

Dear Sir(s)/ Madam(s),

Sub: Outcome of the Board Meeting held on Friday, 30th May 2025 and submission of Audited Financial Results (Standalone & Consolidated) for the Fourth Quarter and year ended on 31st March 2025

Pursuant to Regulations 30, 33 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that Board of Directors of Ecofinity Atomix Limited (formerly Known as Aryavan Enterprise Limited) ['the Company'] at its meeting held today i.e. Friday, 30th May 2025 has inter-alia discussed, approved, and taken on record the following matter:

1. Approved Audited Financial Results (Standalone & Consolidated) for the Fourth Quarter and Year ended on 31st March 2025.
2. Taking on record 'Audit Report' as issued by M/s. S N D K & Associates LLP, Statutory Auditors of the Company. We would like to state that M/s. S N D K & Associates LLP., statutory auditors of the Company, have issued audit reports with unmodified opinion on the Statement.

The meeting commenced at 9:30 p.m and concluded at 10.30 p.m. at the Registered Office of the Company.

You are requested to kindly take the same on record.

Thanking you.

Yours Faithfully,

FOR, ECOFINITY ATOMIX LIMITED
(FORMERLY KNOWN AS M/S ARYAVAN ENTERPRISE LIMITED)

HIRENKUMAR JASHVANTBHAI PATEL
DIRECTOR
DIN: 08983888

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

CIN: L52100GJ1993PLC018943

Registered Office: 308, Shital Varsha Arcade, Opp. Girish Cold Drinks, C. G. Road, Navrangpura Ahmedabad-380009, Gujarat

E-mail id: investor.deepti@gmail.com

website: www.deeptialloysteel.com

M. No.: 079-26440427

Part I

(Rs. In Lakhs except EPS)

Statement of Standalone Audited Results for the Quarter Ended on March 31, 2025

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations	1,093.86	726.12	449.80	3,107.40	652.61
2	Other Income	49.93	10.54	5.78	69.19	22.10
3	Total Income(1+2)	1,143.80	736.66	455.58	3,176.59	674.71
4	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchase of Stock in Trade	1,037.34	700.03	534.84	2,852.43	731.45
	Changes in inventories of finished good, Stock-in-Trade and Work in progress	-	-	(103.80)	103.80	(103.80)
	Employee Benefit Expenses	0.05	3.23	7.19	8.42	8.25
	Finance Cost	0.56	0.62	0.02	1.18	0.04
	Depreciation and Amortization Expense	0.03	0.00	-	0.04	-
	Other Expenses	11.32	0.69	1.91	17.23	10.81
	Total Expenses(4)	1,049.30	704.57	440.16	2,983.10	646.75
5	Profit/(Loss) before exceptional items and tax (3-4)	94.49	32.09	15.42	193.49	27.96
6	Exceptional Items	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	94.49	32.09	15.42	193.49	27.96
8	Tax Expense					
	(A) Current Tax	(17.05)	(7.96)	(0.67)	(41.59)	(0.67)
	(B) Current Tax	0.47			0.47	
	(C) Deferred Tax	(0.23)	(0.11)	-	(0.34)	-
9	Profit/(Loss) for the period (7-8)	77.69	24.01	14.75	152.03	27.29
10	Other Comprehensive Income					
	(A) Items that will not be reclassified to profit and loss			-	-	-
	(B) (i) Items that will be reclassified to profit and loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	77.69	24.01	14.75	152.03	27.29
12	Paid up Equity Share Capital (Re. 10 per share) (No. in Lacs)	696.29	608.79	385.04	696.29	385.04
13	Other Equity Excluding Revaluation Reserve	-	-	-	1,131.42	(55.98)
14	Earning Per Equity Share*					
	(A) Basic	1.68	0.51	0.38	3.29	0.71
	(B) Diluted	1.59	0.51	0.38	3.11	0.71

Notes to Financial Results

- The above financial results have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company at their meeting held on May 30, 2025.
- The above results has been prepared in accordance with Indian Accounting Standards ("IND AS") notified under Section 133 of the Companies Act, 2013 read together with Companies (Indian Accounting Standards) Rules, 2015 and in accordance with the guidelines issued by the Securities and Exchange Board of India ("SEBI").
- The figures for the quarter ended 31st March, 2025 and 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year and year to date figures upto the third quarter of the respective financial year.
- This is single segment company in accordance with the AS-17 (Segment Reporting) issued by ICAI. Hence, the question of disclosure of segment information does not arise. There are no separate reportable segments as per IND-AS 108 on "Operating Segments" in respect of the Company.
- Tax expenses include current tax and deferred tax.
- The figures for the corresponding previous year have been regrouped/reclassified wherever necessary, to make them comparable.
- All figures are in lakhs except earning per share. Figures in () denote negative/decrease.
- Name ECOFINITY ATOMIX LIMITED FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED subject to approval of BSE

Place : Ahmedabad
Date: May 30, 2025



By Order of Board of Directors
For, ECOFINITY ATOMIX LIMITED

Hirenkumar Jashvantbhai Patel
Chairman & Director
DIN: 08983888

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

CIN: L52100GJ1993PLC018943

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E-mail id: investor.deepti@gmail.com

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M. No.: 079-26440427

Part I

(Rs. In Lakhs)

Standalone Audited Statement of Assets And Liabilities for the Year Ended On March 31, 2025

Sr. No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
		Audited	Audited
	Assets		
1	Non-Current Assets		
	Property, Plant & Equipment	0.41	-
	Non-Current Financial Assets		
	Non-current Investment	642.25	-
	Other Non-current Financial Assets	-	-
	Total Non-Current Assets	642.66	-
2	Current Assets		
	Inventories	-	103.80
	Current Financial Assets		
	Trade Receivables, current	775.14	209.77
	Cash and Cash equivalents	24.94	34.06
	Bank Balance other than cash and cash equivalents	-	-
	Loans & Advances	406.68	175.76
	Other Current Financial Assets	-	-
	Current Tax Assets (Net)	-	0.61
	Other Current Assets	9.47	46.87
	Total Current Assets	1,216.23	570.86
	Total Assets	1,858.88	570.86
	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	696.29	385.04
	Other Equity	1,131.42	(55.98)
	Total Equity	1,827.71	329.06
2	Non-Current Liabilities		
	Borrowings	-	-
	Deferred Tax Liabilities	0.34	-
	Total Non-Current Liabilities	0.34	-
3	Current Liabilities		
	Trade payables	6.94	234.96
	Other current liabilities	13.71	6.84
	Other current Financial liabilities	0.63	-
	Current Tax Liabilities (Net)	9.56	-
	Total Current Liabilities	30.84	241.80
	Total Equity and Liabilities	1,858.88	570.86

Place : Ahmedabad
Date: May 30, 2025



By Order of Board of Directors
For, ECOFINITY ATOMIX LIMITED

Hirenkumar Jashvantbhai Patel
Chairman & Director
DIN: 08983888

ECOFINITY ATOMIX LIMITED

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M. No.: 079-26440427

Part I

(Rs. In Lakhs)

Statement of Standalone Cashflows for the Year ended on March 31, 2025

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	(Audited)	(Audited)
Cash flow from operating activities:		
Net profit before tax as per statement of profit and loss	193.49	27.96
Adjusted for:		
Depreciation and Amortization Expense	0.04	
Interest Received	(18.55)	(19.62)
Unrealized Loss	-	
Interest paid	1.09	-
Operating cash flow before working capital changes	176.08	8.34
Adjusted for:		
(Increase)/ decrease in Inventories	103.80	(103.80)
(Increase)/ decrease in Provision	-	-
(Increase)/ decrease in Financial Asset	-	-
(Increase)/ decrease in Short Term Loans and Advances	(230.92)	60.71
(Increase)/ decrease in Other Current Asset	37.40	(46.48)
Increase/ (decrease) in other Current Financial liabilities	-	-
Increase/ (decrease) in trade payables	(228.02)	234.83
Increase/ (decrease) in trade receivables	(565.37)	(145.63)
Increase/ (decrease) in other current liabilities	6.88	6.61
Cash generated from / (used in) operations	(700.15)	14.57
Income taxes paid	(30.96)	(0.64)
Net cash generated from/ (used in) operating activities [A]	(731.11)	13.93
Cash flow from investing activities:		
Purchase of Property, Plant & Equipment	(0.45)	-
Interest Received	18.55	19.62
Investments In Partnership Firm	(642.25)	-
Net cash flow from/(used) in investing activities [B]	(624.15)	19.62
Cash flow from financing activities:		
Increase in / Repayment of Long-Term Borrowings	0.63	(2.25)
Proceeds from issue of Equity Shares	311.25	
Security Premium received	1,035.36	
Interest & finance costs	(1.09)	
Net cash flow from/(used in) financing activities [C]	1,346.15	(2.25)
Net increase/(decrease) in cash & cash equivalents [A+B+C]	(9.11)	31.30
Cash & cash equivalents as at beginning of the period	34.06	2.76
Cash & cash equivalents as at end of the period	24.95	34.06

By Order of Board of Directors
For, ECOFINITY ATOMIX LIMITED



Place : Ahmedabad

Date: May 30, 2025

Hirenkumar Jashvantbhai Patel

Chairman & Director

DIN: 08983888

SNDK & Associates LLP	CA Kishan Kanani, FCA, M. Com, LLB CA Sanskriti Jain, B. Com, FCA
LLPIN:-AAD-3828	202, 2nd Floor, Shaival Plaza
	Nr. Gujarat College Road
	Ellisbridge, Ahmedabad- 380006
	Mob. No.9727748898 sndkassociates@gmail.com

Independent Auditor's Report on the Quarterly and Year to Date Audited 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,
TO THE BOARD OF DIRECTORS OF,
ECOFINITY ATOMIX LIMITED
FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED**

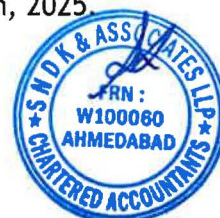
Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone financial results of ECOFINITY ATOMIX LIMITED (hereinafter referred to as the "Company") for the quarter and year ended 31 March, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

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

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended 31 March, 2025.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 ("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 we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These Standalone financial results have been prepared on the basis of the Standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Standalone financial results that give a true and fair view of the net profit / loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Management and 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 responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone financial results as a whole are 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 SAs 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 these Standalone financial results.

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

- Identify and assess the risks of material misstatement of the Standalone financial results, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors 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 appropriateness of this assumption. 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 Standalone financial results 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 Standalone financial results, including the disclosures and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Review of the Financial Results for the Quarter ended March 31, 2025

We conducted our review of the Financial Results for the quarter ended March 31, 2025 in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of Company personnel responsible for financial and accounting matters, and applying analytical procedures to financial data and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the SAs 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 and accordingly, we do not express an audit opinion.

Other Matters

The Standalone financial results include the results for the quarter ended 31 March, 2025 being the balancing figure between the audited figures in respect of the full financial year and the



published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the listing regulations.

FOR, S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FIRM REG. NO.: W100060

DATE: 30TH MAY, 2025
PLACE: AHMEDABAD



KISHAN KANANI
PARTNER
M. NO.: 192347
UDIN: 25192347BMNTLC7619

ECOFINITY ATOMIX LIMITED

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M. No.: 079-26440427

Part I

(Rs. In Lakhs except EPS)

Statement of Consolidated Audited Results for the Year Ended on March 31, 2025

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Refer Note	(Unaudited)		(Audited)	(Audited)
1	Revenue from operations	1,415.31	894.35		3,597.07	
2	Other Income	17.78	8.58		35.08	
3	Total Income(1+2)	1,433.08	902.93		3,632.15	
4	Expenses					
	Cost of Material Consumed	-	-		-	
	Purchase of Stock in Trade	1,191.34	850.05		3,156.45	
	Changes in inventories of finished good, Stock-in-Trade and Work in progress	15.08	2.20		121.08	
	Employee Benefit Expenses	39.38	9.17		53.69	
	Finance Cost	3.08	0.98		4.06	
	Depreciation and Amortization Expense	6.88	0.96		7.84	
	Other Expenses	80.68	3.20		89.11	
	Total Expenses(4)	1,336.44	866.56		3,432.23	
5	Profit/(Loss) before exceptional items and tax (3-4)	96.64	36.36		199.92	
6	Exceptional Items	-	-		-	
7	Profit/(Loss) before tax (5-6)	96.64	36.36		199.92	
8	Tax Expense					
	(A) Current Tax	(19.98)	(10.31)		(46.87)	
	(B) Income Tax For Earlier Years	0.47	-		0.47	
	(C) Deferred Tax	0.09	(0.74)		(0.65)	
9	Profit/(Loss) for the period (7-8)	77.21	25.32		152.86	
10	Other Comprehensive Income					
	(A) Items that will not be reclassified to profit and loss	-	-		-	
	(B) (i) Items that will be reclassified to profit and loss	-	-		-	
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-		-	
11	Total Comprehensive Income for the period (9+10)	77.21	25.32		152.86	
12	Total comprehensive income for the period attributable to :					
	- Owners of the Company	60.56	24.02		134.91	
	- Non controlling interest	16.65	1.30		17.95	
13	Paid up Equity Share Capital (Re. 10 per share) (No. in Lacs)	696.29	608.79		696.29	
14	Other Equity Excluding Revaluation Reserve	-	-		2,302.46	
15	Earning Per Equity Share*					
	(A) Basic	1.68	0.54		3.30	
	(B) Diluted	1.50	0.54		3.13	

Notes to Financial Results

- The above financial results have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company at their meeting held on May 30, 2025.
- The above results has been prepared in accordance with Indian Accounting Standards ("IND AS") notified under Section 133 of the Companies Act, 2013 read together with Companies (Indian Accounting Standards) Rules, 2015 and in accordance with the guidelines issued by the Securities and Exchange Board of India ("SEBI").
- The figures for the quarter ended 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and year to date figures upto the third quarter of the respective financial year.
- This is single segment company in accordance with the AS-17 (Segment Reporting) issued by ICAI. Hence, the question of disclosure of segment information does not arise. There are no separate reportable segments as per IND-AS 108 on "Operating Segments" in respect of the Company.
- Tax expenses include current tax and deferred tax.
- The figures for the corresponding previous year have been regrouped/reclassified wherever necessary, to make them comparable.
- All figures are in lakhs except earning per share. Figures in () denote negative/decrease.
- Being first year of consolidation, the previous year cloumns are not presented.
- Name ECOFINITY ATOMIX LIMITED FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED subject to approval of BSE

Place : Ahmedabad
Date: May 30, 2025



By Order of Board of Directors
For, ECOFINITY ATOMIX LIMITED

Hirenkumar Jashvantbhai Patel
Chairman & Director
DIN: 08983888

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M. No.: 079-26440427

Part I

(Rs. In Lakhs)

Audited Statement of Assets And Liabilities for the Year Ended On March 31, 2025

Sr. No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
		Audited	
1	Assets		
	Non-Current Assets		
	Property, Plant & Equipment	1,297.34	
	Other Intangible Assets	0.06	
	Non-Current Financial Assets		
	Non-current Investment	7.26	
	Other Non-current Financial Assets	11.27	
	Other Non-Current Assets	106.67	
	Total Non-Current Assets	1,422.60	
2	Current Assests		
	Inventories	402.93	
	Current Financial Assets		
	Trade Receivables, current	920.20	
	Cash and Cash equivalents	39.02	
	Loans & Advances	406.68	
	Other Current Financial Assets	-	
	Current Tax Assests (Net)	-	
	Other Current Assets	76.08	
	Total Current Assets	1,844.91	
	Total Assets	3,267.52	
1	EQUITY AND LIABILITIES		
	Equity		
	Equity Share Capital	696.29	
	Other Equity	2,302.46	
	Non Controlling Interest	41.63	
	Total Equity	3,040.38	
2	Non-Current Liabilities		
	Borrowings	10.93	
	Provisions	2.72	
	Deferred Tax Liabilities	0.65	
	Total Non-Current Liabilities	14.30	
3	Current Liabilities		
	Financial Liabilities		
	Borrowings	13.20	
	Trade payables	167.22	
	Other current liabilities	26.51	
	Other current Financial liabilities	0.63	
	Current Tax Liabilities (Net)	5.28	
	Total Current Liabilities	212.84	
	Total Equity and Liabilities	3,267.52	



By Order of Board of Directors
For, ECOFINITY ATOMIX LIMITED

Hirenkumar Jashvantbhai Patel
Chairman & Director
DIN: 08983888

Place : Ahmedabad
Date: May 30, 2025

ECOFINITY ATOMIX LIMITED

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E-mail id: investor.deepti@gmail.com website: www.deeptialloysteel.com M. No.: 079-26440427

Part I (Rs. In Lakhs)

Statement of Consolidated Cashflows for the Year ended on March 31, 2025

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	(Audited)	
Cash flow from operating activities:		
Net profit before tax as per statement of profit and loss	199.92	
Adjusted for:		
Depreciation and Amortization Expense	0.04	
Interest Received	(18.55)	
Interest paid	1.09	
Operating cash flow before working capital changes	182.50	
Adjusted for:		
(Increase) / Decrease in Loans & Advances	(230.92)	
(Increase) / Decrease in Other Financial Assets	-	
(Increase) / Decrease in Inventory	103.80	
(Increase) / Decrease in Other Current Assets	37.40	
Increase / (Decrease) in Trade payables	(228.02)	
Increase / (Decrease) in Non current liabilities	-	
Increase / (Decrease) in Other current liabilities	6.88	
(Increase) / Decrease in Trade Receivable	(565.37)	
Increase/ (decrease) in other current liabilities		
Cash generated from / (used in) operations	(693.73)	
Income taxes paid	(30.96)	
Net cash generated from/ (used in) operating activities [A]	(724.69)	
Cash flow from investing activities:		
Interest Received	18.55	
(Increase)/Decrease due to Investing activity	(634.59)	
(Purchase)/Sale of Plant Property Equipment	(0.45)	
Net cash flow from/(used) in investing activities [B]	(616.49)	
Cash flow from financing activities:		
Proceeds/(Repayment) Of Other financial liability	0.63	
Interest Paid	(1.09)	
Proceeds from issue of Equity Shares	311.25	
Security Premium received	1,035.36	
Net cash flow from/(used in) financing activities [C]	1,346.15	
Net increase/(decrease) in cash & cash equivalents [A+B+C]	4.96	
Cash & cash equivalents as at beginning of the period	34.06	
Cash & cash equivalents as at end of the period	39.02	

By Order of Board of Directors
For, ECOFINITY ATOMIX LIMITED

Place : Ahmedabad
Date: May 30, 2025

Hirenkumar Jashvanthbai Patel
Chairman & Director
DIN: 08983888

<i>SNDK & Associates LLP</i>	CA Kishan Kanani, FCA, M. Com, LLB CA Sanskriti Jain, B. Com, FCA
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Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated 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,
TO THE BOARD OF DIRECTORS OF,
ECOFINITY ATOMIX LIMITED
FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED**

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated financial results of ECOFINITY ATOMIX LIMITED (hereinafter referred to as the "Company") alongwith it's subsidiary partnership firm Padmavati Chemicals for the quarter and year ended 31 March, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us except as described in Emphasis of Matter, the aforesaid Consolidated financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended 31 March, 2025.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results 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 ("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 we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter:

The year ended March 31, 2025 being the first year for which consolidated financial results have been prepared and presented by the management of the holding company, the cash flow statement for the year ended March 31, 2025 has been prepared and presented on the basis of consolidated profits of the group after giving effect of the non-cash items of the group, standalone amounts of changes in assets and liabilities of the holding company from operating, investing and financing activities, opening balance of cash and cash equivalent of the holding company prepared on the standalone basis with balancing amount presented as resulting from changes in investing activities of the group.

Management's Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the Consolidated annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated financial results that give a true and fair view of the net profit / loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 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 the design, implementation and maintenance of adequate internal financial controls, that



were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the Management and 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 responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are 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 SAs 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 these Consolidated financial results.

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

- Identify and assess the risks of material misstatement of the Consolidated financial results, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.



- Conclude on the appropriateness of the Management and Board of Directors 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 appropriateness of this assumption. 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 Consolidated financial results 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 Consolidated financial results, including the disclosures and whether the Consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Review of the Financial Results for the Quarter ended March 31, 2025

We conducted our review of the Financial Results for the quarter ended March 31, 2025 in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of Company personnel responsible for financial and accounting matters, and applying analytical procedures to financial data and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the SAs 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 and accordingly, we do not express an audit opinion.



Other Matters

The Consolidated financial results include the results for the quarter ended 31 March, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the listing regulations.

FOR, S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FIRM REG. NO.: W100060



KISHAN KANANI
PARTNER
M. NO.: 192347

DATE: 30TH MAY, 2025
PLACE: AHMEDABAD
UDIN: 25192347BMNTLB2408